TỔNG CÔNG TY CỔ PHẦN DỆT MAY HÀ NỘI

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HANOI TEXTILE AND GARMENT JOINT STOCK CORPORATION

CONSOLIDATED FINANCIAL STATEMENTS QUARTER 03 - 2026

Hanoi, October 2026

STATEMENT OF FINANCIAL POSITION

As of 30/09/2026

Form B01-DN/HN

Unit: VND

ITEM	CODE	Description	30/09/2026	01/01/2026
A. Current assets (100 = 110+120+130+140+150)	**100**		**463,930,709,490**	**482,223,041,540**
I. Cash and cash equivalents	**110**	**01**	**31,039,511,207**	**60,079,163,354**
1. Cash	111		20,789,511,207	24,206,667,229
2. Cash equivalents	112		10,250,000,000	35,872,496,125
II. Short-term financial investment	**120**		**86,800,161,104**	**83,203,546,233**
1. Held to maturity investments	123		184,759,661,104	164,723,546,233
2. Short-term provision for held-to-maturity investments	124		(97,959,500,000)	(81,520,000,000)
III. Short-term receivables	**130**	**03**	**166,689,240,160**	**121,798,595,538**
1. Short-term receivables from customers	131		131,964,333,772	117,658,204,569
2. Short-term prepayments to suppliers	132		39,862,100,355	10,278,511,513
3. Other short-term receivables	135		3,434,570,618	1,689,285,064
4. Short-term provisions for doubtful debts (*)	136		(8,571,764,585)	(7,827,405,608)
IV. Inventories	**140**		**158,398,061,590**	**206,425,126,266**
1. Inventories	141	04	165,722,532,373	214,637,118,758
2. Provision for inventory devaluation (*)	142		(7,324,470,783)	(8,211,992,492)
V. Other current assets	**160**		**21,003,735,429**	**10,716,610,149**
1. Short-term prepaid expenses	161		1,077,706,019	1,531,682,723
2. Deductible Value-added tax	162		16,517,412,389	4,638,983,597
3. Taxes and other receivables from government	163	05	3,408,617,021	4,545,943,829
B. Non-current assets (200=210+220+230+240+250+260)	**200**		**657,241,398,166**	**673,796,933,808**
I. Long-term receivables	**210**		**12,771,105,921**	**13,217,091,921**
1. Other long-term receivables	215		12,771,105,921	13,217,091,921
II. Fixed assets	**220**		**535,743,043,964**	**550,477,993,906**
1. Tangible fixed assets	221	07	530,236,857,186	545,741,311,419
- Costs	*222*		*1,416,501,529,311*	*1,414,296,462,465*
- Accumulated depreciation (*)	*223*		*(886,264,672,125)*	*(868,555,151,046)*
2. Finance lease fixed assets	224	08	4,315,931,779	4,736,682,487
- Costs	*225*		*6,014,517,953*	*6,014,517,953*
- Accumulated depreciation	*226*		*(1,698,586,174)*	*(1,277,835,466)*

