MPT GROUP **JOINT STOCK COMPANY** ---***--- No. 16/2026/CBTT-MPT	**SOCIALIST REPUBLIC OF VIETNAM** **Independence – Freedom – Happiness** -------***-------

Hanoi, August 12, 2026

PERIODIC INFORMATION DISCLOSURE

To: - **State Securities Commission**

- **Hanoi Stock Exchange**

1. Name of organization: **MPT Group Joint Stock Company**

- Stock code: **MPT**
- Address: Truong An Industrial Cluster, An Khanh Commune, Hanoi City, Vietnam
- Contact phone: 0978998254
- E-mail: mpt397979@gmail.com
- Website: http://mptgroup.com.vn/

2. Contents of information disclosure:

MPT Group Joint Stock Company announces: ***Reviewed interim financial statements for the accounting period ending 30/06/2026 and Official Letter explaining profit after tax and reasons for refusal for the auditor's opinion***

3. This information was published on the company's website on 12/08/2026 at the following link: http://mptgroup.com.vn/bao-cao-tai-chinh.htm

We would like to commit that the information published above is true and fully responsible before the law for the content of the information published.

Attachments:

- *The 2026 semi-annual financial statements were reviewed and issued on 12/08/2026*
- *Official letter explaining the loss of profit and the reason for refusal to give the audit opinion*

MPT GROUP JSC
Persons entitled to disclosure
Deputy General Director

CÔNG TY CỔ PHẦN TẬP ĐOÀN MPT
M.S.D.N: 0500...234 - C.T.C.P
H. HOÀI ĐỨC - T.P HÀ NỘI

LƯU QUANG MINH

CÔNG TY CỔ PHẦN TẬP ĐOÀN MPT
2026.08.12 15:29:34 +07'00'

MPT GROUP
Thắp lửa phồn vinh

MPT GROUP JOINT STOCK COMPANY

REVIEWED INTERIM FINANCIAL STATEMENTS

For the period ended 30 June, 2026

Hanoi - August 2026

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STATEMENT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of MPT Group Joint Stock Company presents this Report together with the reviewed interim financial statements for the accounting period ended June 30, 2026.

THE COMPANY

MPT Group Joint Stock Company (hereinafter referred to as the "Company") was renamed from Truong Tien Group Joint Stock Company, formerly known as Phu Thanh Garment Joint Stock Company. It was established and operates under Business Registration Certificate No. 0500578254 issued by the Hanoi Department of Planning and Investment, first granted on January 15, 2008, and amended for the 15th time on October 15, 2021.

Company name in foreign language: MPT GROUP JOINT STOCK COMPANY.

The Company's Charter capital under the Business Registration Certificate changed for the 15th time on 15/10/2021 is VND 171,071,640,000 (In words: One hundred and seventy-one billion, seventy-one million, six hundred and forty thousand Vietnamese Dong).

The Company's shares are traded on the UPCOM market under the stock code MPT. MPT shares are currently subject to continued trading restrictions pursuant to Decision No. 795/QĐ-SGDHN dated June 22, 2026, issued by the Hanoi Stock Exchange. The number of shares subject to trading restriction is 17,107,164 shares.

The Company's head office is located at: Truong An Industrial Cluster, An Khanh Commune, Hanoi, Vietnam.

BOARDS OF MANAGEMENT, SUPERVISORS AND GENERAL DIRECTORS

Members of Boards of Management, Supervisors and General Directors who held the Company during the period and at the date of this report are as follows:

Board of Management

Mr. Nguyen Gia Khoa	Chairman
Mr. Nguyen Thanh Tu	Member
Mr. Luu Quang Minh	Member

Board of Supervisors

Mr. Cao Tien Thanh	Head of the Board
Mr. Nguyen Ba Thang	Member
Mrs. Tran Thi Thuy Linh	Member

Board of General Directors

Mr. Hoang Viet Lan	General Director
Mr. Luu Quang Minh	Deputy General Director

SUBSEQUENT EVENTS

According to the Board of General Directors, in all material respects, there have been no other significant events occurring after the Statement of Financial Position date, affecting the financial position and operation of the Company which would require adjustments to or disclosures to be made in the interim financial statements for the period ended 30th June 2026.

AUDITORS

The Company's interim financial statements for the period ended 30th June 2026 have been reviewed by CPA VIETNAM Auditing Company limited - A Member Firm of INPACT.

STATEMENT OF THE BOARD OF GENERAL DIRECTORS (CONTINUED)

THE BOARD OF GENERAL DIRECTORS' RESPONSIBILITY

The Company's Board of General Directors is responsible for preparing the interim financial statements, which give a true and fair view of the financial position of the Company as at 30/6/2026 as well as of its interim income and cash flows statements for the period then ended, complying with Vietnamese Accounting Standards, Vietnamese Accounting System and relevant regulations in preparation and disclosure of interim financial statements. In preparing these interim financial statements, the Board of General Directors is required to:

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates prudently;
- State clearly whether the Accounting Standards applied to the Corporation are followed or not, and all the material differences from these standards are disclosed and explained in the Interim Financial Statements;
- Design and implement effectively the internal control system in order to ensure that the preparation and presentation of the Interim Financial Statements are free from material misstatements due to frauds or errors;
- Prepare the Interim Financial Statements of the Company on the going-concern basis, except for the cases that the going-concern assumption is considered inappropriate.

The Board of General Directors is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the interim financial statements comply with Vietnamese Accounting Standards, Vietnamese Accounting System and relevant legal regulations in preparation and presentation of the interim financial statements. The Board of General Directors is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Board of General Directors confirms that the Company has complied with the above requirements in preparing the interim financial statements.

