

STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit : VND

Item	Code	Note	30/06/2026	01/01/2026
A - CURRENT ASSETS	100		4.942.041.399.588	4.418.623.778.054
I Cash and cash equivalents	110	V.1	287.431.495.806	662.628.173.970
1 Cash	111		101.309.687.941	337.209.120.609
2 Cash equivalents	112		186.121.807.865	325.419.053.361
II Short-term investments	120		389.000.000.000	120.000.000.000
1 Held to maturity investments	123	V.2a	389.000.000.000	120.000.000.000
III Short-term receivables	130		1.732.636.389.211	1.925.764.761.129
1 Short-term trade receivables	131	V.3	1.608.684.338.642	1.806.900.471.763
2 Short-term prepayments to suppliers	132		119.885.005.368	118.671.309.602
3 Other short-term receivables	135	V.4a	10.563.356.968	6.909.435.833
4 Provision for short-term doubtful debts	136	V.5	(6.496.311.767)	(6.716.456.069)
IV Inventories	140	V.6	2.205.523.438.852	1.402.466.437.442
1 Inventories	141		2.210.517.051.461	1.407.460.050.051
2 Provision for devaluation of inventories	142		(4.993.612.609)	(4.993.612.609)
V Other short-term assets	160		327.450.075.719	307.764.405.513
1 Short-term prepaid expenses	161	V.7a	1.621.055.689	890.983.061
2 Deductible VAT	162		325.828.538.889	306.132.150.972
3 Taxes and other receivables from State budget	163	V.11b	481.141	741.271.480
B - NON-CURRENT ASSETS	200		731.233.356.836	743.469.089.157
I Long-term receivables	210		81.224.535.340	80.253.981.935
1 Other long-term receivables	215	V.4b	81.224.535.340	80.253.981.935
II Fixed assets	220		396.730.320.465	406.357.667.819
1 Tangible fixed assets	221	V.8	396.730.320.465	406.357.667.819
<i>Historical cost</i>	222		1.486.456.362.229	1.478.562.933.942
<i>Accumulated depreciation</i>	223		(1.089.726.041.764)	(1.072.205.266.123)
2 Intangible fixed assets	227	V.9	-	-
<i>Historical cost</i>	228		11.095.379.762	11.095.379.762
<i>Accumulated amortization</i>	229		(11.095.379.762)	(11.095.379.762)
III Long-term investments	260	V.2b	224.941.002.612	228.004.686.700
1 Investment in subsidiaries	261		50.480.100.000	50.480.100.000
2 Investments in joint ventures and associates	262		163.943.903.431	163.943.903.431
3 Equity investments in other entities	263		34.608.320.000	34.608.320.000
4 Provision for devaluation of long-term investments	264		(24.191.320.819)	(21.027.636.731)
5 Held to maturity investments	265		100.000.000	-
IV Other long-term assets	270		28.337.498.419	28.852.752.703
1 Long-term prepaid expenses	271	V.7b	28.337.498.419	28.852.752.703
TOTAL ASSETS	280		5.673.274.756.424	5.162.092.867.211

Item	Code	Note	30/06/2026	01/01/2026
C - LIABILITIES	300		4.173.906.674.237	3.665.796.238.846
I Current liabilities	310		4.142.296.641.587	3.636.551.542.196
1 Short-term trade payables	311	V.12	3.119.515.600.598	2.626.417.124.762
2 Short-term prepayments from customers	312		226.787.349.605	217.785.858.964
3 Dividends and profits payable	313		41.159.383.300	-
4 Taxes and other payables to State budget	314	V.11a	28.209.454.725	19.481.309.678
5 Payables to employees	315		212.729.607.897	291.204.276.365
6 Short-term accrued expenses	316	V.13	9.705.480.254	7.979.276.869
7 Short-term unearned revenue	319		1.035.172.847	1.030.413.581
8 Other short-term payables	320	V.14a	23.609.158.230	27.861.586.273
9 Short-term borrowings and finance lease liabilities	321	V.10	6.571.500.000	6.594.250.000
10 Bonus and welfare fund	323		472.973.934.131	438.197.445.704
II Non-current liabilities	330		31.610.032.650	29.244.696.650
1 Other long-term payables	338	V.14b	9.917.824.400	7.552.488.400
2 Provisions for long-term payables	343	V.15	21.692.208.250	21.692.208.250
D - OWNER'S EQUITY	400		1.499.368.082.187	1.496.296.628.365
1 Contributed capital	411		441.000.000.000	441.000.000.000
<i>Ordinary shares with voting rights</i>	411a		441.000.000.000	441.000.000.000
2 Share Premium	412		24.469.859.758	24.469.859.758
3 Other capital	414		1.693.895.152	1.693.895.152
4 Development and investment funds	418		806.955.342.494	766.829.755.318
5 Retained earnings	420		225.248.984.783	262.303.118.137
<i>RE accumulated till the end of the previous year</i>	420a		80.476.748.060	38.899.203.632
<i>RE of the current year</i>	420b		144.772.236.723	223.403.914.505
TOTAL CAPITAL	440		5.673.274.756.424	5.162.092.867.211

