

No: ~~1006~~/CBTT-DMH

Hue, 14th August 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: - State Securities Commission Of Vietnam Portal
- Hanoi Stock Exchange

Pursuant to the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the stock market providing guidelines on disclosure of information on securities market, Hue Textile Garment Joint Stock Company shall disclose the financial statements for the six-month period ended 30th June 2026 to the Hanoi Stock Exchange as follows:

1. Organization name: Hue Textile Garment Joint Stock Company

- Stock code: HDM
- Address: No. 122 Duong Thieu Tuoc Road, Thanh Thuy Ward, Hue City, Vietnam
- Telephone number: 0234.3.864.337
- Email: info@huegatex.com.vn Website: huegatex.com.vn

2. Information disclosure content:

- Interim Financial Statements of six-month period ended 30th June 2026:

☒ Separate financial statements (Company) no subsidiaries and the superior accounting unit has affiliated units);

☐ Consolidated financial statements (Company has subsidiaries);

☐ Consolidated financial statements (Company has a affiliated accounting unit with its own accounting apparatus).

- Cases that require explanation:

+ The audit organization gave an opinion that was not an unqualified opinion on the financial statements:

☐ Yes

☒ No

Explanatory document in case of integration:

☐ Yes

☐ No

+ The difference between pre- and post-audit profit in the reporting period is 5% or more, changing from loss to profit or vice versa:

☐ Yes

☒ No



Explanatory document in case of integration:

☐ Yes

☐ No

+ Profit after corporate income tax in the business results report of the reporting period changes by 10% or more compared to the same period report of the previous year:

☐ Yes

☒ No

Explanatory document in case of integration:

☐ Yes

☐ No

+ Profit after tax in the reporting period is a loss, changing from profit in the same period of the previous year to loss in this period or vice versa:

☐ Yes

☒ No

Explanatory document in case of integration:

☐ Yes

☐ No

This information was published on the company's website on: 14/08/2026 at the link: <https://huegatex.com.vn/vi/co-dong>.

Attached documents:

- Financial Statements.

Organization representative

Legal representative/Authorized Person for Information Disclosure



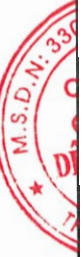
GENERAL DIRECTOR

HUE TEXTILE GARMENT JOINT-STOCK COMPANY

Nguyễn Hồng Liên

Hue Textile Garment Joint Stock Company

Interim Financial Statements
for the six-month period ended
30 June 2026



Hue Textile Garment Joint Stock Company Corporate Information

Enterprise Registration Certificate No.

3103000140	17 November 2005
3300100628 (1 st amendment)	21 May 2012
3300100628 (2 nd amendment)	10 November 2016
3300100628 (3 rd amendment)	17 February 2017
3300100628 (4 th amendment)	9 April 2018
3300100628 (5 th amendment)	30 December 2021
3300100628 (6 th amendment)	22 July 2022
3300100628 (7 th amendment)	29 June 2023
3300100628 (8 th amendment)	31 December 2024
3300100628 (9 th amendment)	4 January 2025
3300100628 (10 th amendment)	1 July 2025

The Company's Enterprise Registration Certificate has been amended several times, the most recent of which is Enterprise Registration Certificate No.3300100628 dated 1 July 2025. The Enterprise Registration Certificate was issued by the Hue City Department of Planning and Investment.

Board of Management

Mr. Nguyen Duc Tri	Chairman
Mr. Nguyen Van Phong	Member
Ms. Nguyen Hong Lien	Member
Mr. Le Hong Quan	Member
Ms. Tran Thi Thuan	Member

Board of Directors

Ms. Nguyen Hong Lien	General Director
Mr. Le Hong Quan	Deputy General Director
Mr. Nguyen Tien Hau	Deputy General Director
Mr. Dao Van Tu	Deputy General Director
Ms. Tran Thi Thuan	Deputy General Director
Mr. Nguyen Ba Khanh Tung	Executive Director
Ms. Nguyen Khanh Chi	Chief Accountant

Supervisory Board

Ms. Phan Nu Quynh Anh	Head of Supervisory Board
Ms. Pham Thi Van Ha	Member
Mr. Ho Nam Phong	Member

Registered Office

No. 122 Duong Thieu Tuoc Road, Thanh Thuy Ward
Hue City, Vietnam

Auditor

KPMG Limited
Vietnam

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Hue Textile Garment Joint Stock Company Statement of the Board of Directors

The Board of Directors of Hue Textile Garment Joint Stock Company ("the Company") presents this statement and the accompanying interim financial statements of the Company for the six-month period ended 30 June 2026.

The Board of Directors is responsible for the preparation and fair presentation of the interim financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to interim financial reporting. In the opinion of the Board of Directors:

- (a) The interim financial statements set out on pages 5 to 51 give a true and fair view of the financial position of the Company as at 30 June 2026, and its results of operations and cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to financial reporting; and
- (b) at the date of this statement, there are no reasons for the Company's Board of Directors to believe that the Company will not be able to pay its debts as and when they fall due.

The Board of Directors has, on the date of this statement, authorised the accompanying interim financial statements for issue.

On behalf of the Board of Directors



Nguyễn Hong Lien
General Director

Hue, 14 August 2026



KPMG Limited
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Pham Hung Street, Yen Hoa Ward,
Hanoi, Vietnam
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INTERIM FINANCIAL STATEMENTS REVIEW REPORT

To the Shareholders Hue Textile Garment Joint Stock Company

We have reviewed the accompanying interim financial statements of Hue Textile Garment Joint Stock Company ("the Company"), which comprise the statement of financial position as at 30 June 2026, the related statements of income and cash flows for the six-month period then ended and the explanatory notes thereto which were authorised for issue by the Company's Board of Directors on 14 August 2026, as set out on pages 5 to 51.

Management's Responsibility

The Company's Board of Directors is responsible for the preparation and fair presentation of these interim financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises and the relevant statutory requirements applicable to interim financial reporting and for such internal control as the Board of Directors determines is necessary to enable the preparation of interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on these interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review engagements 2410 - *Review of interim financial information performed by the independent auditor of the entity*.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.





Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not give a true and fair view, in all material respects, of the financial position of Hue Textile Garment Joint Stock Company as at 30 June 2026 and of its results of operations and its cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises and the relevant statutory requirements applicable to interim financial reporting.

KPMG Limited

Vietnam

Review Report No.26-04-00038-26-1



Trương Vinh Phúc

Practicing Auditor Registration

Certificate No. 1901-2023-007-1

Deputy General Director

Hanoi, 14 August 2026

Nguyen Thuy Trang

Practicing Auditor Registration

Certificate No. 3846-2022-007-1



Hue Textile Garment Joint Stock Company
Statement of financial position as at 30 June 2026

Form B 01a – DN
*(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Minister of Finance)*

	Code	Note	30/06/2026 VND	1/1/2026 VND (Reclassified)
ASSETS				
Current assets (100 = 110 + 120 + 130 + 140 + 160)	100		873,499,916,245	1,019,646,241,689
Cash and cash equivalents	110	10	25,443,504,909	131,655,656,084
Cash	111		25,443,504,909	7,891,327,316
Cash equivalents	112		-	123,764,328,768
Short-term financial investments	120		257,161,906,856	189,075,060,274
Held-to-maturity investments	123	11(a)	257,161,906,856	189,075,060,274
Accounts receivable – short-term	130		298,571,168,924	430,120,681,666
Accounts receivable from customers	131	12	250,420,941,264	361,141,372,899
Prepayments to suppliers	132	13	46,253,899,508	50,443,746,901
Other receivables	135	14	8,511,234,839	25,120,329,102
Allowance for doubtful debts	136	15	(6,614,906,687)	(6,584,767,236)
Inventories	140	16	233,270,327,755	239,344,650,548
Inventories	141		233,672,316,031	240,688,260,600
Allowance for inventories	142		(401,988,276)	(1,343,610,052)
Other current assets	160		59,053,007,801	29,450,193,117
Short-term deferred expenses	161		3,208,122,528	3,215,508,944
Deductible value added tax	162		55,844,885,273	26,234,684,173

The accompanying notes are an integral part of these interim financial statements

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Hue Textile Garment Joint Stock Company
Statement of financial position as at 30 June 2026 (continued)

Form B 01a – DN

(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Minister of Finance)