For and on behalf of the Board of General Directors,

M.S.D.N: 0500578254 - C.T.C. CÔNG TY CỔ PHẦN TẬP ĐOÀN MPT H. HOÀI ĐỨC - T.P HÀ NỘI

Hoang Viet Lan
General Director
Hanoi, August 12, 2026

CPAVIETNAM
CPA VIETNAM AUDITING COMPANY LIMITED
Head Office in Hanoi:
8th floor, VG Building, No. 235 Nguyen Trai Str.,
Thanh Xuan Dist., Hanoi, Vietnam
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INPACT MEMBER

No: 145/2026/BCSX-CPA VIETNAM-NV3

REVIEW REPORT OF THE INTERIM FINANCIAL STATEMENTS

To: **Shareholders**
Boards of Management, Supervisors and General Directors
MPT Group Joint Stock Company

We have reviewed the accompanying financial statements of MPT Group Joint Stock Company as set out on pages 06 to page 25, prepared on 12 August 2026 including the Interim Statement of Financial Position as at 30th June 2026, and the Interim Income Statement, and Interim Cash flows Statement for the period then ended, and Notes to the Interim Financial Statements.

Responsibility of the Board of General Directors

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

Responsibility of Auditors

Our responsibility is to express a conclusion on the accompanying interim financial statements. However, due to the matters described in the section "Basis for Disclaimer of Conclusion," we were unable to obtain sufficient appropriate evidence to provide a basis for expressing a conclusion on the interim financial statements.

Basis for Disclaimer of Conclusion

As disclosed in Note 5.7 to the Interim Financial Statements, the balance of the entire inventory at cost was VND 36,995,516,576 as of 30 June 2026 (VND 36,995,516,576 as of 1 January 2026). Based on our review procedures, we were unable to obtain sufficient appropriate evidence regarding the existence and net realizable value of this inventory as of 30 June 2026. Consequently, we were unable to determine whether any adjustments to these amounts were necessary.

As of 30 June 2026, the balances of accounts receivable (Codes 131, 132, 135), which had not been reconciled or confirmed, amounted to VND 118.97 billion (VND 119.17 billion as of 1 January 2026); the balances of financial investments (Codes 123, 263), which had not been reconciled or confirmed amounted to VND 37.2 billion (VND 37.2 billion as of 1 January 2026); and the balances of accounts payable (Codes 311, 312), which had not been reconciled or confirmed amounted to VND 7.96 billion (VND 7.96 billion as of 1 January 2026). We performed review procedures but were unable to obtain sufficient appropriate evidence to verify the existence of these accounts receivable, accounts payable, and financial investments, as well as any provisions required to be recognized in accordance with regulations. Therefore, we were unable to determine whether any adjustments to these amounts were necessary.

The Company had no production or business activities and did not generate revenue during the period. The aforementioned short-term financial investments, overdue receivables, which are subject to potential recoverability risks, and inventory, the net realisable value of which could not be determined, with a total value of VND 165 billion, represent 93.37% of the Company's total assets and 99.52% of its equity as of 30 June 2026, resulting in a significant shortage of working capital for the Company's business operations. These conditions indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern. The Company's ability to continue as a going concern depends on whether it can recover the aforementioned short-term financial investments and receivables. Based on our review procedures, we were unable to determine whether the use of the going concern basis of accounting in the preparation of the Interim Financial Statements for the period ended 30 June 2026 was appropriate.

CPAVIETNAM

Disclaimer of Conclusion

Due to the significance of the matters described in the "Basis for Disclaimer of Conclusion" section, we were unable to obtain sufficient appropriate evidence to provide a basis for expressing a conclusion on the accompanying interim financial statements of MPT Group Joint Stock Company for the period ended June 30, 2026. Accordingly, we do not express a conclusion on these interim financial statements.

M.S.D.N: 0101917917
CÔNG TY TNHH KIỂM TOÁN CPA VIETNAM
THÀNH PHỐ HÀ NỘI - VIỆT NAM

Bui Thi Thuy
Deputy General Director
Audit Practising Registration Certificate
No. 0580-2023-137-1
Authorised paper No. 04/2026/UQ-CPA VIETNAM dated 02 January 2026 of Chairman,
CPA VIETNAM AUDITING COMPANY LIMITED
A member firm of INPACT
Hanoi, August 12, 2026

INTERIM STATEMENT OF FINANCIAL POSITION
As at 30th June 2026

	ASSETS	Code	Note	30/6/2026 VND	01/01/2026 VND
A -	**CURRENT ASSETS (100=110+120+130+140+150+160)**	**100**		**165,084,532,663**	**165,282,974,176**
I.	**Cash and cash equivalents**	**110**	5.1	**54,207,484**	**44,927,247**
1.	Cash	111		54,207,484	44,927,247
II.	**Short-term financial investments**	**120**		**25,738,574,000**	**25,738,574,000**
3.	Short - term held to maturity Investments	123	5.2	25,738,574,000	25,738,574,000
III.	**Short- term receivables**	**130**		**118,971,561,735**	**119,184,449,057**
1.	Short-term receivables from customers	131	5.3	14,347,577,296	14,461,341,966
2.	Prepayments to sellers in short-term	132	5.4	5,366,469,850	5,465,592,502
5.	Other short-term receivables	135	5.5	100,135,313,408	100,135,313,408
6.	Short-term allowances for doubtful debts	136	5.6	(877,798,819)	(877,798,819)
IV.	**Inventories**	**140**	5.7	**20,288,454,566**	**20,288,454,566**
1.	Inventories	141		36,995,516,576	36,995,516,576
2	Allowances for devaluation of inventories	142		(16,707,062,010)	(16,707,062,010)
V.	**Short-term biological assets**	**150**		-	-
VI.	**Other current assets**	**160**		**31,734,878**	**26,569,306**
2.	Deductible value added tax	162		31,734,878	26,569,306
B -	**NON-CURRENT ASSETS (200=210+220+230+240+250+260+270)**	**200**		**11,637,374,289**	**11,698,237,455**
I.	**Long-term receivables**	**210**		-	-
II.	**Fixed assets**	**220**		**166,064,589**	**224,564,589**
1.	Tangible fixed assets	221	5.9	166,064,589	224,564,589
	- Historical costs	*222*		*1,201,400,000*	*1,201,400,000*
	- Accumulated depreciation	*223*		*(1,035,335,411)*	*(976,835,411)*
III.	**Long-term biological assets**	**230**		-	-
IV.	**Investment properties**	**240**		-	-
V.	**Long-term assets in progress**	**250**		-	-
VI.	**Long-term investments**	**260**		**11,464,425,714**	**11,464,425,714**
3.	Investments in equity of other entities	263	5.10	11,464,425,714	11,464,425,714
VII.	**Other non-current assets**	**270**		**6,883,986**	**9,247,152**
1.	Long-term deferred expenses	271	5.8	6,883,986	9,247,152
	TOTAL ASSETS (280 = 100+200)	**270**		**176,721,906,952**	**176,981,211,631**

INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at 30th June 2026

	RESOURCES	Code	Note	30/6/2026 VND	01/01/2026 VND
C-	**LIABILITIES (300=310+330)**	**300**		**10,928,043,028**	**10,853,342,137**
I.	**Short-term liabilities**	**310**		**10,928,043,028**	**10,853,342,137**
1.	Short-term trade payables	311	5.11	7,436,737,594	7,436,737,594
2.	Short-term prepayments from customers	312	5.12	524,652,349	524,652,349
4.	Short-term Taxes and other payables to State budget	314	5.13	1,932,875,094	1,868,339,403
5.	Payables to employees	315		25,090,450	16,090,450
10.	Other short-term payments	320	5.14	27,409,612	26,244,412
13.	Bonus and welfare funds	323		981,277,929	981,277,929
II.	**Long-term liabilities**	**330**		-	-
D-	**OWNERS' EQUITY**	**400**	5.15	**165,793,863,924**	**166,127,869,494**
1.	Contributed capital	411		171,071,640,000	171,071,640,000
	- Ordinary shares with voting rights	*411a*		*171,071,640,000*	*171,071,640,000*
8.	Development and investment funds	418		1,162,555,858	1,162,555,858
10.	Undistributed profit after tax	420		(6,440,331,934)	(6,106,326,364)
	- Undistributed profit after tax brought forward	*420a*		*(6,106,326,364)*	*(5,386,978,716)*
	- Undistributed profit after tax for this period	*420b*		*(334,005,570)*	*(719,347,648)*
	TOTAL RESOURCES (440 = 300+400)	**440**		**176,721,906,952**	**176,981,211,631**

Hanoi, August 12, 2026

Preparer	Chief Accountant	General Director
Lam Tang Quang	Lam Tang Quang	Hoang Viet Lan

CÔNG TY CỔ PHẦN TẬP ĐOÀN MPT

INTERIM INCOME STATEMENT

For the period ended 30 June, 2026

	ITEMS	Code	Note	For the period ended at 30/06/2026 VND	For the period ended at 30/06/2025 VND
1.	Revenue from sales and services rendered	01		-	-
2.	Revenue deductions	02		-	-
3.	Net revenues from sales and services rendered (10 = 01-02)	10		-	-
4.	Cost of goods sold	11		-	-
5.	**Gross revenues from sales and services rendered (20 = 10-11)**	**20**		-	-
6.	Profit/(loss) from disposal of investment properties	21		-	-
7.	Financial income	22	6.1	17,943	22,854
8.	Financial expenses	23		-	-
	In which: interest expenses	*24*		-	-
9.	Selling expenses	25		-	-
10.	General and administrative expenses	26	6.2	210,987,822	178,449,235
11.	**Net profits from operating activities {30 = 20+21+22-(23+25+26)}**	**30**		**(210,969,879)**	**(178,426,381)**
12.	Other income	31	6.3	-	-
13.	Other expenses	32	6.3	123,035,691	157,006,234
14.	**Other profits (40 = 31-32)**	**40**	**6.3**	**(123,035,691)**	**(157,006,234)**
15.	**Total net profit before tax(50 = 30+40)**	**50**		**(334,005,570)**	**(335,432,615)**
16.	Current corporate income tax expenses	51	6.4	-	-
17.	Deferred corporate income tax expenses	52		-	-
18.	**Profits after corporate income tax (60 = 50-51-52)**	**60**		**(334,005,570)**	**(335,432,615)**
19.	**Basic earnings per share**	**70**	**6.5**	**(20)**	**(20)**

Hanoi, August 12, 2026

Preparer	Chief Accountant	General Director
Lam Tang Quang	Lam Tang Quang	Hoang Viet Lan

M.S.D.N: 0500578254 - C.T.C.P
CÔNG TY CỔ PHẦN TẬP ĐOÀN MPT
H. HOÀI ĐỨC - T.P HÀ NỘI

INTERIM CASH FLOW STATEMENT

(Indirect method)

For period ended 30 June, 2026

	ITEMS	Code	Note	For the period ended at 30/06/2026 VND	For the period ended at 30/06/2025 VND
I.	**Net cash flows from operating activities**			-	-
1.	***Profit before tax***	01		*(334,005,570)*	*(335,432,615)*
2.	***Adjustments for***			-	-
	- Depreciation of fixed assets and investment properties	02		58,500,000	58,500,000
	- Gains (losses) on investment and financing activities	05		-	(22,854)
3.	***Operating profit before changes in working capital***	08		*(275,505,570)*	*(276,955,469)*
	- Increase, decrease in receivables	09		207,721,750	170,566,604
	- Increase, decrease in payables	11		74,700,891	102,778,936
	- Increase, decrease deferred expenses	12		2,363,166	2,625,586
	Net cash flows from operating activities	20		*9,280,237*	*(984,343)*
II.	**Cash flows from investing activities**				
7.	Proceeds from interests, dividends and distributed profits	27		-	22,854
	Net cash flows from investing activities	30		-	*22,854*
III.	**Cash flows from financing activities**				
	Net cash flows from financing activities	40		-	-
	Net cash flows during the period (50 = 20+30+40)	50		9,280,237	(961,489)
	Cash and cash equivalents At the beginning of the period	60	5.1	44,927,247	50,144,066
	Effect of exchange rate fluctuations	61		-	-
	Cash and cash equivalents at the end of the period (70 = 50+60+61)	70	5.1	54,207,484	49,182,577

Hanoi, August 12, 2026

Preparer	Chief Accountant	General Director
Lam Tang Quang	Lam Tang Quang	Hoang Viet Lan

M.S.D.N: 05005... C.T.C. CÔNG TY CỔ PHẦN TẬP ĐOÀN MPT H. HOÀI ĐỨC - T.P HÀ NỘI

1. COMPANY INFORMATION

1.1 Ownership structure

MPT Group Joint Stock Company was renamed from Truong Tien Group Joint Stock Company, formerly known as Phu Thanh Garment Joint Stock Company. It was established and operates under Business Registration Certificate No. 0500578254 issued by the Hanoi Department of Planning and Investment, first granted on January 15, 2008, and amended for the 15th time on October 15, 2021.