ITEM	CODE	Description	30/09/2026	01/01/2026
3. Intangible fixed assets	227	09	1,190,254,999	-
- Costs	*228*		*2,026,464,443*	*773,564,443*
- Accumulated amortization	*229*		*(836,209,444)*	*(773,564,443)*
III. Non-current assets in progress	**250**		**5,525,341,983**	**5,676,760,256**
1. Cost of basic construction in progress	252	10	5,525,341,983	5,676,760,256
IV. Long-term financial investments	**260**		**12,632,783,447**	**11,477,363,304**
1. Investments in joint ventures and associates	262		893,625,000	893,625,000
2. Investments in equity of other entities	263	11	24,000,000,000	24,000,000,000
3. Long-term provision for impairment of investments in other entities (*)	264		(12,260,841,553)	(13,416,261,696)
V. Other non-current assets	**270**		**90,569,122,851**	**92,947,724,421**
1. Long-term prepaid expenses	271	12	90,569,122,851	92,947,724,421
Total assets (280 = 100+200)	**280**		**1,121,172,107,656**	**1,156,019,975,348**
C. Liabilities (300 = 310 + 330)	**300**		**683,000,346,269**	**760,467,894,717**
I. Current liabilities	**310**		**365,542,390,312**	**439,795,306,029**
1. Short-term supplier payables	311	13	78,453,432,468	66,281,250,076
2. Short-term prepayments from customers	312		3,536,908,482	2,141,742,756
3. Dividend payables	313	14	3,081,674,609	3,081,674,609
4. Short term taxes and other payables to government	314	15	10,899,308,057	3,689,894,405
5. Payables to employees	315		41,624,630,002	39,894,573,311
6. Short-term expenses payable	316	16	4,630,165,126	4,023,173,557
7. Short-term unearned revenues	319	18	123,923,184	2,270,328,854
8. Other short-term payables	320	17	1,877,428,264	1,738,461,495
9. Short-term loans and finance lease liabilities	321	19	211,149,000,690	301,180,140,283
10. Short-term provisions	322		5,700,000,000	9,992,169,194
11. Bonus and welfare fund	323		4,465,919,430	5,501,897,489
II. Non-current liabilities	**330**		**317,457,955,957**	**320,672,588,688**
1. Long term paid in advance	332		25,689,600,000	-
2. Other long-term payables	338		2,417,600,000	1,517,600,000
3. Long-term loans and finance lease liabilities	339	20	286,468,832,453	316,214,243,238
4. Deferred income tax payable	342		2,881,923,504	2,940,745,450
D. Owner's equity	**400**	**21**	**438,171,761,387**	**395,552,080,631**
1. Contributed capital	411		205,000,000,000	205,000,000,000
- Ordinary shares with voting rights	*411a*		*205,000,000,000*	*205,000,000,000*
2. Other equity of owners	414		136,932,000,000	136,932,000,000

ITEM	CODE	Description	30/09/2026	01/01/2026
3. Development and investment funds	418		134,646,234,994	133,581,573,456
4. Other equity funds	419		2,537,523,184	2,537,523,184
5. Undistributed profit after tax	420		(109,837,193,125)	(149,787,990,469)
- Undistributed profit after tax brought forward	*420a*		*(151,149,975,086)*	*(157,842,240,315)*
- Undistributed profit after tax for the current period	*420b*		*41,312,781,961*	*8,054,249,846*
6. Minority shareholder interests	429		68,893,196,334	67,288,974,460
Total Owner's Equity and Liabilities (440 = 300 + 400)	**440**		**1,121,172,107,656**	**1,156,019,975,348**

Approved, October 27, 2026

Prepared by	Chief accountant	Legal representative
Nguyen Thi Phuong	Nguyen Thi Thu Thao	Nguyen Tri Son

TỔNG CÔNG TY CỔ PHẦN DỆT MAY HÀ NỘI

CONSOLIDATED INCOME STATEMENT

QUARTER 3/2026

Form B02-DN/HN

Unit: VND

Item	Code	Description	Quarter 3		Accumulation from the beginning of the fiscal year to the end of current quarter	
			2026	2025	2026	2025
1	2	3	4	5	6	7
1. Revenues from sales and services rendered	01	22	379,789,467,099	317,344,776,590	1,002,719,748,501	892,536,731,470
2. Revenue deductions	02	23	2,075,790,449	2,544,545,442	8,267,677,940	11,504,509,387
3. Net revenues from sales and services rendered (10=01-02)	10	24	**377,713,676,650**	**314,800,231,148**	**994,452,070,561**	**881,032,222,083**
4. Cost of goods sold	11	25	322,566,592,997	272,799,567,059	842,506,498,009	765,921,930,508
5. Gross profit from sales and services rendered (20=10-11)	20		**55,147,083,653**	**42,000,664,089**	**151,945,572,552**	**115,110,291,575**
7. Financial income	22	26	2,563,537,014	2,880,061,020	9,069,445,855	10,501,403,118
8. Financial expenses	23	27	196,443,653	9,736,830,035	39,641,268,602	37,259,698,893
- In which: Interest expenses	*24*		*7,097,638,575*	*7,332,266,661*	*21,996,672,500*	*22,588,504,290*
9. Selling expenses	25		9,476,977,125	8,850,515,272	25,970,738,370	26,469,368,260
10. General administration expenses	26		16,571,928,242	21,223,014,458	46,872,123,352	50,289,860,694
12. Net profits from operating activities {30=20+21+(22-23)-(25+26)+27}	30		**31,465,271,647**	**5,070,365,344**	**48,530,888,083**	**11,592,766,846**
13. Other income	31		773,976,695	796,561,069	2,956,022,703	2,265,676,737
14. Other expenses	32		291,110,519	2,129,927,312	436,932,665	2,767,206,311
15. Other profits (40=31-32)	40		**482,866,176**	**(1,333,366,243)**	**2,519,090,038**	**(501,529,574)**
16. Total net profit before tax (50=30+40)	50		**31,948,137,823**	**3,736,999,101**	**51,049,978,121**	**11,091,237,272**
17. Current corporate income tax expenses	51	28	2,079,126,791	649,645,071	4,105,209,311	2,424,492,180
18. Deferred corporate income tax expense	52	29	(33,405,502)	1,387,210	(58,821,946)	(37,347,892)
19. Profits after corporate income tax (60=50-51-52)	60		**29,902,416,534**	**3,085,966,820**	**47,003,590,756**	**8,704,092,984**
20. Profit after tax of parent company	61		28,037,889,105	2,820,724,140	41,312,781,961	5,173,073,897
21. Profit after tax of minority shareholders	62		1,864,527,429	265,242,680	5,690,808,795	3,531,019,087
22. Basic earnings per share	70		*1,368*	*138*	*2,015*	*252*

