

No: 902/CBTT-DMH

Hue City, 17th July 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 second quarter of 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:

- Financial Statements of Quarter II/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: 17/07/2026 at the link: <https://huegatex.com.vn/vi/co-dong>.



Organization representative

Legal representative/Authorized Person for Information Disclosure

Attached documents:

- Financial Statements.
- Explanatory statement No. 901/CBTT-DMH dated 17/07/2026 about Explanation on variation of Quarter II/2026 's Net Profit after tax.



GENERAL DIRECTOR
HUE TEXTILE GARMENT JOINT-STOCK COMPANY

Nguyễn Hồng Liên

Hue Textile Garment Joint Stock Company
Financial statement as at 30th June 2026

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

	Code	Note	30/06/2026 VND	01/01/2026 VND Presented/ Reclassified
ASSETS				
CURRENT ASSETS	100		873,499,916,245	1,019,646,241,689
(100=110+120+130+140+150+160)				
Cash and cash equivalents	110		25,443,504,909	130,891,327,316
Cash	111	11	25,443,504,909	7,891,327,316
- Cash on hand	111A		273,048,047	335,216,330
- Cash in banks	111B		25,170,456,862	7,556,110,986
Cash equivalents	112		-	123,000,000,000
- Time Deposits	112A		-	123,000,000,000
Short term securities investment	120		257,161,906,856	188,000,000,000
Short-term held-to-maturity investments	123	12(b)	257,161,906,856	188,000,000,000
Short-term receivables	130		298,571,168,924	431,960,070,708
Short-term trade receivables	131	13	250,420,941,264	361,141,372,899
Short-term advances to suppliers	132		46,253,899,508	50,443,746,901
Other short-term receivables	135	15	8,511,234,839	26,959,718,144
Allowance for doubtful short-term receivables	136	16	(6,614,906,687)	(6,584,767,236)
Inventories	140	18	233,270,327,755	239,344,650,548
Inventories	141		233,672,316,031	240,688,260,600
Allowance for decline in inventories	142		(401,988,276)	(1,343,610,052)
Short-term biological assets	150	22(a)	-	-
Other current assets	160		59,053,007,801	29,450,193,117
Short-term deferred expenses	161	26(a)	3,208,122,528	3,215,508,944
Deductible value added tax	162		55,844,885,273	26,234,684,173



Hue Textile Garment Joint Stock Company
Financial statement as at 30th June 2026

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

	Code	Note	30/06/2026 VND	01/01/2026 VND Presented/ Reclassified
NON-CURRENT ASSETS (200=210+220+230+240+250+260+270)	200		434,021,054,724	356,127,504,822
Long-term receivables	210		921,000,000	921,000,000
Other long term receivables.	215	15	921,000,000	921,000,000
Fixed assets	220		234,882,740,124	253,873,776,171
Tangible fixed assets	221	19	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	21	102,410,063	159,168,899
- Cost	228		3,647,399,579	3,647,399,579
- Accumulated depreciation	229		(3,544,989,516)	(3,488,230,680)
Long-term biological assets	230		-	-
Investment property	240	23	-	-
Long-term work in progress assets	250		181,361,930,859	87,148,925,420
Construction in progress	252	25	181,361,930,859	87,148,925,420
Long-term financial investments	260	12(c)	10,038,129,478	10,018,455,897
Equity investments in other entities	263	12(c)	11,184,054,682	11,184,054,682
Allowance for impairment of long-term investments in other entities	264	12(c)	(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	26(b)	6,817,254,263	4,165,347,334
TOTAL ASSETS (280 = 100 + 200)	280		1,307,520,970,969	1,375,773,746,511

Hue Textile Garment Joint Stock Company
Financial statement as at 30th June 2026

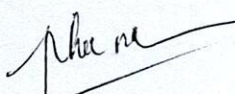
Form B 01 – DN

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

	Code	Note	30/06/2026 VND	01/01/2026 VND Presented/ Reclassified
RESOURCES				
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	30	130,645,029,633	63,521,886,442
Advances from customers	312		3,366,148,534	2,489,978,219
Dividends and profits must be paid.	313	31	139,830,732	30,291,297,317
Taxes and others payable to State Treasury	314	32(a)	11,216,415,981	14,727,276,867
Payables to employees	315		164,688,316,462	167,523,185,567
Accrued expenses	316	33	5,709,675,347	6,062,871,067
Other payables – short-term	320	36(a)	3,095,474,179	2,971,943,348
Short-term borrowings	321	37(a)	170,850,007,079	380,297,738,871
Bonus and welfare funds	323	41	67,619,015,546	49,332,474,701
Long-term liabilities	330		178,686,314,529	138,696,304,357
Long-term loans, issued bonds and financial lease liabilities	339	37(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=410)	400		571,504,742,947	519,858,789,755
Owners' equity	410		571,504,742,947	519,858,789,755
Share capital	411	43	200,962,590,000	200,962,590,000
- Ordinary shares with voting rights	411a		200,962,590,000	200,962,590,000
Development investment fund	418	46	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 year	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

Hue, 03 July 2026

Prepared by
(Sign, Name)

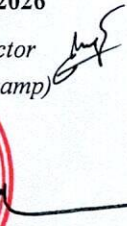

Than Thi Kim Phung

Chief Accountant
(Sign, Name)


Nguyen Khanh Chi

General Director
(Sign, Name, Stamp)



