

**HUU NGHI GARMENT
JOINT-STOCK COMPANY
NO: 08/HNI**

**SOCIALIST REPUBLIC OF VIETNAM
Independence – Liberty - Happiness
Ho Chi Minh city, May 13th, 2026**

**DISCLOSURE OF INFORMATION
REGARDING THE SIGNING OF AN AUDIT SERVICE AGREEMENT
WITH AN INDEPENDENT AUDITING FIRM**

Respectfully submitted to: - State Securities Commission of Vietnam
- Ho Chi Minh City Stock Exchange

Organization Registered for Listing : CÔNG TY CỔ PHẦN MAY HỮU NGHI
English Name : HUU NGHI GARMENT JOINT- STOCK COMPANY
Head Office Address : 636-638 Nguyen Duy Street, Phu Dinh Ward, HCM city
Tel : (028) 38554 176 – 38553 415 – 3855 411
Stock Exchange : UPCOM
Stock Symbol : HNI

Person disclosing information: Mr. Ha Van Duyet – Chairman of the Board of Directors and Legal Representative.

Type of information disclosure:

24h 72h Extraordinary Upon request Periodic

Disclosed information:

On May 13, 2026, HUU NGHI Garment Joint Stock Company signed an audit service agreement with NVA Auditing Company Limited, covering the following scope of work:

Review of the interim financial statements as of June 30, 2026.

Audit of the financial statements for the fiscal year ending December 31, 2026.

The above information was disclosed on the Company's website on May 13, 2026, at <https://www.hugamex.vn>.

We hereby certify that the information disclosed above is true and accurate, and we shall take full responsibility before the law for the contents of the disclosed information.

Sincerely yours.

**HUU NGHI GARMENT JOINT STOCK COMPANY
CHAIRMAN OF THE BOARD OF DIRECTORS**



Ha Van Duyet

Ref: 54-2/HĐKT-TC

Date 05/13/2026

AUDIT SERVICE CONTRACT

*V/v: Audit of the Financial Statements for the year ended 31/12/2026
for HUONGHI GARMENT JOINT STOCK COMPANY*

- Pursuant to the Civil Code No. 91/2015/QH13 dated 24/11/2015;
- Pursuant to the Law on Commercial No. 36/2005/QH11 dated 14/6/2005;
- Pursuant to the Law on Independent Auditing No. 67/2011/QH12 dated 29/3/2011;
- Pursuant to Decree No. 17/2012/ND-CP dated 13/3/2012 of the Vietnam Government promulgating the Law on Independent Auditing;
- Pursuant to the Vietnamese Standards on Auditing No. 210 "Terms of Audit Engagement";
- Pursuant to Circular No. 65/2015/TT-BTC dated 08/05/2015 of the Ministry of Finance
- Pursuant to the Standard 2410 – Review of Interim Financial Information performed by the Company's independent auditor

This contract has been made by and between:

Party A : **HUONGHI GARMENT JOINT STOCK COMPANY**
Represented by : **Mr. HA VAN DUYET**
Position : Managing Director
Address : 636-638 Nguyen Duy street, Phu Dinh Ward, Ho Chi Minh City
Tel : (028) 38554176 Fax : (028) 38553476
Tax Code : 0302641539
Bank Account No. : 0071000007894
At bank : Vietcombank – Ben Thanh Branch

And

Party B : **NVA AUDITING COMPANY LIMITED**
Represented by : **Mrs. NGUYEN THI LAN**
Position : Chairman
Business Address : 196 Vu Tong Phan Street, Binh Trung Ward, Ho Chi Minh City
Trading Address : 26 Nguyen Huy Tu Street, Tân Định Ward, Ho Chi Minh City
Tel : (028) 39104881
Tax Code : 0305213884
Bank Account No. : 227464729 (VND)
At bank : Asian Commercial Bank – Sai Gon Branch

ARTICLE 1: SCOPE OF WORKS

Party B agrees to provide Party A with the following Services:

Review of interim financial information according to Standard 2410, including the Balance Sheet as of 30/06/2026, Income Statement, Cash Flow Statement, and Notes to the Financial Statements for the accounting period ending on the same date. Party B's review is conducted with the objective of drawing conclusions about Party A's financial statements

The audit of financial statements for the year ended 31/12/2026 including balance sheet as at 31/12/2026 income statement, cash flow statement and notes to the financial statements for the fiscal

