

No: 1212/CBTT-DMH

Hue City, 12th October 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 third 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 III/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

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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: 12/10/2026 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. 1211/CBTT-DMH dated 12/10/2026 about Explanation on variation of Quarter III/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 September 2026

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

	Code	Note	30/09/2026 VND	01/01/2026 VND Presented/ Reclassified
ASSETS				
CURRENT ASSETS	100		928,149,547,997	1,019,646,241,689
(100=110+120+130+140+150+160)				
Cash and cash equivalents	110		12,702,987,841	131,655,656,084
Cash	111	11	12,702,987,841	7,891,327,316
- Cash on hand	111A		89,714,949	335,216,330
- Cash in banks	111B		12,613,272,892	7,556,110,986
Cash equivalents	112		-	123,764,328,768
- Time Deposits	112A		-	123,764,328,768
Short term securities investment	120		261,254,786,983	189,075,060,274
Short-term held-to-maturity investments	123	12(b)	261,254,786,983	189,075,060,274
Short-term receivables	130		268,216,758,163	430,120,681,666
Short-term trade receivables	131	13	227,472,923,021	361,141,372,899
Short-term advances to suppliers	132		45,579,751,730	50,443,746,901
Other short-term receivables	135	15	1,778,990,099	25,120,329,102
Allowance for doubtful short-term receivables	136	16	(6,614,906,687)	(6,584,767,236)
Inventories	140	18	340,796,885,100	239,344,650,548
Inventories	141		340,796,885,100	240,688,260,600
Allowance for decline in inventories	142		-	(1,343,610,052)
Short-term biological assets	150	22(a)	-	-
Other current assets	160		45,178,129,910	29,450,193,117
Short-term deferred expenses	161	26(a)	3,812,335,816	3,215,508,944
Deductible value added tax	162		41,365,794,094	26,234,684,173

Hue Textile Garment Joint Stock Company
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	Code	Note	30/09/2026 VND	01/01/2026 VND Presented/ Reclassified
NON-CURRENT ASSETS (200=210+220+230+240+250+260+27)	200		435,024,309,079	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		227,561,542,974	253,873,776,171
Tangible fixed assets	221	19	227,487,512,329	253,714,607,272
- Cost	222		1,116,320,477,976	1,111,140,934,305
- Accumulated depreciation	223		(888,832,965,647)	(857,426,327,033)
Intangible fixed assets	227	21	74,030,645	159,168,899
- Cost	228		3,647,399,579	3,647,399,579
- Accumulated depreciation	229		(3,573,368,934)	(3,488,230,680)
Long-term biological assets	230		-	-
Investment property	240	23	-	-
Long-term work in progress assets	250		190,181,368,844	87,148,925,420
Construction in progress	252	25	190,181,368,844	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		6,322,267,783	4,165,347,334
Long-term deferred expenses	271	26(b)	6,322,267,783	4,165,347,334
TOTAL ASSETS (280 = 100 + 200)	280		1,363,173,857,076	1,375,773,746,511

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

Form B 01 – DN

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

	Code	Note	30/09/2026 VND	01/01/2026 VND Presented/ Reclassified
RESOURCES				
LIABILITIES (300=310+330)	300		781,402,094,387	855,914,956,756
Current liabilities	310		669,378,500,650	717,218,652,399
Accounts payable to suppliers	311	30	116,004,488,288	63,521,886,442
Advances from customers	312		5,218,065,797	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)	16,694,931,623	14,727,276,867
Payables to employees	315		197,988,274,456	167,523,185,567
Accrued expenses	316	33	4,273,235,741	6,062,871,067
Other payables – short-term	320	36(a)	5,118,497,397	2,971,943,348
Short-term borrowings	321	37(a)	256,342,161,070	380,297,738,871
Bonus and welfare funds	323	41	67,599,015,546	49,332,474,701
Long-term liabilities	330		112,023,593,737	138,696,304,357
Long-term loans, issued bonds and financial lease liabilities	339	37(b)	76,023,593,737	102,696,304,357
Science and technology development fund	344		36,000,000,000	36,000,000,000
EQUITY (400=410)	400		581,771,762,689	519,858,789,755
Owners' equity	410		581,771,762,689	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		188,095,000,945	171,417,243,033
- Retained profits brought forward	420a		70,743,248,666	50,777,581,460
- Retained profit for the current year	420b		117,351,752,279	120,639,661,573
TOTAL RESOURCES (440 = 300 + 400)	440		1,363,173,857,076	1,375,773,746,511