Company name in foreign language: MPT GROUP JOINT STOCK COMPANY.

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The Company's head office: Truong An Industrial Cluster, An Khanh Commune, Hanoi, Vietnam.

The total number of the Company's employees as at 30/06/2026 is 05 people (as at 31/12/2025 is 05 employees).

1.2 Operating industries and principal activities

The Company's business activities include: manufacturing, processing, and trading garments; trading petroleum; brokerage services; and real estate business.

Business lines:

- Manufacture of wearing apparel (except apparel made from fur skins); yarn production; manufacture of woven fabrics; finishing of textiles; manufacture of knitted or crocheted fabrics and other non-woven fabrics;
- Other specialized wholesale not elsewhere classified; manufacture of other textiles not elsewhere classified; printing-related services; printing;
- Wholesale of other household goods; manufacture of beds, wardrobes, tables, and chairs; manufacture of wooden construction products; manufacture of other products from wood; manufacture of products from bamboo, rattan, straw, and plaiting materials; wholesale of machinery, equipment, and other machine parts; wholesale of fabrics, ready-made garments, and footwear; general wholesale;
- Wholesale of food products, specifically: wholesale of sugar, milk and dairy products, confectionery and cereal, flour, and starch products; manufacture of bakery products; retail sale of food, beverages, tobacco, and cigars accounting for a large proportion in specialized stores;
- Wholesale of solid, liquid, and gaseous fuels and related products.

Main activities during the period: No business operations occurred.

1.3 Normal operating cycle

The Company's normal operating cycle is 12 months.

1.4 Effects of the Company's operation during the year on the interim Financial Statements.

Since the 2020 financial year, the Company has temporarily suspended its main business activities, such as manufacturing garments and socks. The Company's 2025 business plan focuses on commercial trading activities and gradually restructuring its organizational framework, developing its workforce to transition into new business sectors, with the aim of seeking cooperation and investment opportunities in the real estate sector, as well as expanding commercial trading activities both domestically and internationally.

1.5 Statement of information comparability on the interim financial statements

On October 27, 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the enterprise accounting regime. This Circular supersedes the enterprise accounting regime issued under Circular No. 200/2014/TT-BTC dated December 22, 2014, and Circular No. 53/2016/TT-BTC dated March 21, 2016, of the Ministry of Finance. Circular No. 99/2025/TT-BTC is applicable to financial years commencing on or after January 1, 2026.

The Company has applied the guidance set out in Circular No. 99/2025/TT-BTC effective from January 1, 2026. In the event that the application of this Circular results in changes to the presentation of the financial statements, the Company will restate or reclassify the comparative figures in accordance with regulations. Accordingly, the accounting information and figures presented in the interim financial statements are comparable, as they have been calculated and presented on a consistent basis.

2. FISCAL YEAR AND ACCOUNTING CURRENCY

Fiscal year

The Company's fiscal year applicable for the preparation of its financial statements starts on 1st January and ends on 31st December of solar year.

The interim financial statements have been prepared for the accounting period ended June 30, 2026.

Accounting currency

The accompanying interim financial statements are expressed in Vietnam Dong (VND).

3. ACCOUNTING STANDARDS AND SYSTEM

Accounting System

The Company applies the Vietnamese Enterprise Accounting System issued together with Circular No. 99/2025/TT-BTC dated October 27, 2025, of the Minister of Finance.

Statements for the compliance with Accounting Standards and System

The Board of General Directors ensures to follow all the requirements of the Vietnamese Accounting Standards and System, which were issued to guide the preparation and presentation of the interim Financial Statements for the period ended 30 June 2026.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Below are the major accounting policies adopted by the Company in the preparation of the interim financial statements:

Basis of preparation of the interim financial statements

The attached interim financial statements are expressed in Vietnam Dong (VND), under the historical cost convention and in accordance with Vietnamese Accounting Standards, Vietnamese Accounting System and legal regulations relevant to the preparation and presentation of interim financial statements.

The accompanying interim financial statements are not intended to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdiction other than Vietnam.

Going concern assumption

As at June 30, 2026, with respect to the receivables disclosed in Notes 5.2, 5.3, 5.4, and 5.5 to the Notes to the interim financial statements, although these receivables have been assessed as unlikely to be recoverable, the Company is continuing to take necessary measures to collect them. In addition to restructuring its business operations, organizational structure, and personnel, the Company's Board of Directors and Executive Board are actively seeking suitable partners to transfer inventories and fixed assets that are no longer aligned with its business orientation, in order to supplement working capital.

The Company's Executive Board has decided to prepare the interim financial statements for the accounting period ended June 30, 2026, on a going concern basis. The accompanying interim financial statements do not include any adjustments that might result from the outcome of the events described above.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accounting estimates

The preparation of the interim financial statements in conformity with Vietnamese Accounting Standards requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent assets and liabilities at the date of the Interim financial statements and the reported amounts of revenues and expenses during the fiscal year. Actual results may differ from those estimates and assumptions.

Cash and cash equivalents

Cash: Includes cash on hand, demand deposits.

Financial investments

Investments held to maturity

Investments held-to-maturity comprise investments that the Company intends and has the ability to hold until their maturity date. These include loans held-to-maturity for the purpose of earning periodic interest.

Loans are recorded at cost based on loan agreements or contracts between the parties and are not traded on the securities market. Income from loan interest is recognized as financial income for the year.

Provisions for held-to-maturity investments are made in accordance with current accounting regulations.

Other equity investments: Recognized at cost, which includes the purchase price and any directly attributable purchase-related costs. After initial recognition, these investments are measured at cost less any provision for impairment.

A provision for impairment of other equity investments is made when there is conclusive evidence of a decline in the value of such investments as at the end of the financial year.