	Code	Note	30/06/2026 VND	1/1/2026 VND
Long-term assets (200 = 210 + 220 + 250 + 260 + 270)	200		434,021,054,724	356,127,504,822
Accounts receivable – long-term	210		921,000,000	921,000,000
Other long-term receivables	215		921,000,000	921,000,000
Fixed assets	220		234,882,740,124	253,873,776,171
Tangible fixed assets	221	17	234,780,330,061	253,714,607,272
Cost	222		1,118,663,139,142	1,111,140,934,305
Accumulated depreciation	223		(883,882,809,081)	(857,426,327,033)
Intangible fixed assets	227	18	102,410,063	159,168,899
Cost	228		3,647,399,579	3,647,399,579
Accumulated amortisation	229		(3,544,989,516)	(3,488,230,680)
Long-term work in progress	250		181,361,930,859	87,148,925,420
Construction in progress	252	19	181,361,930,859	87,148,925,420
Long-term financial investments	260		10,038,129,478	10,018,455,897
Equity investments in other entities	263	11(b)	11,184,054,682	11,184,054,682
Allowance for impairment of long-term financial investments	264		(1,145,925,204)	(1,165,598,785)
Other long-term assets	270		6,817,254,263	4,165,347,334
Long-term deferred expenses	271	20	6,817,254,263	4,165,347,334
TOTAL ASSETS (280 = 100 + 200)	280		1,307,520,970,969	1,375,773,746,511

The accompanying notes are an integral part of these interim financial statements

Hue Textile Garment Joint Stock Company
Statement of financial position as at 30 June 2026 (continued)

Form B 01a – DN
*(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Minister of Finance)*

	Code	Note	30/06/2026 VND	1/1/2026 VND (Reclassified)
RESOURCE				
LIABILITIES (300 = 310 + 330)	300		736,016,228,022	855,914,956,756
Current liabilities	310		557,329,913,493	717,218,652,399
Accounts payable to suppliers	311	21	130,645,029,633	63,521,886,442
Advances from customers	312		3,366,148,534	2,489,978,219
Dividends/Profits payable	313	22	139,830,732	30,291,297,317
Taxes and others payable to the State	314	23	11,216,415,981	14,727,276,867
Payable to employees	315		164,688,316,462	167,523,185,567
Accrued expenses	316		5,709,675,347	6,062,871,067
Other payables – short-term	320	24	3,095,474,179	2,971,943,348
Short-term borrowings	321	25(a)	170,850,007,079	380,297,738,871
Bonus and welfare funds	323	26	67,619,015,546	49,332,474,701
Long-term liabilities	330		178,686,314,529	138,696,304,357
Long-term borrowings	339	25(b)	142,686,314,529	102,696,304,357
Science and technology development fund	344		36,000,000,000	36,000,000,000
EQUITY	400	27	571,504,742,947	519,858,789,755
Contributed capital	411	28	200,962,590,000	200,962,590,000
- Ordinary shares with voting rights	411a		200,962,590,000	200,962,590,000
Investment and development fund	418	29	192,714,171,744	147,478,956,722
Retained profits	420		177,827,981,203	171,417,243,033
- Retained profits brought forward	420a		100,887,637,166	50,777,581,460
- Retained profit for the current period	420b		76,940,344,037	120,639,661,573
TOTAL RESOURCES (440 = 300 + 400)	440		1,307,520,970,969	1,375,773,746,511

Authorized, 14 August 2026

Preparer

Chief Accountant

Legal Representative

Pham
Pham Thi Kim Phung
General Accountant

Nguyen Khanh Chi
Nguyen Khanh Chi
Chief Accountant

Nguyen Hong Lien
Nguyen Hong Lien
General Director



The accompanying notes are an integral part of these interim financial statements

Hue Textile Garment Joint Stock Company
Statement of income for the six-month period ended 30 June 2026

Form B 02a – DN
*(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Minister of Finance)*

	Code	Note	Six-month period ended	
			30/6/2026 VND	30/6/2025 VND
Revenue from sales of goods and provision of services	01	31	1,044,550,766,697	1,103,139,568,073
Revenue deductions	02	31	327,477,525	5,239,400
Net revenue from sales of goods and provision of services (10 = 01 - 02)	10	31	1,044,223,289,172	1,103,134,328,673
Cost of sales	11	32	886,578,974,356	942,841,829,683
Gross profit from sales of goods and provision of services (20 = 10 - 11)	20		157,644,314,816	160,292,498,990
Financial income	22	33	19,956,523,152	23,720,042,190
Financial expenses	23	34	11,399,071,618	14,529,349,495
<i>In which: Borrowing cost</i>	24		7,751,047,007	7,596,782,601
Selling expenses	25	35	28,687,763,703	33,640,952,240
General and administration expenses	26	36	44,559,340,332	33,282,812,064
Net operating profit {30 = 20 + (22 - 23) - (25 + 26)}	30		92,954,662,315	102,559,427,381
Other income	31	37	8,189,303,898	5,634,444,666
Other expenses	32		5,828,354,145	2,655,472,195
Results of other activities (40 = 31 - 32)	40		2,360,949,753	2,978,972,471
Accounting profit before tax (50 = 30 + 40)	50		95,315,612,068	105,538,399,852
Income tax expense – current	51	39	18,375,268,031	18,823,584,877
Income tax expense – deferred	52	39	-	1,978,722,309
Net profit after tax (60 = 50 - 51 - 52)	60		76,940,344,037	84,736,092,666
Earnings per share		40		Restated
Basic earnings per share	70		3,257	3,587

Authorized, 14 August 2026

Preparer

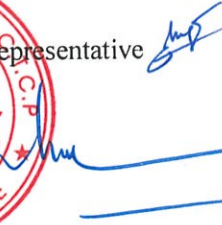

Than Thi Kim Phung
General Accountant

Chief Accountant


Nguyen Khanh Chi
Chief Accountant

Legal Representative




Nguyen Hong Lien
General Director

The accompanying notes are an integral part of these interim financial statements

Hue Textile Garment Joint Stock Company
Statement of cash flows for the six-month period ended 30 June 2026 (Indirect method)

Form B 03a – DN
*(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Minister of Finance)*

		Six-month period ended	
		30/6/2026	30/6/2025
	Code Note	VND	VND
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax	01	95,315,612,068	105,538,399,852
Adjustments for			
Depreciation and amortisation	02	27,927,652,086	30,528,021,911
Allowances and provisions	03	(931,155,906)	(512,021,206)
Exchange (gains)/losses arising from revaluation of monetary items denominated in foreign currencies	04	(123,330,403)	283,955,077
Profits from investing, financing activities	05	(12,213,799,534)	(5,189,586,479)
Borrowing cost	06	7,751,047,007	7,596,782,601
Operating profit before changes in working capital	08	117,726,025,318	138,245,551,756
(Increase)/decrease in receivables	09	110,498,639,010	(70,410,282,083)
Decrease in inventories	10	7,015,944,569	51,811,835,365
Increase in payables	11	48,854,505,542	74,745,400,270
Increase/(decrease) in deferred expenses	12	(2,644,520,513)	1,640,363,653
		281,450,593,926	196,032,868,961
Borrowing cost paid	14	(7,328,254,033)	(7,449,747,692)
Income tax paid	15	(21,580,860,632)	(13,065,619,953)
Other payments for operating activities	17	(7,007,850,000)	(4,021,100,000)
Net cash flows from operating activities	20	245,533,629,261	171,496,401,316
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for additions to fixed assets	21	(96,165,359,301)	(43,138,958,727)
Proceeds from disposals of fixed assets	22	73,909,091	290,286,196
Placement of term deposits	23	(197,000,000,000)	-
Receipts from term deposits	24	131,000,000,000	42,000,000,000
Receipts of interests and dividends	27	10,053,043,861	4,665,642,743
Net cash flows from investing activities	30	(152,038,406,349)	3,816,970,212

The accompanying notes are an integral part of these interim financial statements

Hue Textile Garment Joint Stock Company
Statement of cash flows for the six-month period ended 30 June 2026
(Indirect method - continued)

Form B 03a – DN
(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Minister of Finance)

		Six-month period ended	
		30/6/2026	30/6/2025
	Code Note	VND	VND
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from borrowings	33	661,062,780,623	651,727,311,992
Payments to settle loan principals	34	(830,620,079,336)	(685,420,308,502)
Dividends paid to owners	36	(30,151,466,585)	(39,644,828,930)
Net cash flows from financing activities		40	(199,708,765,298) (73,337,825,440)
Net cash flows during the period (50 = 20 + 30 + 40)	50	(106,213,542,386)	101,975,546,088
Cash and cash equivalents at the beginning of the period	60	131,655,656,084	54,131,609,503
Effect of exchange rate fluctuations on cash and cash equivalents	61	1,391,211	1,820,674
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)		70 10	25,443,504,909 156,108,976,265

Authorized, 14 August 2026

Preparer



Than Thi Kim Phung
General Accountant

Chief Accountant



Nguyen Khanh Chi
Chief Accountant

Legal Representative



Nguyen Hong Lien
General Director

The accompanying notes are an integral part of these interim financial statements

Hue Textile Garment Joint Stock Company
Notes to the interim financial statements for the six-month period ended 30 June 2026

Form B 09a – DN

*(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Minister of Finance)*

These notes form an integral part of and should be read in conjunction with the accompanying interim financial statements.