Prepared by
(Sign, Name)

Phana
Thân Thị Kim Phung

Chief Accountant
(Sign, Name)

Phana
Nguyễn Khanh Chi



Hue, 10 October 2026
General Director
(Sign, Name, Stamp)

Nguyễn Hồng Liên

Hue Textile Garment Joint Stock Company

Statement of income for nine-month period ended 30th September 2026

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

	Code	Note	Quarter III		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	563,315,132,798	564,754,423,731	1,607,865,899,495	1,667,893,991,804
Revenue deductions	02	49	135,704,306	11,007,790	463,181,831	
Net revenue (10 = 01 - 02)	10	49	563,179,428,492	564,743,415,941	1,607,402,717,664	1,667,893,991,804
Cost of sales	11	50	479,730,769,319	492,228,613,657	1,366,309,743,675	1,435,070,443,340
Gross profit (20 = 10 - 11)	20		83,448,659,173	72,514,802,284	241,092,973,989	232,823,548,464
Profit/loss from the sale and liquidation of investment properties	21	51				
Financial income	22	52	7,904,397,525	11,242,647,694	27,860,920,677	34,962,689,884
Financial expenses	23	53	5,597,649,360	4,903,403,513	16,996,720,978	19,432,753,008
- Of which: Borrowing costs	24		3,337,742,064	3,628,075,931	11,088,789,071	11,224,858,532
Selling expenses	25	54	13,588,549,630	14,254,768,704	42,276,313,333	47,895,720,944
General and administrative expenses	26	55	22,569,374,766	18,823,535,405	67,128,715,098	52,106,347,469
Net operating profit {30 = 20 + +21+(22 - 23) - (25 + 26)}	30		49,597,482,942	45,775,742,356	142,552,145,257	148,351,416,927
Other income	31	56	3,256,912,960	2,233,713,138	11,446,216,858	7,868,157,804
Other expenses	32	57	2,251,423,527	3,920,042,165	8,079,777,672	6,575,514,360
Other profit (40 = 31 - 32)	40		1,005,489,433	(1,686,329,027)	3,366,439,186	1,292,643,444
Total accounting profit before tax (50 = 30 + 40)	50		50,602,972,375	44,089,413,329	145,918,584,443	149,644,060,371
Current corporate income tax expense	51	59	10,191,564,133	9,814,394,268	28,566,832,164	28,637,979,145
Deferred corporate income tax expense	52	59	-	(574,285,064)	-	1,404,437,245
Profit after corporate income tax (60 = 50 - 51 - 52)	60		40,411,408,242	34,849,304,125	117,351,752,279	119,601,643,981
Basic earnings per share	70	60	1,762	1,734	5,093	5,951
Diluted earnings per share	71		1,762	1,734	5,093	5,951

Hue, 10 October 2026

Prepared by
(Sign, Name)

Phu na
Than Thi Kim Phung

Chief Accountant
(Sign, Name)

Nguyen Khanh Chi
Nguyen Khanh Chi

General Director
(Sign, Name, Stamp)