Ho Chi Minh City, 30 July 2026

Preparer



Nguyen Bich Thuy

Chief Accountant



Nguyen Tram Anh

Deputy General Director



Tran Minh Cong

STATEMENT OF INCOME

From 01/01/2026 to 30/06/2026

Unit : VND

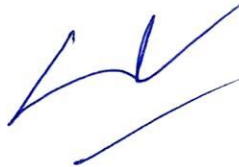
Item	Code	Note	Quarter 2		Accumulation from the beginning of the year	
			Current year	Previous year	Current year	Previous year
1. Revenues from sales of goods and rendering of services	01	VI.1	2.973.261.581.014	2.918.233.040.363	5.028.426.147.049	5.174.563.000.968
2. Revenue deductions	02	VI.2	310.257.959	535.505.481	829.091.175	1.176.325.674
3. Net revenues from sales of goods and rendering of services	10		2.972.951.323.055	2.917.697.534.882	5.027.597.055.874	5.173.386.675.294
4. Cost of goods sold and services rendered	11		2.723.109.293.442	2.676.416.796.783	4.589.438.336.369	4.730.024.380.826
5. Gross profit from sales of goods and rendering of services	20		249.842.029.613	241.280.738.099	438.158.719.505	443.362.294.468
6. Financial income	22	VI.3	16.519.193.098	44.194.615.484	43.579.169.102	68.084.436.484
7. Financial expense	23	VI.4	4.649.250.714	24.357.725.738	12.737.688.469	41.567.385.432
<i>In which: Interest expense</i>	24		-	-	-	-
8. Selling expense	25		106.352.163.480	126.953.469.972	212.537.874.593	228.387.615.104
9. General administrative expense	26		40.162.209.532	44.186.106.680	76.270.708.101	82.495.228.463
10. Net profit from operating activities	30		115.197.598.985	89.978.051.193	180.191.617.444	158.996.501.953
11. Other income	31		236.320.959	346.752.167	284.219.959	1.484.641.862
12. Other expense	32		-	-	-	50.000.000
13. Other profit	40		236.320.959	346.752.167	284.219.959	1.434.641.862
14. Total net profit before tax	50		115.433.919.944	90.324.803.360	180.475.837.403	160.431.143.815
15. Current corporate income tax expense	51	VI.5	22.695.217.189	17.838.960.473	35.703.600.680	31.860.228.564
16. Profit after corporate income tax	60		92.738.702.755	72.485.842.887	144.772.236.723	128.570.915.251

Preparer



Nguyen Bich Thuy

Chief Accountant



Nguyen Tram Anh



Ho Chi Minh City, 30 July 2026

Deputy General Director

Tran Minh Cong

STATEMENT OF CASH FLOWS**(Direct method)**

From 01/01/2026 đến 30/06/2026

Unit : VND

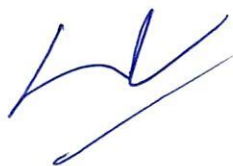
Item	Code	Accumulation from the beginning of the year	
		Current year	Previous year
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Proceeds from sales and services rendered and other revenues	01	5.276.274.126.093	5.199.743.355.957
2. Expenditures paid to suppliers	02	(4.996.583.580.261)	(4.894.984.541.814)
3. Expenditures paid to employees	03	(397.351.512.513)	(368.076.209.842)
4. Interest paid	04	-	-
5. Corporate income tax paid	05	(27.130.740.987)	(11.777.085.012)
6. Other proceeds from operating activities	06	225.460.754.941	185.057.305.400
7. Other expenditures on operating activities	07	(136.316.295.949)	(135.644.054.090)
Net cash flows from operating activities	20	(55.647.248.676)	(25.681.229.401)
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Purchase or construction of fixed assets and other long-term assets	21	(9.277.771.504)	(10.975.842.400)
2. Proceeds from disposals of fixed assets and other long-term assets	22	51.730.920	720.000.000
3. Loans and purchase of debt instruments from other entities	23	(269.100.000.000)	(250.071.000.000)
4. Collection of loans and resale of debt instrument of other entities	24	-	6.000.000.000
5. Equity investments in other entities	25	-	-
6. Proceeds from equity investment in other entities	26	-	-
7. Interest and dividend received	27	5.464.096.907	2.923.906.474
Net cash flows from investing activities	30	(272.861.943.677)	(251.402.935.926)
III. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Proceeds from borrowings	33	-	52.974.500.000
2. Repayment of principal	34	-	-
3. Dividends or profits paid to owners	36	(47.040.616.700)	(66.150.000.000)
Net cash flows from financing activities	40	(47.040.616.700)	(13.175.500.000)
Net cash flows in the year	50	(375.549.809.053)	(290.259.665.327)
Cash and cash equivalents at the beginning of the year	60	662.628.173.970	743.938.485.740
Effect of exchange rate fluctuations	61	353.130.889	1.731.234.667
Cash and cash equivalents at the end of the year	70	287.431.495.806	455.410.055.080

Preparer

Chief Accountant

Ho Chi Minh City, 30 July 2026
Deputy General Director


Nguyen Bich Thuy



Nguyen Tram Anh



Tran Minh Cong

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the Second Quarter of 2026

I. Corporate information

1. Ownership structure : Joint Stock Company
 2. Business field : Manufacturing and trading all kinds of textile, garment products
 3. Main business activities : Manufacturing and trading all kinds of textile, garment products; Producing, trading raw materials, machinery, equipment, spare parts, tools for textile and garment industry; Investment, construction, infrastructure business, industrial park, office leasing, factory, equipment, warehouse; Forwarding, freight, shipping agency services.
 4. Normal production and business cycle : carried out for a time period of 12 months or less.
- Information of subsidiaries, associates of the Corporation is provided in Note No V.2

II. Accounting period and Accounting currency

1. Annual accounting period commences from 1st January and ends as at 31st December.
2. Accounting currency : Vietnam Dong ("VND").