1. Reporting entity

(a) Ownership structure

Hue Textile Garment Joint Stock Company (“the Company”) is incorporated as a joint stock company in Vietnam.

(b) Principal activities

The principal activities of the Company are:

- Fibre production;
- Dyeing and finishing (textiles);
- Textile and garment manufacturing; and
- Trading of textile products and garments.

As at 30 June 2026, the Company had 4,302 employees (1/1/2026: 4,388 employees).

(c) Normal operating cycle

The normal operating cycle of the Company is generally within 12 months.

2. Basis of preparation

(a) Statement of compliance

The interim financial statements have been prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to interim financial reporting.

(b) Basis of measurement

The interim financial statements, except for the statement of cash flows, are prepared on the accrual basis using the historical cost concept. The statement of cash flows is prepared using the indirect method.

(c) Annual accounting period

The annual accounting period of the Company is from 1 January to 31 December. The interim financial statements are prepared for the six-month period ended 30 June.

(d) Accounting and presentation currency

The Company’s accounting currency is Vietnam Dong (“VND”), which is also the currency used for interim financial statement presentation purpose.

Hue Textile Garment Joint Stock Company
Notes to the interim financial statements for the six-month period ended 30 June 2026
(continued)

Form B 09a – DN

*(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Minister of Finance)*

3. Adoption of new guidance on accounting system for enterprises

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises (“Circular 99”). Circular 99 replaces the previous guidance on Vietnamese Accounting System for Enterprises under Circular No. 200/2014/TT-BTC dated 22 December 2014 (“Circular 200”) and other circulars amending and supplementing Circular 200. Circular 99 is effective from 1 January 2026 and applicable for annual accounting periods beginning on or after 1 January 2026.

The Company has adopted the applicable requirements of Circular 99 effective from 1 January 2026 on a prospective basis, unless Circular 99 stipulates otherwise. The significant changes to the Company’s accounting policies and the effects on the financial statements, if any, are disclosed in the following notes to the financial statements.

- Foreign currency transactions (Note 4 (a));
- Held-to-maturity investments (Note 4(c)(i));
- Accounts receivable (Note 4(d));
- Dividends, profits payable (Note 4(k));

4. Summary of significant accounting policies

The following significant accounting policies have been adopted by the Company in the preparation of these interim financial statements.

Except for the changes in accordance with Circular 99 as disclosed in Note 3, other accounting policies that have been adopted by the Company in the preparation of these interim financial statements are consistent with those adopted in the preparation of the latest annual financial statements.

(a) Foreign currency transactions

Transactions in currencies other than VND during the period have been translated into VND at rates approximating actual rates of exchange ruling at the transaction dates.

Monetary assets and liabilities denominated in currencies other than VND, except for (i) a part of accounts receivable for which allowance for doubtful debts have been provided, (ii) demand deposits, and (iii) items hedged by financial instruments, are translated into VND at the average of the account transfer buying rates and selling rates at the end of the accounting period quoted by the commercial bank where the Company most frequently conducts transactions. Demand deposits denominated in currencies other than VND are translated into VND at the average of the account transfer buying rates and selling rates at the end of the accounting period quoted by the commercial bank where the Company maintains the demand deposit accounts.

All foreign exchange differences are recorded in the statement of income.

(b) Cash and cash equivalents

Cash comprises cash balances and demand deposits. Cash equivalents are short-term highly liquid investments that are readily convertible to known amounts of cash, are subject to an insignificant risk of changes in value, and are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes.

Hue Textile Garment Joint Stock Company
Notes to the interim financial statements for the six-month period ended 30 June 2026
(continued)

Form B 09a – DN

*(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Minister of Finance)*

(c) Investments

(i) Held-to-maturity investments

Held-to-maturity investments are those that the Company's management has the intention and ability to hold until maturity. Held-to-maturity investments include term deposits at bank. These investments are stated at costs. Subsequent to initial recognition, held-to-maturity investment are measured at amortised cost less allowance for held-to-maturity investments.

(ii) Investments in other entities

Investments in other entities comprises investments in equity instruments of other entities that the Company does not have control, joint control or significant influence over the investees. These investments are initially recognised at cost which include purchase price plus any directly attributable transaction costs. Subsequent to initial recognition, these investments are stated at cost less allowance for impairment.

An allowance is made for impairment of investment if the investee has suffered a loss which may cause the Company to lose its invested capital, unless there is evidence that the value of the investment has not been diminished. The allowance is reversed if the investee subsequently made a profit that offsets the previous loss for which the allowance had been made. An allowance is reversed only to the extent that the investment's carrying amount does not exceed the carrying amount that would have been determined if no allowance had been recognised.

(d) Accounts receivable

Trade and other receivables are stated at cost less allowance for doubtful debts. An allowance for doubtful debts is made for receivables that are overdue or deemed likely to be uncollectible.

The allowance for overdue trade and other receivables is calculated based on aging analysis and specific provisioning rates as below:

	Allowance Percentage
Past due 6 months – 1 year	30%
Past due 1 – 2 years	50%
Past due 2 – 3 years	70%
Past due more than 3 years	100%

Trade and other receivables that are not past due but are assessed as unlikely to be collected based on available evidence at the end of the annual accounting period shall have an allowance provided on case-by-case basis.

(e) Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is determined on a weighted average basis and includes all costs incurred in bringing the inventories to their present location and condition. Cost in the case of finished goods and work in progress includes raw materials, direct labour and an appropriate allocation of manufacturing overheads based on normal operating capacity. Net realisable value is the estimated selling price of inventory items, less the estimated costs of completion and estimated costs to sell.

Hue Textile Garment Joint Stock Company
Notes to the interim financial statements for the six-month period ended 30 June 2026
(continued)

Form B 09a – DN

*(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Minister of Finance)*

(f) Tangible fixed assets

(i) Cost

Tangible fixed assets are stated at cost less accumulated depreciation. The initial cost of a tangible fixed asset comprises its purchase price, including import duties, non-refundable purchase taxes and any directly attributable costs of bringing the asset to its working condition for its intended use. Expenditure incurred after tangible fixed assets have been put into operation, such as repair, maintenance and overhaul cost, is charged to the statement of income in the period in which the cost is incurred. In situations where it can be clearly demonstrated that the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of tangible fixed assets beyond their originally assessed standard of performance, the expenditure is capitalised as an additional cost of tangible fixed assets.

(ii) Depreciation

Depreciation is computed on a straight-line basis over the estimated useful lives of tangible fixed assets. The estimated useful lives are as follows:

▪ buildings	5 – 50 years
▪ plant and equipment	5 – 10 years
▪ motor vehicles	6 – 10 years
▪ office equipment	3 – 10 years
▪ other tangible fixed assets	2 – 10 years

(g) Intangible fixed assets

Software

Cost of acquiring new software, which is not an integral part of the related hardware, is capitalised and treated as an intangible asset. Software cost is amortised on a straight-line basis over 3 to 10 years.

(h) Construction in progress

Construction in progress represents the costs of tangible and intangible fixed assets which have not been fully completed or installed. No depreciation is provided for construction in progress during the period of construction and installation.

(i) Long-term deferred expenses

Tools and instruments

Tools and instruments include assets held for use by the Company in the normal course of business whose costs of individual items are less than VND30 million and therefore not qualified for recognition as fixed assets under prevailing regulation. Cost of tools and instruments are amortised on a straight-line basis over a period ranging from 2 to 3 years.

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(j) Trade and other payables and accruals

Trade and other payables and accruals are stated at their cost.

(k) Dividends/Profits payable

Dividends/profits payable are recognised at the date when the Board of Management or General Meeting of Shareholders of the Company resolved to distribute dividends to shareholders and the obligation of the Company becomes unconditional.

(l) Science and technology development fund

This fund is established by appropriating from annual taxable income as approved by the General Meeting of Shareholders. This fund is used for the Company's investment in scientific research and technological development.

(m) Bonus and welfare fund

This fund is established by appropriating from annual retained profits as approved by the General Meeting of Shareholders. This fund is used to pay bonus and welfare to the Company's employees in accordance with the Company's bonus and welfare policies.