Receivables

The receivables comprise the customer receivables and other receivables. Receivables are recognized at the carrying amounts less allowances for doubtful debts.

Allowance for doubtful debts is assessed and made for overdue receivables that are difficult to be collected, or the debtor is unable to pay due to dissolution, bankruptcy or similar difficulties.

Inventories

Inventories are measured at cost. Where the cost of inventories is higher than their net realizable value, they are measured at net realizable value. Cost of inventories comprise costs of direct materials, direct labor, and general operation (if any) incurred in bringing the inventories to their present location and conditions. Net realizable value is the estimated selling price of inventory items less all estimated costs of completion and costs of marketing, selling and distribution.

Inventories is measured using the weighted average cost method.

The Company's allowance for impairment of inventories is made when there is reliable evidence of impairment of the net realizable value compared to the history cost of inventories.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Tangible fixed assets and Depreciation

Tangible fixed assets are recorded at historical cost and presented at cost less accumulated depreciation. The cost of a fixed asset comprises all expenditures incurred by the Company to acquire the asset up to the point where it is in the location and condition necessary for it to operate in the manner intended by the Company.

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the period.

Tangible fixed assets are depreciated using straight-line method over their estimated useful lives. Details are as follows:

	Years
Building, structure	06 - 25
Machinery, equipment	05 - 10

Deferred expenses

Deferred expenses comprise actual expenses arising but relevant to financial performance in several accounting periods and the allocation of these expenses to production and business costs of subsequent accounting periods.

Deferred expenses: Recognized at cost and classified as either current or non-current in the interim Statement of Financial Position based on the prepayment period of each contract.

Long-term Deferred expenses related to tools and equipment are initially recorded at original cost and amortized on a straight-line basis over a period not exceeding 03 years.

Payables

The account payables are monitored in details by payable terms, payable parties, original currency and other factors depending on the Company's management requirement.

The account payables include payables as trade payables, loans payable, intercompany payable and other payables which are determined almost certainly about the recorded value and term, which is not carried less than amount to be paid. They are classified as follows:

- Trade payables: reflect payables of commercial nature arising from the purchase of goods, services, or assets, payables for import through trustees of which the seller is an independent entity with the Company.
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

Owners' equity

Capital is recorded according to the actual amounts invested by shareholders.

The Company's after-tax profit is appropriated for dividend distribution to shareholders after approval by the General Meeting of Shareholders and after allocations to reserve funds in accordance with the Company's Charter.

Dividends are declared and paid based on the estimated profit earned. The final dividends are declared and paid in the following financial year from undistributed profits, subject to the approval of the General Meeting of Shareholders.

Equity funds are appropriated in accordance with the Company's Charter, with specific appropriation amounts determined based on the approval of the General Meeting of Shareholders.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue and other income

Revenue from sales of goods and products

Revenue from sale of goods shall be recognized when it satisfies all the five (5) conditions below:

(a) The Company has transferred to the buyer the significant risks and reward of ownership of the goods;

(b) The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;

(c) The amount of revenue can be measured reliably;

(d) It is probable that the economic benefits associated with the transaction will flow to the Company; and

(e) Costs related to transactions can be determined.

Revenue from interest, dividends, distributed profits, and other income:

The revenue is recognized when the Company can obtain economic benefits from the above activities and when it is reliably measured.

Current corporate income tax expense

Corporate income tax expenses (or corporate income tax income): is total current and deferred income tax expenses (or total current and deferred tax) in determining profit or loss of a period.

Current income tax expenses: are corporate income tax payable calculated on taxable profit during the year and current corporate income tax rate.

The Company has an obligation to pay corporate income tax at the rate of 15% on taxable profits.

The determination of the Company's income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the examination results of the competent tax authorities.

Earnings per share

Basic earnings per share is calculated by dividing net profit (loss) after tax for the year attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the period/ year.

Related parties

A party is considered a related party of the Corporation in case that party is able to control the Corporation or to cause material effects on the financial decisions as well as the operations of the Corporation. A party is also considered a related party of the Corporation in case that party is under the same control or is subject to the same material effects.

When considering the relationship of related parties, the nature of relationship is focused more than its legal form.

Segment reporting

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or related services (by business segment) or in providing products or services within a particular economic environment (geographical area) which is subject to risks and returns that are different from those of other segments. The Board of General Directors confirms that the Company operates in business segments of trading, in a single geographical segment - Vietnam. Therefore, the Board of General Directors find it unnecessary to present Segment Reports.

5. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE INTERIM STATEMENT OF FINANCIAL POSITION

5.1 Cash and cash equivalents

	30/6/2026 VND	01/01/2026 VND
Cash on hand	1,563,520	1,676,198
Demand deposits (*)	52,643,964	43,251,049
Total	**54,207,484**	**44,927,247**

(*) Details of Demand deposits

	30/6/2026 VND	01/01/2026 VND
Saigon - Hanoi Commercial Joint Stock Bank - Trung Hoa Nhan Chinh Branch	29,512,341	20,119,426
Joint Stock Commercial Bank for Investment and Development of Vietnam - Ha Dong Branch	5,393,885	5,393,885
Joint Stock Commercial Bank for Foreign Trade of Vietnam - West Hanoi Branch	11,500,344	11,500,344
Other banks	6,237,394	6,237,394
Total	**52,643,964**	**43,251,049**

5.2 Held to maturity investments

Unit: VND

	30/6/2026			01/01/2026 (Restated)		
	Original cost	Recoverable amount	Provisions	Original cost	Recoverable amount	Provisions
Short-term	**25,738,574,000**			**25,738,574,000**		
Borrowings	***25,738,574,000***			***25,738,574,000***		
Mr. Nguyen Van Sang	25,738,574,000	(*)	(*)	25,738,574,000	(*)	(*)
- Loan principal	*24,500,000,000*			*24,500,000,000*		
- Loan interest	*1,238,574,000*			*1,238,574,000*		
Total	**25,738,574,000**			**25,738,574,000**		

Details of loans to Mr. Nguyen Van Sang are as follows:

- Loan agreement No. 02/2019/HĐTV dated June 29, 2019, amounting to VND 7,500,000,000, with a loan term of 1 year, extended to December 31, 2020.
- Loan agreement No. 01/2020/HĐTV dated April 1, 2020, amounting to VND 17,000,000,000, with a loan term until December 31, 2020.
- These loans are unsecured and bear interest at 11% per annum.

