

BONG BACH TUYET JOINT STOCK COMPANY

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

CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended 30 June 2026

CONSOLIDATED STATEMENT OF FINANCIAL POSITION**CONSOLIDATED BALANCE SHEET**

As at [Reporting 30.6.2026]
(Separate Financial Statements – Parent Company)

Unit: VND

No.	Description	Code	Notes	Ending Balance	Beginning Balance
A -	CURRENT ASSETS	100		281.489.628.413	175.889.458.350
I.	Cash and cash equivalents	110		30.761.353.648	47.128.342.716
1.	Cash	111		22.761.353.648	32.128.342.716
2.	Cash equivalents	112		8.000.000.000	15.000.000.000
II.	Short-term financial investments	120		144.272.601.369	38.941.095.892
1.	Trading securities	121		-	-
2.	Allowance for impairment of trading securities	122		-	-
3.	Held-to-maturity investments (short-term)	123		144.272.601.369	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		59.091.695.247	57.398.068.069
1.	Trade receivables	131		38.531.607.968	51.005.471.927
2.	Advances to suppliers	132		19.666.896.307	6.659.545.208
3.	Short-term intercompany receivables	133		-	-
4.	Assets pending resolution	134		-	-
5.	Other short-term receivables	135		1.980.752.430	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		-	-
VI.	Other current assets	160		3.716.685.104	3.134.802.663
1.	Short-term prepaid expenses	161		3.169.646.906	2.442.732.333
2.	Deductible VAT	162		80.920.936	32.761.516

BONG BACH TUYET JOINT STOCK COMPANY

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

CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended 30 June 2026

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

No.	Description	Code	Notes	Ending Balance	Beginning Balance
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		110.775.162.957	205.367.432.881
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		94.022.410.411	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		989.436.944	548.035.293
	- Cost	228		3.360.488.508	2.721.470.720
	-Accumulated amortization	229		(2.371.051.564)	(2.173.435.429)
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
1.	Long-term production and business in progress	251		-	-
2.	Construction in progress	252		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

CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended 30 June 2026

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

No.	Description	Code	Notes	Ending Balance	Beginning Balance
VI.	Long-term financial investments	260		-	99.000.000.000
1.	Investments in subsidiaries	261		-	-
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		392.264.791.370	381.256.891.231
C -	LIABILITIES	300		111.614.087.692	116.713.427.462
I.	Current liabilities	310		111.614.087.692	116.713.427.462
1.	Trade payables	311		14.340.366.167	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		4.965.469.583	4.813.441.677
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		2.341.121.744	1.839.203.774
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		-	-
6.	Long-term intercompany payables	336		-	-
7.	Unearned revenue (long-term)	337		-	-

BONG BACH TUYET JOINT STOCK COMPANY

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

CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended 30 June 2026

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

No.	Description	Code	Notes	Ending Balance	Beginning Balance
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		280.650.703.678	264.543.463.769
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		50.369.309.062	34.257.269.153
-	-Retained earnings brought forward	420a		34.257.269.153	15.312.984.276
-	- Current period retained earnings	420b		16.112.039.909	18.944.284.877
	TOTAL LIABILITIES AND EQUITY	440		392.264.791.370	381.256.891.231

Ho Chi Minh City, 30 July 2026

Prepared by
(Signature, full name)


Thieu Thi Cam Loi

Chief Accountant
(Signature, full name)


Thieu Thi Cam Tu

Legal Representative
(Signature, full name, company seal)


 Nguyen Khanh Linh

CONSOLIDATED STATEMENT OF PROFIT OR LOSS

For the second quarter of 2026, covering the accounting period from 1 April 2026 to 30 June 2026
Separate Financial Statements – Parent Company