Nguyễn Hồng Liên
Nguyễn Hồng Liên

Hue Textile Garment Joint Stock Company

Statement of cash flows for the year ended 30th September 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
CASH FLOWS FROM OPERATING ACTIVITIES				
Profit before tax	01		145,918,584,443	149,627,813,181
Adjustments for				
Depreciation of fixed assets and investment property	02		41,894,754,976	45,200,811,455
Allowances and provisions	03		(1,333,144,182)	(910,486,580)
Foreign exchange gains/losses from revaluation of foreign currency monetary	04		(1,471,637,536)	(58,284,175)
Gains/losses from investing and financing activities	05		(17,363,904,264)	(7,744,266,464)
Borrowing costs	06		11,088,789,071	11,224,858,532
Operating profit before changes in working capital	08		178,733,442,508	197,340,445,949
Increase or decrease in accounts receivable	09		147,485,009,363	74,866,540,991
Increase or decrease in inventory	10		(100,108,624,500)	(2,410,869,281)
Increase/decrease in payables (excluding interest payable and corporate income tax payable)	11		88,229,164,696	108,468,712,583
Increase or decrease in prepaid expenses	12		(2,753,747,321)	2,587,759,751
Borrowing costs paid	14		(9,424,409,659)	(9,847,339,265)
Corporate income tax paid	15		(29,140,860,632)	(18,065,619,953)
Other cash receipts from operating activities	16		-	1,400,000
Other cash payments for operating activities	17		(7,027,850,000)	(4,053,900,000)
Net cash flows from operating activities	20		265,992,124,455	348,887,130,775
Cash paid to acquire/build fixed assets and other long-term assets	21		(118,614,965,203)	(60,427,073,360)
Cash received from liquidation/disposal of fixed assets and other long-term assets	22		73,909,091	274,545,455
Cash paid for lending and purchasing debt instruments of other entities	23		(196,254,786,983)	(53,000,000,000)
Cash recovered from lending and resale of debt instruments of other entities	24		123,000,000,000	-
Cash received from loan interest, dividends and profit sharing	27		17,289,995,173	7,469,721,009
Net cash flows from investing activities	30		(174,505,847,922)	(105,682,806,896)
Cash received from borrowings	33		1,104,300,660,772	1,007,147,449,713
Repayment of borrowings principal	34		(1,253,678,194,747)	(1,059,794,625,888)
Dividends and profits paid to owners	36		(60,295,855,085)	(39,644,828,930)
Net cash flows from financing activities	40		(209,673,389,060)	(92,292,005,105)
Net cash flows for the period (50 = 20+30+40)	50		(118,187,112,527)	150,912,318,774
Cash and cash equivalents at beginning of period	60		130,891,327,316	54,131,609,503
Effects of foreign exchange rate changes on foreign currency translation	61		(1,226,948)	(3,614,807)
Cash and cash equivalents at end of period (70 = 50+60+61)	70		12,702,987,841	205,040,313,470

Hue, 10 October 2026

Prepared by

(Sign, Name)

Phan
Phan Thi Kim Phung

Chief Accountant

(Sign, Name)

Nguyen Khanh Chi
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 4.230 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	30/09/2026	01/01/2026
- Cash on hand	89,714,949	335,216,330
- Cash in banks	12,613,272,892	7,556,110,986
Cộng	22,131,609,503	22,510,006,657

2- Short-term financial investments

a) Short-term trade receivables

Accounts	30/09/2026		01/01/2026	
	Cost VND	Book value VND	Cost VND	Book value VND
b1) Short term				
- Time Deposits	261,254,786,983	261,254,786,983	311,000,000,000	312,839,389,042

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

		30/09/2026			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

30/09/2026

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 Stock Company	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 Investments: 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			30/09/2026	01/01/2026
a) Accounts receivable from customers - short term			227,472,923,021	361,141,372,899
- Detailed by significant customers (equivalent or over 3% of total accounts receivable from customers)				
	71% of customer receiv		161,167,657,218	293,038,516,612
+	AURORA INVESTMENTS GLOBAL INC	7% of customer receiva	15,570,914,186	217,176,659,521
+	KAM HING PIECE WORKS LTD	3% of customer receiva	7,007,163,072	64,602,202,253
+	AURORA GLOBAL SOURCING LIMITED	26% of customer receiv	59,048,270,515	-
+	XIAMEN PORT COMMERCE INFORMATIONCO.,LTD	4% of customer receiva	9,427,203,492	2,301,305,681
+	PREMIER EXIM (HK) LIMITED	20% of customer receiv	44,653,284,681	70,929,440
+	SINGTEX PTE.LTD	8% of customer receiva	17,483,116,190	3,940,848,553
+	SUMTEX INDUSTRIAL LIMITED	4% of customer receiva	7,977,705,082	4,946,571,164
- Other Customers			64,572,313,719	68,040,551,826
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			1,732,952,084	62,304,461

4. Other receivables

Accounts	30/09/2026		01/01/2026	
	Book value	Allowances	Book value	Allowances
a) Short term				
- Other receivables				
+ Account 1388	420,510,061		1,183,184,959	
+ Account 141	13,780,180		11,886,828	
+ Account 244	-		22,456,761,643	
+ Account 3383	60,882,950		62,659,516	
+ Account 3388	1,283,816,908		1,405,836,156	
+ Account 334 QB			-	
Total	1,778,990,099		25,120,329,102	
b) Long term	921,000,000		921,000,000	
- Betting, depositing;	921,000,000		921,000,000	

5. Shortage assets awaiting to resolution

Accounts	30/09/2026		01/01/2026	
	Number	Value	Number	Value
a) Monetary;				
b) Inventories;				
c) Fixed Assets;				
d) Other Assets.				