To date, the extension periods for two loan contracts have expired, and they have not yet been renewed.

(*) As of the date of the interim financial statements, the Company has not yet been able to assess the recoverability of the aforementioned loan principal and interest.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

5.3 Receivables from customers

	30/6/2026 (VND)		01/01/2026 (VND)	
	Book value	Allowances	Book value	Allowances
Short-term	**14,347,577,296**	**(877,798,819)**	**14,461,341,966**	**(877,798,819)**
Hung Viet Textile Joint Stock Company	2,633,131,989	-	2,633,131,989	-
Hung Dong Garment Joint Stock Company	1,901,396,714	-	1,901,396,714	-
Viet Nam Alena International Trading Joint Stock Company	1,801,976,417	-	1,801,976,417	-
Dai Viet Petroleum Trading Company Limited	1,697,470,000	-	1,697,470,000	-
Others	6,313,602,176	(877,798,819)	6,427,366,846	(877,798,819)
Total	**14,347,577,296**	**(877,798,819)**	**14,461,341,966**	**(877,798,819)**

As at the date of preparation of the interim financial statements, the Company has not yet determined the recoverability of receivables amounting to VND 13,469,778,477 (compared to VND 13,572,643,776 as of 1 January 2026).

5.4 Repayments to suppliers

	30/6/2026 (VND)		01/01/2026 (VND)	
	Book value	Allowances	Book value	Allowances
Short-term	**5,366,469,850**	-	**5,465,592,502**	-
ACO Co., Ltd	1,000,000,000	-	1,000,000,000	-
KTT - An Nguyen Production Investment Joint Stock Company	2,000,000,000	-	2,000,000,000	-
Mrs. Do Thi Phuong	1,500,000,000	-	1,500,000,000	-
Others	866,469,850	-	965,592,502	-
Total	**5,366,469,850**	-	**5,465,592,502**	-

As at the date of preparation of the interim financial statements, the Company had not determined the recoverability of advances to suppliers amounting to VND 5,366,469,850 (as at January 1, 2026: VND 5,465,592,502).

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

5.5 Other receivables

Unit: VND

	30/6/2026		01/01/2026 (Restated)	
	Book value	Allowances	Book value	Allowances
Short-term	**100,135,313,408**	-	**100,135,313,408**	-
Other receivables:	100,135,313,408		100,135,313,408	
- Advances (1)	*28,000,000,000*	-	*28,000,000,000*	-
- Sun Flower Development Investment Joint Stock Company (2)	*44,400,000,000*	-	*44,400,000,000*	-
- Ms. Le Thi Thu Hien (3)	*15,147,000,000*	-	*15,147,000,000*	-
- Truong Tien Land Real Estate Joint Stock Company (5)	*9,068,917,000*	-	*9,068,917,000*	-
- Dong Mo Trading Investment Joint Stock Company	*592,500,000*	-	*592,500,000*	-
- Shortage of assets awaiting resolution (6)	*2,926,787,934*	-	*2,926,787,934*	-
- Others	*108,474*	-	*108,474*	-
Total	**100,135,313,408**	-	**100,135,313,408**	-

(1) Advances to Ms. Hoang Thi Linh and Mr. Quach Ngoc Son former employees of the Company for business operations, as approved by the Board of Management on April 26, 2020.

(2) Deposit for the purchase of shares in Huong Duong Investment and Development Joint Stock Company under Share Transfer Agreement No. 05/2018/HĐCN dated November 30, 2018. Transferors: Mr. Doan Quang Anh, Mr. Hoang Van Thong, and Ms. Nguyen Thi Yeu; transferee: Phu Thanh Garment Joint Stock Company, now MPT Group Joint Stock Company. The rounded transfer value was VND 125 billion (990,000 shares × VND 126,263 per share). As at June 30, 2024, the share transfer agreement had not been executed by the parties in accordance with the terms.

(3) Receivable from the transfer to Ms. Hien of shares in Dong Mo Trading Investment Joint Stock Company. The number of shares transferred: 336,600 shares; transfer price: VND 45,000 per share; total transfer value: VND 15.147 billion.

(4) Receivable from Truong Tien Land Real Estate Joint Stock Company for the remaining unpaid amount under the contract for the transfer of 1,346,600 shares in Dong Mo Trading Investment Joint Stock Company.

(5) Cash shortage as per the physical count results on December 31, 2020.

As at the date of preparation of these interim financial statements, the total value of receivables assessed as unlikely to be recovered was VND 100,135,313,408 (As of January 1, 2026: VND 100,135,313,408).

5.6 Bad debts

	30/6/2026 (VND)				01/01/2026 (VND)			
	Original value	Overdue time	Allowances	Recoverable amount	Original value	Overdue time	Allowances	Recoverable amount
Receivables from customers								
Truong Tho Phat Company Limited	118,898,819	> 3 years	(118,898,819)	-	118,898,819	> 3 years	(118,898,819)	-
Thanh Cuong Footwear Fabric Company Limited	758,900,000	> 3 years	(758,900,000)	-	758,900,000	> 3 years	(758,900,000)	-
Total	877,798,819		(877,798,819)	-	877,798,819		(877,798,819)	-

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

5.7 Inventories

	30/6/2026		01/01/2026 (VND)	
	Original value	Allowances	Original value	Allowances
Raw materials	6,182,221,772	(3,091,110,953)	6,182,221,772	(3,091,110,953)
Tools and supplies	492,576,549	(246,288,274)	492,576,549	(246,288,274)
Finished goods	11,812,303,262	(5,906,151,631)	11,812,303,262	(5,906,151,631)
Goods	18,508,414,993	(7,463,511,152)	18,508,414,993	(7,463,511,152)
Total	**36,995,516,576**	**(16,707,062,010)**	**36,995,516,576**	**(16,707,062,010)**

The Company has suspended its traditional production and business activities (manufacturing garments, socks, etc.) to explore a shift in business lines in line with its new development orientation and strategy. As at the date of preparation of these interim financial statements, the Company has not fully determined the existence of or reassessed the net realizable value (if any) of the above-mentioned inventories.