Unit: VND

No.	Description	Code	Notes	Current Quarter (2026)	Comparative Quarter (2025)	Year-to-date (2026)	Year-to-date (2025)
1.	Doanh thu bán hàng và cung cấp dịch vụ	01	VI.1	84.960.056.762	83.558.337.123	162.247.636.519	138.634.525.309
2.	Các khoản giảm trừ doanh thu	02	VI.2	5.957.617.997	6.341.750.795	15.659.745.378	11.043.069.756
3.	Doanh thu thuần về bán hàng và cung cấp dịch vụ (1 - 2)	10		79.002.438.765	77.216.586.328	146.587.891.141	127.591.455.553
4.	Giá vốn hàng bán	11	VI.3	39.353.733.713	34.648.618.319	75.627.288.401	70.835.542.482
5.	Lợi nhuận gộp về bán hàng và cung cấp dịch vụ (20 - 4)	20		39.648.705.052	42.567.968.009	70.960.602.740	56.755.913.071
6.	Lãi/lỗ của hoạt động bán, thanh lý bất động sản đầu tư	21		-	-	-	-
7.	Doanh thu hoạt động tài chính	22	VI.4	4.480.457.442	3.912.876.016	8.844.743.591	7.702.284.001
8.	Chi phí tài chính	23	VI.5	1.703.287.719	4.018.933.055	3.527.478.956	7.498.103.090
	- Trong đó: Chi phí đi vay	24		1.703.287.719	2.163.443.305	3.527.478.956	5.642.613.340
9.	Chi phí bán hàng	25	VI.6	18.095.424.382	27.350.772.142	39.300.849.437	31.283.537.476
10.	Chi phí quản lý doanh nghiệp	26	VI.7	8.192.495.232	6.920.919.070	16.842.128.956	13.991.463.143
11.	Phản lãi hoặc lỗ trong công ty liên doanh, liên kết	27		-	-	-	-
12.	Lợi nhuận thuần từ hoạt động kinh doanh {30 = 20 + 21 + 22 - (23 + 25 + 26)}	30		16.137.955.161	8.190.219.758	20.134.888.982	11.685.093.363
13.	Thu nhập khác	31		62.075.053	93.177.789	71.353.958	102.111.202
14.	Chi phí khác	32		20.025.976	6.057.802	25.970.828	801.750.131
15.	Lợi nhuận khác (40 = 31 - 32)	40		42.049.077	87.119.987	45.383.130	(699.638.929)
16.	Tổng lợi nhuận kế toán trước thuế (50 = 30 + 40)	50		16.180.004.238	8.277.339.745	20.180.272.112	10.985.454.434
17.	Chi phí thuế thu nhập doanh nghiệp hiện hành	51	V.14	3.269.367.599	1.826.085.074	4.068.232.203	2.208.569.546
18.	Chi phí thuế thu nhập doanh nghiệp hoãn lại	52		-	(81.330.725)	-	(81.330.725)
19.	Lợi nhuận sau thuế thu nhập doanh nghiệp (60 = 50 - 17 + 18)	60		12.910.636.639	6.532.585.396	16.112.039.909	8.858.215.613
20.	Lợi nhuận sau thuế của cổ đông của công ty mẹ	61		16.112.039.909	8.858.215.613	16.112.039.909	8.858.215.613
21.	Lợi ích của cổ đông không kiểm soát	62		-	-	-	-
22.	Lãi cơ bản trên cổ phiếu	70	VI.8	754	836	822	904
23.	Lãi suy giảm trên cổ phiếu	71	VI.9	754	836	822	904

Ho Chi Minh City, 30 July 2026

Legal Representative

(Signature, full name, company seal)

Prepared by
(Signature, full name)

Chief Accountant
(Signature, full name)

Thieu Thi Cam Tu

Thieu Thi Cam Tu



Nguyễn Khanh Linh

BONG BACH TUYET JOINT STOCK COMPANY

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

CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended 30 June 2026

CONSOLIDATED STATEMENT OF CASH FLOWS**CONSOLIDATED CASH FLOW STATEMENT****(Indirect Method)**

For the second quarter of 2026, covering the accounting period from 1 April 2026 to 30 June 2026
(Separate Financial Statements – Parent Company)

Unit: VND

No.	Description	Code Notes	Year-to-date (2026)	Year-to-date (2025)
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax		01	20.180.272.112	10.985.454.434
2. Adjustments for:				
- Depreciation and amortization of fixed assets and investment properties		02	6.994.092.009	6.091.209.327
- Provisions		03		
- Foreign exchange gains/(losses) from revaluation of monetary items		04		
- Gains/(losses) from investing and financing activities		05	(8.887.225.705)	(6.911.656.930)
- Interest expense		06	3.527.478.956	5.642.613.340
- Other adjustments		07	-	-
3. Operating profit before changes in working capital		08	21.392.949.498	17.193.811.911
- Increase/(decrease) in receivables		09	4.873.072.828	(3.663.044.514)
- Increase/(decrease) in inventories		10	(14.360.144.035)	(10.010.704.141)
- Increase/(decrease) in payables (excluding interest payable and income tax payable)		11	(3.719.051.732)	2.109.028.589
- Increase/(decrease) in prepaid expenses		12	(2.212.508.616)	(723.021.210)
- Increase/(decrease) in trading securities		13	-	-
- Interest paid		14	(3.715.057.927)	(5.598.298.573)
- Corporate income tax paid		15	(3.936.633.923)	(2.737.833.415)
- Other cash receipts from operating activities		16	-	-
- Other cash payments for operating activities		17	-	-
Net cash flows from operating activities		20	(1.677.373.907)	(3.430.061.353)
II. CASH FLOWS FROM INVESTING ACTIVITIES			1.212.677.386	6.208.357.477
1. Cash payments for acquisition and construction of fixed assets and other long-term assets		21	(9.963.124.781)	(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	(87.000.000.000)	(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	-	-
6. Cash inflows from divestment of investments in other entities		26	-	-

