

STATEMENT OF FINANCIAL POSITION – QUARTER 2 – PARENT COMPANY
As at 30 Jun 2026
(Prepared on a going concern basis)

Unit: VND

No.	Description	Code	Notes	Ending Balance	Beginning Balance
A -	CURRENT ASSETS	100		252.985.880.834	170.453.997.331
				-	-
I.	Cash and cash equivalents	110		24.842.489.269	41.725.643.213
1.	Cash	111		16.842.489.269	26.725.643.213
2.	Cash equivalents	112		8.000.000.000	15.000.000.000
				-	-
II.	Short-term financial investments	120		124.124.479.452	38.941.095.892
1.	Trading securities	121		-	-
2.	Allowance for impairment of trading securities	122		-	-
3.	Held-to-maturity investments (short-term)	123		124.124.479.452	38.941.095.892
4.	Allowance for held-to-maturity investments (short-term)	124		-	-
5.	Other short-term investments	125		-	-
6.	Allowance for other short-term investments	126		-	-
				-	-
III.	Short-term receivables	130		56.987.218.143	57.398.068.069
1.	Trade receivables	131		38.531.607.968	51.005.471.927
2.	Advances to suppliers	132		17.952.419.203	6.659.545.208
3.	Short-term intercompany receivables	133		-	-
4.	Assets pending resolution	134		-	-
				-	-
5.	Other short-term receivables	135		1.590.752.430	1.242.280.266
6.	Allowance for doubtful debts (short-term)	136		(1.087.561.458)	(1.509.229.332)
7.	Shortages pending resolution	137		-	-
				-	-
IV.	Inventories	140		43.647.293.045	29.287.149.010
1.	Inventories	141		44.664.179.307	30.304.035.272
2.	Allowance for inventory impairment	142		(1.016.886.262)	(1.016.886.262)
				-	-
V.	Short-term biological assets	150		-	-
1.	Livestock for one-time production (short-term)	151		-	-
2.	Seasonal crops / one-time harvest crops (short-term)	152		-	-
3.	Allowance for biological assets (short-term)	153		-	-
				-	-

BONG BACH TUYET JOINT STOCK COMPANY
550 Au Co Street, Bay Hien Ward, Ho Chi Minh City, Vietnam
FINANCIAL STATEMENTS
For The second quarter of 2026 period ended 30 Jun 2026
STATEMENT OF FINANCIAL POSITION (continued)

No.	Description	Code	Notes	Ending Balance	Beginning Balance
VI.	Other current assets	160		3.384.400.925	3.102.041.147
1.	Short-term prepaid expenses	161		2.918.283.663	2.442.732.333
2.	Deductible VAT	162		-	-
3.	Taxes and other receivables from the State	163		466.117.262	659.308.814
4.	Government bond repurchase transactions	164		-	-
5.	Other current assets	165		-	-
				-	-
B -	NON-CURRENT ASSETS	200		144.136.736.852	215.367.432.881
				-	-
I.	Long-term receivables	210		210.000.000	210.000.000
1.	Long-term trade receivables	211		-	-
2.	Long-term advances to suppliers	212		-	-
3.	Investments in subsidiaries	213		-	-
4.	Long-term intercompany receivables	214		-	-
				-	-
5.	Other long-term receivables	215		210.000.000	210.000.000
6.	Allowance for doubtful debts (long-term)	216		-	-
				-	-
II.	Property, plant and equipment (PPE)	220		93.383.984.306	80.427.478.728
1.	Tangible fixed assets	221		93.032.973.467	79.879.443.435
	- Cost	222		179.208.860.518	159.500.685.814
	-Accumulated depreciation	223		(86.175.887.051)	(79.621.242.379)
2.	Finance lease assets	224		-	-
	- Cost	225		-	-
	- Accumulated depreciation	226		-	-
3.	Intangible assets	227		351.010.839	548.035.293
	- Cost	228		1.856.034.720	1.856.034.720
	-Accumulated amortization	229		(1.505.023.881)	(1.307.999.427)
				-	-
III.	Long-term biological assets	230		-	-
1.	Livestock for recurring production	231		-	-
a)	Immature livestock	232		-	-
b)	Mature livestock	233		-	-
	- Cost	234		-	-
	-Accumulated depreciation	235		-	-
2.	Livestock for one-time production (long-term)	236		-	-
3.	Long-term crops / plantations	237		-	-
4.	Allowance for biological assets (long-term)	238		-	-
				-	-
IV.	Investment properties	240		-	-
	- Cost	241		-	-
	-Accumulated depreciation	242		-	-
				-	-
V.	Long-term work in progress	250		10.753.229.955	21.426.025.605

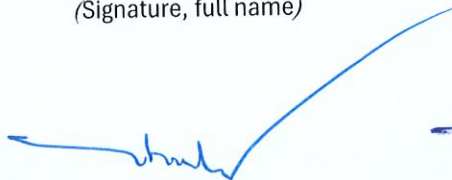
BONG BACH TUYET JOINT STOCK COMPANY
550 Au Co Street, Bay Hien Ward, Ho Chi Minh City, Vietnam
FINANCIAL STATEMENTS
For The second quarter of 2026 period ended 30 Jun 2026
STATEMENT OF FINANCIAL POSITION (continued)

No.	Description	Code	Notes	Ending Balance	Beginning Balance
1.	Long-term production and business in progress	251		-	-
2.	Construction in progress	252		10.753.229.955	21.426.025.605
				-	-
VI.	Long-term financial investments	260		34.000.000.000	109.000.000.000
1.	Investments in subsidiaries	261		34.000.000.000	10.000.000.000
2.	Investments in associates and joint ventures	262		-	-
3.	Investments in other entities	263		-	-
4.	Allowance for long-term investments	264		-	-
5.	Held-to-maturity investments (long-term)	265		-	99.000.000.000
6.	Allowance for held-to-maturity investments (long-term)	266		-	-
				-	-
VII.	Other non-current assets	270		5.789.522.591	4.303.928.548
1.	Long-term prepaid expenses	271		5.789.522.591	4.303.928.548
2.	Deferred income tax assets	272		-	-
3.	Long-term spare parts and supplies	273		-	-
4.	Other non-current assets	274		-	-
				-	-
	TOTAL ASSETS	280		397.122.617.686	385.821.430.212
				-	-
C -	LIABILITIES	300		125.869.394.790	130.817.011.677
				-	-
I.	Current liabilities	310		125.869.394.790	130.817.011.677
1.	Trade payables	311		14.267.561.069	13.126.346.293
2.	Advances from customers	312		9.785.447.807	10.520.960.885
3.	Dividends and profit payable	313		17.935.000	17.935.000
4.	Taxes and other payables to the State	314		4.965.261.476	4.588.705.589
5.	Payables to employees	315		7.760.149.573	11.276.567.243
6.	Short-term accrued expenses	316		7.172.872.368	8.829.776.529
7.	Short-term intercompany payables	317		-	-
8.	Construction contract liabilities	318		-	-
9.	Unearned revenue (short-term)	319		-	-
10.	Other short-term payables	320		16.669.442.047	16.167.524.080
11.	Short-term borrowings and finance lease liabilities	321		65.106.360.000	66.164.830.608
12.	Short-term provisions	322		124.365.450	124.365.450
13.	Bonus and welfare funds	323		-	-
14.	Price stabilization fund	324		-	-
15.	Government bond repurchase transactions	325		-	-
				-	-
II.	Non-current liabilities	330		-	-
1.	Long-term trade payables	331		-	-
2.	Long-term advances from customers	332		-	-
3.	Long-term taxes payable	333		-	-
4.	Long-term accrued expenses	334		-	-
5.	Internal capital payables	335		-	-

BONG BACH TUYET JOINT STOCK COMPANY
550 Au Co Street, Bay Hien Ward, Ho Chi Minh City, Vietnam
FINANCIAL STATEMENTS
For The second quarter of 2026 period ended 30 Jun 2026
STATEMENT OF FINANCIAL POSITION (continued)