Approved, October 27, 2026

Prepared by	Chief accountant	Legal representative
Nguyen Thi Phuong	Nguyen Thi Thu Thao	Nguyen Tri Son

CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)

From 01/01/2026 to 30/09/2026

Form B03-DN/HN

Unit: VND

ITEM	Code	Description	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
I. Cash flows from operating activities				
1. ***Profit before tax***	**01**		**51,049,978,121**	**11,091,237,272**
2. ***Adjustments for***				
- Depreciation of fixed assets and investment properties	02		52,578,101,730	50,608,428,424
- Provisions	03		10,848,747,931	13,531,800,019
-Gains, losses on exchange rate differences from revaluation of accounts derived from foreign currencies	04		(1,312,517,517)	3,261,690,254
- Gains, losses on investing, financing activities	05		(6,730,918,231)	(5,559,292,461)
- Interest expenses	06	27	21,996,672,500	22,588,504,290
- Other adjustments	07		(63,636,364)	-
3. ***Operating profit before changes in working capital***	**08**		**128,366,428,170**	**95,522,367,798**
- Increase, decrease in receivables	09		21,009,468,170	14,969,240,408
- Increase, decrease in inventories	10		48,914,586,385	34,244,733,968
- Increase, decrease in payables (exclusive of interest payables, corporate income tax payables)	11		43,519,733,503	(46,631,343,092)
- Increase, decrease in prepaid expenses	12		2,832,578,274	7,243,435,802
- Interest paid	14		(20,673,845,089)	(23,005,527,182)
- Corporate income tax paid	15		(2,930,368,010)	(2,318,065,219)
- Other payments on operating activities	17		(28,690,068,883)	(14,528,828,290)
Net cash flows from operating activities	**20**		**192,348,512,520**	**65,496,014,193**
II. Cash flows from investing activities				
1. Expenditures on purchase and construction of fixed assets and other long-term assets	21		(58,676,545,142)	(23,160,353,228)
2. Proceeds from disposal or transfer of fixed assets and other long-term assets	22		3,496,406,848	957,272,756
3. Expenditures on loans and purchase of debt instruments from other entities	23		(121,963,953,189)	(13,250,000,000)
4. Proceeds from lending or resale of debt instruments from other entities	24		102,838,893,150	41,510,000,000
5. Proceeds from interests, dividends and distributed profits	27		3,705,524,512	4,762,180,849
Net cash flows from investing activities	**30**		**(70,599,673,821)**	**10,819,100,377**
III. Cash flows from financial activities				
1. Proceeds from borrowings	33		478,564,933,669	474,375,000,062
2. Repayment of borrowings principal	34		(626,490,740,867)	(564,114,024,689)
3. Repayment of financial lease principal	35		(1,039,308,705)	(1,039,308,705)
4. Dividends, profits paid to the owners	36		(1,823,910,000)	(1,823,910,000)
Net cash flows from financial activities	**40**		**(150,789,025,903)**	**(92,602,243,332)**