5.8 Deferred expenses

	30/6/2026 VND	01/01/2026 VND
Long-term	**6,883,986**	**9,247,152**
Other deferred expenses	6,883,986	9,247,152
Total	-	-

5.9 Tangible fixed assets

Unit: VND

	Building, structures	Machinery, equipment	Total
HISTORICAL COST			
As at 01/01/2026	**31,400,000**	**1,170,000,000**	**1,201,400,000**
As at 30/06/2026	**31,400,000**	**1,170,000,000**	**1,201,400,000**
ACCUMULATED DEPRECIATION			
As at 01/01/2026	**31,400,000**	**945,435,411**	**976,835,411**
Depreciation	-	58,500,000	58,500,000
As at 30/06/2026	**31,400,000**	**1,003,935,411**	**1,035,335,411**
NET BOOK VALUE			
As at 01/01/2026	-	**224,564,589**	**224,564,589**
As at 30/06/2026	-	**166,064,589**	**166,064,589**

Historical cost of tangible fixed assets which are fully depreciated but still in use as at 30/06/2026 is VND 31,400,000 (as at 01/01/2026: VND 31,400,000).

List of tangible fixed assets existing during the period with a value representing 10% or more of total tangible fixed assets:

	30/06/2026 (VND)			01/01/2026 (VND)		
Assests	Historical Cost	Accumulated Depreciation	Net Book Value	Historical Cost	Accumulated Depreciation	Net Book Value
Machinery, equipment						
GA 787-230CM Towel Weaving Machines (9 units)	1,170,000,000	1,003,935,411	166,064,589	1,170,000,000	945,435,411	224,564,589

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.10 Investments in equity of other entities

	Rate		30/06/2026 (VND)			01/01/2026 (VND)		
	Capital held	Voting rights	Original price	Recoverable amount	Provisions	Original price	Recoverable amount	Provisions
Investments in other entities			**11,464,425,714**			**11,464,425,714**		
Phu Vinh Hung Textile Joint Stock Company	13.38%	13.38%	11,464,425,714	(*)	(*)	11,464,425,714	(*)	(*)
Total			**11,464,425,714**			**11,464,425,714**		

Phu Vinh Hung Textile Garment Joint Stock Company (Head office: Truong An Industrial Cluster, An Khanh Commune, Hanoi) was established and operates under the Business Registration Certificate No. 0500446466 issued by the Hanoi Department of Planning and Investment, first issued on January 02, 2004, and amended for the ninth time on December 13, 2019. Business activities: Manufacturing and trading of knitted goods such as socks, garments, etc. The charter capital of Phu Vinh Hung Textile Garment Joint Stock Company is VND 80,000,000,000, divided into 8,000,000 shares with a par value of VND 10,000 per share.

As at June 30, 2026, MPT held 1,070,000 shares, equivalent to 13.38% of the charter capital of Phu Vinh Hung Textile Garment Joint Stock Company, with a voting right ratio of 13.38%.

The Company has not yet determined the fair value of its equity investment in Phu Vinh Hung Textile Garment Joint Stock Company as at the end of the reporting period due to the absence of specific guidelines under current regulations for determining the fair value of financial investments; therefore, the investment is recorded at cost.

(*) As at the date of preparation of the interim financial statements, the Company has not yet determined the recoverability of the aforementioned capital contribution in another entity.

5.11 Trade payables

	30/6/2026 VND	01/01/2026 VND
Short-term	**7,436,737,594**	**7,436,737,594**
Minh Tri Petroleum Development Investment Co., Ltd	4,542,228,600	4,542,228,600
Others	2,894,508,994	2,894,508,994
Total	**7,436,737,594**	**7,436,737,594**

As at the date of preparation of the interim financial statements, the Company has not been able to verify the existence of accounts payable to suppliers amounting to VND 7,436,737,594 (VND 7,436,737,594 as at 1 January 2026). All of these accounts payable are past due.

5.12 Prepayments from customers

	30/6/2026 VND	01/01/2026 VND
	524,652,349	**524,652,349**
Phu Vinh Hung Textile Joint Stock Company	319,066,801	319,066,801
Phuong Mai Trading And Production Company Limited	192,071,831	192,071,831
Others	13,513,717	13,513,717
Total	**524,652,349**	**524,652,349**

As at the date of preparation of the interim financial statements, the Company has not been able to verify the existence of advances from customers amounting to VND 524,652,349 (VND 524,652,349 as at January 1, 2026). All of these advances from customers are past due.

5.13 Taxes and other payables to the State budget

Unit: VND

	01/01/2026	Additions	Paid	30/6/2026
Payables	**883,638,536**	-	-	**883,638,536**
Short-term	***1,868,339,403***	***64,535,691***	-	***1,932,875,094***
Corporate income tax	883,638,536	-	-	883,638,536
Personal income tax	4,388,312	-	-	4,388,312
Fee, charges and other payables	980,312,555	64,535,691	-	1,044,848,246

5.14 Other payables

	30/6/2026 VND	01/01/2026 VND
Short-term	**27,409,612**	**26,244,412**
Trade Union fees	9,695,400	8,530,200
Social insurance	108,474	108,474
Others	17,605,738	17,605,738
Total	**27,409,612**	**26,244,412**

5.15 Owners' equity

a) Change of Owners' Equity

Unit: VND

	Owners' equity	Development and investment funds	Undistributed profit after tax	Total
As at 01/01/2025	**171,071,640,000**	**1,162,555,858**	**(5,386,978,716)**	**166,847,217,142**
Loss in the previous year	-	-	(719,347,648)	(719,347,648)
As at 01/01/2026	**171,071,640,000**	**1,162,555,858**	**(6,106,326,364)**	**166,127,869,494**
Loss in this period	-	-	(334,005,570)	(334,005,570)
As at 30/06/2026	**171,071,640,000**	**1,162,555,858**	**(6,440,331,934)**	**165,793,863,924**

b) Details of owners' equity

	30/6/2026 VND	01/01/2026 VND
Mr. Ta Huu Khoi	21,000,000,000	22,100,000,000
Ms. Nguyen Thi Dau	17,108,000,000	17,108,000,000
Other shareholders	132,963,640,000	131,863,640,000
Total	**171,071,640,000**	**171,071,640,000**