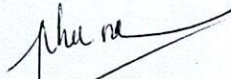

Nguyễn Hồng Liên

Hue Textile Garment Joint Stock Company

Statement of income for six-month period ended 30th June 2026

	Code	Note	Quarter II		Cumulative from beginning of the year to the end of this quarter	
			2026 VND	2025 VND	2026 VND	2025 VND
Revenue from sales of goods and provision of services	01	49	571,443,121,991	600,844,248,598	1,044,550,766,697	1,103,139,568,073
Revenue deductions	02	49	292,813,623	-	327,477,525	5,239,400
Net revenue (10 = 01 - 02)	10	49	571,150,308,368	600,844,248,598	1,044,223,289,172	1,103,134,328,673
Cost of sales	11	50	492,762,231,226	509,737,996,294	886,578,974,356	942,841,829,683
Gross profit (20 = 10 - 11)	20		78,388,077,142	91,106,252,304	157,644,314,816	160,292,498,990
Profit/loss from the sale and liquidation of investment properties	21	51				
Financial income	22	52	10,785,402,962	15,334,933,735	20,260,242,061	23,720,042,190
Financial expenses	23	53	4,442,541,402	7,013,470,148	11,702,790,527	14,529,349,495
- Of which: Borrowing costs	24		3,547,625,748	3,459,304,599	7,751,047,007	7,596,782,601
Selling expenses	25	54	14,950,321,152	18,015,165,933	28,687,763,703	33,640,952,240
General and administrative expenses	26	55	22,012,640,616	16,735,961,709	44,559,340,332	33,282,812,064
Net operating profit {30 = 20 + +21+(22 - 23) - (25 + 26)}	30		47,767,976,934	64,676,588,249	92,954,662,315	102,559,427,381
Other income	31	56	3,169,150,488	3,180,731,143	8,189,303,898	5,634,444,666
Other expenses	32	57	1,848,589,945	1,591,921,561	5,828,354,145	2,655,472,195
Other profit (40 = 31 - 32)	40		1,320,560,543	1,588,809,582	2,360,949,753	2,978,972,471
Total accounting profit before tax (50 = 30 + 40)	50		49,088,537,477	66,265,397,831	95,315,612,068	105,538,399,852
Current corporate income tax expense	51	59	8,995,663,218	12,665,292,062	18,375,268,031	18,823,584,877
Deferred corporate income tax expense	52	59	-	23,831,960	-	1,978,722,309
Profit after corporate income tax (60 = 50 - 51 - 52)	60		40,092,874,259	53,576,273,809	76,940,344,037	84,736,092,666
Basic earnings per share	70	60	1,995	2,666	3,331	3,644
Diluted earnings per share	71		1,995	2,666	3,331	3,644

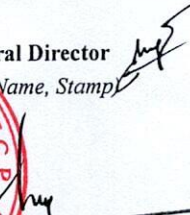
Prepared by
(Sign, Name)


 Than Thi Kim Phung

Chief Accountant
(Sign, Name)


 Nguyen Khanh Chi

General Director
(Sign, Name, Stamp)



 Nguyen Hong Lien

Hue Textile Garment Joint Stock Company

Statement of cash flows for the year ended 30th June 2026

(Indirect method)

Form B 03 – DN

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

Cumulative from beginning of the
year to the end of this quarter

Code	Note	2026 VND	2025 VND
01		95,315,612,068	105,538,399,852
CASH FLOWS FROM OPERATING ACTIVITIES			
	Profit before tax		
	Adjustments for		
	Depreciation of fixed assets and investment property	27,927,652,086	30,528,021,911
	Allowances and provisions	(931,155,906)	(512,021,206)
	Foreign exchange gains/losses from revaluation of foreign currency monetary	(148,755,669)	283,955,077
	Gains/losses from investing and financing activities	(12,213,799,534)	(5,189,586,479)
	Borrowing costs	9,826,051,110	7,596,782,601
	Operating profit before changes in working capital	119,775,604,155	138,245,551,756
	Increase or decrease in accounts receivable	100,869,678,410	(70,410,282,083)
	Increase or decrease in inventory	7,015,944,569	51,811,835,365
	Increase/decrease in payables (excluding interest payable and corporate income tax payable)	65,282,552,376	74,745,400,270
	Increase or decrease in prepaid expenses	(2,644,520,513)	1,640,363,653
	Borrowing costs paid	(9,687,322,970)	(7,449,747,692)
	Corporate income tax paid	(21,580,860,632)	(13,065,619,953)
	Other cash payments for operating activities	(7,007,850,000)	(4,021,100,000)
	Net cash flows from operating activities	252,023,225,395	171,496,401,316
	Cash paid to acquire/build fixed assets and other long-term assets	(103,149,621,478)	(43,138,958,727)
	Cash received from liquidation/disposal of fixed assets and other long-term assets	73,909,091	290,286,196
	Cash paid for lending and purchasing debt instruments of other entities	(197,000,000,000)	-
	Cash recovered from lending and resale of debt instruments of other entities	131,000,000,000	42,000,000,000
	Cash received from loan interest, dividends and profit sharing	12,139,890,443	4,665,642,743
	Purchase of subsidiaries (after deducting the cash balance of the	10	
	Net cash flows from investing activities	(156,935,821,944)	3,816,970,212
	Cash received from borrowings	663,244,899,263	651,727,311,992
	Repayment of borrowings principal	(833,630,049,747)	(685,420,308,502)
	Dividends and profits paid to owners	(30,151,466,585)	(39,644,828,930)
	Net cash flows from financing activities	(200,536,617,069)	(73,337,825,440)
	Net cash flows for the period (50 = 20+30+40)	(105,449,213,618)	101,975,546,088
	Cash and cash equivalents at beginning of period	130,891,327,316	54,131,609,503
	Effects of foreign exchange rate changes on foreign currency translation	1,391,211	1,820,674
	Cash and cash equivalents at end of period (70 = 50+60+61)	25,443,504,909	156,108,976,265