(n) Share capital

Ordinary shares

Ordinary shares are recognised at issuance price less incremental costs directly attributable to the issue of shares, net of tax effects. Such costs are recognised as a deduction from share premium.

(o) Taxation

Income tax on the profit or loss for the period comprises current and deferred tax. Income tax is recognised in the statement of income except to the extent that it relates to items recognised directly to equity, in which case it is recognised in equity.

Current tax is the expected tax payable on the taxable income for the period, using tax rates enacted at the end of the accounting period, and any adjustment to tax payable in respect of previous period.

Deferred tax is provided using the statement of financial position method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. The amount of deferred tax provided is based on the expected manner of realisation or settlement of the carrying amounts of assets and liabilities using the tax rates enacted or substantively enacted at the end of the accounting period.

A deferred tax asset is recognised only to the extent that it is probable that future taxable profits will be available against which the temporary difference can be utilised. Deferred tax assets are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

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(p) Revenue and other incomes

(i) Goods sold

Revenue from the sale of goods is recognised in the statement of income when the significant risks and rewards of ownership have been transferred to the buyer. No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due or the possible return of goods. Revenue on sales of goods is recognised at the net amount after deducting sales discounts.

(ii) Processing services

Revenue from processing services is recognised in the statement of income when the goods have been processed and accepted by the buyer. No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due.

(iii) Interest income

Interest income is recognised on a time proportion basis with reference to the principal outstanding and the applicable interest rate. However, interest income is not recognised for held-to-maturity investments that have been provided allowance for impairment due to unlikelihood of recovery.

(iv) Dividend income

Dividend income from shares that have been registered and centrally deposited at the Vietnam Securities Depository and Clearing Corporation (VSDC) is recognised on the record date. Dividend income from shares that have not been registered with VSDC is recognised when the right to receive dividend is established. Share dividends are not recognised as income. Dividends received which are attributable to the period before investment acquisition date are deducted from the carrying amount of the investment.

(q) Leases

Lease payments

Payments made under operating leases are recognised in the statement of income on a straight-line basis over the term of the lease. Lease incentives received are recognised in the statement of income as an integral part of the total lease expense, over the term of the lease.

(r) Production and business expenses

Expenses shall be recognised in the statement of income in the period in which they are incurred. Except where the expenses relate to the results of production and business activities of multiple accounting periods, they shall be allocated to the income statement on a systematic or proportional basis.

(s) Borrowing costs

Borrowing costs are recognised as an expense in the period in which they are incurred, except where the borrowing costs relate to borrowings in respect of the construction of qualifying assets, in which case the borrowing costs incurred during the period of construction are capitalized as part of the cost of the assets concerned.

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(t) Earnings per share

The Company presents basic and diluted earnings per share (“EPS”) for its ordinary shares. Basic EPS is calculated by dividing the profit or loss attributable to the ordinary shareholders (after deducting any amounts appropriated to bonus and welfare funds for the accounting period) of the Company by the weighted average number of ordinary shares outstanding during the period.

As at and for the six-month period ended 30 June 2026, the Company had no potential ordinary shares and therefore does not present diluted EPS.

(u) Segment reporting

A segment is a distinguishable component of the Company that is engaged either in providing related products or services (business segment), or in providing products or services within a particular economic environment (geographical segment), which is subject to risks and rewards that are different from those of other segments.

The Company’s Board of Directors considers that the Company operates in one business area which is manufacturing, trading and provision of textile and garment products and services. The Company’s primary format for segment reporting is based on geographical locations of customers, as the Company’s production and business locations are fully operated in Vietnam.

(v) Related parties

Parties are considered to be related to the Company if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions, or where the Company and the other party are subject to common control. Related parties may be individuals or corporate entities and include close family members of any individual considered to be a related party.

Related companies include the parent company – Vietnam National Textile and Garment Group, and its subsidiaries and associates.

(w) Comparative information

Comparative information in these interim financial statements is presented as corresponding figures. Under this method, comparative information for the prior period is included as an integral part of the current period’s interim financial statements and is intended to be read only in relation to the amounts and other disclosures relating to the current period. Accordingly, the comparative information included in these interim financial statements is not intended to present the Company’s financial position, results of operation or cash flows for the prior period.

5. Seasonality of operations

The Company do not have any seasonal business segments that may affect its operating results for the six-month period ended 30 June 2026.

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6. Changes in accounting estimates

In preparing the annual and interim financial statements, the Board of Directors has made several accounting estimates. Actual results may differ from these estimates. There were not any significant changes in accounting estimates made from the end of the latest annual accounting period.

7. Unusual items

The Company does not have any unusual items which may affect the Company's interim financial statements for the six-month period ended 30 June 2026.

8. Changes in the composition of the Company

There is no significant change in the composition of the Company during the six-month period ended 30 June 2026.

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9. Geographical segment reporting

The Company comprises the following geographical segments, based on geographical locations of customers:

- Asia
- Europe
- Vietnam
- America

	Asia		Europe		Vietnam		America		Total	
	Six-month period ended	30/6/2025	Six-month period ended	30/6/2025	Six-month period ended	30/6/2025	Six-month period ended	30/6/2025	Six-month period ended	30/6/2025
	VND		VND		VND		VND		VND	
Total segment revenue	610,448,445,886	931,945,174,113	3,729,406,537	40,135,309,114	90,307,775,294	131,053,845,446	339,737,661,455	-	1,044,223,289,172	1,103,134,328,673
Segment results	72,753,206,868	136,807,015,468	682,364,398	5,685,371,255	12,725,093,937	17,800,112,267	71,483,649,613	-	157,644,314,816	160,292,498,990
Unallocated income									19,956,523,152	23,720,042,190
Unallocated expenses									(84,646,175,653)	(81,453,113,799)
Results from operating activities									92,954,662,315	102,559,427,381
Other income									8,189,303,898	5,634,444,666
Other expenses									(5,828,354,145)	(2,655,472,195)
Income tax									(18,375,268,031)	(20,802,307,186)
Net profit after tax									76,940,344,037	84,736,092,666

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	Asia		Europe		Vietnam		America		Total	
	30/06/2026	1/1/2026	30/06/2026	1/1/2026	30/06/2026	1/1/2026	30/06/2026	1/1/2026	30/06/2026	1/1/2026
	VND	VND	VND	VND	VND	VND	VND	VND	VND	VND
Segment assets	119,551,786,638	124,134,761,374	-	-	31,347,671,407	19,829,952,004	99,521,483,219	217,176,659,521	250,420,941,264	361,141,372,899
Net book value of unallocated assets							1,057,100,029,705	1,014,632,373,612		
Total assets							1,307,520,970,969	1,375,773,746,511		
Segment liabilities	182,022,895	655,025,675	1,027,124,736	926,027,561	503,786,775	908,924,983	3,366,148,534	2,489,978,219	732,650,079,488	853,424,978,537
Unallocated liabilities							736,016,228,022	855,914,956,756		
Total liabilities										
Capital expenditure										
Depreciation of tangible fixed assets										
Amortisation of intangible fixed assets										

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10. Cash and cash equivalents

	30/06/2026	1/1/2026
	VND	VND
		(Reclassified)
Cash on hand	273,048,047	335,216,330
Demand deposits at banks (*)	25,170,456,862	7,556,110,986
Cash equivalents	-	123,764,328,768
Cash and cash equivalents in statement of cash flow	25,443,504,909	131,655,656,084

(*) Details of demand deposits are as follows:

	30/06/2026	1/1/2026
	VND	VND
Bank		
Joint Stock Commercial Bank for Investment and Development of Vietnam	19,467,326,798	1,458,287,243
Joint Stock Commercial Bank for Foreign Trade of Vietnam	4,616,940,678	4,717,720,105
Other banks	1,086,189,386	1,380,103,638
	25,170,456,862	7,556,110,986

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11. Investments

(a) Held-to-maturity investments

	30/06/2026		1/1/2026			
	Carrying amount at amortised cost VND	Recoverable amount VND	Allowance VND	Carrying amount at amortised cost VND (Reclassified)	Recoverable amount VND	Allowance VND
Details of short-term held-to-maturity investments are as follows:						
Joint Stock Commercial Bank for Investment and Development of Vietnam	116,710,657,534	116,710,657,534		75,302,424,657	75,302,424,657	-
Vietnam Joint Stock Commercial Bank for Industry and Trade	135,445,769,870	135,445,769,870	-	113,772,635,617	113,772,635,617	-
Other banks	5,005,479,452	5,005,479,452	-	-	-	-
	257,161,906,856	257,161,906,856	-	189,075,060,274	189,075,060,274	-

Held-to-maturity investments – short-term as at 30 June 2026 included bank deposits with terms ranging from 6 months to 12 months and annual interest rates ranging from 4.2% to 8% (1/1/2026: from 2.9% to 5.8%).