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

5.15 Owners' equity (Continued)

c) Capital transactions with shareholders and appropriation of profits and dividends

	For the period ended at 30/06/2026 VND	For the period ended at 30/06/2025 VND
Shareholders' capital		
Opening balance	171,071,640,000	171,071,640,000
Increased during the period	-	-
Decreased during the period	-	-
Closing balance	171,071,640,000	171,071,640,000
Dividend, Profit distribution	-	-

d) Shares

	30/06/2026 Shares	01/01/2026 Shares
Quantity of registered shares	**17,107,164**	**17,107,164**
Quantity of issued shares	**17,107,164**	**17,107,164**
Common shares	17,107,164	17,107,164
Outstanding shares	**17,107,164**	**17,107,164**
Common shares	17,107,164	17,107,164
Par value of outstanding shares (VND/ share)	*10,000*	*10,000*

6. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM INCOME STATEMENT

6.1 Financial income

	For the period ended at 30/06/2026 VND	For the period ended at 30/06/2025 VND
Interest income from bank deposits	17,943	22,854
Total	17,943	22,854

6.2 General and administrative expenses

	For the period ended at 30/06/2026 VND	For the period ended at 30/06/2025 VND
General and administrative expenses	**210,987,822**	**178,449,235**
Employee expenses	142,833,828	173,274,294
Charges and fee	375,100	1,631,400
Outsourcing expenses	65,415,728	917,955
Other cash expenses	2,363,166	2,625,586
Total	210,987,822	178,449,235

6.3 Other Income

	For the period ended at 30/06/2026 VND	For the period ended at 30/06/2025 VND
Other income	-	-
Other expenses	**123,035,691**	**157,006,234**
Tax penalties and late payment	64,535,691	98,506,234
Depreciation of fixed assets due to suspension of production	58,500,000	58,500,000
Total	**(123,035,691)**	**(157,006,234)**

6.4 Current corporate income tax expense

	For the period ended at 30/06/2026 VND	For the period ended at 30/06/2025 VND
Total profit before tax	(334,005,570)	(335,432,615)
Adjustment:	123,035,691	157,006,234
Non-Deductible Expenses	*123,035,691*	*157,006,234*
Taxable income	-	-
Corporate Income Tax rate	15%	20%
Current corporate income tax expenses	-	-

6.5 Basic Earnings (Loss) per share

	For the period ended at 30/06/2026	For the period ended at 30/06/2025
Profit/(Loss) after corporate income tax (VND)	(334,005,570)	(335,432,615)
Profits/(Loss) attributable to shareholders holding common shares (VND)	(334,005,570)	(335,432,615)
Weighted average number of common shares outstanding for the period (shares)	17,107,164	17,107,164
Basic earnings per share (VND/share)	(20)	(20)

6.6 Production and business expenses by factors

	For the period ended at 30/06/2026 VND	For the period ended at 30/06/2025 VND
Employee expenses	142,833,828	173,274,294
Amortization and Depreciation expenses	58,500,000	58,500,000
Outsourcing expenses	65,415,728	917,955
Other cash expenses	2,738,266	2,625,586
Total	269,487,822	235,317,835

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

7. OTHER INFORMATION

7.1 Information of related parties

List of Related Parties

Related Party	Relationship
Mr. Ta Huu Khoi	Major shareholder
Mrs. Nguyen Thi Dau	Major shareholder
Members of the Board of Management, Board of General Directors, Board of Supervisors and individuals related to key management members…	Significant influence

During the period, the Company engaged in the following transactions with related parties:

Full Name	Position	For the period ended 30/06/2026 VND	For the period ended 30/06/2025 VND
Remuneration for Board of Management			
Mr. Nguyen Gia Khoa	Chairman	-	-
Mr. Nguyen Thanh Tu	Member	-	-
Mr. Luu Quang Minh	Member	-	-
Total		-	-
Remuneration for Board of Supervisors			
Mr. Cao Tien Thanh	Head of the Board	-	-
Mr. Nguyen Ba Thang	Member	-	-
Mrs. Tran Thi Thuy Linh	Member	-	-
Total		-	-
Salaries of Board of General Directors			
Mr. Hoang Viet Lan	General Director	-	-
Mr. Luu Quang Minh	Deputy General Director	-	59,934,897
Total		-	59,934,897

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

7.2 Comparative figures

Comparative figures on the interim Statement of Financial Position and related notes are taken from the financial statements for the year ended 31 December 2025 which have been audited by CPA VIETNAM Auditing Company Limited - A Member Firm of INPACT.

Comparative figures in the interim income statement, interim cash flows statement and related notes are taken from the interim financial statements for the period ended June 30, 2025 which have been reviewed by CPA VIETNAM Auditing Company Limited - A Member Firm of INPACT.

Certain items in the Statement of Financial Position as of 1 January 2026 have been restated to comply with the guidance of Circular 99, as follows:

Items	31/12/2025 (Presented) VND	01/01/2026 (Restated) VND	Difference VND	Note
ASSETS				
II. Short - term investments				
3. Short - term held to maturity Investments	-	25,738,574,000	25,738,574,000	(i)
III. Short- term receivables				
3. Short-term loan receivables	24,500,000,000	-	(24,500,000,000)	(i)
5. Other short-term receivables	101,373,887,408	100,135,313,408	(1,238,574,000)	(i)

(i) Reclassify the balance of the "Short-term loan receivables" item and the accrued interest receivable on loans currently under "Other short-term receivables" to the "Short-term held-to-maturity investments" item, in accordance with the guidance in Circular 99/2025/TT-BTC.

Hanoi, August 12, 2026

Preparer	Chief Accountant	General Director
Lam Tang Quang	Lam Tang Quang	Hoang Viet Lan

CÔNG TY CỔ PHẦN TẬP ĐOÀN MPT
M.S.D.N ... T.C.P ... HOÀI ĐỨC - T.P HÀ NỘI