ITEM	Code	Description	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
Net cash flows during the period (50=20+30+40)	50		(29,040,187,204)	(16,287,128,762)
Cash and cash equivalents at the beginning of the period	60		60,079,163,354	53,921,202,152
Effect of exchange rate fluctuations	61		535,057	
Cash and cash equivalents at the end of the period (70=50+60+61)	70		31,039,511,207	37,634,073,390

Hanoi, October 27, 2026

Prepared by	Chief accountant	Legal representative
Nguyen Thi Phuong	Nguyen Thi Thu Thao	Nguyen Tri Son

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
QUARTER 3, 2026

1. GENERAL INFORMATION

1.1 Form of ownership:

Hanoi Textile and Garment Joint Stock Corporation (hereinafter referred to as "the Corporation"), headquartered at No. 25, Alley 13, Linh Nam Street, Vinh Tuy Ward, Hanoi (transaction address at 8th Floor, Nam Hai Building, Vinh Hoang Urban Area, Hoang Mai Ward, Hanoi), formerly Hanoi Textile and Garment Corporation under Vietnam Textile Group, equitized according to Decision No. 2636/QD-BCN dated July 30, 2007 of the Minister of Industry (now the Ministry of Industry and Trade) and Decision No. 2318/QD-BCT dated December 24, 2007 of the Minister of Industry and Trade. Business registration certificate No. 0100100826 dated January 22, 2008 and the twelfth change on 24/11/2025 issued by the Department of Finance of Hanoi City.

Charter capital is 205.000.000.000 VND, par value of shares is 10.000 VND.

1.2 Business fields: Manufacturing, commercial and services.

1.3 Business lines:

· Trading raw cotton, fiber, accessories, chemicals (except chemicals banned by the Government), dyes, equipment, technological machinery, electrical and electronic materials, plastic, rubber, consumer goods; trading in textile products, raw materials, equipment, spare parts, and packaging for the garment industry;

· Import and export of raw cotton, fiber, accessories, chemicals (except chemicals banned by the Government), dyes, equipment, industrial machinery, electrical and electronic materials, plastics, rubber, consumer goods; import and export of textile products, raw materials, accessories, equipment, spare parts, and packaging for the textile industry;

· Production of raw cotton, fiber, accessories, chemicals (except chemicals banned by the Government), dyes, equipment, technological machinery, electrical and electronic materials, plastic, rubber, consumer goods; production of textile products, raw materials, equipment, spare parts, and packaging for the garment industry;

· Office and factory for rent.

1.4 Normal business cycle: within 12 months.

1.5 Business operations's characteristics during the accounting period that affect the financial statements: there are no factors that materially affect the business's financial statements.

1.6 Business structure:

Name	Information
A. Subordinate units record accounting reports (centralized accounting at the Corporation)	
1. Hanoi Textile and Garment Corporation Branch - Product showroom in Vinh City	Operating under the first Business Registration Certificate No. 2713000222 dated April 7, 2008 issued by the Department of Planning and Investment of Nghe An province. Address: No. 33 Nguyen Van Troi, Truong Vinh ward, Nghe An province.
B. Subordinate units have separate accounting (determine separate business results with the Corporation)	
1. Hanoi Textile and Garment Corporation Branch - Bac Ninh Branch	Established under Decision No. 147/QD/DMHN-TGD dated February 28, 2011. Branch registration certificate No. 0100100826017 first registered on March 14, 2011 issued by the Department of Planning and Investment of Bac Ninh province. Address: Km 12 National Highway 18, Que Vo Ward, Bac Ninh province.
2. Hanoi Textile and Garment Corporation Branch - Nghe An Branch	Established under Decision No. 244/QD-DMHN-TGD. Branch registration certificate No. 0100100826003 first registered on December 21, 2012 issued by the Department of Planning and Investment of Nghe An province. Address: Nam Giang Industrial Cluster, Kim Lien Commune, Nghe An Province
3. Hanoi Textile and Garment Corporation Branch -Ninh Binh Branch	Established under Decision No. 53/2014/QD-HDQT dated June 6, 2014 of the Board of Directors. Branch registration certificate No. 0100100826018 first registered on June 18, 2014 issued by the Department of Planning and Investment of Ha Nam province. Address: Dong Van II Industrial Park, Duy Ha ward, Ninh Binh Province.