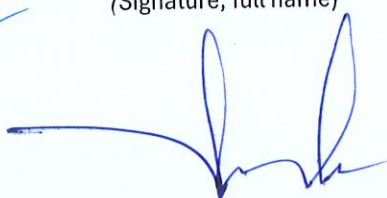
No.	Description	Code	Notes	Ending Balance	Beginning Balance
6.	Long-term intercompany payables	336		-	-
7.	Unearned revenue (long-term)	337		-	-
8.	Other long-term payables	338		-	-
9.	Long-term borrowings and finance lease liabilities	339		-	-
10.	Convertible bonds	340		-	-
11.	Preference shares	341		-	-
12.	Deferred income tax liabilities	342		-	-
13.	Long-term provisions	343		-	-
14.	Science and technology development fund	344		-	-
				-	-
D - EQUITY		400		271.253.222.896	255.004.418.535
				-	-
				-	-
1.	Contributed capital	411		196.000.000.000	196.000.000.000
-	- Ordinary shares with voting rights	411a		196.000.000.000	196.000.000.000
-	- Preference shares	411b		-	-
2.	Share premium	412		24.807.050.000	24.811.850.000
3.	Convertible bond option	413		-	-
4.	Other equity	414		-	-
5.	Treasury shares	415		-	-
6.	Revaluation surplus	416		-	-
7.	Foreign exchange differences	417		-	-
8.	Investment and development fund	418		9.474.344.616	9.474.344.616
				-	-
9.	Other funds	419		-	-
10.	Retained earnings	420		40.971.828.280	24.718.223.919
-	-Retained earnings brought forward	420a		24.718.223.919	10.203.734.516
-	- Current period retained earnings	420b		16.253.604.361	14.514.489.403
				-	-
	TOTAL LIABILITIES AND EQUITY	440		397.122.617.686	385.821.430.212

Prepared by
(Signature, full name)



Le Thi Hong Nhung

Chief Accountant
(Signature, full name)



Thieu Thi Cam Tu

Ho Chi Minh City, 30 July 2026
(Signature, full name, company seal)
Legal Representative



Nguyen Khanh Linh

STATEMENT OF PROFIT OR LOSS (PARENT COMPANY)

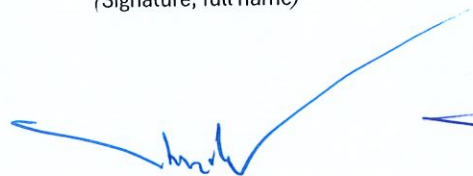
For The second quarter of 2026 period ended 30 Jun 2026

Unit: VND

No.	Description	Code	Notes	Current Quarter (2026)	Comparative Quarter (2025)	Year-to-date (2026)	Year-to-date (2025)
1.	Revenue from sales and services	01		84.960.056.762	57.311.740.373	162.247.636.519	112.387.928.559
2.	Sales deductions	02		5.957.617.997	5.527.668.035	15.659.745.378	10.228.986.996
3.	Net revenue from sales and services	10		79.002.438.765	51.784.072.338	146.587.891.141	102.158.941.563
4.	Cost of goods sold	11		39.353.733.713	35.261.376.781	75.627.288.401	71.448.300.944
5.	Gross profit	20		39.648.705.052	16.522.695.557	70.960.602.740	30.710.640.619
6.	Gain/(loss) from disposal of investment properties	21					
7.	Financial income	22		4.327.152.489	3.910.518.884	8.691.438.638	7.699.926.869
8.	Financial expenses	23		1.703.287.719	4.018.933.055	3.527.478.956	7.498.103.090
	of which: Interest expenses	24		1.703.287.719	2.867.348.305	3.527.478.956	5.642.613.340
9.	Selling expenses	25		18.094.061.419	4.867.986.430	39.299.486.474	8.800.751.764
10.	General and administrative expenses	26		7.905.635.167	6.142.624.974	16.555.268.891	13.213.169.047
11.	Operating profit	30		16.272.873.236	5.403.669.982	20.269.807.057	8.898.543.587
12.	Other income	31		62.075.053	457.307	71.353.958	9.390.720
13.	Other expenses	32		13.379.599	629.600	19.324.451	796.321.929
14.	Other profit/(loss)	40		48.695.454	(172.293)	52.029.507	(786.931.209)
15.	Profit before tax	50		16.321.568.690	5.403.497.689	20.321.836.564	8.111.612.378
16.	Current corporate income tax expense	51		3.269.367.599	1.623.461.447	4.068.232.203	1.623.461.447
17.	Deferred corporate income tax expense	52					
18.	Profit after tax	60		13.052.201.091	3.780.036.242	16.253.604.361	6.488.150.931
19.	Basic earnings per share (*)	70					
20.	Diluted earnings per share (*)	71					

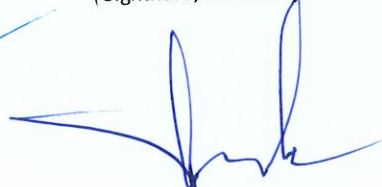
Ho Chi Minh City, 30 Jun 2026

Prepared by
(Signature, full name)



Le Thi Hong Nhung

Chief Accountant
(Signature, full name)



Thieu Thi Cam Tu

Legal Representative
(Signature, full name, company seal)



Nguyen Khanh Linh

BONG BACH TUYET JOINT STOCK COMPANY

550 Au Co Street, Bay Hien Ward, Ho Chi Minh City, Vietnam FINANCIAL STATEMENTS (PARENT COMPANY)

STATEMENT OF CASH FLOWS – QUARTER 2 – PARENT COMPANY

(Indirect method)

STATEMENT OF CASH FLOWS – QUARTER 2 – PARENT COMPANY

(Indirect method)

Unit: VND

No.	Description	Code Notes	Year-to-date (2026)	Year-to-date (2025)
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1.	<i>Profit before tax</i>	01	20.321.836.564	8.111.612.378
2.	<i>Adjustments for:</i>		1.360.207.620	6.134.171.011
-	Depreciation and amortization of fixed assets and investment properties	02	6.993.500.326	6.004.665.729
-	Provisions	03	(421.667.874)	(446.348.260)
-	Foreign exchange gains/(losses) from revaluation of monetary items	04	-	1.842.540.000
-	Gains/(losses) from investing and financing activities	05	(8.739.103.788)	(6.909.299.798)
-	Interest expense	06	3.527.478.956	5.642.613.340
-	Other adjustments	07	-	-
3.	<i>Operating profit before changes in working capital</i>	08	21.682.044.184	14.245.783.389
-	Increase/(decrease) in receivables	09	15.025.709.352	(5.751.059.543)
-	Increase/(decrease) in inventories	10	(14.360.144.035)	(8.925.472.079)
-	Increase/(decrease) in payables (excluding interest payable and income tax payable)	11	(3.791.856.830)	8.889.983.014
-	Increase/(decrease) in prepaid expenses	12	(1.961.145.373)	(793.854.543)
-	Increase/(decrease) in trading securities	13	-	-
-	Interest paid	14	(3.715.057.927)	(5.598.298.573)
-	Corporate income tax paid	15	(3.712.105.942)	(1.553.286.181)
-	Other cash receipts from operating activities	16	-	-
-	Other cash payments for operating activities	17	-	-
	<i>Net cash flows from operating activities</i>	20	9.167.443.429	513.795.484
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1.	Cash payments for acquisition and construction of fixed assets and other long-term assets	21	(9.324.106.993)	(9.128.872.590)
2.	Cash proceeds from disposal of fixed assets and other long-term assets	22	64.814.815	136.363.635
3.	Cash outflows for lending and purchases of debt instruments of other entities	23	75.000.000.000	(131.219.446.394)
4.	Cash inflows from recovery of loans and disposal of debt instruments of other entities	24	(75.000.000.000)	123.500.000.000
5.	Cash outflows for investments in other entities	25	(24.000.000.000)	-
6.	Cash inflows from divestment of investments in other entities	26	-	-
7.	Interest received, dividends and profit received	27	8.490.905.413	10.336.180.827
	<i>Net cash flows from investing activities</i>	30	(24.768.386.765)	(6.375.774.522)

BONG BACH TUYET JOINT STOCK COMPANY

550 Au Co Street, Bay Hien Ward, Ho Chi Minh City, Vietnam FINANCIAL STATEMENTS (PARENT COMPANY)

STATEMENT OF CASH FLOWS – QUARTER 2 – PARENT COMPANY

(Indirect method)

III. CASH FLOWS FROM FINANCING ACTIVITIES

1. Proceeds from issuance of shares and capital contributions from owners	31		-	-
2. Payments for return of capital to owners and repurchase of issued shares	32		(4.800.000)	-
3. Proceeds from borrowings	33	VII.3	2.209.555.228	75.750.529.558
4. Repayment of borrowings	34	VII.4	(3.486.965.836)	(65.278.181.180)
5. Repayment of finance lease liabilities	35		-	-
6. Dividends and profit paid to owners	36		-	-
<i>Net cash flows from financing activities</i>	40		<i>(1.282.210.608)</i>	<i>10.472.348.378</i>
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	50		(16.883.153.944)	4.610.369.340
Cash and cash equivalents at beginning of period	60	V.1	41.725.643.213	29.277.857.486
Effect of exchange rate changes	61		-	-
Cash and cash equivalents at end of period	70	V.1	24.842.489.269	33.888.226.826

Ho Chi Minh City, 30 July 2026

Prepared by
(Signature, full name)Chief Accountant
(Signature, full name)Legal Representative
(Signature, full name, company seal)


Le Thi Hong Nhung



Thieu Thi Cam Tu



Nguyen Khanh Linh

BONG BACH TUYET CORPORATION

Address: 550 Au Co Street, Bay Hien Ward, Ho Chi Minh City

INTERIM SEPARATE FINANCIAL STATEMENTS

For the three-month period ended 30 June 2026

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
SECOND QUARTER OF 2026 - PARENT COMPANY**

For the 3 month period ended 30 June 2026

**SELECTED NOTES TO THE INTERIM SEPARATE
FINANCIAL STATEMENTS**

For the three-month period ended 30 June 2026

These notes form an integral part of, and should be read in conjunction with, the interim separate financial statements for the three-month period ended 30 June 2026 of Bong Bach Tuyet Corporation.