6. Overdue debts

Items	30/09/2026			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	6,569,336,991	-		6,584,767,236		
Bui The Quan	2,614,316,017			2,625,087,361		
Nguyen Trong Bui	727,082,090			730,077,769		
TAIJIU GARMENT CO.,LTD	403,681,056			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	6,569,336,991	-		6,584,767,236		

7. Inventories:

Items	30/09/2026	01/01/2026
- Goods in transit	-	18,843,554,184
- Raw materials	169,336,237,688	106,291,991,381
- Tools and supplies	242,497,406	18,697,624
- Work in progress	125,586,919,127	74,978,943,636
- Finished goods	21,642,609,774	29,016,347,943
- Merchandise inventories	-	-
- Goods on consignment	23,988,621,105	11,538,725,832
Cộng	340,796,885,100	240,688,260,600

8. Long-term work in progress

Items	30/09/2026		01/01/2026	
	Recoverable amount	Cost	Recoverable amount	Cost
b, Construction in progress		190,181,368,844		87,148,925,420
- Construction		190,181,368,844		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	257,269,740	837,934,800	605,329,426	52,045,000	30,000,000		1,782,578,966
- Transfer from construction in progress	515,871,134	8,480,159,482	920,000,000	420,000,000		2,680,120,298	13,016,150,914
- Other additions		783,791,899					783,791,899
- Disposals		10,402,978,108					10,402,978,108
- Other written off							
Closing balance	303,670,751,078	764,159,809,175	25,440,801,722	10,750,766,593	1,259,881,035	11,038,468,373	1,116,320,477,976
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	10,611,667,476	28,666,444,845	923,902,454	183,866,781	34,274,884	1,389,460,282	41,809,616,722
- Other additions							
- Disposals		10,402,978,108					10,402,978,108
- Other written off							
Closing balance	214,908,267,049	635,769,568,044	20,560,987,399	10,004,514,631	1,119,049,625	6,470,578,899	888,832,965,647
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	88,762,484,029	128,390,241,131	4,879,814,323	746,251,962	140,831,410	4,567,889,474	227,487,512,329

- The remaining value at the end of the period of tangible fixed assets used as collateral for loans: 104,616,879,523
- The original cost of fixed assets at the end of the period that have been fully depreciated but are still in use: 661,350,336,246
- 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					77,156,253	7,982,001	85,138,254
Closing balance					2,727,766,172	845,602,762	3,573,368,934
Net book value						-	-
Opening balance					148,697,891	10,471,008	159,168,899
Closing balance					71,541,638	2,489,007	74,030,645

- 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	30/09/2026	01/01/2026
a) Short term		
- Prepaid operating lease expenses for fixed assets;		
- Others;	3,812,335,816	3,215,508,944
Total	3,812,335,816	3,215,508,944
b) Long term		
- Tools and equipment issued for use;	6,322,267,783	4,165,347,334
Total	6,322,267,783	4,165,347,334

14. Other assets

Items	30/09/2026	01/01/2026
a, Short term		
b, Long term		

15. Borrowings

Items	30/09/2026		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	256,342,161,070	256,342,161,070	1,064,163,429,672	1,188,119,007,473	380,297,738,871	380,297,738,871
- Short-term borrowings	253,526,603,523	253,526,603,523	1,062,933,212,393	1,175,414,413,413	366,007,804,543	366,007,804,543
+ VIETNAM JOINT STOCK COMMERCIAL BANK FOR FOREIGN TRADE	84,081,427,698	84,081,427,698	310,443,809,668	314,116,558,459	87,754,176,489	87,754,176,489
+ The JSC Bank for Foreign Trade of Vietnam	107,207,095,650	107,207,095,650	356,575,274,154	379,401,675,890	130,033,497,386	130,033,497,386
+ Joint Stock Commercial Bank for Investment and Development	62,238,080,175	62,238,080,175	395,914,128,571	481,896,179,064	148,220,130,668	148,220,130,668
- Current portion of long-term borrowings	2,815,557,547	2,815,557,547	1,230,217,279	12,704,594,060	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	-	-	(232,000,000)	11,268,000,000	11,500,000,000	11,500,000,000
+ Vinatex (ADB)	2,815,557,547	2,815,557,547	1,462,217,279	1,436,594,060	2,789,934,328	2,789,934,328
b, Long-term borrowings	76,023,593,737	76,023,593,737	41,837,448,518	68,510,159,138	102,696,304,357	102,696,304,357
- Long-term borrowings	76,023,593,737	76,023,593,737	41,837,448,518	68,510,159,138	102,696,304,357	102,696,304,357
+ Vinatex (ADB)	76,023,593,737	76,023,593,737	116,332,793	2,772,484,769	78,679,745,713	78,679,745,713
+ Joint Stock Commercial Bank for Investment and Development	-	-	41,721,115,725	65,737,674,369	24,016,558,644	24,016,558,644
Total	332,365,754,807	332,365,754,807	1,106,000,878,190	1,256,629,166,611	482,994,043,228	482,994,043,228