BONG BACH TUYET JOINT STOCK COMPANY

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

CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended 30 June 2026

CONSOLIDATED STATEMENT OF CASH FLOWS

No.	Description	Code	Notes	Year-to-date (2026)	Year-to-date (2025)
7.	Interest received, dividends and profit received	27		8.490.905.413	10.338.537.959
	Net cash flows from investing activities	30		(13.407.404.553)	(6.373.417.390)
				1.212.677.386	6.208.357.477
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		-	-
	Net cash flows from financing activities	40		(1.282.210.608)	10.472.348.378
	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	50		(16.366.989.068)	668.869.635
	Cash and cash equivalents at beginning of period	60	V.1	47.128.342.716	35.014.114.420
	Effect of exchange rate changes	61		-	-
	Cash and cash equivalents at end of period	70	V.1	30.761.353.648	35.682.984.055

Ho Chi Minh City, 30 July 2026

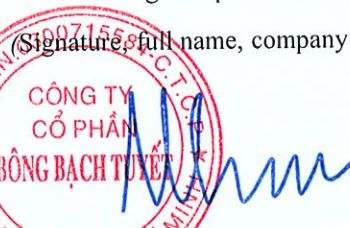
Prepared by
(Signature, full name)


Thieu Thi Cam Tu
Chief Accountant
(Signature, full name)


Thieu Thi Cam Tu

Legal Representative

(Signature, full name, company seal)





Nguyen Khanh Linh

BONG BACH TUYET CORPORATION

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

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended 30 June 2026

SELECTED NOTES TO THE INTERIM CONSOLIDATED 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 consolidated financial statements for the three-month period ended 30 June 2026 of Bong Bach Tuyet Corporation and its two subsidiaries (collectively referred to as the "Group").

OPERATING CHARACTERISTICS***Ownership structure***

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

Business sector

The Group is principally engaged in manufacturing and trading activities.

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 Group's normal operating cycle does not exceed 12 months.

Operating characteristics during the period affecting the interim consolidated financial statements

During the period, the Group continued to sell online through e-commerce platforms, contributing to positive growth in sales of finished goods. In addition, effective cost control resulted in improved operating results compared with the corresponding period of the previous year.

Consolidated subsidiaries

Total number of subsidiaries: 2.

Number of subsidiaries consolidated: 2.

The subsidiaries comprise:

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 CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended 30 June 2026

Notes to the interim consolidated 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, Vietnam	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.

Employees

As at the end of the accounting period, the Group had 344 employees (312 employees at the beginning of the year).

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

From 1 January 2026, the Group 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 issued by the Ministry of Finance and related circulars. The Group has restated the comparative figures (Note IV.25); accordingly, the figures presented in the interim consolidated 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 Group's financial year commences on 1 January and ends on 31 December.

These financial statements are prepared for the three-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 Group's accounting currency because receipts and payments are principally denominated in VND.

APPLICABLE ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

Applicable accounting standards and accounting system

The Group's interim consolidated financial statements have been prepared and presented in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025, Circular No. 202/2014/TT-BTC dated 22 December 2014, Circular No. 43/2026/TT-BTC dated 20 April 2026 amending and supplementing certain articles of Circular No. 202/2014/TT-BTC dated 22 December 2014, and other circulars issued by the Ministry of Finance guiding the implementation of Vietnamese Accounting Standards in the preparation of interim consolidated financial statements.