OPERATING CHARACTERISTICS***Ownership structure***

Bong Bach Tuyet Corporation (hereinafter referred to as the "Company") is a joint stock company.

Business sector

The Company's business sector is manufacturing and trading.

Principal business activities

Manufacturing and trading medical bandages, medical gauze, medical cotton, feminine hygiene products and other cotton and gauze products; and manufacturing face masks, disposable masks and medical masks.

Normal operating cycle

The Company's normal operating cycle does not exceed 12 months.

Operating characteristics during the period affecting the interim separate financial statements

During the period, the Company's sales through e-commerce platforms grew strongly, resulting in improved operating results compared with the corresponding period of the previous year.

Company structure***Subsidiaries***

No.	Company name	Registered office	Principal activities	Closing balance			Opening balance		
				Cap. %	Vote %	Int. %	Cap. %	Vote %	Int. %
1.	Bach Tuyet Kotton Company Limited (1)	550 Au Co Street, Bay Hien Ward, Ho Chi Minh City, Vietnam	Trading medical bandages and gauze, medical equipment, medical cotton, pharmaceuticals, medical instruments, medical masks, soap, detergents, polishing products and hygiene preparations.	100%	100%	100%	100%	100%	100%

BONG BACH TUYET CORPORATION

Address: 550 Au Co Street, Bay Hien Ward, Ho Chi Minh City

INTERIM SEPARATE FINANCIAL STATEMENTS

For the three-month period ended 30 June 2026

Notes to the interim separate financial statements (continued)

No.	Company name	Registered office	Principal activities	Closing balance			Opening balance		
				Cap. %	Vote %	Int. %	Cap. %	Vote %	Int. %
2.	Vitavia Care Company Limited (2)	5th Floor, 9-19 Ho Tung Mau Street, Sai Gon Ward, Ho Chi Minh City	Wholesale of medical and personal hygiene products	80%	100%	100%	-	-	-

(1) Bach Tuyet Kotton Company Limited is in the process of dissolution pursuant to Board of Directors' Resolution No. 16/2025/NQ-HDQT dated 30 September 2025 and Notice No. 948865/25 dated 28 October 2025 issued by the Ho Chi Minh City Department of Finance.

(2) The Company has not yet fully contributed the committed capital to Vitavia Care Company Limited.

Dependent units without separate legal status

No.	Unit name	Address
01	Manufacturing Plant - Bong Bach Tuyet Corporation	B52-B54, Road 2E, Vinh Loc Industrial Park, Vinh Loc Commune, Ho Chi Minh City
02	Representative Office - Bong Bach Tuyet Corporation (*)	110 Hai Ba Trung Street, Quarter 3, Trang Bom Commune, Dong Nai Province

(*) The Board of Directors' Resolution No. 11/2026/NQ-HDQT dated 28 May 2026 approved the termination of operations of the Representative Office of Bong Bach Tuyet Corporation.

Employees

As at the end of the accounting period, the Company had 342 employees (310 employees at the beginning of the year).

Statement on the comparability of information in the interim separate financial statements

From 1 January 2026, the Company has applied Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance providing guidance on the Vietnamese Enterprise Accounting System. This Circular supersedes Circular No. 200/2014/TT-BTC dated 22 December 2014 and related circulars. The Company has restated the comparative figures (Note IV.24); accordingly, the figures presented in the interim separate financial statements for the three-month period ended 30 June 2026 are comparable with those for the corresponding period of the previous year.

FINANCIAL YEAR AND ACCOUNTING CURRENCY**Financial year**

The Company's financial year commences on 1 January and ends on 31 December.

These financial statements are prepared for the six-month period from 1 April 2026 to 30 June 2026.

Accounting currency

The financial statements are presented in Vietnamese Dong ("VND"), which is also the Company's accounting currency because receipts and payments are principally denominated in VND.

BONG BACH TUYET CORPORATION

Address: 550 Au Co Street, Bay Hien Ward, Ho Chi Minh City

INTERIM SEPARATE FINANCIAL STATEMENTS

For the three-month period ended 30 June 2026

Notes to the interim separate financial statements (continued)

APPLICABLE ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

Applicable accounting standards and accounting system

The Company's interim separate financial statements have been prepared and presented in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance, and other relevant statutory requirements currently applicable in Vietnam.

Statement of compliance with accounting standards and the accounting system

The Company's Board of Management confirms that the interim separate financial statements have been prepared and presented in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance, and other relevant statutory requirements currently applicable in Vietnam.

Applied accounting records system: General Journal.

SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation of the financial statements

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

The Company's dependent units maintain separate accounting records. The Company's interim separate financial statements are prepared by aggregating the financial statements of these dependent units. Income and balances between dependent units are eliminated in preparing the interim separate financial statements.

Cash and cash equivalents

Cash comprises cash on hand, demand deposits, cash in transit and monetary gold.

Cash equivalents are short-term investments with original maturities of three months or less from the investment date, which are readily convertible into known amounts of cash and subject to an insignificant risk of changes in value at the reporting date.

Financial investments

Loans receivable

Loans receivable are initially recognised at cost and subsequently stated at their recoverable amounts.

Interest income from loans is recognised as finance income on an accrual basis by reference to the loan term and the effective interest rate.

At the end of the accounting period, when objective evidence indicates that part or all of a loan may not be recoverable, the Company recognises an allowance for the estimated loss. The allowance or its reversal is recognised in finance expenses or finance income, respectively, for the period.

Loans denominated in foreign currencies are recognised and retranslated in accordance with the requirements applicable to foreign-currency monetary items.

Investments in subsidiaries, joint ventures and associates

Subsidiaries

A subsidiary is an entity controlled by the Company. Control exists when the Company has the power to govern the financial and operating policies of the investee so as to obtain economic benefits from its activities.

BONG BACH TUYET CORPORATION

Address: 550 Au Co Street, Bay Hien Ward, Ho Chi Minh City

INTERIM SEPARATE FINANCIAL STATEMENTS

For the three-month period ended 30 June 2026

Notes to the interim separate financial statements (continued)

Investments in subsidiaries are initially recognised at cost, comprising the purchase price or capital contribution plus directly attributable costs. Where an investment is made through a contribution of non-monetary assets, its cost is measured at the fair value of those assets at the transaction date.

Dividends and profits relating to periods before an investment is acquired are recorded as a reduction in the carrying amount of that investment. Dividends and profits relating to subsequent periods are recognised as income. Share dividends are recorded only as an increase in the number of shares held, without recognising the value of the shares received.

An allowance for impairment of investments in subsidiaries is recognised when a subsidiary incurs losses. The allowance equals the difference between the total capital actually contributed by the investors and the subsidiary's actual equity multiplied by the Company's proportion of contributed capital to the total capital actually contributed by all investors. If the subsidiary prepares consolidated financial statements, the allowance is determined based on those consolidated financial statements.

Increases or decreases in the allowance for impairment of investments in subsidiaries required at the end of the financial year are recognised in finance expenses.

Receivables

Receivables are stated at carrying amounts less allowances for doubtful debts.

Receivables are classified as trade receivables and other receivables based on the following principles:

- Trade receivables comprise commercial amounts receivable arising from sales transactions between the Company and customers independent of the Company.
- Other receivables comprise non-trade amounts receivable that do not arise from sales or purchase transactions.

The allowance for doubtful debts represents the portion of receivables that the Company estimates to be unrecoverable at the end of the accounting period. Increases or decreases in the required allowance at the end of the accounting period are recognised in general and administration expenses.

Inventories

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

The cost of inventories is determined as follows:

- Raw materials and merchandise: purchase costs and other directly attributable costs incurred in bringing the inventories to their present location and condition.
- Work in progress: includes only the costs of principal raw materials or other appropriate cost components.
- Finished goods: costs of raw materials, direct labour and directly attributable production overheads allocated based on normal operating capacity.