16. Trade payables

Items	30/09/2026	01/01/2026
a) Accounts payable to suppliers - short term		
- Accounts payable to suppliers detailed by significant suppliers (equivalent 53% of Accounts payable to suppliers)	61,296,384,083	17,239,845,485
+ Ruijia Vietnam Printing Co., Ltd. 4% of Accounts payable to suppliers	4,947,873,496	7,714,933,531
+ YAU KUEN INDUSTRIAL CO., LTD. 10% of Accounts payable to suppliers	11,955,102,776	5,928,597,918
+ COLORFUL TEXTILE & APPARELS CO.,LTD 8% of Accounts payable to suppliers	8,943,242,400	-
+ CREATIVE CONCEPT (HK) LIMITED 31% of Accounts payable to suppliers	35,450,165,411	3,596,314,036
+ Viet Nam Resources Joint Stock Company 0% of Accounts payable to suppliers	-	-
+ Vinh Hoa Yarn Manufacturing Co., Ltd. 0% of Accounts payable to suppliers	-	-
- Others 47% of Accounts payable to suppliers	54,708,104,205	46,282,040,957
Total	116,004,488,288	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	30/09/2026
a, Payables				
- Value added tax - Quang Binh Branch	715,890,796	7,183,346,959	4,874,320,123	3,024,917,632
- Value added tax for imported goods	-	10,453,680,931	10,453,680,931	-
- Import-export tax	-	2,892,907,446	2,892,907,446	-
- Corporate income tax	12,880,860,632	28,566,832,164	29,140,860,632	12,306,832,164
- Personal income tax	1,129,985,279	3,305,152,272	3,904,157,059	530,980,492
- Land and housing tax and land rental fees	-	1,891,819,626	1,060,097,011	831,722,615
- Environmental protection tax and other taxes	-	-	-	-
- Fees, charges, and other payables	540,160	363,800,997	363,862,437	478,720
Total	14,727,276,867	54,657,540,395	52,689,885,639	16,694,931,623

18. Accrued Expenses

Items	30/09/2026	01/01/2026
a) Short term		
- Order monitoring fees, Brokerage commissions	1,952,363,682	3,346,788,503
- Accrued expenses for product outsourcing	105,952,500	51,657,480
- Other Accrued expenses	2,214,919,559	2,664,425,084
Total	4,273,235,741	6,062,871,067
b) Long term		
- Borrowing Interest		
- Others		
Total		

19. Dividends and profits payable

Items	30/09/2026	01/01/2026
Dividends and profits payable	139,830,732	30,291,297,317
Total		

20. Other payables

Items	30/09/2026	01/01/2026
a) Short term		
- Other payables	1,000,383,042	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)	1,273,680,001	1,007,055,637
- Other payables (Account 3388 - Credit)	2,840,197,372	1,055,902,408
Total	5,118,497,397	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	30/09/2026
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	30/09/2026
Reward and Welfare Fund	49,332,474,701	25,294,390,845	7,027,850,000	67,599,015,546

23. Deferred income tax assets and deferred income tax liabilities

Items	30/09/2026	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	-	117,351,752,279	45,235,215,022	162,586,967,301
- Other increase	-	-	-	-
- Other decrease	-	(100,673,994,367)	-	(100,673,994,367)
+ Dividend payables	-	(30,144,388,500)	-	(30,144,388,500)
+ 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	188,095,000,345	127,478,956,722	581,771,762,669