Hue, 03 July 2026

Prepared by

(Sign, Name)

Than Thi Kim Phung

Chief Accountant

(Sign, Name)

Nguyen Khanh Chi

General Director

(Sign, Name, Stamp)



Nguyễn Hồng Liên

I. Introduction

Business Registration Certificate No.	3103000140	17th November 2011
	3300100628 (1st amendment)	21st May 2012
	3300100628 (2nd amendment)	10th November 2016
	3300100628 (3rd amendment)	17th February 2017
	3300100628 (4th amendment)	09th April 2018
	3300100628 (5th amendment)	30th December 2021
	3300100628 (6th amendment)	22nd July 2022
	3300100628 (7th amendment)	29th June 2023
	3300100628 (8th amendment)	31st December 2024
	3300100628 (9th amendment)	04th January 2025
	3300100628 (10th amendment)	01st July 2025

The Company's business registration certificate has been amended many times, the most recent of which is by business registration certificate No. 3300100628 dated 01st July 2025. The business registration certificate was issued by 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
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	

II. Reporting entity

1. Ownership structure

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

2. 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).

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

3. Basis of preparation

(a) Statement of compliance

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

(b) Basis of measurement

The 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.

(d) Accounting and presentation currency

The Company's accounting currency is Vietnam Dong ("VND"), which is also the currency used for financial statement presentation purpose.

4. Summary of significant accounting policies

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

(a) Foreign currency transactions

Transactions in currencies other than VND during the year 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 are translated into VND at the average transfer buying and selling exchange rates of the commercial bank where the Company regularly conducts transactions at the end of the annual accounting period.

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

(b) Cash and cash equivalents

Cash comprises cash balances and call 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.

(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 less allowance for doubtful debts.

(ii) Investments in equity instruments of other entities

Investments in equity instruments of other entities are initially recognized at cost which include purchase price plus any directly attributable transaction costs. Subsequent to initial recognition, these investment are stated at cost less allowance for diminution in value. An allowance is made for diminution in investment values if the investee has suffered a loss, except where such a loss was anticipated by the Company's management before making the investment. 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.

(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 attributable manufacturing overheads. Net realisable value is the estimated selling price of inventory items, less the estimated costs of completion and selling expenses.

The Company applies the perpetual method of accounting for inventories.

(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 year 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
▪ Machinery and equipment	5 – 10 years
▪ Motor vehicles	6 – 10 years
▪ Office equipment	3 – 10 years
▪ Other 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 from 3 to 10 years.

(h) Construction in progress

Construction in progress represents the costs of construction and machinery 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 prepaid 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 VND 30 million and therefore not qualified for recognition as fixed assets under prevailing regulations. Cost of tools and instruments are amortised on a straight-line basis over 2 to 3 years.

(j) Trade and other payables

Trade and other payables are stated at their cost.

(k) Provisions

Except for provisions defined in other notes, a provision is recognised if, as result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessment of the time value of money and the risks specific to the liability.

(l) Share capital***Ordinary shares***

Ordinary shares are stated at par value. Incremental costs directly attributable to the issue of shares, net of tax effects, are recognized as a deduction from share premium.

(m) Taxation

Income tax on the profit or loss for the year 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 year, using tax rates enacted at the end of the annual accounting period, and any adjustment to tax payable in respect of previous years.

Deferred tax is provided using the balance sheet 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 annual 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.

(n) 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 recognized at the net amount after deducting sales discounts stated on the invoice.

(ii) Services rendered

Revenue from services rendered is recognised in the statement of income in proportion to the stage of completion of the transaction at the balance sheet date. The stage of completion is assessed by reference to surveys of work performed. No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due.

(iii) Interest income

Interest income is recognized on a time proportion basis with reference to the principal outstanding and the applicable interest rate.

(iv) Dividend income

Dividend income is recognized when the right to receive dividend is established. Share dividends are not recognized as income. Dividends received which are attributable to the period before investment acquisition date are deducted from the carrying amount of the investment.

(o) Leases

Operating 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 recognized in the statement of income as an integral part of the total lease expense, over the term of the lease.

(p) Borrowing costs

Borrowing costs are recognised as an expense in the year 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.

(q) Earnings per share

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

(r) 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. Management considers that the Company operates in one business area which provision of textile and garment products and services. The Company's primary format for segment reporting is based on geographical locations of customers.

(s) 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 or significant influence. Related parties may be individuals or corporate entities and include close family members of any individual considered to be a related party.

(t) Comparative information

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

III. Additional information on accounts presented in Balance Sheet*(Unit: VND)***1- Cash and cash equivalents**

Accounts	30/06/2026	01/01/2026
- Cash on hand	273,048,047	335,216,330
- Cash in banks	25,170,456,862	7,556,110,986
Cộng	22,131,609,503	22,510,006,657

2- Short-term financial investments**a) Short-term trade receivables**

Accounts	30/06/2026		01/01/2026	
	Cost VND	Book value VND	Cost VND	Book value VND
b1) Short term				
- Time Deposits	257,161,906,856	257,161,906,856	311,000,000,000	311,000,000,000

c) Equity investment in other entities (detailed by proportion of equity owned and voting rights)