The cost of inventories issued is calculated using the weighted average method and inventories are accounted for using the perpetual inventory method.

Net realisable 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.

An allowance for inventory write-down is made for each inventory item whose cost exceeds its net realisable value. Increases or decreases in the required allowance at the end of the financial year are recognised in cost of sales.

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Notes to the interim separate financial statements (continued)

Deferred expenses

Deferred expenses comprise costs already incurred that relate to operating results over multiple accounting periods. The Company's deferred expenses mainly comprise land rental, tools and supplies, and fixed asset repair costs. These expenses are allocated over the prepaid period or the period in which the related economic benefits are generated.

Land rental

Prepaid land rental represents payments made for land used by the Company and is allocated to expenses on a straight-line basis over the 50-year lease term.

Tools and supplies

Tools and supplies placed into use are allocated to expenses on a straight-line basis over periods not exceeding 92 months.

Fixed asset repair costs

Significant one-off fixed asset repair costs are allocated to expenses on a straight-line basis over periods not exceeding 54 months.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of tangible fixed assets comprises all expenditures incurred by the Company to acquire the assets and bring them to the condition necessary for their intended use. Subsequent expenditures are added to the cost of fixed assets only when it is probable that they will increase the future economic benefits from the use of those assets. Expenditures that do not meet this condition are recognised as operating expenses in the year incurred.

Upon sale or disposal of a tangible fixed asset, its cost and accumulated depreciation are derecognised and any resulting gain or loss is recognised in income or expenses for the year.

Tangible fixed assets are depreciated on a straight-line basis over their estimated useful lives, as follows:

<u>Class of fixed assets</u>	<u>Years</u>
Buildings and structures	03 – 50
Machinery and equipment	02 – 15
Motor vehicles and transmission equipment	05 – 15
Office equipment	01 – 08
Other tangible fixed assets	01 – 15

Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortisation.

The cost of an intangible fixed asset comprises all costs incurred by the Company to acquire the asset up to the time it is ready for use. Subsequent expenditure is recognised in production and operating expenses for the year unless it is directly attributable to a specific intangible fixed asset and increases the future economic benefits embodied in that asset.

Upon sale or disposal of an intangible fixed asset, its cost and accumulated amortisation are derecognised and any resulting gain or loss is recognised in income or expenses for the year.

Computer software

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Costs relating to computer software that is not an integral part of the related hardware are capitalised. The cost of computer software comprises all expenditure incurred by the Company up to the date the software is brought into use. Computer software is amortised on a straight-line basis over five years.

Construction in progress

Construction in progress comprises costs directly attributable to assets under construction and machinery and equipment under installation for production, leasing and administrative purposes, including eligible borrowing costs in accordance with the Company's accounting policies, as well as costs relating to ongoing repairs of fixed assets. Such assets are stated at cost and are not depreciated.

Payables and accrued expenses

Payables and accrued expenses are recognised for amounts to be paid in the future in respect of goods and services received. Accrued expenses are recognised based on reasonable estimates of the amounts payable.

Payables are classified as trade payables, accrued expenses, internal payables and other payables based on the following principles:

- Trade payables comprise commercial amounts payable arising from purchases of goods, services and assets from suppliers independent of the Company, including payables for imports made through entrusted import agents.
- Accrued expenses represent obligations for goods and services received from suppliers or provided to customers but not yet paid because invoices or adequate accounting documents are not yet available, employee obligations for annual leave pay, and other accrued operating expenses.
- Borrowings and finance lease liabilities represent borrowings, finance lease obligations and movements in their settlement.
- Other payables represent non-trade obligations unrelated to purchases or sales of goods and provision of services.
- Salaries payable to employees are determined in accordance with employment contracts.
- Payables and accrued expenses are classified as current or non-current in the statement of financial position based on their remaining maturities at the end of the accounting period.

Provision for severance allowance

Upon termination of employment, the Company is required to pay severance allowance to employees who have worked regularly for the Company for at least 12 months in respect of periods during which unemployment insurance contributions were not made. The severance allowance is provided at two months' average salary plus salary allowances, if any, based on the six consecutive months immediately preceding the reporting date for each year of service.

Increases or decreases in the required provision for severance allowance at the end of the accounting period are recognised in general and administration expenses.

Equity

Owners' contributed capital

Owners' contributed capital is recognised at the amounts actually contributed by shareholders.

Capital surplus

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Capital surplus represents the difference between the issue price and par value of shares issued upon initial and subsequent offerings, the difference between the reissue price and carrying amount of treasury shares, and the equity component of convertible bonds upon maturity. Direct costs relating to additional share issues and the reissue of treasury shares are deducted from capital surplus.

Profit distribution

Profit after corporate income tax is distributable to shareholders after appropriations to funds in accordance with the Company's Charter and applicable laws and upon approval by the General Meeting of Shareholders.

Profit distribution to shareholders takes into consideration non-cash items included in undistributed profit after tax that may affect cash flows and dividend-paying capacity, such as gains from revaluation of assets contributed as capital, revaluation gains on monetary items and financial instruments, and other non-cash items.

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

Revenue and income recognition

Revenue is recognised when it is probable that the Company will receive economic benefits that can be measured reliably. Revenue is measured at the fair value of the consideration received or receivable, net of trade discounts, sales allowances and sales returns.

Revenue from sales of merchandise and finished goods

Revenue from sales of goods is recognised when all of the following conditions are satisfied:

- The Company has transferred to the buyer substantially all risks and rewards incidental to ownership of the products or goods.
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold.
- Revenue can be measured reliably.
- The Company has received or will receive economic benefits from the sale.
- The costs incurred or to be incurred in respect of the sale can be measured reliably.

Revenue from rendering services

Revenue from rendering services is recognised when the outcome of the transaction can be estimated reliably. When services are rendered over multiple periods, revenue recognised in the year is based on the stage of completion at the end of the accounting period. The outcome of a service transaction can be estimated reliably when all of the following conditions are satisfied:

- Revenue can be measured reliably.
- It is probable that the economic benefits associated with the service transaction will flow to the Company.
- The stage of completion at the end of the accounting period can be measured reliably.
- The costs incurred for the transaction and the costs to complete it can be measured reliably.

Interest income

Interest income is recognised on a time-proportion basis using the effective interest rate for each period.

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Revenue deductions

Revenue deductions comprise trade discounts and sales returns relating to products, goods and services sold, which are deducted from revenue in the period in which they arise.

Where trade discounts or sales returns arise in the current period in respect of products, goods or services sold in prior periods, revenue is reduced as follows:

- If the trade discount or sales return arises before the financial statements are authorised for issue, revenue is reduced in the current-period financial statements.
- If trade discounts or sales returns arise after the financial statements are issued, they are recognised as a reduction of revenue in the financial statements of the subsequent period.

Cost of sales

Cost of sales comprises the cost of goods sold, direct costs of services rendered and other costs included in cost of sales.

Finance expenses

Finance expenses comprise costs relating to financing activities, including borrowing costs, losses on disposals of short-term securities, securities transaction costs, allowances for diminution in value of trading securities and allowances for losses on investments in other entities.

Borrowing costs

Borrowing costs comprise interest and other costs incurred in direct connection with borrowings.

Borrowing costs are recognised as expenses when incurred. Borrowing costs directly attributable to the construction or production of qualifying assets that require a substantial period of more than 12 months to be ready for their intended use or sale are capitalised. For specific borrowings used to construct fixed assets or investment property, interest is capitalised even when the construction period is less than 12 months. Income earned from temporary investment of such borrowings is deducted from the cost of the related assets.

For general borrowings used in the construction or production of qualifying assets, capitalised borrowing costs are determined by applying a capitalisation rate to the weighted average accumulated expenditures on the construction or production of those assets. The capitalisation rate is the weighted average interest rate applicable to outstanding borrowings during the year, excluding specific borrowings used to finance a particular asset.

Selling expenses and general and administration expenses

Selling expenses and general and administration expenses comprise all costs incurred in the provision of services and the Company's general administrative costs.

Taxes and other obligations to the State

Value added tax is calculated using the credit method.

The Company is subject to corporate income tax at 20% on profits derived from its business activities.

Other taxes are paid in accordance with applicable regulations at the time of annual tax settlement.

Corporate income tax

Corporate income tax expense comprises current tax and deferred tax.

Current tax

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Current corporate income tax is calculated based on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting bases, non-deductible expenses, non-taxable income and tax losses carried forward.