III. Accounting standards and System

The Corporation applies Corporate Accounting System issued under the Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance.

IV. Accounting policies

Foreign currency transactions

Foreign currency transactions during the period are translated into Vietnam Dong using the actual rate at transaction date.

Balances of monetary items denominated in foreign currencies at the balance sheet date are translated at the exchange rates prevailing at that date.

All exchange differences arising as a result of transactions or revaluation of monetary items denominated in foreign currencies at the balance sheet date shall be recorded into the financial income or expense in the fiscal year.

Cash and cash equivalents

Cash includes cash on hand, demand deposits.

Cash equivalents are short-term investments with the maturity of not over than 3 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

Financial investments

Investments held to maturity comprise term deposits, lendings held to maturity to earn profits periodically.

Investments in subsidiaries, associates are initially recognized at original cost. After initial recognition, value of these investments is measured at original cost less provision for devaluation of investments.

Investments in other entities comprise investments in equity instruments of other entities without having control, joint control, or significant influence on the investee.

These investments are initially stated at original cost. After initial recognition, these investments are measured at original cost less provision for devaluation of investments.

Provision for devaluation of investments is made at the end of the year as follows:

Investments in subsidiaries, associates: provision for loss investments shall be made based on the Financial Statements of subsidiaries, associates at the provision date.

Long-term investments (other than trading securities) without significant influence on the investee: If the investment in listed shares or the fair value of the investment is determined reliably, provisions shall be made on the basis of the market value of the shares; if the fair value of the investment is not determined at the reporting date, provision shall be made based on the Financial Statements at the provision date of the investee.

Investments held to maturity: provision for doubtful debts shall be made based on the recovery capacity in accordance with statutory regulations.

Receivables

The receivables shall be recorded in details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Corporation. The receivables shall be classified into short-term receivables or long-term receivables on the Separate Financial statements according to their remaining terms at the reporting date.

The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing.

Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, at the reporting date, inventories are stated at the lower of cost and net realizable value.

Net realizable value is estimated based on the selling price of the inventory minus the estimated costs for completing the products and the estimated costs needed for their consumption.

The cost of inventory is calculated by weighted average method. Inventory is recorded by perpetual method.

Method for valuation of work in process at the end of the year: The value of work in progress is recorded based on actual cost incurred for each unfinished product.

Provision for devaluation of inventories made at the end of the year is based on the excess of original cost of inventory over their net realizable value.

Fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount.

Subsequent measurement after initial recognition

If these costs augment future economic benefits obtained from the use of tangible fixed assets are extended to their initial standards conditions, these costs are capitalized as an incremental in their historical cost.

Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the Separate Statement of Income in the year in which the costs are incurred. Fixed assets are depreciated (amortised) using the straight-line method over their estimated useful life as follows:

- Buildings, structures	05 - 25 Years
- Machinery, equipment	2,5 Years
- Vehicles, Transportation equipment	06 Years
- Office equipment	1,5 - 03 Years
- Management software	1,5 Years

Prepaid expenses

The expenses incurred but related to operating results of several accounting periods are recorded as prepaid expenses and are allocated to the operating results in the following accounting periods.

Payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Corporation. The payables shall be classified into short-term payables or long-term payables on the Separate Financial statements according to their remaining terms at the reporting date.

Borrowings

Borrowings shall be recorded in details in terms of lending entities, loan agreement and terms of borrowings. In case of borrowings denominated in foreign currency, they shall be recorded in details in terms of types of currency.

Borrowing costs

Borrowing costs are recognized as operating expenses in the year, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs". Besides, regarding borrowings serving the construction of fixed assets and investment properties, the interests shall be capitalized even when the construction duration is under 12 months.

Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables which are recorded as operating expenses of the reporting year.

The recording of accrued expenses as operating expenses during the year shall be carried out under the matching principle between revenues and expenses during the year.

Provision for payables

Provision for payables is only recognized when meeting all of the following conditions:

- The Corporation has a present debt obligation (legal obligation or joint obligation) as a result of past events;
- It is probable that the decrease in economic benefits may lead to the requirement for debt settlement;
- Debt obligation can be estimated reliably.

Value recorded as a provision for payables is the most reasonably estimated amount required to settle the current debt obligation at the end of the accounting year.

According to the Vietnamese Labor Code, when an employee who has worked for the Corporation for 12 months or more ("eligible employee") voluntarily terminates his or her labor contract, the employer must pay Severance pay for that employee is based on the employee's years of service and salary at the time of termination.

Severance allowance provisions are made on the basis of the number of years employees have worked for the Corporation and their average salary within the six months prior to the end of the fiscal year.

Owner's equity

Owner's equity is stated at actually contributed capital of owners.

Share premium shall record the difference between the par value, direct costs related to the issuing shares and issue price of shares (including the case of re-issuing stock fund) and can be a positive premium (if the issue price is higher than par value and direct costs related to the issuance of shares) or negative premium (if the issue price is lower than par value and direct costs related to the issuance of shares).