		30/06/2026			01/01/2026		
		Cost VND	Fair value VND	Allowance for diminution in value VND	Cost VND	Fair value VND	Allowance for diminution in value VND
- Investing in other Companies		11,184,054,682		1,145,925,204	11,184,054,682		1,165,598,785
1	Phu Bai Spinning Mill Joint Stock Company	7,495,524,000		-	7,495,524,000		-
2	Mien Trung Cotton and General Trading Joint Stock Company	650,000,000		384,251,519	650,000,000		384,228,587
3	Thien An Phat Garment -Textile Investment Joint Stock Company	1,500,000,000		-	1,500,000,000		-
4	Hanosimex Knitting Joint Stock Company	1,008,000,000		761,673,685	1,008,000,000		781,370,198
5	Phu Nam Spinning Joint Stock Company	248,770,000		-	248,770,000		-
6	Phu Viet Spinning Joint Stock Company	191,150,682		-	191,150,682		-
7	Phu Mai Spinning Joint Stock Company	90,610,000		-	90,610,000		-

Proportion of ownership as at

30/06/2026

No	Detail	Share capital	Contributed Capital (Book value)	Proportion of ownership (%)	Contributed Capital (Actual value)	Proportion of ownership (%)
1	Phu Bai Spinning Mill Joint Stock Company	133,000,870,000	7,495,524,000	5.64	6,648,900,000	5.00
2	Mien Trung Cotton and General Trading Joint	9,133,800,000	650,000,000	7.12	650,000,000	7.12
3	Thien An Phat Garment -Textile Investment Joint Stock Company	120,000,000,000	1,500,000,000	1.25	7,741,440,000	6.45
4	Hanosimex Knitting Joint Stock Company	38,000,000,000	1,008,000,000	2.65	1,008,000,000	2.65
5	Phu Nam Spinning Joint Stock Company (Distributed by Phu Bai Spinning Mill Joint Stock Company)	46,000,000,000	248,770,000	0.54	322,350,000	0.70
6	Phu Viet Spinning Joint Stock Company (Distributed by Phu Bai Spinning Mill Joint Stock Company)	70,000,000,000	191,150,682	0.27	310,290,000	0.44
7	Phu Mai Spinning Joint Stock Company (Distributed by Phu Bai Spinning Mill Joint Stock Company)	55,800,000,000	90,610,000	0.16	134,282,419	0.24
Total		471,934,670,000	11,184,054,682		16,815,262,419	

- Brief of activities of invested corporations (Subsidiary companies, Joint Venture, Affiliated companies) in this period;

Efficient Invesments: Thien An Phat Garment -Textile Investment Joint Stock Company, Phu Bai Spinning Mill Joint Stock Company.

Companies with accumulated losses: Hanosimex Knitting Joint Stock Company, Mien Trung Cotton and General Trading Joint Stock Company.

3. Accounts receivable from customers

Accounts			30/06/2026	01/01/2026
a) Accounts receivable from customers - short term			250,420,941,264	361,141,372,899
- Detailed by significant customers (equivalent or over 3% of total accounts receivable from customers)	80% of customer receiv		201,299,219,201	292,176,982,078
+ AURORA INVESTMENTS GLOBAL INC	35% of customer receiv		86,514,678,870	217,176,659,521
+ KAM HING PIECE WORKS LTD	15% of customer receiv		36,848,608,524	64,602,202,253
+ GDI TEXTILE CO.,LTD	4% of customer receiva		10,277,935,350	1,439,771,147
+ ROYAL PACIFIC CORP.	5% of customer receiva		12,991,512,731	-
+ PREMIER EXIM (HK) LIMITED	6% of customer receiva		16,217,341,165	70,929,440
+ SINGTEX PTE.LTD	5% of customer receiva		11,880,276,812	3,940,848,553
+ SUMTEX INDUSTRIAL LIMITED	11% of customer receiv		26,568,865,749	4,946,571,164
- Other Customers	20% of customer receiv		49,056,218,282	68,902,086,360
b) Long-term trade receivables				
- Chi tiết các khoản phải thu của khách hàng chiếm từ 10% trở lên trên tổng phải thu khách hàng				
- Các khoản phải thu khách hàng khác				
c) Trade receivables from related parties			65,503,781	62,304,461

4. Other receivables

Accounts	30/06/2026		01/01/2026	
	Book value	Allowances	Book value	Allowances
a) Short term				
- Other receivables				
+ Account 1388	464,340,247		3,022,574,001	
+ Account 141	13,747,804		11,886,828	
+ Account 244	6,834,360,000		22,456,761,643	
+ Account 3383	57,305,279		62,659,516	
+ Account 3388	1,141,481,509		1,405,836,156	
+ Account 334 QB			-	
Total	8,511,234,839		26,959,718,144	
b) Long term	921,000,000		921,000,000	
- Betting, depositing;	921,000,000		921,000,000	

5. Shortage assets awaiting to resolution

Accounts	30/06/2026		01/01/2026	
	Number	Value	Number	Value
a) Monetary;				
b) Inventories;				
c) Fixed Assets;				
d) Other Assets.				

6. Overdue debts

Items	30/06/2026			01/01/2026		
	Cost (VND)	Recoverable amount (VND)	Debtor	Cost (VND)	Recoverable amount (VND)	Debtor
- Total value of overdue receivables or unlikely to be recovered	6,614,906,687	-		6,584,767,236		
Bui The Quan	2,646,126,716			2,625,087,361		
Nguyen Trong Bui	735,929,142			730,077,769		
TAIJIUH GARMENT CO.,LTD	408,593,001			405,344,278		
Hung Thanh Dat Manufacture - Commerce - Service - Importing and Exporting Company	2,419,726,546	-		2,419,726,546		
Hung Thanh Dat Manufacture - Commerce - Service - Importing and Exporting Company Limited (Interest)	404,531,282			404,531,282		
Total	6,614,906,687	-		6,584,767,236		