Deferred tax

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

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

Deferred tax assets and liabilities are measured at the tax rates expected to apply in the year when the assets are recovered or the liabilities are settled, based on tax rates enacted at the end of the accounting period. Deferred tax is recognised in the income statement except when it relates to items recognised directly in equity, in which case it is recognised directly in equity.

Deferred tax assets and deferred tax liabilities are offset when:

- The Company has a legally enforceable right to offset current tax assets against current tax liabilities; and
- the deferred tax assets and deferred tax liabilities relate to corporate income tax administered by the same taxation authority;
- for the same taxable entity; or
- The Company intends either to settle current tax liabilities and current tax assets on a net basis, or to realise the assets and settle the liabilities simultaneously in each future period in which material amounts of deferred tax liabilities or deferred tax assets are expected to be settled or recovered.

Related parties

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

In considering related party relationships, the substance of the relationship is given precedence over its legal form.

Segment reporting

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

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

Segment information is prepared and presented in accordance with the accounting policies applied in the preparation and presentation of the Company's interim separate financial statements.

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Notes to the interim separate financial statements (continued)

Comparative figures

Certain balances in the interim separate statement of financial position have been restated to comply with current regulations under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance on the Vietnamese Enterprise Accounting System. The corresponding prior-year balances were presented under Circular No. 200/2014/TT-BTC dated 22 December 2014. Details are as follows:



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#	Item	Prior year-end under Circular No. 200/2014/TT-BTC	Restated opening balance under Circular No. 99/2025/TT-BTC	Difference
1	2	3	4	5=4-3
INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION				
Assets				
	Current loans receivable	38,000,000,000	-	(38,000,000,000)
135	Other current receivables	2,183,376,158	1,242,280,266	(941,095,892)
	Non-current loans receivable	99,000,000,000	-	(99,000,000,000)
123	Current held-to-maturity investments	-	38,941,095,892	38,941,095,892
265	Non-current held-to-maturity investments	-	99,000,000,000	99,000,000,000
	Total assets	139,183,376,158	139,183,376,158	-
Liabilities				
313	Dividends and profits payable	-	17,935,000	17,935,000
320	Other current payables	1,857,138,777	1,839,203,777	(17,935,000)
	Total liabilities	1,857,138,777	1,857,138,777	-

**SUPPLEMENTARY INFORMATION TO THE INTERIM SEPARATE
STATEMENT OF FINANCIAL POSITION (UNIT: VND)**

Cash and cash equivalents

Details	Closing balance	Opening balance
Cash on hand	175,448,199	172,530,007
Bank deposits (1)	16,667,041,070	26,553,113,206
Cash equivalents (2)	8,000,000,000	15,000,000,000
Total	24,842,489,269	41,725,643,213

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Notes to the interim separate financial statements (continued)

(1) Bank details:

	Closing balance	Opening balance
Vietnam Joint Stock Commercial Bank for Industry and Trade - Ho Chi Minh City Branch 11	11,220,472,514	7,180,419,997
Vietnam Bank for Agriculture and Rural Development - Trang Bom Bac Dong Nai Branch	629,135,572	247,920,656
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ho Chi Minh City Branch	2,245,940,091	18,329,417,778
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Bac Sai Gon Branch	2,571,491,656	795,353,538
Thanh Cong Securities Joint Stock Company	1,237	1,237
Total	16,667,041,070	26,553,113,206

(2) This is a one-month term deposit at the Joint Stock Commercial Bank for Foreign Trade of Vietnam - Bac Sai Gon Branch, bearing interest at 4.75% per annum.

Current and non-current held-to-maturity investments**2a. Current held-to-maturity investments**

	Closing balance	Opening balance
Loans receivable from related parties	99,000,000,000	-
Saigon Leather Garment Joint Stock Company (1)	99,000,000,000	-
- Loan principal	99,000,000,000	-
- Loan interest	-	-
Loans receivable from other parties	25,124,479,452	38,941,095,892
Venus HCMC Company Limited (2)	13,988,869,863	15,200,342,466
- Loan principal	13,500,000,000	15,000,000,000
- Loan interest	488,869,863	200,342,466
Viet Tin Phuoc Company Limited (3)	11,135,609,589	15,722,342,467
- Loan principal	10,500,000,000	15,000,000,000
- Loan interest	635,609,589	722,342,467
Ms. Pham Thi Hong	-	8,018,410,959
- Loan principal	-	8,000,000,000
- Loan interest	-	18,410,959
Total	124,124,479,452	38,941,095,892

(1) This unsecured loan was granted under revolving loan agreement No. 001/2025/BBT-MDA dated 25 June 2025, has a term from 25 June 2025 to 25 June 2027 and bears interest at 13% per annum.

(2) This unsecured current loan was granted under revolving loan agreement No. 001/2025/BBT-VENUS dated 2 July 2025, has a one-year term from the agreement date and bears interest at 12.5% per annum.

(3) These unsecured current loans were granted under revolving loan agreements No. 002/2025/BBT-VTP dated 2 July 2025 and No. 001/2026/VTI CARE-VTP dated 4 June 2026. Each loan has a one-year term from the agreement date and bears interest at 10.5% per annum.

2b. Non-current held-to-maturity investments

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	<u>Closing balance</u>	<u>Opening balance</u>
Loans receivable from related parties	-	99,000,000,000
Saigon Leather Garment Joint Stock Company	-	99,000,000,000
- Loan principal	-	99,000,000,000
- Loan interest	-	-
Loans receivable from other parties	-	-
Total	<u>-</u>	<u>99,000,000,000</u>

Current trade receivables

<i>Details</i>	<u>Closing balance</u>	<u>Opening balance</u>
Receivables from related parties	-	6,868,357
Ho Chi Minh City Medical Import Export Joint Stock Company	-	6,868,357
Receivables from other customers	38,531,607,968	50,998,603,570
Kimberly-Clark Vietnam Company Limited	6,380,859,888	994,032,000
Brian Vietnam Joint Stock Company	2,338,309,973	5,170,418,303
Other customers	29,812,438,107	44,834,153,267
Total	<u>38,531,607,968</u>	<u>51,005,471,927</u>

Current advances to suppliers

<i>Details</i>	<u>Closing balance</u>	<u>Opening balance</u>
Advances to related parties	-	-
Advances to other suppliers	17,952,419,203	6,659,545,208
Paragon Machinery (Qingdao) Co., Ltd	7,171,205,000	-
Divi Group Company Limited	4,006,649,254	-
Other suppliers	6,774,564,949	6,659,545,208
Total	<u>17,952,419,203</u>	<u>6,659,545,208</u>

Other current receivables

<i>Details</i>	<u>Closing balance</u>	<u>Opening balance</u>
Receivables from related parties	-	-
Receivables from other organisations and individuals	1,590,752,430	1,242,280,266
-Health and unemployment insurance	696,489,837	511,782,687
Employee advances	408,325,106	541,516,941
Deposits	12,000,000	68,310,441
Other receivables	473,937,487	120,670,197

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Notes to the interim separate financial statements (continued)

<i>Details</i>	Closing balance	Opening balance
Total	1,590,752,430	1,242,280,266

Allowance for doubtful current receivables

<i>Details</i>	Closing balance		Opening balance	
	Cost	Recoverable amount (*)	Cost	Recoverable amount (*)
Related parties	-	-	-	-
Other organisations and individuals				
Thien Long Medical Equipment and Chemicals Company Limited	3,018,211,446	1,930,649,988	3,018,211,446	1,508,982,114
Tam Truong Tin Trading Service Company Limited	361,687,833	-	361,687,833	-
Bui Van Chieu	580,000,000	412,144,410	580,000,000	170,143,460
Other parties	165,923,370	52,169,416	165,923,370	54,562,049
Total	1,910,600,243	1,466,336,162	1,910,600,243	1,284,276,605
Total	3,018,211,446	1,930,649,988	3,018,211,446	1,508,982,114

(*) Recoverable amount equals cost less the allowance recognised for doubtful receivables.

Movements in the allowance for doubtful current receivables were as follows:

	Current period	Prior period
Opening balance	(1,509,229,332)	(1,434,444,123)
Allowance recognised	(75,044,546)	-
Allowance reversed	496,712,420	402,081,510
Closing balance	(1,087,561,458)	(1,032,362,613)

Inventories

<i>Details</i>	Closing balance		Opening balance	
	Cost	Allowance	Cost	Allowance
Raw materials (1)	23,807,517,532	(452,588,804)	19,571,899,099	(452,588,804)
Work in progress (2)	1,097,128,279	-	630,699,170	-
Finished goods (3)	19,033,055,195	(564,297,458)	9,314,713,802	(564,297,458)
Merchandise	726,478,301	-	786,723,201	-
Total	44,664,179,307	(1,016,886,262)	30,304,035,272	(1,016,886,262)

(1) Raw materials mainly comprise cotton, various types of gauze and other materials used in production.