The fair value of held-to-maturity investments approximates the carrying amount due to the short-term nature of these financial assets.

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(b) Equity investments in other entities

Name	Address	% of equity owned	% of voting rights	Cost VND	1/1/2026		Fair value VND
					Recoverable amount VND	Allowance for diminution in value VND	
Phu Bai Spinning Joint Stock Company	Hue City, Vietnam	5.00	5.00	7,495,524,000	7,495,524,000	-	(*)
Central Cotton and General Trading Joint Stock Company	Nha Trang, Vietnam	7.12	7.12	650,000,000	265,771,413	(384,228,587)	(*)
Thien An Phat Textile Garment Investment Joint Stock Company	Hue City, Vietnam	6.45	6.45	1,500,000,000	1,500,000,000	-	(*)
Vinatex Knitting Joint Stock Company	Hung Yen, Vietnam	2.65	2.65	1,008,000,000	226,629,802	(781,370,198)	(*)
Phu Viet Spinning Joint Stock Company	Hue City, Vietnam	0.44	0.44	191,150,682	191,150,682	-	(*)
Phu Nam Spinning Joint Stock Company	Hue City, Vietnam	0.70	0.70	248,770,000	248,770,000	-	(*)
Phu Mai Spinning Joint Stock Company	Hue City, Vietnam	0.24	0.24	90,610,000	90,610,000	-	(*)
					11,184,054,682	10,018,455,897	(1,165,598,785)

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	Name	Address	% of equity owned	% of voting rights	Cost	30/6/2026		Fair value
						Recoverable amount	Allowance for diminution in value	
					VND	VND	VND	VND
	Phu Bai Spinning Joint Stock Company	Hue City, Vietnam	5.00	5.00	7,495,524,000	7,495,524,000	-	(*)
	Central Cotton and General Trading Joint Stock Company	Nha Trang, Vietnam	7.12	7.12	650,000,000	265,748,481	(384,251,519)	(*)
	Thien An Phat Textile Garment Investment Joint Stock Company	Hue City, Vietnam	6.45	6.45	1,500,000,000	1,500,000,000	-	(*)
	Vinatex Knitting Joint Stock Company	Hung Yen, Vietnam	2.65	2.65	1,008,000,000	246,326,315	(761,673,685)	(*)
	Phu Viet Spinning Joint Stock Company	Hue City, Vietnam	0.44	0.44	191,150,682	191,150,682	-	(*)
	Phu Nam Spinning Joint Stock Company	Hue City, Vietnam	0.70	0.70	248,770,000	248,770,000	-	(*)
	Phu Mai Spinning Joint Stock Company	Hue City, Vietnam	0.24	0.24	90,610,000	90,610,000	-	(*)
					11,184,054,682	10,038,129,478	(1,145,925,204)	

(*) The Company has not determined fair values of these equity investments in other entities for disclosure in the financial statements because information about their market prices is not available and there is currently no guidance on determination of fair value using valuation techniques under Vietnamese Accounting Standards or the Vietnamese Accounting System for Enterprises. The fair values of these investments may differ from their carrying amounts.

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Share dividends received by the Company are not recognised as financial income but are monitored in terms of number of shares as follows:

	30/06/2026	1/1/2026
	Shares	Shares
Phu Bai Spinning Joint Stock Company	235,903	235,903
Thien An Phat Textile Garment Investment Joint Stock Company	624,144	624,144
Phu Viet Spinning Joint Stock Company	11,914	11,914
Phu Mai Spinning Joint Stock Company	4,367	4,367
Phu Nam Spinning Joint Stock Company	7,358	7,358

12. Accounts receivable from customers

(a) Accounts receivable from customers detailed by significant customers

	30/06/2026		1/1/2026	
	Carrying amount	Allowance	Carrying amount	Allowance
	VND	VND	VND	VND
Aurora Investments Global	86,514,678,870	-	217,176,659,521	-
Kam Hing Piece Works Ltd.	36,848,608,524	-	64,602,202,253	-
Sumtex Industrial Limited	26,568,865,749	-	4,946,571,164	-
Premier Exim (HK) Limited	16,217,341,165	-	70,929,440	-
Royal Pacific Corp.	12,991,512,731	-	-	-
Singtex Pte., Ltd	11,880,276,812	-	3,940,848,553	-
Fujian Fynex Textile Science & Technology Co.,Ltd.	2,527,903,591	-	33,005,158,222	-
Fashion Garments 2 Co., Ltd	1,215,930,207	-	3,650,329,783	-
Other customers	55,655,823,615	(6,614,906,687)	33,748,673,963	(6,584,767,236)
	250,420,941,264	(6,614,906,687)	361,141,372,899	(6,584,767,236)

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(b) Accounts receivable from customers who are related parties

	30/06/2026		1/1/2026	
	Carrying amount	Allowance	Carrying amount	Allowance
	VND	VND	VND	VND
Related companies within Vietnam National Textile and Garment Group				
Hoa Tho Fashion Joint Stock Company	17,743,114	-	15,381,301	-
Dong Xuan Knitting One Member Limited Liability Company	24,764,867	-	11,364,601	-
Hoa Tho Textile and Garment Joint Stock Corporation	6,511,220	-	7,735,939	-
Branch of Vietnam National Textile and Garment Group – Vinatex Fashion Center	16,484,580	-	27,822,620	-
	65,503,781	-	62,304,461	-

The trade related amounts due from related parties were unsecured, interest free and are receivable on demand.

13. Prepayments to suppliers

Prepayments to suppliers detailed by significant suppliers

	30/06/2026	1/1/2026
	VND	VND
Parent company		
Vietnam National Textile and Garment Group	-	64,800,000
Third parties		
Hiep Thanh Company Limited	12,203,326,395	13,941,193,431
An Thinh Phat CDI JSC	6,147,211,104	-
Xinfengming Jiangsu Xintuo New Material Co., Ltd	6,003,390,249	949,696,900
Louis Dreyfus Company Suisse SA	4,485,945,309	850,176,600
Allenberg Cotton Co.	2,669,595,374	917,866,960
Viterra B.V.	-	12,031,837,065
Hangzhou Benma Chemfibre & Spinning Co., Ltd.	-	5,794,959,898
StoneX Switzerland SA.	-	5,545,262,342
Devcot S.A.S	-	466,341,900
Other suppliers	14,744,431,077	9,881,611,805
	46,253,899,508	50,443,746,901

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14. Other short-term receivables

	30/06/2026	1/1/2026
	VND	VND
		(Reclassified)
Security deposit at banks (*)	6,834,360,000	22,456,761,643
Late payment interest expenses	404,531,282	404,531,282
Other receivables	1,272,343,557	2,259,036,177
	8,511,234,839	25,120,329,102

(*) As at 30 June 2026, this security deposit represents deposits pledged with banks which do not bear interest as security for the borrowings granted to the Company (Note 25).

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15. Bad and doubtful debts

	30/06/2026				1/1/2026			
	Overdue days	Cost VND	Allowance VND	Recoverable amount VND	Overdue days	Cost VND	Allowance VND	Recoverable amount VND
Overdue debts								
Hung Thanh Dat Manufacture - Commerce - Service - Import and Export Company Limited	More than 3 years	2,824,257,828	(2,824,257,828)	-	More than 3 years	2,824,257,828	(2,824,257,828)	-
Mr. Bui The Quan	More than 3 years	2,646,126,716	(2,646,126,716)	-	More than 3 years	2,625,087,361	(2,625,087,361)	-
Mr. Nguyen Trong Bui	More than 3 years	735,929,142	(735,929,142)	-	More than 3 years	730,077,769	(730,077,769)	-
Taijiuh Garment Co., Ltd.	More than 3 years	408,593,001	(408,593,001)	-	More than 3 years	405,344,278	(405,344,278)	-
		6,614,906,687	(6,614,906,687)	-		6,584,767,236	(6,584,767,236)	-
Allowance for doubtful debts – short-term			(6,614,906,687)				(6,584,767,236)	

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16. Inventories

	30/06/2026		1/1/2026	
	Cost VND	Allowance VND	Cost VND	Allowance VND
Goods in transit	6,672,808,597	-	18,843,554,184	-
Raw materials	135,489,953,647	(401,988,276)	106,291,991,381	(1,343,610,052)
Tools and supplies	147,326,966	-	18,697,624	-
Work in progress	63,592,734,925	-	74,978,943,636	-
Finished goods	18,051,435,613	-	29,016,347,943	-
Goods on consignment	9,718,056,283	-	11,538,725,832	-
	233,672,316,031	(401,988,276)	240,688,260,600	(1,343,610,052)

As at 30 June 2026 inventories with a carrying value of VND160,000 million (1/1/2026: VND160,000 million) were pledged with banks as security for the Company's borrowings (Note 25).