7. Inventories:

Items	30/06/2026	01/01/2026
- Goods in transit	6,672,808,597	18,843,554,184
- Raw materials	135,489,953,647	106,291,991,381
- 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
- Merchandise inventories	-	-
- Goods on consignment	9,718,056,283	11,538,725,832
Cộng	233,672,316,031	240,688,260,600

8. Long-term work in progress

Items	30/06/2026		01/01/2026	
	Recoverable amount	Cost	Recoverable amount	Cost
b, Construction in progress		181,361,930,859		87,148,925,420
- Construction		181,361,930,859		87,148,925,420
Cộng				

9. Tangible fixed assets

Items	Buildings	Machinery and equipment	Motor vehicles	Office equipment	Perennial plants, working animals, and productive	Others	Total
Cost of Tangible fixed assets							
Opening balance	302,897,610,204	764,460,901,102	23,915,472,296	10,278,721,593	1,229,881,035	8,358,348,075	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	3,271,481,482	920,000,000			2,453,120,298	7,160,472,914
- Other additions		783,791,899					783,791,899
- Disposals		1,414,411,202					1,414,411,202
- Other written off							
Closing balance	303,413,481,338	767,406,740,081	25,440,801,722	10,330,766,593	1,259,881,035	10,811,468,373	1,118,663,139,142
Accumulated depreciation							
Opening balance	204,296,599,573	617,506,101,307	19,637,084,945	9,820,647,850	1,084,774,741	5,081,118,617	857,426,327,033
- Charge for the year	7,086,606,975	19,202,776,457	579,951,841	127,913,530	22,686,232	850,958,215	27,870,893,250
- Other additions							
- Disposals		1,414,411,202					1,414,411,202
- Other written off							
Closing balance	211,383,206,548	635,294,466,562	20,217,036,786	9,948,561,380	1,107,460,973	5,932,076,832	883,882,809,081
Net book value							
Opening balance	98,601,010,631	146,954,799,795	4,278,387,351	458,073,743	145,106,294	3,277,229,458	253,714,607,272
Closing balance	92,030,274,790	132,112,273,519	5,223,764,936	382,205,213	152,420,062	4,879,391,541	234,780,330,061

- The remaining value at the end of the period of tangible fixed assets used as collateral for loans:

110,159,278,861

- The original cost of fixed assets at the end of the period that have been fully depreciated but are still in use:

669,471,640,244

- The original cost of fixed assets at the end of the period awaiting liquidation:

- Commitments regarding the purchase and sale of significant tangible fixed assets in the future:

- Other changes to tangible fixed assets:

10. Intangible fixed assets:

Items	Land use rights	Issuance rights	Patent & copyrights	Trademark	Computer software	Others	Total
Cost of intangible fixed assets							
Opening balance					2,799,307,810	848,091,769	3,647,399,579
- Additions					-	-	-
Closing balance					2,799,307,810	848,091,769	3,647,399,579
Accumulated amortisation						-	-
Opening balance					2,650,609,919	837,620,761	3,488,230,680
- Additions					51,437,502	5,321,334	56,758,836
Closing balance					2,702,047,421	842,942,095	3,544,989,516
Net book value						-	-
Opening balance					148,697,891	10,471,008	159,168,899
Closing balance					97,260,389	5,149,674	102,410,063

- The remaining value at the end of the period of intangible fixed assets used as collateral for loans:

- The original cost of intangible fixed assets at the end of the period that have been fully depreciate 3,233,471,579

- Explanation of data and other justifications

11. Increase, decrease in finance lease fixed assets None

12- Increase, decrease in investment property None

13. Prepaid expenses

Items	30/06/2026	01/01/2026
a) Short term		
- Prepaid operating lease expenses for fixed assets;		
- Others;	3,208,122,528	3,215,508,944
Total	3,208,122,528	3,215,508,944
b) Long term		
- Tools and equipment issued for use;	6,817,254,263	4,165,347,334
Total	6,817,254,263	4,165,347,334

14. Other assets

Items	30/06/2026	01/01/2026
a, Short term		
b, Long term		

15. Borrowings

Items	30/06/2026		Movement during the year		01/01/2026	
	Carrying amount	Amount within repayment capacity	Addition	Decrease	Carrying amount	Amount within repayment capacity
a, Short-term borrowings	170,850,007,079	170,850,007,079	622,742,437,626	832,190,169,418	380,297,738,871	380,297,738,871
- Short-term borrowings	156,500,190,148	156,500,190,148	621,280,220,347	830,787,834,742	366,007,804,543	366,007,804,543
+ VIETNAM JOINT STOCK COMMERCIAL BANK FOR FOREIGN TRADE OF VIETNAM	36,591,331,407	36,591,331,407	162,969,171,389	214,132,016,471	87,754,176,489	87,754,176,489
+ The JSC Bank for Foreign Trade of Vietnam	45,389,387,563	45,389,387,563	159,714,529,704	244,358,639,527	130,033,497,386	130,033,497,386
+ Joint Stock Commercial Bank for Investment and Development	74,519,471,178	74,519,471,178	298,596,519,254	372,297,178,744	148,220,130,668	148,220,130,668
- Current portion of long-term borrowings	14,349,816,931	14,349,816,931	1,462,217,279	1,402,334,676	14,289,934,328	14,289,934,328
+ Vinatex (Project of Merger and acquisition of Quang Binh)	-	-	-	-	-	-
+ Joint Stock Commercial Bank for Investment and Development	11,500,000,000	11,500,000,000	-	-	11,500,000,000	11,500,000,000
+ Vinatex (ADB)	2,849,816,931	2,849,816,931	1,462,217,279	1,402,334,676	2,789,934,328	2,789,934,328
b, Long-term borrowings	142,686,314,529	142,686,314,529	41,837,448,518	1,847,438,346	102,696,304,357	102,696,304,357
- Long-term borrowings	142,686,314,529	142,686,314,529	41,837,448,518	1,847,438,346	102,696,304,357	102,696,304,357
+ Vinatex (ADB)	76,948,640,160	76,948,640,160	116,332,793	1,847,438,346	78,679,745,713	78,679,745,713
+ Joint Stock Commercial Bank for Investment and Development	65,737,674,369	65,737,674,369	41,721,115,725	-	24,016,558,644	24,016,558,644
Total	313,536,321,608	313,536,321,608	664,579,886,144	834,037,607,764	482,994,043,228	482,994,043,228