(2) Work in progress comprises raw materials used for unfinished products.

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(3) Finished goods mainly comprise medical bandages, gauze, medical cotton, masks and related products.

Movements in the allowance for inventory write-down were as follows:

	Current period	Prior period
Opening balance	(1,016,886,262)	(1,186,256,661)
Allowance recognised	-	-
Allowance reversed	-	54,266,750
Closing balance	(1,016,886,262)	(1,131,989,911)

Current and non-current deferred expenses

Current deferred expenses

Movements

	Current period	Prior period
· Opening balance	2,442,732,333	1,034,322,829
· Additions during the period	3,780,823,781	2,222,942,664
· Allocation during the period	(3,305,272,451)	(1,292,621,719)
Closing balance	2,918,283,663	1,964,643,774

Closing details

	Closing balance	Opening balance
Details		
Tools and supplies in use	857,530,717	507,727,862
Insurance expenses	228,437,701	447,533,732
Fixed asset repair costs	958,238,690	926,245,804
Other current deferred expenses	874,076,555	561,224,935
Total	2,918,283,663	2,442,732,333

Non-current deferred expenses

Movements

	Current period	Prior period
· Opening balance	4,303,928,548	4,778,608,512
· Additions during the period	2,053,481,482	492,756,910
· Allocation during the period	(567,887,439)	(629,223,312)
Closing balance	5,789,522,591	4,642,142,110

Closing details

	Closing balance	Opening balance
Details		
Fixed asset repair costs	344,903,775	570,782,715
Tools and supplies in use	1,357,474,664	413,601,698
Land rental (*)	3,251,564,579	3,319,544,135
Other non-current deferred expenses	835,579,573	-

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Notes to the interim separate financial statements (continued)

Details	Closing balance	Opening balance
Total	5,789,522,591	4,303,928,548

(*) Land rental for Lots B52-53-54/1, Road 2E, Vinh Loc Industrial Park, Vinh Loc Commune, Ho Chi Minh City is allocated over the 50-year lease term.

Tangible fixed assets

Details are presented in Appendix 01 - Movements in tangible fixed assets.

Intangible fixed assets

	Computer software	Total
Cost		
Opening balance	1,856,034,720	1,856,034,720
Additions during the period	-	-
Disposals during the period	-	-
Closing balance	1,856,034,720	1,856,034,720
Including fully depreciated fixed assets still in use	40,400,000	40,400,000
Accumulated amortisation		
Opening balance	1,307,999,427	1,307,999,427
Additions during the period	197,024,454	197,024,454
- Amortisation for the period	197,024,454	197,024,454
Disposals during the period	-	-
Closing balance	1,505,023,881	1,505,023,881
Net carrying amount		
Opening balance	548,035,293	548,035,293
Closing balance	351,010,839	351,010,839

Construction in progress

	Opening balance	Additions during the year	Transfers to fixed assets	Other transfers	Closing balance
Purchases of fixed assets	20,575,712,434	3,701,780,982	(14,701,503,485)	(145,423,726)	9,430,566,205
Construction in progress	850,313,171	1,322,663,750	(850,313,171)	-	1,322,663,750
Total	21,426,025,605	5,024,444,732	(15,551,816,656)	(145,423,726)	10,753,229,955

Non-current financial investments

These represent investments in subsidiaries. Details are as follows:

	Closing balance			Opening balance		
	Cost	Fair value (*)	Allowance	Cost	Fair value (*)	Allowance
Bach Tuyet Kotton Company Limited (1)	10,000,000,000	10,000,000,000	-	10,000,000,000	10,000,000,000	-

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Notes to the interim separate financial statements (continued)

	Closing balance			Opening balance		
	Cost	Fair value (*)	Allowance	Cost	Fair value (*)	Allowance
Vitavia Care Company Limited (2)	24,000,000,000	24,000,000,000	-	-	-	-
Total	34,000,000,000	34,000,000,000	-	10,000,000,000	10,000,000,000	-

(1) Pursuant to Enterprise Registration Certificate No. 0316867776 dated 20 May 2021 issued by the Ho Chi Minh City Department of Planning and Investment, the Company invested VND 10,000,000,000 in Bach Tuyet Kotton Company Limited, representing 100% of its charter capital. Bach Tuyet Kotton Company Limited is undergoing dissolution procedures pursuant to the Board of Directors' Resolution No. 16/2025/NQ-HDQT dated 30 September 2025 and Notice No. 948865/25 dated 28 October 2025 issued by the Ho Chi Minh City Department of Finance. The Company's Board of Management considers the recoverable amount of the investment to be no lower than its carrying amount; accordingly, no allowance for impairment has been recognised.

(2) Pursuant to Enterprise Registration Certificate No. 0319543628 dated 12 May 2026 issued by the Ho Chi Minh City Department of Finance, the Company invested VND 30,000,000,000 in Vitavia Care Company Limited, representing 100% of its charter capital. As at the reporting date, the Company had not fully contributed the committed capital.

(*) Fair value is determined as the difference between the cost of the investment and the related allowance. The allowance is determined based on the investee's financial statements as at 30 June 2026.

Transactions with subsidiaries

Material transactions between the Company and its subsidiaries were as follows:

	Current period	Prior period
Vitavia Care Company Limited		
+ Capital contributed by the Company	24,000,000,000	-
Bach Tuyet Kotton Company Limited		
+ Revenue from sales of finished goods	-	28,808,305,072
+ Market development support costs	-	561,875,090
Current trade payables		
Details	Closing balance	Opening balance
Payables to related parties	-	-
Payables to other suppliers	14,267,561,069	13,126,346,293
Nhu Man Trading Manufacturing Import Export Company Limited	7,228,781,281	5,401,857,537
Phuoc Thuan Phat Manufacturing - Trading One Member Company Limited	1,137,543,965	888,491,182
Other suppliers	5,901,235,823	6,835,997,574
Total (*)	14,267,561,069	13,126,346,293

(*) The Company had no overdue unpaid liabilities during the period.

Current advances from customers

Details	Closing balance	Opening balance
Advances from related parties	-	-
Advances from other customers	9,785,447,807	10,520,960,885
Tan Phu Real Estate Company Limited	9,000,000,000	9,000,000,000

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Notes to the interim separate financial statements (continued)

Details	Closing balance	Opening balance
Other customers	785,447,807	1,520,960,885
Total (*)	9,785,447,807	10,520,960,885

Taxes and other obligations to the State

Item	Opening balance		Movements during the period		Closing balance	
	Payable	Receivable	Amounts payable	Amounts paid	Payable	Receivable
Value added tax on domestic sales	850,427,438	-	1,680,111,782	(2,059,951,203)	470,588,017	-
Value added tax on imports	-	-	589,836,624	(589,836,624)	-	-
Export and import duties	-	-	64,315,522	(64,315,522)	-	-
Corporate income tax	3,712,105,942	-	4,068,232,203	(3,712,105,942)	4,068,232,203	-
Personal income tax	-	396,894,950	780,317,497	(849,539,809)	-	466,117,262
Land and housing tax and land rental	-	262,413,864	1,957,043,848	(1,293,036,634)	401,593,350	-
Other taxes	26,172,209	-	940,419,611	(941,743,914)	24,847,906	-
Total	4,588,705,589	659,308,814	10,080,277,087	(9,510,529,648)	4,965,261,476	466,117,262

Value added tax

The Company applies the credit method for value-added tax. The applicable value-added tax rates are as follows:

- Medical cotton, bandages, gauze and medical masks: 5%

- Cotton pads, cotton buds and other goods sold domestically: 10%

In 2026, the Company is entitled to apply an 8% value-added tax rate to goods and services specified in Government Decree No. 174/2025/ND-CP dated 1 July 2025.

Corporate income tax

The Company is subject to corporate income tax at 20% on taxable income.

Corporate income tax payable for the period was estimated as follows:

	Current period	Prior period
Total accounting profit before tax	20,321,836,564	8,111,612,378
Adjustments to accounting profit in determining corporate income taxable profit:		
Upward adjustments	19,324,451	5,694,858
+ Non-deductible expenses	19,324,451	5,694,858
Downward adjustments	-	-
Taxable profit before exempt income and tax losses carried forward	20,341,161,015	8,117,307,236
Tax-exempt income	-	-
Tax losses carried forward	-	-
Taxable income	20,341,161,015	8,117,307,236

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Notes to the interim separate financial statements (continued)

	<u>Current period</u>	<u>Prior period</u>
Corporate income tax rate	20%	20%
<i>Corporate income tax payable at the standard tax rate</i>	4,068,232,203	1,623,461,447
Adjustments to corporate income tax payable for prior years	-	-
Total corporate income tax payable	4,068,232,203	1,623,461,447

Payables to employees

This balance represents salaries and salary-based bonuses payable to the Company's employees.