Statement of compliance with Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting System

The Board of Management confirms that the interim consolidated financial statements have been prepared and presented in accordance with Vietnamese Accounting Standards, the Vietnamese

BONG BACH TUYET CORPORATION

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

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended 30 June 2026

Notes to the interim consolidated financial statements (continued)

Enterprise Accounting System promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025, Circular No. 202/2014/TT-BTC dated 22 December 2014, Circular No. 43/2026/TT-BTC dated 20 April 2026 amending and supplementing certain articles of Circular No. 202/2014/TT-BTC dated 22 December 2014, and other circulars issued by the Ministry of Finance guiding the implementation of Vietnamese Accounting Standards in the preparation of interim consolidated financial statements.

Applied accounting records system: General Journal.

SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation of the interim consolidated financial statements

The interim consolidated financial statements comprise the interim financial statements of the Parent Company and its subsidiaries. The subsidiaries' interim financial statements are prepared for the same accounting period as the Parent Company using accounting policies consistent with those of the Parent Company. Adjustments are made for any differences in accounting policies to ensure consistency between the subsidiaries and the Parent Company.

All intra-group balances and transactions, including unrealised profits arising from intra-group transactions, are eliminated in full. Unrealised losses are also eliminated from the interim consolidated financial statements unless the related costs cannot be recovered.

Non-controlling interests represent the portion of profit or loss and net assets not attributable to the shareholders of the Company and are presented separately in the interim consolidated income statement and the interim consolidated statement of financial position.

Subsidiaries are consolidated from the date on which the Parent Company obtains control and cease to be consolidated from the date on which such control is lost. When the Parent Company loses control of a subsidiary, the interim consolidated financial statements include the subsidiary's operating results for the portion of the reporting period during which the Parent Company retained control.

The interim financial statements of subsidiaries acquired in business combinations under common control are included in the Company's interim consolidated financial statements using the pooling-of-interests method based on carrying amounts. Other subsidiaries are consolidated into the Parent Company's financial statements using the acquisition method, under which assets and liabilities are recognised at fair value at the acquisition date.

Foreign currency transactions

Transactions denominated in foreign currencies are translated at the exchange rates prevailing on the transaction dates. Balances of monetary items denominated in foreign currencies at the end of the financial year are retranslated at the exchange rates prevailing on that date.

Exchange differences arising during the period from foreign currency transactions are recognised in finance income or finance expenses. Net exchange differences arising from the retranslation of foreign currency monetary items at the end of the accounting period are recognised in finance income or finance expenses.

The exchange rates used to translate foreign currency transactions are the actual transaction exchange rates at the transaction dates. Actual transaction exchange rates are determined as follows:

- For receivables: the buying exchange rate of the commercial bank designated by the Group for customer payments at the transaction date.
- For payables: the selling exchange rate of the commercial bank through which the Group expects to conduct the transaction at the transaction date.

BONG BACH TUYET CORPORATION

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

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended 30 June 2026

Notes to the interim consolidated financial statements (continued)

- For purchases of assets or expenses settled immediately in foreign currencies without recognition through payables: the buying exchange rate of the commercial bank through which the Group makes payment.

The exchange rates used to retranslate balances of foreign currency monetary items at the end of the accounting period are determined as follows:

- For foreign currency bank deposits: the average telegraphic transfer buying and selling exchange rate of the commercial bank at which the Group maintains the relevant foreign currency account.
- For foreign currency monetary items classified as other assets and liabilities: the average telegraphic transfer buying and selling exchange rate quoted by the Joint Stock Commercial Bank for Foreign Trade of Vietnam, the bank with which the Group regularly transacts.

Cash and cash equivalents

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

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 a loan may be partially or fully unrecoverable, the Group recognises an allowance equal to the estimated loss. The recognition or reversal of the allowance is recorded in finance expenses or finance income for the period.

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 represent commercial receivables arising from purchase and sale transactions between the Group and buyers that are independent of the Group.
- Other receivables represent non-trade receivables unrelated to purchase and sale transactions.

The allowance for doubtful debts represents the portion of receivables that the Group 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.

BONG BACH TUYET CORPORATION

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

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended 30 June 2026

Notes to the interim consolidated financial statements (continued)

- 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.

Deferred expenses

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

Land rental

Prepaid land rental represents amounts paid for land used by the Group 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 Group 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

BONG BACH TUYET CORPORATION

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

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended 30 June 2026

Notes to the interim consolidated financial statements (continued)

<u>Class of fixed assets</u>	<u>Years</u>
Office equipment	01 – 08
Other tangible fixed assets	01 – 05

Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortisation.