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17. Tangible fixed assets

	Buildings VND	Plant and equipment VND	Motor vehicles VND	Office equipment VND	Other tangible fixed assets VND	Total VND
Cost						
Opening balance	302,897,610,161	763,683,411,145	24,692,962,296	10,398,721,593	9,468,229,110	1,111,140,934,305
Additions	-	304,976,800	605,329,426	52,045,000	30,000,000	992,351,226
Transfer from construction in progress	515,871,134	4,055,273,381	920,000,000	-	2,453,120,298	7,944,264,813
Disposals	-	(1,414,411,202)	-	-	-	(1,414,411,202)
Closing balance	303,413,481,295	766,629,250,124	26,218,291,722	10,450,766,593	11,951,349,408	1,118,663,139,142
Accumulated depreciation						
Opening balance	204,396,569,090	617,623,331,790	19,419,884,945	9,875,961,032	6,110,580,176	857,426,327,033
Charge for the period	7,074,872,332	19,214,511,100	579,951,841	127,913,530	873,644,447	27,870,893,250
Disposals	-	(1,414,411,202)	-	-	-	(1,414,411,202)
Closing balance	211,471,441,422	635,423,431,688	19,999,836,786	10,003,874,562	6,984,224,623	883,882,809,081
Net book value						
Opening balance	98,501,041,071	146,060,079,355	5,273,077,351	522,760,561	3,357,648,934	253,714,607,272
Closing balance	91,942,039,873	131,205,818,436	6,218,454,936	446,892,031	4,967,124,785	234,780,330,061

Included in tangible fixed assets were assets costing VND669,742 million which were fully depreciated as of 30 June 2026 but are still in active use (1/1/2026: VND650,873 million).

At 30 June 2026, tangible fixed assets with a net book value of VND110,159 million (1/1/2026: VND92,094 million) were pledged with banks as security for the Company's borrowings (Note 25)

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Major tangible fixed assets in use (presented at net book value):

	30/06/2026 VND	1/1/2026 VND
Main factory buildings and ancillary facilities	27,486,967,725	28,126,919,661
Main production building of Garment Factory No. 4	22,498,546,030	23,163,464,404
Other assets	184,794,816,306	202,424,223,207
	234,780,330,061	253,714,607,272

18. Intangible fixed assets

	Software VND
Cost	
Opening and closing balance	3,647,399,579
Accumulated amortisation	
Opening balance	3,488,230,680
Charge for the period	56,758,836
Closing balance	3,544,989,516
Net book value	
Opening balance	159,168,899
Closing balance	102,410,063

Included in intangible fixed assets were assets costing VND3,233 million which were fully amortised as of 30 June 2026 and are still in use (1/1/2026: VND3,233 million).

Major intangible fixed assets in use:

	30/06/2026 VND	1/1/2026 VND
Sales management software for the Business and Product Showroom Store	64,016,129	100,766,129
BRAVO 7.0 software for Garment Factory No. 4	33,244,260	47,931,762
Other assets	5,149,674	10,471,008
	102,410,063	159,168,899

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19. Construction in progress

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Opening balance	87,148,925,420	1,139,366,296
Additions during the period	102,157,270,252	31,979,504,046
Transfer to tangible fixed assets	(7,944,264,813)	(3,490,130,727)
Transfer to intangible fixed assets	-	(147,000,000)
Closing balance	181,361,930,859	29,481,739,615

Construction in progress comprised:

	30/06/2026	1/1/2026
	VND	VND
Construction projects	153,429,823,773	86,644,516,160
Asset upgrading and renovation works	27,512,107,086	84,409,260
Acquisition of fixed assets prior to commissioning	420,000,000	420,000,000
	181,361,930,859	87,148,925,420

Major constructions in progress were as follows:

	30/06/2026	1/1/2026
	VND	VND
3-storey garment factory (*)	145,344,350,000	86,336,349,798
Additional investment in spinning equipment	27,273,607,086	-
Automated raw material warehouse	7,641,484,664	-
Others	1,102,489,109	812,575,622
	181,361,930,859	87,148,925,420

(*) During the period, borrowing costs capitalized in relation to the 3-storey garment factory project amounted to VND 2,075 million (2025: VND 685 million).

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20. Long-term deferred expenses

	Tools and instruments VND
Opening balance	4,165,347,334
Additions during the period	5,081,437,407
Amortization for the period	(2,429,530,478)
Closing balance	6,817,254,263

21. Accounts payable to suppliers

Accounts payable to suppliers detailed by significant suppliers

	30/06/2026 VND	1/1/2026 VND
Related parties		
Hanoi Textile Garment Joint Stock Corporation	101,515,680	907,200,000
Third parties		
Creative Concept (HK) Limited	39,997,997,008	3,596,314,036
In Hoa Ruijia Vietnam Co., Ltd.	9,209,213,235	7,714,933,531
Rosy Blossom Limited	6,394,924,896	905,796,204
Yau Kuen Industrial Co., Ltd.	4,410,568,158	5,928,597,918
Resources Vietnam Corporation	4,300,057,367	6,554,584,597
Colorful Textile & Apparels Co.,Ltd.	851,860,391	5,298,787,695
Other suppliers	65,378,892,898	32,615,672,461
	130,645,029,633	63,521,886,442

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22. Dividends/Profits payable

		30/06/2026	1/1/2026
	Payment period	VND	VND
			(Reclassified)
Cash dividends	January 2026	-	30,144,388,500
Cash dividends (*)	Prior to 2026	139,830,732	146,908,817
		139,830,732	30,291,297,317

- (*) As at the date of these interim financial statements, the balance of dividends payable mainly represented dividends declared but not yet paid, as certain minority shareholders had not provided complete information or had not completed the necessary procedures for dividend collection.

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23. Taxes and others payable to the State

	1/1/2026 VND	Incurred during the period VND	Paid/net-off during the period VND	30/06/2026 VND
Value added tax	715,890,796	10,684,552,108	(10,843,976,712)	556,466,192
Import-export tax	-	1,092,861,727	(1,092,861,727)	-
Corporate income tax	12,880,860,632	18,375,268,031	(21,580,860,632)	9,675,268,031
Personal income tax	1,129,985,279	2,333,664,415	(3,311,431,351)	152,218,343
Land and housing taxes	540,160	2,171,024,010	(1,339,100,755)	832,463,415
	14,727,276,867	34,657,370,291	(38,168,231,177)	11,216,415,981

24. Other payables – short-term

	30/06/2026 VND	1/1/2026 VND (Reclassified)
Trade union fees	1,073,810,073	904,725,791
Bank interest expense	1,002,740,605	579,947,631
Other payables	1,018,923,501	1,487,269,926
	3,095,474,179	2,971,943,348

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25. Borrowings

(a) Short-term borrowings

	Movements during the period			30/06/2026	
	1/1/2026	Addition	Decrease	Unrealised foreign exchange differences	Carrying amount
	VND	VND	VND	VND	VND
Short-term borrowings	366,007,804,543	619,341,664,898	(828,829,968,683)	(19,310,610)	156,500,190,148
Current portion of long-term borrowings (Note 25(b))	14,289,934,328	1,847,438,346	(1,790,110,653)	2,554,910	14,349,816,931
	380,297,738,871	621,189,103,244	(830,620,079,336)	(16,755,700)	170,850,007,079

Terms and conditions of short-term borrowings were as follows:

	Currency	Annual interest rate	30/06/2026	1/1/2026
			VND	VND
Joint Stock Commercial Bank for Investment and Development of Vietnam	VND	4.0% - 5.3%	74,519,471,178	38,215,045,511
Joint Stock Commercial Bank for Foreign Trade of Vietnam	USD	3.5% - 3.7%	45,389,387,563	29,196,462,325
Vietnam Joint Stock Commercial Bank for Industry and Trade	USD	3.50%	36,591,331,407	87,754,176,489
Joint Stock Commercial Bank for Investment and Development of Vietnam	USD	3.2% - 3.3%	-	110,005,085,157
Joint Stock Commercial Bank for Foreign Trade of Vietnam	VND	2.3% - 3.8%	-	100,837,035,061
			156,500,190,148	366,007,804,543

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(b) Long-term borrowings

	30/06/2026 VND	1/1/2026 VND
Long-term borrowings	157,036,131,460	116,986,238,685
Repayable within twelve months (Note 25(a))	(14,349,816,931)	(14,289,934,328)
Repayable after twelve months	142,686,314,529	102,696,304,357

Terms and conditions of long-term borrowings were as follows:

	Currency	Annual interest rate	Year of maturity	30/06/2026 VND	1/1/2026 VND
Joint Stock Commercial Bank for Investment and Development of Vietnam	VND	6.30%	2031	77,237,674,369	35,516,558,644
Vietnam National Textile and Garment Group (the parent company) (*)	USD	SOFR 6 months + 0.7%	2039	79,798,457,091	81,469,680,041
				157,036,131,460	116,986,238,685

(*)

This borrowing amounting to USD3,035,777.87 as of 30 June 2026 (1/1/2026: USD3,088,603.61), with a credit limit of USD7,018,550, was re-lent by Vietnam National Textile and Garment Group from the borrowings granted by Asia Development Bank ("ADB").