Retained earnings are used to present the Corporation's operating results (profit, loss) after corporate income tax and profits appropriation or loss handling of the Corporation.

Revenues

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Corporation and the revenue can be reliably measured regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Revenue from sale of goods

The majority of risks and benefits associated with the right to own the products or goods have been transferred to the buyer;

The Corporation no longer holds the right to manage the goods as the goods owner, or the right to control the goods;

Revenue from rendering of services

The percentage of completion of the transaction at the Balance sheet date can be measured reliably;

Financial income

Financial incomes include income from assets yielding interest, dividends and other financial gains by the Corporation shall be recognised when the two conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the Corporation;
- The amount of the revenue can be measured reliably.

Financial expenses

Items recorded into financial expenses consist of:

- Borrowing costs;
- Provision for losses from investment in other entities;
- Losses from sale of foreign currency, exchange loss, etc.

The above items are recorded by the total amount arising in the year without offsetting against financial income.

Corporate income tax

a) Current corporate income tax expense

Current corporate income tax expenses are determined based on taxable income during the period and current corporate income tax rate.

b) Current corporate income tax rate

The Corporation applies the corporate income tax rate of 20% for the operating activities which has taxable income

V. Notes to The Statement of Financial position

Unit : VND

	<u>30/06/2026</u>	<u>01/01/2026</u>
1. Cash and cash equivalents	287.431.495.806	662.628.173.970
- Cash on hand	1.278.976.531	721.486.728
- Demand deposits	100.030.711.410	336.487.633.881
- Cash equivalents	186.121.807.865	325.419.053.361

2. Financial investments

a) Held to maturity investments

	<u>30/06/2026</u>		<u>01/01/2026</u>	
	Original cost	Provision	Original cost	Provision
a1) Short-term investments	389.000.000.000	-	120.000.000.000	-
- Term deposits	367.000.000.000	-	120.000.000.000	-
- Short-term loan receivables	22.000.000.000	-	-	-
a2) Long-term investments	100.000.000	-	-	-
- Term deposits	100.000.000	-	-	-

b) Investments in equity of other entities

	<u>30/06/2026</u>	<u>01/01/2026</u>
- Subsidiaries	50.480.100.000	50.480.100.000
Thuan Tien Garment Co., Ltd	16.500.000.000	16.500.000.000
Tien Thuan Garment Co., Ltd	17.170.500.000	17.170.500.000
Nam Thien Co., Ltd	14.309.600.000	14.309.600.000
Viet Hong Export Garment Co., Ltd	2.500.000.000	2.500.000.000
- Associates	163.943.903.431	163.943.903.431
Vinh Tien Garment JSC	2.600.000.000	2.600.000.000
Viet Thinh Garment JSC	6.780.774.959	6.780.774.959
Cong Tien Garment JSC	6.460.000.000	6.460.000.000
Dong Tien JSC	6.645.000.000	6.645.000.000
Tien Tien Garment JSC	9.327.200.000	9.327.200.000
Viet Tan Garment JSC	1.829.800.000	1.829.800.000
Tay Do Garment JSC	6.415.500.000	6.415.500.000
Binh Thang Investment and Development JSC	10.088.400.000	10.088.400.000
Viet Thuan Polyester Button Manufacture Joint Venture Co., Ltd	2.371.195.263	2.371.195.263
Viet Hung JSC	22.099.000.000	22.099.000.000
Binh An Garment Textile Assessory JSC	23.138.840.000	23.138.840.000
Viet Tien Dong A JSC	15.000.000.000	15.000.000.000
TagTime Viet Tien Co., Ltd	2.450.000.000	2.450.000.000
Thu Duc Engineering JSC	5.272.500.000	5.272.500.000
Ninh Thuan General Trading JSC	7.268.031.132	7.268.031.132
Viet Khanh Co., Ltd	10.000.000.000	10.000.000.000
Viet Long Giang Garment JSC	5.000.000.000	5.000.000.000
Viet Long Hung Garment Co., Ltd	8.000.000.000	8.000.000.000
Viet Thai Tech Co., Ltd	2.823.750.000	2.823.750.000
Viet Tien - Tung Shing Co-operation	10.373.912.077	10.373.912.077
- Other entities	34.608.320.000	34.608.320.000
Lien Phuong Textile & Garment JSC	6.000.000.000	6.000.000.000
Joint Stock Commercial Bank for Foreign Trade of Viet Nam	21.288.320.000	21.288.320.000
Phong Viet Sewing Thread JSC	1.000.000.000	1.000.000.000
Vinatex Investment Development JSC	6.320.000.000	6.320.000.000
Provision	(24.191.320.819)	(21.027.636.731)
Viet Thuan Polyester Button Manufacture Joint Venture Co., Ltd	(2.371.195.263)	(2.371.195.263)
Viet Hung JSC	(3.529.965.363)	(2.669.120.108)

	<u>30/06/2026</u>	<u>01/01/2026</u>
Viet Long Hung Garment Co., Ltd	(8.000.000.000)	(8.000.000.000)
Binh An Garment Textile Assessory JSC	(5.325.779.960)	(5.163.571.360)
Viet Thai Tech Co., Ltd	(2.823.750.000)	(2.823.750.000)
Lien Phuong Textile & Garment JSC	(2.140.630.233)	-