The cost of intangible fixed assets comprises all expenditures incurred by the Group to acquire the assets and bring them to the condition necessary for their intended use. Expenditures incurred after initial recognition are recognised as operating expenses in the year incurred unless they are attributable to a specific intangible fixed asset and increase the economic benefits derived from 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

Costs relating to computer software that is not an integral part of the related hardware are capitalised. The cost of computer software comprises all expenditures incurred by the Group until the software is ready for use. Computer software is amortised on a straight-line basis over five years.

Construction in progress

Construction in progress represents directly attributable costs, including eligible borrowing costs in accordance with the Group's accounting policies, of assets under construction, machinery and equipment being installed for production, leasing or administrative purposes, and fixed assets under repair. These 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, intra-group payables and other payables based on the following principles:

- Trade payables represent commercial obligations arising from purchases of goods, services and assets from suppliers independent of the Group, including payables for imports made through entrusted importers.
- 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.

BONG BACH TUYET CORPORATION

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

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended 30 June 2026

Notes to the interim consolidated financial statements (continued)

Provision for severance allowance

Upon termination of an employment contract, the Group is required to pay a severance allowance to employees who have worked regularly for the Group for at least 12 months in respect of periods not covered by unemployment insurance. The provision is calculated at two months of average salary plus salary allowances, if any, for 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 amount actually contributed by shareholders.

Capital surplus

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

The Group's profit after corporate income tax is available for distribution to shareholders after appropriations to funds in accordance with the Group's Charter and applicable laws and following 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 Group will receive economic benefits that can be measured reliably. Revenue is measured at the fair value of the consideration received or receivable after deducting 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:

1. The Group has transferred to the buyer substantially all risks and rewards of ownership of the products or goods.
2. The Group retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold.
3. Revenue can be measured reliably.
4. It is probable that the economic benefits associated with the sale will flow to the Group.

BONG BACH TUYET CORPORATION

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

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended 30 June 2026

Notes to the interim consolidated financial statements (continued)

5. 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:

6. Revenue can be measured reliably.
7. It is probable that the economic benefits associated with the service transaction will flow to the Group.
8. The stage of completion at the end of the accounting period can be measured reliably.
9. 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.

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:

10. 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.
11. If the trade discount or sales return arises after the financial statements are authorised for issue, revenue is reduced in the subsequent-period financial statements.

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

BONG BACH TUYET CORPORATION

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

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended 30 June 2026

Notes to the interim consolidated financial statements (continued)

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 connection with service delivery and the Group's general administration.

Taxes and other obligations to the State

Value added tax is calculated using the credit method.

The Group is subject to corporate income tax at 20% of taxable profits from 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

Current tax is calculated on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between accounting and tax treatments, 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:

BONG BACH TUYET CORPORATION

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

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended 30 June 2026

Notes to the interim consolidated financial statements (continued)

- the Group 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 Group intends either to settle current tax liabilities and assets on a net basis or to realise the assets and settle the liabilities simultaneously in each future period in which significant amounts of deferred tax liabilities or 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 Group's interim consolidated financial statements.

Comparative figures

Certain balances in the interim consolidated 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:

#	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 CONSOLIDATED STATEMENT OF FINANCIAL POSITION				
Assets				
135	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)
215	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				

BONG BACH TUYET CORPORATION

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

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended 30 June 2026

Notes to the interim consolidated financial statements (continued)

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 CONSOLIDATED
STATEMENT OF FINANCIAL POSITION (UNIT: VND)**

Cash and cash equivalents

Details	Closing balance	Opening balance
Cash on hand	285,003,199	182,085,007
Demand deposits (1)	22,476,350,449	31,946,257,709
Cash equivalents (2)	8,000,000,000	15,000,000,000
Total	30,761,353,648	47,128,342,716

(1) Comprising:

	Closing balance	Opening balance
Vietnam Joint Stock Commercial Bank for Industry and Trade	12,098,427,179	7,415,813,384
Joint Stock Commercial Bank for Foreign Trade of Vietnam	9,748,786,461	24,282,522,432
Vietnam Bank for Agriculture and Rural Development	629,135,572	247,920,656
Thanh Cong Securities Joint Stock Company	1,237	1,237
Total	22,476,350,449	31,946,257,709

(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	45,272,601,369	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)	31,283,731,506	15,722,342,467
- Loan principal	30,500,000,000	15,000,000,000
- Loan interest	783,731,506	722,342,467
Ms. Pham Thi Hong	-	8,018,410,959
- Loan principal	-	8,000,000,000
- Loan interest	-	18,410,959

BONG BACH TUYET CORPORATION

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

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended 30 June 2026

Notes to the interim consolidated financial statements (continued)

	Closing balance	Opening balance
Total	144,272,601,369	38,941,095,892

(1) The loan falls due under Credit Line Loan Agreement No. 001/2025/BBT-MDA dated 25 June 2025, with a term from 25 June 2025 to 25 June 2027 and an interest rate of 13% per annum.