C. Subsidiaries

1. Hai Phong - Hanosimex Trading Joint Stock Company	No. 226 Le Lai, Ngo Quyen, Hai Phong
2. Hanosimex Fashion Joint Stock Company	1st Floor, Nam Hai Lakeview Building, Lot 1-9A, Vinh Hoang Urban Area, Hoang Mai, Hanoi
3. Ha Dong Hanosimex Textile Joint Stock Company	Lot 2,3,4 Dong Van II Industrial Park, Dong Van Ward, Ninh Binh Province
4. Hanosimex Knitting Joint Stock Company	Pho Noi B Textile Industrial Park, Nghia Hiep Commune, Yen My District, Hung Yen Province.
5. Hai Phong Hanosimex Garment Joint Stock Company	No. 226 Le Lai, Ngo Quyen, Hai Phong

D. Joint ventures, associates

1. Coffee Indochine Joint Stock Company	No. 20 Linh Nam, Hoang Mai Ward, Hanoi.

Consolidated subsidiaries:

Name	Ownership ratio (%)
1. Hai Phong - Hanosimex Trading Joint Stock Company	51,07
2. Hanosimex Fashion Joint Stock Company	65,00
3. Ha Dong Hanosimex Textile Joint Stock Company	53,23
4. Hanosimex Knitting Joint Stock Company	51,32

Subsidiaries excluded from consolidation:

Hai Phong Garment Joint Stock Company - Hanosimex is in the process of dissolution according to the Resolution of the General Meeting of Shareholders dated May 18, 2013, so it will not be consolidated. Hai Phong Garment Joint Stock Company - Hanosimex has liquidated all fixed assets, total assets as of December 31, 2013 were VND 147.434.380. In 2021, this company will not conduct any production or business activities. Therefore, the parent company determines that not consolidating this subsidiary will not affect the financial situation and business results of the entire Corporation.

Significant associates reflected in the consolidated financial statements under the equity method:

Associate company excluded from consolidation: Coffee Indochine Joint Stock Company is an associate company that does not apply the equity method when preparing consolidated financial statements because this company has ceased operations. Accordingly, the Corporation determined that not consolidating this associate company will not affect the financial situation and business results of the entire Corporation.

1.7 Statement of compliance: information on the consolidated financial statements is comparable.

2. ACCOUNTING PERIOD, PRESENTATION CURRENCY

2.1 The annual accounting period begins on January 1 and ends on December 31 of the calendar year.

2.2 Currency presented in accounting: Vietnamese Dong (VND).

3. ACCOUNTING STANDARDS AND SYSTEM

The financial statements are presented in Vietnamese Dong (VND), prepared based on accounting principles in accordance with the provisions of the enterprise accounting regime issued under Circular No. 43/2026/TT-BTC dated 20/04/2026, Vietnamese Accounting Standards and legal regulations related to the preparation and presentation of consolidated financial statements.

4. ACCOUNTING POLICIES

4.1 Consolidated financial statements preparing basis

Consolidated financial statements include the combined financial statements of the parent company and the financial statements of its subsidiaries. A subsidiary is an entity that is controlled by the parent company. Control exists when the parent company has the power, directly or indirectly, to govern the financial and operating policies of a subsidiary so as to obtain benefits from its activities.

The financial statements of the parent company and those of subsidiaries used for consolidation are prepared for the same accounting period and apply consistently accounting policies to the same types of transactions and events in similar circumstances.

Assume that all intracompany transactions have been completed during the year.

Hai Phong Garment Joint Stock Company - Hanosimex is in the process of dissolution and Coffee Indochine Joint Stock Company has ceased operations so it is not consolidated.

Investments in subsidiaries and associates excluded from consolidation in the above case are presented using the cost method.

4.2 Accounting estimates

The preparation of financial statements in accordance with Vietnamese Accounting Standards, accounting systems for enterprises and legal regulations related to the preparation and presentation of financial statements requires the Board of Managements to make estimates and assumptions that affect the reported figures on liabilities, assets and presentation of potential liabilities and assets at the reporting date as well as the reported figures on revenues and expenses during the fiscal year. Actual business performances may differ from the estimates and assumptions made.