16. Trade payables

Items	30/06/2026	01/01/2026
a) Accounts payable to suppliers - short term		
- Accounts payable to suppliers detailed by significant suppliers (equivalent 55% of Accounts payable to suppliers)	72,033,372,916	26,482,899,845
+ Ruijia Vietnam Printing Co., Ltd. 7% of Accounts payable to suppliers	9,209,213,235	7,714,933,531
+ YAU KUEN INDUSTRIAL CO., LTD. 3% of Accounts payable to suppliers	4,410,568,158	5,928,597,918
+ COLORFUL TEXTILE & APPARELS CO.,LTD 5% of Accounts payable to suppliers	6,394,924,896	905,796,204
+ CREATIVE CONCEPT (HK) LIMITED 31% of Accounts payable to suppliers	39,997,997,008	3,596,314,036
+ Viet Nam Resources Joint Stock Company 3% of Accounts payable to suppliers	4,300,057,367	6,554,584,597
+ Vinh Hoa Yarn Manufacturing Co., Ltd. 2% of Accounts payable to suppliers	2,683,089,360	-
- Others 45% of Accounts payable to suppliers	58,611,656,717	37,038,986,597
Total	130,645,029,633	63,521,886,442

17. Taxes and others payable to State Treasury

Items	01/01/2026	Incurred during the year	Paid/Net-off during the year	30/06/2026
a, Payables				
- Value added tax - Quang Binh Branch	715,890,796	4,377,915,019	4,537,339,623	556,466,192
- Value added tax for imported goods	-	6,823,073,637	6,823,073,637	-
- 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 tax and land rental fees	-	1,888,079,504	1,056,356,889	831,722,615
- Environmental protection tax and other taxes	-	-	-	-
- Fees, charges, and other payables	540,160	277,099,114	276,898,474	740,800
Total	14,727,276,867	35,167,961,447	38,678,822,333	11,216,415,981

18. Accrued Expenses

Items	30/06/2026	01/01/2026
a) Short term		
- Order monitoring fees, Brokerage commissions	3,473,193,484	3,346,788,503
- Accrued expenses for product outsourcing	81,097,490	51,657,480
- Other Accrued expenses	2,155,384,373	2,664,425,084
Total	5,709,675,347	6,062,871,067
b) Long term		
- Borrowing Interest		
- Others		
Total		

19. Dividends and profits payable

Items	30/06/2026	01/01/2026
Dividends and profits payable	139,830,732	30,291,297,317
Total		

20. Other payables

Items	30/06/2026	01/01/2026
a) Short term		
- Other payables	1,208,582,805	904,725,791
- Social insurance	394,128	367,472
- Health insurance	3,793,588	3,846,106
- Unemployment insurance;	49,266	45,934
- Other payables (Account 1388 - Credit)	164,983,288	1,007,055,637
- Other payables (Account 3388 - Credit)	1,717,671,104	1,055,902,408
Total	3,095,474,179	2,971,943,348
b) Long term		
- Accepting long-term deposits and collateral.		
- Other payables and liabilities		
c) Amount of overdue debt (details of each item, reasons for overdue payment)		

21. Science and Technology Development Fund

Items	01/01/2026	Excerpt from the per	Use during the period	30/06/2026
Science and Technology Development Fund	36,000,000,000	-	-	36,000,000,000
The Science and Technology Development Fund has accumulated assets.				

22. Bonus and welfare fund

Items	01/01/2026	Excerpt from the per	Use during the period	30/06/2026
Reward and Welfare Fund	49,332,474,701	25,294,390,845	7,007,850,000	67,619,015,546

23. Deferred income tax assets and deferred income tax liabilities

Items	30/06/2026	01/01/2026
a. Deferred income tax assets:		
- Corporate income tax rate used to determine the value of deferred income	20%	20%
Total		

24. Share capital

a) Statement of changes in owners' equity (Appendix 1)

Items	Items of equity			
	Share capital	Retained earnings	Investment and development fund	Total
A	1	7	8	9
Balance at early last year	200,962,590,000	84,892,157,521	127,478,956,722	413,333,704,243
- Increase in capital in the previous year	-	-	-	-
- Net profit for the year	-	150,784,050,073	20,000,000,000	170,784,050,073
- Other increase	-	-	-	-
- Other decrease	-	(64,258,964,561)	-	(64,258,964,561)
+ Dividend payables	-	(30,144,388,500)	-	(30,144,388,500)
+ Appropriation of funds	-	(34,114,576,061)	-	(34,114,576,061)
+ Other decrease	-	-	-	-
Balance at early this year	200,962,590,000	171,417,243,033	127,478,956,722	519,858,789,755
- Increase in capital in the current year	-	-	-	-
- Net profit for the year	-	76,940,344,037	45,235,215,022	122,175,559,059
- Other increase	-	-	-	-
- Other decrease	-	(70,529,605,867)	-	(70,529,605,867)
+ Dividend payables	-	-	-	-
+ Appropriation of funds	-	(25,294,390,845)	-	(25,294,390,845)
+ Other decrease	-	(45,235,215,022)	-	(45,235,215,022)
Balance at later this year	200,962,590,000	177,827,981,203	127,478,956,722	571,504,742,947

b) Detailed of share capital by major shareholders are as follows:

	30/06/2026	01/01/2026
- Vietnam National Textile and Garment group	122,301,220,000	122,301,220,000
- Other shareholders	78,661,370,000	78,661,370,000
Total	200,962,590,000	200,962,590,000

c) Movements in share capital during the period were as follows

	30/06/2026	30/06/2025
- Owner's invested capital		
+ Balance at the beginning of the year	200,962,590,000	200,962,590,000
+ Increase in current period		
+ Decrease in current period		
+ Balance at the end of the period	200,962,590,000	200,962,590,000
- Payment of dividend	0%	0%

d) Shares	30/06/2026	30/06/2025
- Share in circulation	20,096,259	20,096,259
+ Ordinary Shares	20,096,259	20,096,259
d) Dividends	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
- Dividends declared after the end of the financial year:		
+ Dividends declared on ordinary shares:.....	0%	0%
e) Corporation's funds:	30/06/2026	30/06/2026
- Investment and development fund;	192,714,171,744	147,478,956,722

25. Assets Revaluation surplus

Reasons for the difference between the beginning and end-of-year figures.

26. Foreign exchange differences

- Foreign exchange differences from the translation of financial statements prepared in foreign currency to VND
- Foreign exchange differences arising from other causes

27. Off balance sheet items

Items	30/06/2026	01/01/2026
a) Lease: Total minimum future lease payments under an operating lease of non-cancellable assets by terms		
b) Assets held in custody:		
The company must provide detailed disclosures on the quantity, type, specifications, and quality of each asset at the end of the period		
- Goods and materials held in custody, processed, or entrusted:		
The company must provide detailed disclosures on the quantity, type, specifications, and quality at the end of the period		
- Materials and goods held for sale or on consignment		
Goods received for consignment sale (VND)	622,300,898	890,943,927
Raw materials for product processing		
Raw materials accepted for processing group 1 (SET)	486,496.00	153,556.00
Raw materials accepted for processing group 2 (PIECE)	42,082,093.01	24,959,640.00
Raw materials accepted for processing group 3 (ROLL)	224,283.00	119,913.00
Raw materials accepted for processing group 4 (PAIR)	716.00	716.00
Raw materials accepted for processing group 5 (PACK)	411,235.00	185.00
Raw materials accepted for processing group 6 (KG)	21.80	-
Raw materials accepted for processing group 7 (METER)	4,885,975.33	4,908,703.44
Raw materials accepted for processing group 8 (YARD)	4,313,588.20	2,891,584.62
The company must provide detailed disclosures on the quantity, type, specifications, and quality of each type of goods		
c) Foreign Currencies: The company must provide detailed disclosures on the quantity of each foreign currency, measured in its original currency. Monetary gold must be presented		
Quantity in both domestic and international units (Ounce), with value disclosed in USD		
Foreign currency USD	843,389.64	198,932.59
Foreign currency EUR	-	-
d) Monetary gold: The company must provide detailed disclosures on the original cost, quantity (in international units), and type of monetary gold		
d) Doubtful debts recovered: The company must provide detailed disclosures on the value (in original currency and VND) of doubtful debts recovered within 10 years from the date of settlement, by each debtor, the doubtful debts written off in accounting records	-	-

e) Other information about the Off Balance Sheet items

28. Other information disclosed and explained by the company

IV. Supplementary information for items presented in the Income Statement

1. Revenue from sales of goods and provision of services

Items	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
a) Revenue		
- Revenue from sales of goods	1,044,533,790,197	1,103,114,320,251
- Revenue from provision of services	16,976,500	25,247,822
Total	1,044,550,766,697	1,103,139,568,073

c) In cases where rental income is recognized as the total amount received in advance, the company must provide additional disclosures to compare the difference between recognizing revenue using the straight-line method over the lease term; The potential decline in future profits and cash flows due to recognizing revenue for the entire amount received in advance

2. Revenue deductions

Chi tiêu	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
- Trade discounts		
- Discount on sales		
- Returned sales	327,477,525	5,239,400

3. Cost of goods sold

Items	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
- Merchandise goods sold	16,320,596,055	18,265,756,891
- Finished goods and scrap sold	870,258,378,301	924,576,072,792
Total	886,578,974,356	942,841,829,683

4. Financial income

Items	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
- Borrowing costs	7,389,912,359	1,802,724,283
- Dividends	4,749,978,084	3,096,576,000
- Realised foreign exchange gains	7,080,905,159	17,120,335,173
- Other financial incomes	1,039,446,459	1,700,406,734
Total	20,260,242,061	23,720,042,190

5. Financial expenses

Items	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
- Interest expense	7,751,047,007	7,596,782,601
- Realised foreign exchange losses	3,447,813,390	6,046,061,330
- Other financial expenses	503,930,130	886,505,564
Total	11,702,790,527	14,529,349,495

6. Other Incomes

Items	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
- Income from disposal of fixed assets;	73,909,091	274,545,455
- Others.	8,115,394,807	5,359,899,211
Total	8,189,303,898	5,634,444,666

7. Other Expenses

Items	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
- Net book value of fixed assets and costs of disposal of fixed assets;	73,909,091	-
- Fines;	-	2,042,841
- Others.	5,754,445,054	2,653,429,354
Total	5,754,445,054	2,655,472,195