(2) The current loan was granted under Credit Line Loan Agreement No. 001/2025/BBT-VENUS dated 2 July 2025 for a one-year term from the agreement date at an interest rate of 12.5% per annum.

(3) The current loans were granted under Credit Line Loan Agreement No. 002/2025/BBT-VTP dated 2 July 2025 and Credit Line Loan Agreement No. 001/2026/VTI CARE-VTP dated 4 June 2026, each for a one-year term from the respective agreement date at an interest rate of 10.5% per annum.

The above loans are unsecured and are not guaranteed by third parties.

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

	Closing balance	Opening balance
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	-	99,000,000,000

Current trade receivables

Details	Closing balance	Opening balance
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	38,531,607,968	51,005,471,927

Current advances to suppliers

Details	Closing balance	Opening balance
Advances to related parties	-	-
Advances to other suppliers	19,666,896,307	6,659,545,208
Paragon Machinery (Qingdao) Co., Ltd	7,171,205,000	-
Divi Group Company Limited	4,006,649,254	-
Other suppliers	8,489,042,053	6,659,545,208
Total	19,666,896,307	6,659,545,208

BONG BACH TUYET CORPORATION

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

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended 30 June 2026

Notes to the interim consolidated financial statements (continued)***Other current receivables***

Details	Closing balance	Opening balance
Receivables from related parties	-	-
Receivables from other organisations and individuals	1,980,752,430	1,242,280,266
Health and unemployment insurance	696,489,837	511,782,687
Employee advances	408,325,106	541,516,941
Deposits	402,000,000	68,310,441
Other receivables	473,937,487	120,670,197
Total	1,980,752,430	1,242,280,266

Allowance for doubtful current receivables

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

BONG BACH TUYET CORPORATION

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

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended 30 June 2026

Notes to the interim consolidated financial statements (continued)***Inventories***

Details	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 (4)	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 production materials such as cotton and various types of gauze.

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

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

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	1,105,156,162
Additions during the period	4,041,148,845	2,222,942,664
Allocation during the period	(3,314,234,272)	(1,363,455,052)
Closing balance	3,169,646,906	1,964,643,774

Closing details:

Details	Closing balance	Opening balance
Tools and supplies in use	890,462,816	507,727,862
Insurance costs	228,437,701	447,533,732
Fixed asset repair costs	958,238,690	926,245,804
Other expenses	1,092,507,699	561,224,935
Total	3,169,646,906	2,442,732,333

Non-current deferred expenses

Movements:

BONG BACH TUYET CORPORATION

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

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended 30 June 2026

Notes to the interim consolidated financial statements (continued)

	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:

Details	Closing balance	Opening balance
Land rental (*)	3,251,564,579	3,319,544,135
Fixed asset repair costs	344,903,775	570,782,715
Tools and supplies in use	1,357,474,664	413,601,698
Other non-current prepaid expenses	835,579,573	-
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	2,721,470,720	2,721,470,720
Purchases during the period	639,017,788	639,017,788
Disposals during the period	-	-
Closing balance	3,360,488,508	3,360,488,508
<i>Including fully depreciated fixed assets still in use</i>	<i>905,836,000</i>	<i>905,836,000</i>

Accumulated amortisation

Opening balance	2,173,435,427	2,173,435,427
<i>Amortisation for the period</i>	<i>197,616,137</i>	<i>197,616,137</i>
Disposals during the period	-	-
Closing balance	2,371,051,564	2,371,051,564

Net carrying amount

Opening balance	548,035,293	548,035,293
Closing balance	989,436,944	989,436,944

BONG BACH TUYET CORPORATION

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

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended 30 June 2026

Notes to the interim consolidated financial statements (continued)***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

Current trade payables

Details	Closing balance	Opening balance
Payables to related parties	-	-
Payables to other suppliers	14,340,366,167	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	5,974,040,921	6,835,997,574
Total	14,340,366,167	13,126,346,293

The Group 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
Other customers	785,447,807	1,520,960,885
Total	9,785,447,807	10,520,960,885

The Group had no overdue unpaid liabilities during the period.