Other current payables

<u>Details</u>	<u>Closing balance</u>	<u>Opening balance</u>
<i>Related party</i>	-	-
<i>Other parties</i>	7,172,872,368	8,829,776,529
Interest expense	1,438,092,413	1,625,671,384
Other current payables	5,734,779,955	7,204,105,145
Total	7,172,872,368	8,829,776,529

Other current payables

<u>Details</u>	<u>Closing balance</u>	<u>Opening balance</u>
<i>Payables to related parties</i>	14,328,320,303	14,328,320,303
Bach Tuyet Kotton Company Limited	14,328,320,303	14,328,320,303
<i>Payables to other parties</i>	2,341,121,744	1,839,203,777
PDG Investment Joint Stock Company (*)	1,000,000,000	1,000,000,000
Social insurance, health insurance and trade union fees	933,836,278	525,306,686
Other parties	407,285,466	313,897,091
Total	16,669,442,047	16,167,524,080

(*) The deposit of VND 1,000,000,000 securing performance of the business cooperation agreement with PDG Investment Joint Stock Company (formerly Mandara Investment Joint Stock Company) has been overdue since 19 January 2014.

Current borrowings and finance lease liabilities

	<u>Closing balance</u>		<u>Opening balance</u>	
<u>Details</u>	<u>Carrying amount</u>	<u>Amount capable of repayment</u>	<u>Carrying amount</u>	<u>Amount capable of repayment</u>
<i>Current borrowings and finance lease liabilities payable to related parties</i>	-	-	-	-
<i>Current borrowings and finance lease liabilities payable to other organisations and individuals</i>	-	-	1,277,410,608	1,277,410,608

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Notes to the interim separate financial statements (continued)

<i>Details</i>	Closing balance		Opening balance	
	Carrying amount	Amount capable of repayment	Carrying amount	Amount capable of repayment
Vietnam Bank for Agriculture and Rural Development - Trang Bom Bac Dong Nai Branch	-	-	1,277,410,608	1,277,410,608
<i>Current portion of non-current liabilities</i>	<i>65,106,360,000</i>	<i>65,106,360,000</i>	<i>64,887,420,000</i>	<i>64,887,420,000</i>
Financing for Healthier Lives, DAC (*)	65,106,360,000	65,106,360,000	64,887,420,000	64,887,420,000
Total	65,106,360,000	65,106,360,000	66,164,830,608	66,164,830,608

(*) The loan from Financing for Healthier Lives, DAC finances the Company's requirements relating to healthcare products and services under the business plan approved by the Board of Directors. The loan bears interest at the USD-denominated SR6M Index plus 6.22826% per annum and has a five-year term. It is repayable in accordance with a specified repayment schedule, with the first repayment made on 15 September 2023. The loan is secured by all of the Company's rights, title and interests in the assets described below, whether currently or subsequently owned or existing, with the pre-tax purchase value stated in the contract and the amount actually paid being VND equivalent to USD 2,500,000.00 at the exchange rate on the disbursement date:

- All newly acquired assets and all rights, title and interests in those assets;
- All rights, title and interests relating to the asset purchase agreement;
- The advance payment;
- All annual additional assets and all rights, title and interests in those assets;
- All rights, interests, compensation and other payments received or receivable in substitution for, attached to or relating to the foregoing rights and assets, and all assets of every nature and description exchanged, substituted or replaced for any of them.

The Company's loan is secured by:

- Certain machinery and equipment at the manufacturing plant at Lots B52-B54/1, Road 2E, Vinh Loc Industrial Park, Vinh Loc Commune, Ho Chi Minh City (Notes V.9 and V.11); and
- Payment guarantees issued by SGI Holdings Investment Joint Stock Company (formerly Saigon 3 Group Investment Development Joint Stock Company) and Saigon 3 Capital Investment Company Limited (Note VII.3).

Movements in current borrowings during the period were as follows:

<i>Details</i>	Opening balance	Borrowings during the period	Foreign exchange differences	Repayments during the period	Closing balance
Current bank borrowings	1,277,410,608	2,209,555,228	-	(3,486,965,836)	-
Current maturities	64,887,420,000	-	218,940,000	-	65,106,360,000
Total	66,164,830,608	2,209,555,228	218,940,000	(3,486,965,836)	65,106,360,000

Equity

Reconciliation of movements in equity

Movements in equity are presented in the attached Appendix 02.

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Notes to the interim separate financial statements (continued)

Details of owners' contributed capital

Charter capital contributions were as follows:

	Closing balance		Opening balance	
	Ordinary share capital	%	Ordinary share capital	%
Saigon 3 Capital Investment Company Limited	79,785,580,000	40.71%	79,785,580,000	40.71%
SIG Holdings Investment Joint Stock Company (formerly Saigon 3 Group Investment Development Joint Stock Company)	48,426,000,000	24.71%	48,426,000,000	24.71%
Thanh Cong Securities Joint Stock Company	18,676,000,000	9.53%	18,676,000,000	9.53%
Other shareholders	49,112,420,000	25.06%	49,112,420,000	25.06%
Total (*)	196,000,000,000	100.00%	196,000,000,000	100.00%

(*) Shareholders' equity details were updated as at 30 June 2026.

Charter capital contributions were as follows:

	Per Enterprise Registration Certificate	Contributed charter capital	Outstanding charter capital contribution
	196,000,000,000	196,000,000,000	-
Total	196,000,000,000	196,000,000,000	-

Capital transactions with owners and distributions of dividends and profits

	Current period	Prior period
- Owners' contributed capital		
+ Contributed capital at the beginning of the period	196,000,000,000	98,000,000,000
+ Increase in contributed capital during the period	-	-
+ Contributed capital at the end of the period	196,000,000,000	98,000,000,000
- Dividends and profits declared	-	-
- Dividends and profits paid in cash	-	-
Shares		

	Closing balance	Opening balance
Number of shares registered for issuance	19,600,000	19,600,000
Number of shares issued/offered to the public	19,600,000	19,600,000
- Ordinary shares	19,600,000	19,600,000
Number of treasury shares	-	-
- Ordinary shares	-	-
- Preference shares	-	-
Number of shares outstanding	19,600,000	19,600,000
- Ordinary shares	19,600,000	19,600,000
Par value of outstanding shares (VND/share)	10,000	10,000

In 2025, the Board of Directors approved Resolution No. 24/2025/NQ-HDQT dated 30 December 2025 on the employee share ownership plan ("ESOP") pursuant to Resolution No. 01/2025/NQDHDCT dated 8 April 2025 of the General Meeting of Shareholders. As at the date of these interim separate financial statements, the Company had not implemented the ESOP share issuance.

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Notes to the interim separate financial statements (continued)

Under the Resolution of the 2026 Annual General Meeting of Shareholders dated 13 April 2026, the shareholders also approved the suspension of the above ESOP share issuance until an appropriate time.

OFF-BALANCE-SHEET ITEMS**Doubtful debts written off**

Details	Current period	Prior period
Trade receivables from unidentified parties	1,134,256,732	1,134,256,732
Advances and other receivables from unidentified parties	2,200,718,672	2,200,718,672
Receivables from other individuals and organisations	479,336,505	479,336,505
Total	3,814,311,909	3,814,311,909

**ITEMS PRESENTED IN THE INTERIM SEPARATE INCOME STATEMENT
(UNIT: VND)**

Revenue from sales of goods and rendering of services

Details	Current period	Prior period
Revenue from sales of merchandise	950,747,852	28,954,258,680
Revenue from sales of finished goods	161,195,910,356	83,428,933,879
Revenue from rendering services and other revenue	100,978,311	4,736,000
Total (*)	162,247,636,519	112,387,928,559

(*) Including revenue from sales of goods and rendering of services to related parties:

Details	Current period	Prior period
Saigon 3 Garment Joint Stock Company		
- Sales revenue	223,337,031	109,242,758
Ho Chi Minh City Medical Import Export Joint Stock Company		
- Sales revenue	1,685,900	36,710,850
- Trade discounts	(50,577)	(376,080)
Total	224,972,354	145,577,528

Revenue deductions

Details	Current period	Prior period
Trade discounts	8,854,978,623	7,954,641,336
Sales returns	6,804,766,755	2,274,345,660
Total	15,659,745,378	10,228,986,996

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Notes to the interim separate financial statements (continued)***Cost of sales***