Detailed information on the Corporation's subsidiaries as at 30/06/2026 as follows

	Rate of interest
Thuan Tien Garment Co., Ltd	82,50%
Tien Thuan Garment Co., Ltd	82,50%
Nam Thien Co., Ltd	83,55%
Viet Hong Export Garment Co., Ltd	66,78%

Detailed information on the Corporation's associates as at 30/06/2026 as follows

	Rate of interest
Vinh Tien Garment JSC	26,00%
Viet Thinh Garment JSC	25,24%
Cong Tien Garment JSC	28,38%
Dong Tien JSC	26,06%
Tien Tien Garment JSC	33,30%
Viet Tan Garment JSC	34,98%
Tay Do Garment JSC	45,83%
Binh Thang Investment and Development JSC	31,53%
Viet Thuan Polyester Button Manufacture Joint Venture Co., I	40,00%
Viet Hung JSC	35,00%
Binh An Garment Textile Assessory JSC	20,85%
Viet Tien Dong A JSC	25,00%
TagTime Viet Tien Co., Ltd	49,00%
Thu Duc Engineering JSC	25,80%
Ninh Thuan General Trading JSC	34,98%
Viet Khanh Co., Ltd	40,00%
Viet Long Giang Garment JSC	25,00%
Viet Long Hung Garment Co., Ltd	40,00%
Viet Thai Tech Co., Ltd	25,00%
Viet Tien - Tung Shing Co-operation	25,00%

	<u>30/06/2026</u>		<u>01/01/2026</u>	
	Original cost	Provision	Original cost	Provision
3. Trade receivables	1.608.684.338.642	(6.496.311.767)	1.806.900.471.763	(6.716.456.069)
a. Short-term trade receivables	950.473.919.921	(4.882.428.442)	1.317.220.595.963	(5.102.572.744)
- Uniqlo Co. Ltd	698.832.821.574	-	980.924.420.643	-
- Others	251.641.098.347	(4.882.428.442)	336.296.175.320	(5.102.572.744)
b. Long-term trade receivables	-	-	-	-
c. Related parties	658.210.418.721	(1.613.883.325)	489.679.875.800	(1.613.883.325)

	<u>30/06/2026</u>		<u>01/01/2026</u>	
	Original cost	Provision	Original cost	Provision
4. Other receivables	10.563.356.968		6.909.435.833	
a) Short-term				
- Interest of deposits, lendings	7.436.010.958		2.795.835.617	
- Advances to employees	1.110.020.000		880.000.000	
- Deposits	47.000.000		951.331.300	
- Related parties	14.839.106		922.472.570	
- Others	1.955.486.904		1.359.796.346	

b) Long-term	81.224.535.340	80.253.981.935
- Related parties	71.592.924.000	71.522.424.000
- Deposits	9.631.611.340	8.731.557.935

5. Doubtful Debts

	30/06/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
Total value of receivables, overdue debts or not due but irrecoverable debts	8.829.951.573	(6.496.311.767)	9.144.443.433	(6.716.456.069)
- Le Bang Services Trading Co., Ltd	2.783.279.607	(1.613.883.325)	2.783.279.607	(1.613.883.325)
- Agent at 117 Cau Tri St, Son Tay, Ha noi	1.690.000.000	(1.690.000.000)	1.690.000.000	(1.690.000.000)
- Hung Loi Advertising and Printing Services Co., Ltd.	3.880.811.748	(2.716.568.224)	3.880.811.748	(2.716.568.224)
- Other Agents	475.860.218	(475.860.218)	790.352.078	(696.004.520)

6. Inventories

	30/06/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
- Goods in transit	-		74.693.383.374	
- Raw material	278.656.590.958		252.441.169.481	
- Tools, supplies	5.291.992.546		433.833.066	
- Work in progress	1.096.186.611.146		423.045.743.514	
- Finished goods	671.165.606.786	(4.648.480.878)	531.593.187.077	(4.648.480.878)
- Goods	137.425.602.874	(85.316.035)	99.404.944.114	(85.316.035)
- Consignments	21.790.647.151	(259.815.696)	25.847.789.425	(259.815.696)
	2.210.517.051.461	(4.993.612.609)	1.407.460.050.051	(4.993.612.609)

7. Prepaid expenses

	<u>30/06/2026</u>	<u>01/01/2026</u>
a) Short-term	1.621.055.689	890.983.061
- Rent expenses	946.177.907	728.333.333
- Others	674.877.782	162.649.728
b) Long-term	28.337.498.419	28.852.752.703
- Prepaid land leasing expenses	28.168.235.957	28.606.394.867
- Others	169.262.462	246.357.836