Current taxes and other receivables from/payables 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)	-	-

BONG BACH TUYET CORPORATION

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

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended 30 June 2026

Notes to the interim consolidated financial statements (continued)

Corporate income tax	3,936,842,030	-	4,068,232,203	(3,936,633,923)	4,068,440,310	-
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	-	-	940,419,611	(941,743,914)	24,847,906	-
Total	4,813,441,677	659,308,814	10,080,277,087	(9,735,057,629)	4,965,469,583	466,117,262

Value added tax

The Group applies the credit method for value added tax. 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 Group is entitled to the 8% value added tax rate for goods and services specified in Government Decree No. 174/2025/ND-CP dated 1 July 2025.

Corporate income tax

The Group 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	20,180,272,112	10,985,454,434
Adjustments to accounting profit in determining corporate income taxable profit:		
- Upward adjustments	160,888,903	57,393,296
- Downward adjustments	-	-
Taxable profit before exempt income and tax losses carried forward	20,341,161,015	11,042,847,730
Tax-exempt income	-	-
Tax losses carried forward	-	-
Taxable income	20,341,161,015	11,042,847,730
Corporate income tax rate	20%	20%
Corporate income tax payable at the standard tax rate	4,068,232,203	2,208,569,546
Adjustments to corporate income tax payable for prior years	-	-
Total corporate income tax payable	4,068,232,203	2,208,569,546

Payables to employees

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

Current accrued expenses

Details	Closing balance	Opening balance
Interest expense	1,438,092,413	1,625,671,384
Other accrued expenses	5,734,779,955	7,204,105,145

BONG BACH TUYET CORPORATION

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

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended 30 June 2026

Notes to the interim consolidated financial statements (continued)

Details	Closing balance	Opening balance
Total	7,172,872,368	8,829,776,529

Other current payables

Details	Closing balance	Opening balance
<i>Payables to related parties</i>	-	-
<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	2,341,121,744	1,839,203,777

(*) 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

Details	Closing balance		Opening balance	
	Carrying amount	Amount capable of repayment	Carrying amount	Amount capable of repayment
<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
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>	65,106,360,000	65,106,360,000	64,887,420,000	64,887,420,000
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

BONG BACH TUYET CORPORATION

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

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended 30 June 2026

Notes to the interim consolidated financial statements (continued)

(*) The loan from Financing for Healthier Lives, DAC finances the Group'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 Group'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 Group'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:

		Opening balance	Borrowings during the period	Foreign exchange differences	Repayments during the period	Closing balance
Current borrowings	bank	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.

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%

BONG BACH TUYET CORPORATION

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

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended 30 June 2026

Notes to the interim consolidated financial statements (continued)

	Closing balance		Opening balance	
	Ordinary share capital	%	Ordinary share capital	%
SGI 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%

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/NQDHDCLĐ dated 8 April 2025 of the General Meeting of Shareholders. As at the date of these interim consolidated financial statements, the Company had not implemented the ESOP share issuance.

BONG BACH TUYET CORPORATION

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

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended 30 June 2026

Notes to the interim consolidated 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-interim consolidated statement of financial position 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 CONSOLIDATED 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	55,200,855,430
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	138,634,525,309

(*) 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	8,685,155,142
Sales returns	6,804,766,755	2,357,914,614

BONG BACH TUYET CORPORATION

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

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended 30 June 2026

Notes to the interim consolidated financial statements (continued)

Details	Current period	Prior period
Total	15,659,745,378	11,043,069,756

Cost of sales

Details	Current period	Prior period
Cost of merchandise sold	4,555,132,452	28,530,436,751
Cost of finished goods sold	71,072,155,949	42,359,372,481
Reversal of allowance for inventory write-down	-	(54,266,750)
Total	75,627,288,401	70,835,542,482

Finance income

Details	Current period	Prior period
Interest income from term deposits	302,582,127	20,712,329
Interest income from demand deposits	21,249,401	8,276,496
Interest income from loans	8,519,828,763	7,673,295,176
Other income	1,083,300	-
Total	8,844,743,591	7,702,284,001

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	5,476,653,896
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	21,429,902,240
Outsourced service costs	2,390,793,004	2,733,879,381
Other expenses	3,124,894,998	987,679,834
Total	39,300,849,437	31,283,537,476

General and administration expenses

Details	Current period	Prior period
Staff costs	12,299,584,883	9,758,785,206

BONG BACH TUYET CORPORATION

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

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended 30 June 2026

Notes to the interim consolidated financial statements (continued)