Details	Current period	Prior period
Cost of merchandise sold	4,555,132,452	29,143,195,213
Cost of finished goods sold	71,072,155,949	42,359,372,481
Allowance for/(reversal of) inventory write-down	-	(54,266,750)
Total	75,627,288,401	71,448,300,944

Finance income

Details	Current period	Prior period
Interest income from term deposits	302,582,127	20,712,329
Interest income from demand deposits	16,066,365	5,919,364
Interest income from loans	8,371,706,846	7,673,295,176
Other income	1,083,300	-
Total	8,691,438,638	7,699,926,869

Finance expenses

Details	Current period	Prior period
Borrowing interest	3,527,478,956	5,642,613,340
Other expenses	-	1,855,489,750
Total	3,527,478,956	7,498,103,090

Selling expenses

Details	Current period	Prior period
Staff costs	7,025,546,526	4,914,778,806
Materials and packaging costs	720,197,339	23,415,272
Tools and supplies	196,468,284	168,810,675
Depreciation and amortisation	483,770,152	463,196,178
E-commerce service costs	25,359,179,134	-
External service costs	2,390,793,004	2,289,509,158
Other expenses	3,123,532,035	941,041,675
Total	39,299,486,474	8,800,751,764

General and administration expenses

Details	Current period	Prior period
Staff costs	12,299,584,883	9,608,785,206
Office supplies	902,332,597	120,424,727
Depreciation and amortisation	536,273,832	565,175,034
Taxes, fees and charges	551,776,564	494,092,566
(Reversal of)/allowance for doubtful debts	(421,667,874)	(392,081,510)

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INTERIM SEPARATE FINANCIAL STATEMENTS

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Notes to the interim separate financial statements (continued)

Details	Current period	Prior period
External service costs	216,257,728	1,026,451,533
Other expenses	2,470,711,161	1,790,321,491
Total	16,555,268,891	13,213,169,047

Basic/diluted earnings per share

This item is not presented in the separate financial statements of Bong Bach Tuyet Corporation because the Company is the parent company. It is presented in the Group's interim consolidated financial statements in accordance with paragraphs 3.20 and 3.21 of Section 2, "Contents and preparation methods of financial statements", of Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance.

Operating expenses by element

Details	Current period	Prior period
Raw material costs	165,020,091,834	116,968,725,786
Labour costs	36,656,385,854	30,595,348,371
Depreciation and amortisation	6,993,500,326	6,004,665,729
External service costs	28,034,209,422	3,196,251,161
Other expenses	16,807,857,870	10,817,866,153
Total	253,512,045,306	167,582,857,200

OTHER SUPPLEMENTARY INFORMATION (UNIT: VND)***Contingent assets***

The Company has no contingent assets affecting the interim separate financial statements that require adjustment or disclosure.

Contingent liabilities

The Company has no contingent liabilities affecting the interim separate financial statements that require adjustment or disclosure.

Related party transactions and balances

The Company's related parties comprise key management personnel, individuals related to key management personnel and other related parties.

Transactions and balances with key management personnel and individuals related to them

Key management personnel comprise members of the Board of Directors, the Supervisory Board and the Board of Management. Individuals related to key management personnel are close family members of those persons.

Transactions with key management personnel and individuals related to them

- *Remuneration of key management personnel (*). Details are as follows:*

Salaries	Position	Current period	Prior period
Mr. Nguyen Khanh Linh	Chief Executive Officer	660,020,000	530,000,000
Ms. Ngo Thi Thu Trang	Deputy Chief Executive Officer	840,020,000	545,000,000
Total		1,500,040,000	1,075,000,000

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Notes to the interim separate financial statements (continued)

Remuneration	Position	Current period	Prior period
Board of Directors			
Nguyen Dong Hai	Chairwoman of the Board of Directors	24,000,000	10,933,333
Pham Viet Lan Anh	Chairwoman of the Board of Directors (relieved of duty on 8 April 2025)	-	13,066,667
Nguyen Khanh Linh	Vice Chairwoman of the Board of Directors	18,000,000	17,200,000
Ngo Thi Thu Trang	Member of the Board of Directors	7,700,000	9,800,000
Nguyen Duc Hieu	Member of the Board of Directors	10,300,000	9,000,000
Total		60,000,000	60,000,000

Supervisory Board

Mr. Nguyen Hoang Giang	Head	12,000,000	5,466,667
Ms. Doan Thi Thu Suong	Member	6,000,000	9,266,667
Ms. Tran Bao Ngoc	Member	6,000,000	6,000,000
Nguyen Trung Hieu	Member (relieved of duty on 8 April 2025)	-	3,266,667
Total		24,000,000	24,000,001

(*) Key management personnel comprise members of the Board of Directors, the Supervisory Board and the Board of Management. The amounts represent remuneration recorded in the Parent Company's interim separate financial statements.

Transactions and balances with other related parties**The Company's other related parties comprise:**

No.	Related party	Relationship
1.	SGI Holdings Investment Joint Stock Company (formerly Saigon 3 Group Investment Development Joint Stock Company)	Ultimate parent company
2.	Saigon 3 Capital Investment Company Limited	Parent company
3.	Saigon 3 Garment Joint Stock Company	Subsidiary of SGI Holdings Investment Joint Stock Company
4.	Saigon Leather Garment Joint Stock Company	Subsidiary of SGI Holdings Investment Joint Stock Company
5.	Ho Chi Minh City Medical Import Export Joint Stock Company	Subsidiary of SGI Holdings Investment Joint Stock Company

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Notes to the interim separate financial statements (continued)

No.	Related party	Relationship
6.	Saigon 3 Jean Joint Stock Company	Subsidiary of SGI Holdings Investment Joint Stock Company
7.	Thanh Cong Securities Joint Stock Company	Subsidiary of Saigon 3 Capital Investment Company Limited
8.	Thanh Cong Fund Management Company Limited	Subsidiary of Thanh Cong Securities Joint Stock Company
9.	Thanh Cong Investment Fund	Subsidiary of Thanh Cong Securities Joint Stock Company

Guarantees by related parties for the Company's loan

SGI Holdings Investment Joint Stock Company (formerly Saigon 3 Group Investment Development Joint Stock Company) and Saigon 3 Capital Investment Company Limited have guaranteed the Company's loan from Financing for Healthier Lives, DAC (Note V.19).

Transactions with other related parties

During the period, in addition to the transactions disclosed in Note VI.1, the Company entered into the following transactions with other related parties:

	Transaction	Current period	Prior period
Saigon Leather Garment Joint Stock Company	Loans advanced	-	112,000,000,000
	Loan interest	6,382,109,588	5,658,383,561
	Interest collected	6,382,109,588	-

Balances with other related parties

Balances with other related parties are disclosed in Notes V.2, V.3, V.12 and V.18.

Segment reporting

Segment reporting by business segment

Current period	Net revenue from sales of goods and rendering of services	Cost of sales	Gross profit
Sales of merchandise	950,747,852	4,555,132,452	(3,604,384,600)
Sales of finished goods	145,536,164,978	71,072,155,949	74,464,009,029
Rendering of services and other	100,978,311	-	100,978,311
Total	146,587,891,141	75,627,288,401	70,960,602,740
Prior period			
Sales of merchandise	28,954,258,680	29,143,195,213	(188,936,533)
Sales of finished goods	73,199,946,883	42,305,105,731	30,894,841,152
Rendering of services and other	4,736,000	-	4,736,000
Total	102,158,941,563	71,448,300,944	30,710,640,619

Segment reporting by geographical area

During the period, the Company's business activities were conducted principally in Vietnam.

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Notes to the interim separate financial statements (continued)

Collateral

Assets pledged to other entities

The Company has pledged assets as security for its borrowings (Notes V.9, V.19 and VII.3). The carrying amount of the pledged assets at the end of the accounting period was VND 22,956,485,210.

The pledged assets will be released when the Company has fully discharged its repayment obligations. There are no special terms or conditions relating to the use of these pledged assets.

Assets pledged by other entities

The Company did not hold any assets pledged by other entities as at 1 January 2026 or 30 June 2026.

Going concern

As at the date of preparation of the interim separate financial statements, management was not aware of any factors that could materially affect the Company's ability to continue as a going concern. Accordingly, the interim separate financial statements for the three-month period ended 30 June 2026 have been prepared on a going concern basis.

Events after the accounting period

The Company has no events occurring after the three-month accounting period ended 30 June 2026 that require adjustment or disclosure in the interim separate financial statements.

Ho Chi Minh City, date 30 month 7 2026

Preparer/Chief Accountant

THIEU THI CAM TU

Legal Representative



NGUYEN KHANH LINH