Short-term and long-term bank borrowings were guaranteed by certain term deposits pledged at banks (Note 14), and certain inventories (Note 16) and fixed assets of the Company (Note 17).

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26. Bonus and welfare funds

This fund is established by appropriating from profits after tax as approved by shareholders at the General Meeting of Shareholders. This fund is used to pay bonus and welfare to the Company's employees in accordance with the Company's bonus and welfare policies. Movements of bonus and welfare fund during the period were as follows:

	30/6/2026	30/6/2025
	VND	VND
Opening balance	49,332,474,701	40,291,398,640
Appropriation	25,294,390,845	14,114,576,061
Utilisation	(7,007,850,000)	(4,021,100,000)
Closing balance	67,619,015,546	50,384,874,701

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27. Changes in owners' equity

	Share capital VND	Investment and development fund VND	Retained profits VND	Total VND
Balance at 1 January 2025	200,962,590,000	127,478,956,722	84,892,157,521	413,333,704,243
Net profit for the period	-	-	84,736,092,666	84,736,092,666
Appropriation to bonus and welfare fund (Note 26)	-	-	(14,114,576,061)	(14,114,576,061)
Appropriation to investment and development fund (Note 29)	-	20,000,000,000	(20,000,000,000)	-
Balance at 30 June 2025	200,962,590,000	147,478,956,722	135,513,674,126	483,955,220,848
Balance at 1 January 2026	200,962,590,000	147,478,956,722	171,417,243,033	519,858,789,755
Net profit for the period	-	-	76,940,344,037	76,940,344,037
Appropriation to bonus and welfare fund (Note 26)	-	-	(25,294,390,845)	(25,294,390,845)
Appropriation to investment and development fund (Note 29)	-	45,235,215,022	(45,235,215,022)	-
Balance at 30 June 2026	200,962,590,000	192,714,171,744	177,827,981,203	571,504,742,947

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28. Share capital

The Company's authorised and issued share capital are:

	30/6/2026 and 1/1/2026	
	Number of shares	VND
Authorised share capital	20,096,259	200,962,590,000
Issued share capital		
Ordinary shares	20,096,259	200,962,590,000
Shares in circulation		
Ordinary shares	20,096,259	200,962,590,000
	20,096,259	200,962,590,000

All ordinary shares have a par value of VND10,000. Each share is entitled to one vote at meetings of the Company. Shareholders are entitled to receive dividend as declared from time to time. All ordinary shares are ranked equally with regard to the Company's residual assets.

Details of share capital by major shareholders are as follows:

	30/6/2026 and 1/1/2026		
	Number of shares	(%)	Share capital VND
Vietnam National Textile and Garment Group	12,230,122	60.86	122,301,220,000
Tuong Long Co., Ltd.	1,710,635	8.51	17,106,350,000
Other shareholders	6,155,502	30.63	61,555,020,000
	20,096,259	100	200,962,590,000

29. Investment and development fund

Investment and development funds were appropriated from retained profits in accordance with a Resolution of the General Meeting of Shareholders. This fund was established for the purpose of future business expansion. The General Meeting of Shareholders of the Company on 20 April 2026 resolved to appropriate VND45,235 million from net profit after tax for the year 2025 to the investment and development fund (Six-month period ended 30 June 2025: VND20,000 million).

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30. Off statement of financial position items

(a) Lease

The future minimum lease payments under non-cancellable operating leases were:

	30/6/2026 VND	1/1/2026 VND
Within one year	1,837,984,280	1,837,984,280
Within two to five years	2,357,064,509	3,124,292,918
More than five years	8,707,468,408	8,862,959,908
	12,902,517,197	13,825,237,106

Leased assets under operating leases comprise:

	Quantity	Lease term	30/6/2026 VND	1/1/2026 VND
Land lease	7	25 - 50	12,902,517,197	13,825,237,106

(b) Foreign currencies

	30/06/2026		1/1/2026	
	Original currency	VND equivalent	Original currency	VND equivalent
USD	843,390	22,169,340,235	198,933	5,189,731,528

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		30/06/2026	1/1/2026
	Unit	Quantity	Quantity
Group 1 materials and goods held on consignment	Set	2	91
Group 2 materials and goods held on consignment	Piece	1,887	3,719
Group 3 materials and goods held on consignment	Pair	-	1,222
Group 4 materials and goods held on consignment	Package	-	54
Group 1 materials and supplies held for processing	Set	486,496	153,556
Group 2 materials and supplies held for processing	Piece	42,082,093	24,959,640
Group 3 materials and supplies held for processing	Roll	224,283	119,913
Group 4 materials and supplies held for processing	Pair	716	716
Group 5 materials and supplies held for processing	Package	411,235	185
Group 6 materials and supplies held for processing	Kilogram	22	-
Group 7 materials and supplies held for processing	Meter	4,885,975	4,908,703
Group 8 materials and supplies held for processing	Yard	4,313,588	2,891,585

(d) Capital expenditure commitments

At the reporting date, the Company had the following outstanding capital commitments approved but not provided for in the statement of financial position:

	30/06/2026	1/1/2026
	VND	VND
Approved but not contracted	216,433,180,360	236,666,761,398
Approved and contracted	90,551,684,309	112,065,276,828
	306,984,864,669	348,732,038,226

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(e) Cross-currency swap contracts

At the reporting date, under the cross-currency swap contracts, the Company had cross-currency swap commitments to hedge the foreign exchange risk related to its USD-denominated borrowings, which were recognised as off-balance sheet items as follows:

	30/06/2026		1/1/2026	
	USD original currency	VND equivalent	USD original currency	VND equivalent
Cross-currency swap contract commitments	138,498,33	3,645,414,512	734,960,20	19,316,367,491

31. Revenue from sales of goods and provision of services

Total revenue represents the gross value of goods sold and services rendered exclusive of value added tax.

	Six-month period ended	
	30/6/2026 VND	30/6/2025 VND
Total revenue		
▪ Sales of finished goods	1,000,064,500,367	1,024,966,749,007
▪ Sales of merchandise goods and scraps	16,958,326,541	19,214,482,692
▪ Provision of services and others	27,527,939,789	58,958,336,374
	1,044,550,766,697	1,103,139,568,073
Less revenue deductions		
▪ Sales discounts	(327,477,525)	(5,239,400)
	1,044,223,289,172	1,103,134,328,673

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32. Cost of sales

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Finished goods	848,709,600,654	884,037,406,823
Services	21,684,694,952	43,080,376,548
Merchandise goods and scraps sold	17,126,300,526	16,387,500,838
Reversal of allowance for inventories	(941,621,776)	(663,454,526)
	886,578,974,356	942,841,829,683

33. Financial income

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Interest income from deposits	7,389,912,359	1,802,724,283
Dividends	4,749,978,084	3,096,576,000
Realised foreign exchange gains	6,653,855,847	17,120,334,469
Unrealised foreign exchange gains	123,330,403	-
Other financial income	1,039,446,459	1,700,407,438
	19,956,523,152	23,720,042,190

34. Financial expenses

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Interest expense	7,751,047,007	7,596,782,601
Realised foreign exchange losses	3,144,094,481	5,762,106,253
Unrealised foreign exchange losses	-	283,955,077
Other financial expenses	503,930,130	886,505,564
	11,399,071,618	14,529,349,495