8. Tangible Fixed Assets

	Buildings, structures	Machinery, equipment	Vehicles, transportation equipment	Management equipment	Total
Historical cost					
Beginning balance	737.115.186.230	659.097.866.816	41.010.476.901	41.339.403.995	1.478.562.933.942
Additions	1.425.925.926	12.675.516.180	482.000.000	1.555.616.000	16.139.058.106
- Purchase in the year	1.425.925.926	12.675.516.180	482.000.000	1.555.616.000	16.139.058.106
Subtractions	-	6.229.902.924	1.023.283.782	992.443.113	8.245.629.819
- Liquidation, disposal	-	6.229.902.924	1.023.283.782	992.443.113	8.245.629.819
- Others	-	-	-	-	-
Ending balance	738.541.112.156	665.543.480.072	40.469.193.119	41.902.576.882	1.486.456.362.229
Accumulated depreciation	-	-	-	-	-
Beginning balance	362.104.159.393	640.030.294.363	31.198.600.840	38.872.211.527	1.072.205.266.123
Additions	15.828.933.526	8.201.365.239	958.173.656	777.933.039	25.766.405.460
- Depreciation in the year	15.828.933.526	8.201.365.239	958.173.656	777.933.039	25.766.405.460
- Others	-	-	-	-	-
Subtractions	-	6.229.902.924	1.023.283.782	992.443.113	8.245.629.819
- Liquidation, disposal	-	6.229.902.924	1.023.283.782	992.443.113	8.245.629.819
- Others	-	-	-	-	-
Ending balance	377.933.092.919	642.001.756.678	31.133.490.714	38.657.701.453	1.089.726.041.764
Net carrying amount	-	-	-	-	-
- Beginning balance	375.011.026.837	19.067.572.453	9.811.876.061	2.467.192.468	406.357.667.819
- Ending balance	360.608.019.237	23.541.723.394	9.335.702.405	3.244.875.429	396.730.320.465

9 - Intangible Fixed Assets

	Computer software
Historical cost	
Beginning balance	11.095.379.762
Additions	-
- Purchase in the year	-
Subtractions	-
- Others	-
Ending balance	11.095.379.762
Accumulated depreciation	
Beginning balance	11.095.379.762
Additions	-
- Depreciation in the year	-
Subtractions	-
- Others	-
Ending balance	11.095.379.762
Net carrying amount	
- Beginning balance	-
- Ending balance	-

10. Borrowings

	01/01/2026		During the year		30/06/2026	
	Outstanding balance	Amount can be paid	Increase	Decrease	Outstanding balance	Amount can be paid
Short-term borrowings	6.594.250.000	6.594.250.000	-	22.750.000	6.571.500.000	6.571.500.000
- Short-term borrowings from commercial banks	-	-	-	-	-	-
- Current portion of long-term borrowings (Bosideng)	6.594.250.000	6.594.250.000	-	22.750.000	6.571.500.000	6.571.500.000

11. Short - term Trade Payables	<u>30/06/2026</u>	<u>01/01/2026</u>
- Related parties	2.457.772.124.148	1.888.291.509.908
- Others	<u>661.743.476.450</u>	<u>738.125.614.854</u>
	3.119.515.600.598	2.626.417.124.762

12. Taxes and other payables to State budget	<u>30/06/2026</u>	<u>01/01/2026</u>
a) Payables	28.209.454.725	19.481.309.678
Domestic value added tax	218.821.680	1.210.557.404
Import duties	-	1.889.097.067
Corporate income tax	22.203.600.680	13.630.740.987
Personal income tax	540.638.801	2.362.455.241
Others	5.246.393.564	388.458.979
b) Receivables	481.141	741.271.480
Others	481.141	741.271.480

13. Short-term accrued expenses	<u>30/06/2026</u>	<u>01/01/2026</u>
- Processing expenses	9.705.480.254	6.825.034.733
- Others	-	1.154.242.136

14. Other payables		
a) Short-term	23.609.158.230	27.861.586.273
- Trade union fund, SI, HI, UI	3.031.311.659	3.668.664.081
- Payables on supporting agents	159.131.665	1.307.781.000
- Business cooperation payables	15.325.301.963	15.325.301.963
- Related parties	2.057.746.974	3.849.452.013
- Others	3.035.665.969	3.710.387.216
b) Long-term	9.917.824.400	7.552.488.400
- Long-term deposits, collateral received	9.917.824.400	7.552.488.400

15. Provisions for long-term payables		
Provision for severance allowance	21.692.208.250	21.692.208.250

16. OWNER'S EQUITY

a. Changes in owner's equity

	Contributed capital	Share premium	Other capital	Retained earnings	Development and investment funds	Total
Beginning balance of previous year	441.000.000.000	24.469.859.758	1.693.895.152	191.902.353.489	729.606.976.808	1.388.673.085.207
- Profit of the previous period				128.570.915.251	-	128.570.915.251
- Remaining dividend of 2024 distribution				(66.150.000.000)	-	(66.150.000.000)
- Fund appropriation 2024				(86.853.149.857)	37.222.778.510	(49.630.371.347)
Ending balance of previous period	441.000.000.000	24.469.859.758	1.693.895.152	167.470.118.883	766.829.755.318	1.401.463.629.111
Beginning balance of current year	441.000.000.000	24.469.859.758	1.693.895.152	262.303.118.137	766.829.755.318	1.496.296.628.365
- Profit of the current period		-	-	144.772.236.723	-	144.772.236.723
- Remaining dividend of 2025 distribution (*)		-	-	(88.200.000.000)	-	(88.200.000.000)
- Fund appropriation 2025 (*)		-	-	(93.626.370.077)	40.125.587.176	(53.500.782.901)
Ending balance of current period	441.000.000.000	24.469.859.758	1.693.895.152	225.248.984.783	806.955.342.494	1.499.368.082.187