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

	30/09/2026	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

	30/09/2026	30/09/2025
- 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	30/09/2026	30/09/2025
- Share in circulation	20,096,259	20,096,259
+ Ordinary Shares	20,096,259	20,096,259
d) Dividends	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Dividends declared after the end of the financial year:		
+ Dividends declared on ordinary shares:.....	15%	0%
e) Corporation's funds:	30/09/2026	30/09/2026
- 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	30/09/2026	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)	634,204,581	890,943,927
Raw materials for product processing		
Raw materials accepted for processing group 1 (SET)	662,263.00	153,556.00
Raw materials accepted for processing group 2 (PIECE)	24,513,483.00	24,959,640.00
Raw materials accepted for processing group 3 (ROLL)	169,688.00	119,913.00
Raw materials accepted for processing group 4 (PAIR)	1,111.00	716.00
Raw materials accepted for processing group 5 (PACK)	72,835.00	185.00
Raw materials accepted for processing group 6 (KG)	173.00	-
Raw materials accepted for processing group 7 (METER)	3,095,339.70	4,908,703.44
Raw materials accepted for processing group 8 (YARD)	2,470,430.13	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	332,156.35	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 30/09/2026	From 01/01/2025 to 30/09/2025
a) Revenue		
- Revenue from sales of goods	1,607,842,409,584	1,667,864,127,319
- Revenue from provision of services	23,489,911	29,864,485
Total	1,607,865,899,495	1,667,893,991,804

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

Chỉ tiêu	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Trade discounts		
- Discount on sales		
- Returned sales	463,181,831	16,247,190

3. Cost of goods sold

Items	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Merchandise goods sold	25,320,012,117	27,817,104,583
- Finished goods and scrap sold	1,340,989,731,558	1,407,253,338,757
Total	1,366,309,743,675	1,435,070,443,340

4. Financial income

Items	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Borrowing costs	12,540,017,089	4,373,145,009
- Dividends	4,749,978,084	3,096,576,000
- Realised foreign exchange gains	9,511,703,920	25,792,562,141
- Other financial incomes	1,059,221,584	1,700,406,734
Total	27,860,920,677	34,962,689,884

5. Financial expenses

Items	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Interest expense	11,088,789,071	11,224,858,532
- Realised foreign exchange losses	5,393,977,874	7,321,388,912
- Other financial expenses	513,954,033	886,505,564
Total	16,996,720,978	19,432,753,008

6. Other Incomes

Items	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Income from disposal of fixed assets;	73,909,091	274,545,455
- Others.	11,372,307,767	7,593,612,349
Total	11,446,216,858	7,868,157,804

7. Other Expenses

Items	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Net book value of fixed assets and costs of disposal of fixed assets;	110,909,091	-
- Fines;	-	2,042,841
- Others.	7,968,868,581	6,573,471,519
Total	7,968,868,581	6,575,514,360

8. Selling expenses and General and administrative expenses

Items	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
a) General and administration expenses incurred in the period	67,128,715,098	52,106,347,469
- 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	36,823,154,819	23,794,837,204
Depreciation	2,216,658,469	2,436,432,767
- Other administration expenses.	28,088,901,810	28,311,510,265
b) Selling expenses incurred in the period	42,276,313,333	47,895,720,944
- Detail of items occupy from 10% and more of total of selling expenses;		
Transportation costs, brokerage commissions, order monitoring fees	37,186,642,118	43,548,824,697
Transportation costs, textile brokerage commissions	16,924,840,408	18,394,370,795
Transportation costs, order monitoring fees for garment	20,261,801,710	25,154,453,902
- Other selling expenses.	5,089,671,215	4,346,896,247

9. Production and business costs by element

Items	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Raw material costs included in production costs and cost of merchandise	715,186,923,043	916,886,289,895
- Labour costs and staff costs	493,962,928,046	474,580,336,583
- Depreciation and amortisation	41,894,754,976	45,200,811,455
- Outside services	182,601,393,810	176,661,588,101
- Other cash expenses	41,015,488,315	44,756,997,416
Total	1,474,661,488,190	1,658,086,023,450

10. Current Income tax

Items	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Current tax expense in current year	28,566,832,164	28,637,979,145
- Current tax expense	28,566,832,164	28,637,979,145

11. Deferred tax expense

Items	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Deferred income tax arising from the reversal of deferred tax liabilities;	-	1,404,437,245
- Total deferred tax expense	-	1,404,437,245

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 30/09/2026	From 01/01/2025 to 30/09/2025
- Proceeds from borrowings under an ordinary agreement;	1,104,300,660,772	1,007,147,449,713