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35. Selling expenses

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Staff costs	621,450,177	564,802,454
Order monitoring fees	7,615,263,151	10,081,157,503
Handling fee at the port	1,379,097,978	1,447,400,546
Transportation costs	12,701,533,171	16,594,063,883
Brokerage commissions	4,293,469,144	3,868,127,389
Depreciation	89,956,698	62,690,569
Other selling expenses	1,986,993,384	1,022,709,896
	28,687,763,703	33,640,952,240

36. General and administration expenses

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Staff costs	25,638,692,059	16,178,174,455
Depreciation	1,513,866,591	1,659,256,414
Office supplies and equipment	465,658,947	629,922,085
Taxes, fees and charges	1,482,946,861	1,550,364,726
Electricity and water fees	1,506,036,001	1,386,748,619
Mid-shift meal expenses	1,221,636,921	797,046,249
Land rental	806,362,524	806,362,528
Insurance fees	-	3,085,297
Tools and instruments	1,452,715,513	1,378,570,041
Outside services and other general and administration expenses	10,471,424,915	8,893,281,650
	44,559,340,332	33,282,812,064

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37. Other income

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Gain from disposal of fixed assets	73,909,091	290,286,196
Electricity and water bills collected from contractors and other entities	1,408,337,968	1,336,676,413
Other income	6,707,056,839	4,007,482,057
	8,189,303,898	5,634,444,666

38. Production and business costs by element

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Raw material costs included in production costs	462,686,351,386	480,428,111,071
Staff costs	313,673,731,151	294,141,579,029
Depreciation and amortisation	27,927,652,086	30,528,021,911
Outside services	104,312,967,047	123,797,241,406
Other expenses	27,053,586,131	27,975,011,563
	935,654,287,801	956,869,964,980

39. Income tax

(a) Recognised in the statement of income

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Current tax expense		
Current period	18,375,268,031	18,823,584,877
Income tax expense – deferred		
Reversal of temporary differences	-	1,978,722,309
	18,375,268,031	20,802,307,186

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(b) Reconciliation of effective tax rate

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Accounting profit before tax	95,315,612,068	105,538,399,852
Tax at the Company's tax rate	19,063,122,414	21,107,679,970
Non-deductible expenses	262,141,234	313,942,416
Tax exempt income	(949,995,617)	(619,315,200)
	18,375,268,031	20,802,307,186

(c) Applicable tax rates

Under the current tax regulations, the Company has an obligation to pay the government income tax at the rate of 20% of taxable profits.

40. Basic earnings per share

The calculation of basic earnings per share for the six-month period ended 30 June 2026 was based on the profit attributable to ordinary shareholders after deducting the estimated amounts to be appropriated to the bonus and welfare fund for the accounting period and a weighted average number of ordinary shares, calculated as follows:

(i) Net profit attributable to ordinary shareholders

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
		Restated
Net profit for the period	76,940,344,037	84,736,092,666
Appropriation to bonus and welfare fund (*)	(11,483,649,249)	(12,647,195,423)
Net profit attributable to ordinary shareholders	65,456,694,788	72,088,897,243

(*) The estimated appropriation to bonus and welfare fund from net profit for the six-month period ended 30 June 2026 is based on the actual percentage of appropriation to bonus and welfare fund from net profit of 2025.

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	Six-month period ended	
	30/6/2026	30/6/2025 Restated
Net profit attributable to ordinary shareholders (VND)	65,456,694,788	72,088,897,243
Weighted average number of ordinary shares (shares)	20,096,259	20,096,259
Basic earnings per share (VND)	3,257	3,587

(iii) Restatements of basic earnings per share for the six-month period ended 30 June 2025

Basic earnings per share for the six-month period ended 30 June 2025 have been restated following the actual amount of appropriation of profit after tax to bonus and welfare fund (Note 26) as follows:

	Net profit VND	Weighted average number of ordinary shares	Basic earnings per share VND
As previously reported	73,234,471,455	20,096,259	3,644
Effect of appropriation of profit after tax to bonus and welfare fund	(1,145,574,212)	-	(57)
As restated	72,088,897,243	20,096,259	3,587

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41. Significant transactions with related parties

In addition to related party balances disclosed in other notes to the interim financial statements, the Company had the following significant transactions with related parties during the period:

	Transaction value	
	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
The parent company		
<i>Vietnam National Textile and Garment Group</i>		
Purchase of services	108,809,524	60,000,000
ADB borrowing interest expenses	2,214,036,948	2,530,147,976
Borrowing interest expenses of Quang Binh project	-	468,639,999
Repayment of borrowings for Quang Binh project	-	11,600,000,000
Repayment of ADB borrowings	1,787,555,743	604,171,052
Payment of dividend in cash	18,345,183,000	24,460,244,000
<i>Branch of Vietnam National Textile and Garment Group – Vinatex Fashion Center</i>		
Sales of goods	210,329,583	145,151,388
Purchase of services	61,993,342	43,085,130
Related parties within Vietnam National Textile and Garment Group		
<i>Vietnam National Textile and Garment Group</i>		
Purchase of goods	643,916,000	3,227,356,704
<i>Hoa Tho Textile and Garment Joint Stock Corporation</i>		
Sales of goods and services	338,847,121	53,343,629
Purchase of goods and services	23,827,801	235,249,543
<i>Hoa Tho Fashion Joint Stock Company</i>		
Sales of goods and services	132,024,817	143,689,070
Purchase of goods and services	39,607,445	33,998,722
<i>Dong Xuan Knitting Sole Member Limited Liability Company</i>		
Sales of goods and services	131,256,652	114,146,187
Purchase of goods and services	43,285,362	45,210,199
<i>Vinatex Phu Hung Joint Stock Company</i>		
Purchase of goods	33,580,800	-
Sales of goods	-	2,527,358,720

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Key management personnel compensation

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Members of Board of Management		
<i>Remuneration, salary and bonus</i>		
Mr. Nguyen Duc Tri – Chairman	707,250,000	705,300,000
Mr. Nguyen Van Phong – Member	422,250,000	550,967,000
Ms. Nguyen Hong Lien – Member	42,000,000	42,000,000
Mr. Le Hong Quan – Member	42,000,000	42,000,000
Mr. Nguyen Ngoc Binh – Member	-	205,300,000
Ms. Tran Thi Thuan – Member	42,000,000	14,000,000
Members of Board of Directors		
<i>Salary and bonus</i>		
Ms. Nguyen Hong Lien – General Director	986,184,538	830,779,000
Mr. Le Hong Quan - Deputy General Director	657,758,081	662,755,711
Mr. Nguyen Tien Hau – Deputy General Director	650,484,639	669,665,912
Mr. Dao Van Tu – Deputy General Director	646,692,788	589,930,801
Ms. Tran Thi Thuan – Deputy General Director	653,692,788	590,238,000
Mr. Nguyen Ba Khanh Tung – Executive Director	528,972,941	566,842,366
Ms. Nguyen Khanh Chi – Chief Accountant	481,737,657	503,852,097
Members of Supervisory Board		
<i>Remuneration, salary and bonus</i>		
Ms. Phan Nu Quynh Anh - Head of Supervisory Board	183,292,954	203,224,465
Ms. Pham Thi Van Ha - Member	76,600,000	82,000,000
Mr. Ho Nam Phong - Member	255,239,466	363,414,873

Other transactions with key management personnel

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Payment of dividend in cash	-	435,026,000

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42. Comparative information

Unless stated in below, comparative information as at 1 January 2026 was derived from the balances and amounts reported in the Company's financial statements as at and for the year ended 31 December 2025 in respect of the statement of financial position and related notes. Comparative information for the six-month period ended 30 June 2026 reported in the statement of income and statement of cash flows and related notes was derived from the amounts presented in the Company's interim financial statements for the six-month period ended 30 June 2025.

As described in Note 3, effective from 1 January 2026, the Company adopted Circular 99 and changed its accounting policy prospectively. As a result of the change in accounting policy, certain comparative information has been reclassified to conform with the requirements of Circular 99 in respect of the current period's presentation. A comparison of the amounts previously reported and as reclassified is as follows:

Statement of financial position:

	Code	1/1/2026 (as reclassified) VND	1/1/2026 (as previously reported) VND
Cash equivalents	112	123,764,328,768	123,000,000,000
Held-to-maturity investments – short-term	123	189,075,060,274	188,000,000,000
Other short-term receivables	135	25,120,329,102	26,959,718,144
Dividends/Profits payable	313	30,291,297,317	-
Other payables – short term	320	2,971,943,348	33,263,240,665

Authorized, 14 August 2026

Preparer


Than Thi Kim Phung
General Accountant

Chief Accountant


Nguyen Khanh Chi
Chief Accountant

Legal Representative




Nguyen Hong Lien
General Director