(*) Fund appropriation and remaining dividend of 2025 distribution under Resolution issued by the Annual General Meeting of Shareholders dated 25/04/2026

b. Capital transactions with owners and distribution of dividends and profits

	Current period	Previous period
- Owner's invested capital		
+ At the beginning of the year	441.000.000.000	441.000.000.000
+ Vốn góp tăng trong kỳ		
+ At the ending of the period	441.000.000.000	441.000.000.000
- Dividends and profits		

c. Shares

	30/06/2026	01/01/2026
- Quantity of Authorized issuing shares	44.100.000	44.100.000
- Quantity of issued shares		
+ Common shares	44.100.000	44.100.000
- Quantity of circulation shares		
+ Common shares	44.100.000	44.100.000

* Par value VND 10,000 per share

VI. Notes to The Statement of Income

	01/01/2026 - 30/06/2026	01/01/2025 - 30/06/2025
1. Revenues from sales of goods and rendering of services		
- Revenue from sales of goods	4.903.194.488.694	5.047.227.618.223
- Revenue from sales of merchandises and rendering of service	<u>125.231.658.355</u>	<u>127.335.382.745</u>
	5.028.426.147.049	5.174.563.000.968
2. Revenue deductions		
- Sales returns	829.091.175	1.176.325.674
3. Financial income		
- Interest income	8.034.723.180	4.589.654.871
- Dividends, profits earned	1.957.834.000	1.130.001.000
- Realized exchange gain	<u>33.586.611.922</u>	<u>62.364.780.613</u>
	43.579.169.102	68.084.436.484
4. Financial expense		
- Realized exchange loss	9.574.004.381	46.327.331.563
- Provision for impairment loss from investments	<u>3.163.684.088</u>	<u>(4.759.946.131)</u>
	12.737.688.469	41.567.385.432
5. Current corporate income tax expense		
- Corporate income tax expense calculated on taxable	35.703.600.680	31.860.228.564

VII. Transaction and balances with related parties

	01/01/2026 - 30/06/2026	01/01/2025 - 30/06/2025
Revenue from sales of goods and rendering of services		
Thuan Tien Garment Co., Ltd	8.771.000	106.487.384
Tien Thuan Garment Co., Ltd	3.696.000	4.256.000
Viet Hong Export Garment Co., Ltd	788.972.000	-
Nam Thien Co., Ltd	335.212.455	-
Vinh Tien Garment JSC	1.776.110.173	831.018.508
Viet Thinh Garment JSC	35.155.048.427	41.889.693.927
Cong Tien Garment JSC	1.371.842.961	869.012.898
Dong Tien JSC	1.182.157.847	297.049.092
Tien Tien Garment JSC	22.673.490.614	7.274.457.721
Viet Tan Garment JSC	458.888.000	454.264.500
Tay Do Garment JSC	526.671.530	593.441.296
Viet Thuan Polyester Button Manufacture Joint Venture Co., Ltd	818.664.867	844.519.107
Thu Duc Engineering JSC	71.753.438	18.424.444
Viet Hung JSC	-	11.739.000
TagTime Viet Tien Co., Ltd	1.699.440.000	3.105.542.178
Viet Khanh Co., Ltd	857.061.542	398.851.000
Viet Long Hung Garment Co., Ltd	7.421.688.200	6.170.357.760
Viet Long Giang Garment JSC	3.090.198.409	3.141.064.000
Viet Tien - Tung Shing Co-operation	6.859.000	24.478.950
South Island Garment Sdn.Bhd	2.459.832.348.421	2.676.046.819.535
Branch Of Vietnam National Textile And Garment Group - Vinatex Fashion Center	3.425.616.546	2.954.136.110
10 Garment Corporation	11.567.382	78.030.117
Phuong Dong Garment JSC	-	12.897.536
29-3 Garment and Textile JSC	436.998.031	158.978.500
	01/01/2026 - 30/06/2026	01/01/2025 - 30/06/2025
Duc Giang Corporation	23.216.320	14.735.900
Hue Garment and Textile JSC	827.116.386	785.052.583
Hoa Tho Garment and Textile JSC	27.229.229	2.448.850

Purchasing goods, services

Thuan Tien Garment Co., Ltd	122.471.162.056	119.174.717.166
Tien Thuan Garment Co., Ltd	88.647.185.908	94.122.350.021
Viet Hong Export Garment Co., Ltd	155.364.193.029	135.145.007.109
Nam Thien Co., Ltd	62.772.574.310	58.766.298.605
Vinh Tien Garment JSC	253.532.976.935	225.607.089.380
Binh Thang Investment and Development JSC	272.102.385	17.380.920
Viet Thinh Garment JSC	66.678.527.856	68.815.666.405
Cong Tien Garment JSC	3.198.933.204	-
Viet Tan Garment JSC	119.516.842.273	104.987.346.732
Tay Do Garment JSC	107.785.612.895	115.735.916.424
Viet Thuan Polyester Button Manufacture Joint Venture Co., Ltd	1.415.256.994	2.404.277.266
Thu Duc Engineering JSC	25.653.823.609	17.169.639.003
Viet Hung JSC	53.712.309.690	55.225.741.530
TagTime Viet Tien Co., Ltd	606.986.611	3.174.221.361
Viet Khanh Co., Ltd	138.656.864.210	124.715.397.643
Viet Long Hung Garment Co., Ltd	249.372.440.634	238.651.418.495
Viet Tien - Tung Shing Co-operation	1.579.433.000	2.000.911.200
South Island Garment Sdn.Bhd	1.366.986.231.763	1.429.626.833.437
Branch Of Vietnam National Textile And Garment Group - Vinatex Product Development and Business Center	1.713.979.828	1.576.565.441
Vietnam National Textile And Garment Group	155.000.000	-
Truong Thi Hoa	156.000.000	156.000.000
Vu Thi Nhu Quynh	312.000.000	312.000.000
Tan Thuan Tien JSC	5.872.429.047	5.802.369.556
Bui Ngoc Thuy Uyen	1.080.000.000	1.080.000.000
Xuan Hong Investment Co., Ltd	1.898.928.000	1.395.643.909
SigP JSC	25.250.939.499	20.351.283.459
Tan Duy Hoang Services and Trading JSC	1.434.963.240	-
	30/06/2026	01/01/2026