4. Payments to settle loan principals in the period:

Items	From 01/01/2026 to 30/09/2026	From 01/01/2024 to 31/12/2024
- Payments to settle loan principals under an ordinary agreement;	1,253,678,194,747	1,059,794,625,888

VIII. Other Information

Transaction Values

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
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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	78,839,151,284	83,014,812,768
Loan of Quang Binh project - principal	-	5,800,000,000
ADB loan - interest	3,324,294,335	3,869,903,765
Loan of Quang Binh project - interest	-	608,221,369
Purchase of goods, services	108,809,524	230,968,254
Dividends payment - cash	36,690,366,000	24,460,244,000
Payments to settle loan principals of loan of Quang Binh Branch	-	17,400,000,000
Payments to settle loan principals of ADB	1,388,584,384	1,253,907,308

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

Receivables	13,633,550	7,555,100
Sales of goods	256,651,806	195,857,315
Purchases of services	75,459,509	58,022,353

Hoa Tho Textile and Garment Joint Stock Corporation

Receivables	1,690,197,720	8,373,729
Sales of goods	2,955,694,842	90,510,896
Sales of services	373,636	557,727
Purchases of services	29,142,254	27,153,268
Purchases of goods	1,245,454	219,939,091

Dong Xuan Knitting One Member Limited Liability Company

Receivables	14,050,985	8,725,016
Sales of goods	207,181,818	168,590,910
Sales of services	1,977,360	4,330,000
Purchases of services	62,154,545	50,577,272
Purchases of goods	6,591,204	14,433,334

Hanoi Textile Garment Joint Stock Corporation

Sales of goods	-	-
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

The accompany notes are an integral part of these financial statements

2. Key management personnel compensation

Members of Board of Management

Remuneration

Mr. Nguyen Duc Tri	Chairman	950,250,000	933,800,000
Mr. Nguyen Van Phong	Member	567,250,000	694,467,000
Ms. Nguyen Hong Lien	Member	63,000,000	63,000,000
Mr. Le Hong Quan	Member	63,000,000	63,000,000
Mr. Tran Ngoc Binh	Member	-	205,300,000
Ms. Tran Thi Thuan	Member	63,000,000	35,000,000

Members of Board of Directors

Salary and bonus

Ms. Nguyen Hong Lien	General Director	1,351,331,538	1,141,956,000
Mr. Le Hong Quan	Deputy General Director	908,553,965	884,120,326
Mr. Nguyen Tien Hau	Deputy General Director	900,712,547	889,406,866
Mr. Dao Van Tu	Deputy General Director	896,972,980	810,146,955
Ms. Tran Thi Thuan	Deputy General Director	903,972,980	811,454,154
Mr. Nguyen Ba Khanh Tung	Executive Director	727,625,248	760,832,366
Ms. Nguyen Khanh Chi	Chief Accountant	658,058,926	668,280,098

Supervisory Board

Remuneration, salary and bonus

Ms. Phan Nu Quynh Anh	Head of Supervisory Board	239,470,970	261,690,773
Ms. Pham Thi Van Ha	Member	89,550,000	94,500,000
Mr. Ho Nam Phong	Member	353,863,581	470,953,777

3. Other transactions with key management personnel

Payment of dividends in cash	1,057,166,500	645,002,000
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4. Presentation of Assets, revenue, business results by segment (Business sector or Geographical segment)

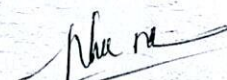
In accordance with the provisions of Accounting Standard No. 28 - "Segment report"(1):.

Items	Textiles	Garment
Fixed Assets - Cost	495,292,751,963	301,186,827,521
Revenue	565,923,619,096	1,013,196,136,747
Profits	40,677,923,730	94,320,203,284

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

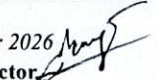
Comparative information as of 1 January 2026, is carried forward from the figures presented in the Company's financial statements as of and for the year ended 31 December 2025.

Prepared by


Than Thi Kim Phung

Chief Accountant


Nguyen Khanh Chi

Hue, 10 October 2026
General Director

CỘNG HÒA VIỆT NAM
CÔNG TY CỔ PHẦN
DỆT MAY HUẾ
THÀNH PHỐ HUẾ
Nguyễn Hồng Liên

The accompany notes are an integral part of these financial statements