8. Selling expenses and General and administrative expenses

Items	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
a) General and administration expenses incurred in the period	44,559,340,332	33,282,812,064
- Detail of items occupy from 10% or more of Total General and administration Expenses		
Labour costs and staff costs, outside services and other general and ad	24,096,142,126	14,507,658,982
Depreciation	1,490,478,789	1,648,132,900
- Other administration expenses.	18,972,719,417	18,775,153,082
b) Selling expenses incurred in the period	28,687,763,703	33,640,952,240
- Detail of items occupy from 10% and more of total of selling expenses;		
Transportation costs, brokerage commissions, order monitoring fees	25,935,404,248	30,376,300,566
Transportation costs, textile brokerage commissions	11,703,634,606	12,353,913,521
Transportation costs, order monitoring fees for garment	14,231,769,642	18,022,387,045
- Other selling expenses.	2,752,359,455	3,264,651,674

9. Production and business costs by element

Items	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
- Raw material costs included in production costs and cost of merchandise	457,809,068,522	480,428,111,071
- Labour costs and staff costs	313,024,937,771	294,141,579,029
- Depreciation and amortisation	27,958,700,473	30,528,021,911
- Outside services	120,289,586,098	123,797,241,406
- Other cash expenses	30,832,668,453	27,975,011,563
Total	949,914,961,317	956,869,964,980

10. Current Income tax

Items	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
- Current tax expense in current year	18,375,268,031	18,823,584,877
- Current tax expense	18,375,268,031	18,823,584,877

11. Deferred tax expense

Items	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
- Deferred income tax arising from the reversal of deferred tax liabilities;	-	1,978,722,309
- Total deferred tax expense	-	1,978,722,309

VII. Supplementary information for items presented in the Statement of cash flows**1. Non-cash transactions affecting future cash flow statements**

- Acquiring assets through the assumption of directly related liabilities or through a finance lease transaction;
- Acquiring a business through the issuance of shares;
- Converting debt into equity;
- Other non-monetary transactions

2. Cash and cash equivalent held by the Company but not available for use:

Present the value of and reasons for large cash and cash equivalent amounts that they have held and not been used due to limitations prescribed by law or other commitments which must be fulfilled by enterprises.

3. Actual loan proceeds received during the period:

Items	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
- Proceeds from borrowings under an ordinary agreement;	663,244,899,263	651,727,311,992

4. Payments to settle loan principals in the period:

Items	From 01/01/2026 to 30/06/2026	From 01/01/2024 to 31/12/2024
- Payments to settle loan principals under an ordinary agreement;	833,630,049,747	685,420,308,502

VIII. Other Information

	Transaction Values	
	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
1. Significant transactions with related parties(In addition to related party balances disclosed in other notes to the financial statement).		

The Parent Company

Vietnam National Textile and Garment Group

ADB loan - principal	79,798,457,091	82,556,514,248
Loan of Quang Binh project - principal	-	11,600,000,000
ADB loan - interest	2,214,036,948	2,565,404,071
Loan of Quang Binh project - interest	-	468,639,999
Purchase of goods, services	108,809,524	60,000,000
Dividends payment - cash	18,345,183,000	24,460,244,000
Payments to settle loan principals of loan of Quang Binh Branch	-	11,600,000,000
Payments to settle loan principals of ADB	1,388,584,384	1,390,894,962

Branch of Vietnam National Textile and Garment Group - Vinatex Fashion Center

Receivables	16,484,580	19,748,400
Sales of goods	210,329,583	145,151,388
Purchases of services	61,993,342	43,085,130

Hoa Tho Fashion Joint Stock Company

Receivables	17,743,114	16,431,999
Sales of goods and provision of services	132,024,817	143,689,070
Purchases of services (Commission)	39,607,445	33,998,722

Hoa Tho Textile and Garment Joint Stock Corporation

Receivables	6,511,220	11,322,820
Sales of goods	338,473,485	52,959,084
Sales of services	373,636	384,545
Purchases of services	22,582,347	15,887,725
Purchases of goods	1,245,454	219,361,818

Dong Xuan Knitting One Member Limited Liability Company

Receivables	24,764,867	46,485,778
Sales of goods	129,968,181	110,530,910
Sales of services	1,288,471	3,615,277
Purchases of services	38,990,454	33,159,272
Purchases of goods	4,294,908	12,050,927

Hanoi Textile Garment Joint Stock Corporation

Sales of goods	101,515,680	3,485,545,240
Purchases of goods	643,916,000	3,227,356,704

Vinatex Phu Hung Joint Stock Company

Purchases of goods	33,580,800	-
Sales of goods	-	2,527,358,720

2. Key management personnel compensation**Members of Board of Management****Remuneration**

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. Tran Ngoc Binh	Member	-	205,300,000
Ms. Tran Thi Thuan	Member	42,000,000	14,000,000

Members of Board of Directors**Salary and bonus**

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

Supervisory Board**Remuneration, salary and bonus**

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

3. Other transactions with key management personnel**Payment of dividends in cash**

- -

4. Presentation of Assets, revenue, business results by segment (Business sector or Geographical segment)

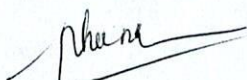
In accordance with the provisions of Accounting Standard No. 28 - "Segment report"(1):.

Items	Textiles	Garment
Fixed Assets - Cost	495,292,751,963	301,186,827,521
Revenue	374,981,890,189	651,722,267,867
Profits	28,032,565,918	58,511,550,001

5. Comparative information (changes in information in the financial statements of previous accounting periods)

Comparative information as of 1 January 2026, is carried forward from the figures presented in the Company's financial statements as of and for the year ended 31 December 2025.

Prepared by


Than Thi Kim Phung

Chief Accountant


Nguyen Khanh Chi



Nguyễn Hồng Liên