Short-term trade receivables

Thuan Tien Garment Co., Ltd	-	177.708.600
Vinh Tien Garment JSC	39.252.115	128.862.635
Viet Thinh Garment JSC	34.508.494.183	27.066.108.997
Cong Tien Garment JSC	663.217.530	212.254.231
Dong Tien JSC	892.229.774	-
Tien Tien Garment JSC	8.159.627.141	1.990.981.297
Tay Do Garment JSC	129.059.793	236.272.646
Thu Duc Engineering JSC	7.171.200	2.808.000
TagTime Viet Tien Co., Ltd	10.527.416.000	9.754.704.000
Viet Long Hung Garment Co., Ltd	33.929.517.600	28.602.955.980
South Island Garment Sdn.Bhd	566.343.347.520	417.970.137.761
Branch Of Vietnam National Textile And Garment Group - Vinatex Product Development and Business Center	82.171.912	648.720.819
10 Garment Corporation	-	30.615.430
29-3 Garment and Textile JSC	145.634.346	74.465.797
Le Bang Services and Trading Co., Ltd	2.783.279.607	2.783.279.607

Short-term prepayments to suppliers

Tien Thuan Garment Co., Ltd	28.000.000.000	28.000.000.000
Tay Do Garment JSC	-	11.702.587
Viet Hung JSC	7.000.000.000	9.000.000.000
Viet Long Hung Garment Co., Ltd	37.000.000.000	40.000.000.000
SigP JSC	11.000.000.000	15.000.000.000

Short-term loan receivables

Thu Duc Engineering JSC	22.000.000.000	-
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	30/06/2026	01/01/2026
Other short-term receivables	-	-
TagTime Viet Tien Co., Ltd	-	111.995.068
Viet Tien - Tung Shing Co-operation	3.850.000	800.741.746
29-3 Garment and Textile JSC	10.989.106	9.735.756

Other long-term receivables	-	-
Thu Duc Engineering JSC	57.371.160.000	57.371.160.000
Viet Hung JSC	3.103.680.000	3.103.680.000
Truong Thi Hoa	70.000.000	70.000.000
Vu Thi Nhu Quynh	140.000.000	140.000.000
Tan Thuan Tien JSC	2.362.500.000	2.292.000.000
Bui Ngoc Thuy Uyen	486.000.000	486.000.000
Tan Duy Hoang Services and Trading JSC	8.059.584.000	8.059.584.000

Short-term trade payables		
Thuan Tien Garment Co., Ltd	180.636.770.987	166.193.214.081
Tien Thuan Garment Co., Ltd	47.928.716.558	14.322.008.101
Viet Hong Export Garment Co., Ltd	261.194.369.757	195.428.620.628
Nam Thien Co., Ltd	177.609.463.666	164.475.126.065
Vinh Tien Garment JSC	242.786.400.264	187.072.611.769
Binh Thang Investment and Development JSC	297.598.258	246.557
Viet Thinh Garment JSC	1.667.139.281	7.443.948.299
Cong Tien Garment JSC	3.454.847.859	553.474.634
Viet Tan Garment JSC	195.929.457.053	182.854.569.436
Tay Do Garment JSC	13.003.671.737	4.491.892.627
Viet Thuan Polyester Button Manufacture Joint Venture Co., l	65.920.283	339.190.324
Thu Duc Engineering JSC	2.396.840.957	1.327.548.511
Viet Hung JSC	8.686.555.859	3.048.036.418
TagTime Viet Tien Co., Ltd	282.775	589.675.409
Viet Khanh Co., Ltd	105.235.188.886	70.961.139.919
Viet Long Hung Garment Co., Ltd	128.585.882.448	69.381.086.206
South Island Garment Sdn.Bhd	1.080.478.384.729	815.257.886.693
Branch Of Vietnam National Textile And Garment Group - Vinatex Product Development and Business Center	17.600.000	17.600.000
Tan Thuan Tien JSC	35.269.560	31.054.320
SigP JSC	7.761.763.231	4.502.579.911

Short-term prepayments from customers		
Tay Do Garment JSC	-	1.268.384
Viet Long Hung Garment Co., Ltd	-	2.283.186
South Island Garment Sdn.Bhd	115.450.941.950	111.288.665.043

Other short-term payables	-	-
Viet Tien - Tung Shing Co-operation	2.037.746.974	3.829.452.013
10 Garment Corporation	20.000.000	20.000.000

Preparer



Nguyen Bich Thuy

Chief Accountant



Nguyen Tram Anh

Ho Chi Minh City, 30 July 2026

Deputy General Director



Tran Minh Cong