Details	Current period	Prior period
Office supplies	910,612,600	120,424,727
Depreciation and amortisation	536,865,515	651,718,632
Taxes, fees and charges	552,586,564	802,991,863
(Reversal of) allowance for doubtful debts	(421,667,874)	(402,081,510)
External service costs	264,708,364	1,026,451,533
Other expenses	2,699,438,904	2,033,172,692
Total	16,842,128,956	13,991,463,143

Basic earnings per share

	Current period	Prior period
Accounting profit after corporate income tax	16,112,039,909	8,858,215,613
Adjustments to accounting profit in determining profit attributable to ordinary shareholders:		
- Non-controlling interests	-	-
- Appropriation to the bonus and welfare fund	-	-
Profit used to calculate basic earnings per share	16,112,039,909	8,858,215,613
Weighted average number of ordinary shares outstanding during the period (shares)	19,600,000	9,800,000
Basic earnings per share (VND/share)	822	904

Diluted earnings per share

	Current period	Prior period
Accounting profit after corporate income tax	16,112,039,909	8,858,215,613
Adjustments to accounting profit in determining profit attributable to ordinary shareholders:		
- Non-controlling interests	-	-
- Appropriation to the bonus and welfare fund	-	-
Profit used to calculate diluted earnings per share	16,112,039,909	8,858,215,613
Weighted average number of ordinary shares outstanding during the period (shares)	19,600,000	9,800,000
Diluted earnings per share (VND/share)	822	904

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	31,307,223,461
Depreciation and amortisation	6,994,092,009	6,091,209,327
External service costs	28,082,660,058	24,835,017,417
Other expenses	17,045,675,616	11,406,254,810
Total	253,798,905,371	190,608,430,801

BONG BACH TUYET CORPORATION

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

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended 30 June 2026

Notes to the interim consolidated financial statements (continued)**OTHER SUPPLEMENTARY INFORMATION (UNIT: VND)*****Contingent assets***

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

Contingent liabilities

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

Related party transactions and balances

The Group'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 key management personnel.

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

Remuneration	Position	Current period	Prior period
Board of Directors			
Mr. Nguyen Dong Hai	Chairman	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
Mr. Nguyen Khanh Linh	Vice Chairman	18,000,000	17,200,000
Ms. Ngo Thi Thu Trang	Member (appointed on 13 April 2026)	7,700,000	9,800,000
Mr. Nguyen Duc Hieu	Member (relieved of duty on 13 April 2026)	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

BONG BACH TUYET CORPORATION

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

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended 30 June 2026

Notes to the interim consolidated financial statements (continued)

Remuneration	Position	Current period	Prior period
Board of Directors			
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, the Board of Management and the Chief Accountant. The amounts represent remuneration recorded in the Parent Company's interim financial statements.

Transactions and balances with other related parties

Other related parties of the Group 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
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 Group'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 Group's loan from Financing for Healthier Lives, DAC (Note V.18).

Transactions with other related parties

During the period, in addition to the transactions disclosed in Note VI.1, the Group 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

BONG BACH TUYET CORPORATION

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

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended 30 June 2026

Notes to the interim consolidated financial statements (continued)

	Transaction	Current period	Prior period
	Interest collected	6,382,109,588	-

Balances with other related parties

Balances with other related parties are disclosed in Note V.2a.

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	55,200,855,430	28,530,436,751	26,670,418,679
Sales of finished goods	72,385,864,123	42,305,105,731	30,080,758,392
Rendering of services and other	4,736,000	-	4,736,000
Total	127,591,455,553	70,835,542,482	56,755,913,071

Segment reporting by geographical area

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

Collateral**Assets pledged to other entities**

The Group has pledged assets as security for its borrowings (Notes V.9 and V.18). 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 Group 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 Group did not hold any assets pledged by other entities as at 1 April 2026 or 30 June 2026.

Going concern

As at the date of preparation of the interim consolidated financial statements, management was not aware of any factors that could materially affect the Group's ability to continue as a going concern. Accordingly, the interim consolidated 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 Group has no events occurring after the three-month accounting period ended 30 June 2026 that require adjustment or disclosure in the interim consolidated financial statements.

BONG BACH TUYET CORPORATION

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

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended 30 June 2026

Notes to the interim consolidated financial statements (continued)

Ho Chi Minh City, date 30 month 7 2026

Preparer/Chief Accountant

THIEU THI CAM TU

Legal Representative

NGUYEN KHANH LINH