4.3 Foreign Currency Conversion

During the period, economic transactions denominated in foreign currency are converted to VND at the actual exchange rate on the date of the transaction. Exchange rate differences arising are reflected in financial income (if a profit) and financial expenses (if a loss). Monetary items denominated in foreign currency are revalued at the actual exchange rate at the end of the accounting period. Exchange rate differences resulting from revaluation are reflected in the exchange rate difference, and the balance is transferred to financial revenue or expenses at the end of the accounting period.

Actual exchange rates for foreign currency transactions arising during the period:

- Actual exchange rate when recording accounts receivable: This is the average buying and selling rate for transfers of the commercial bank where the enterprise designates the customer to make payment at the time the transaction occurs;

- The actual exchange rate when recording liabilities: is the average buying and selling transfer rate of the commercial bank where the enterprise expects to conduct the transaction at the time the transaction occurs;

The actual exchange rate when revaluing monetary items denominated in foreign currency at the time of preparing financial statements is as follows:

The actual exchange rate when revaluing monetary items denominated in foreign currency classified as assets: is the average buying and selling transfer rate of the designated bank for receiving funds or the bank with the most transactions during the year. For foreign currency deposits, the actual exchange rate when revaluing is the average buying and selling transfer rate of the same bank where the enterprise maintains its foreign currency account;

The actual exchange rate when revaluing monetary items denominated in foreign currency classified as liabilities: is the average buying and selling transfer rate of the designated bank for payment or the bank with the most transactions during the year. For foreign currency loans from banks, the actual exchange rate used for revaluation is the average buying and selling rate for transfers at the bank where the business borrowed the money.

4.4 Cash and cash equivalents

Cash reflects the total amount of cash available to the Corporation at the time of preparing the financial statement, including: Cash, demand deposits.

Cash equivalents reflect short-term investments with a recovery period of no more than 03 months from the investment date that can be easily converted into an identified amount of cash and are subject to insignificant risk of conversion into cash at the reporting date, recorded in accordance with the provisions of Vietnamese Accounting Standard No. 24 - Cash Flow Statement.

4.5 Financial investments

4.5.1 Held-to-maturity investments

Reflects investments that the Corporation intends and is able to hold to maturity with a remaining term of no more than 12 months (short-term) from the reporting date, which are term deposits and bonds.

Held-to-maturity investments are initially recorded at cost. After initial recognition, these investments are recorded at recoverable amount.

Interest earned on deposits is recorded in financial income.

To classify held-to-maturity investments as long-term or short-term, the Corporation bases on the remaining term and holding purpose from the reporting date of the investments.

4.5.2 Loans

Reflects loans by contract, agreement, loan agreement between two parties with remaining recovery period of no more than 12 months (short-term) at the reporting time. Loans are recorded in accounting books at cost. Loan interest is recorded in financial income when incurred.

To classify loans as long-term or short-term, the Corporation bases on the remaining term from the reporting date of the loans.

4.5.3 Capital investments in other entities

Investment in associates:

Reflects investments in which the Corporation directly or indirectly holds from 20% to less than 50% of the voting rights of the investee (associated company) without other agreements.

An associate is an enterprise in which the Corporation has significant influence but not control over the financial and operating policies. Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control over those policies.

Investments in associates are initially recorded at the time of capital contribution (with significant influence) at cost. The value of investments in associates at the reporting date is equal to cost plus (+) the increased value due to revaluation upon equitization.

Dividends and profits distributed for the period after the investment date are recorded in financial income upon actual receipt.

Investment in other entities:

Are investments in equity instruments but the Corporation does not have control, joint control or significant influence over the investee.

Investments in other entities are initially recorded at the time of capital contribution at cost. The value of investments in other entities at the reporting time is equal to the cost plus (+) the increased value due to revaluation upon

Provision for losses on investments in subsidiaries, associates and other capital contributions is the larger difference between the cost and the ownership portion of the Corporation calculated according to the accounting books of the investee, set aside in accordance with the provisions of Circular No. 43/2026/TT-BTC dated 20/04/2026 of the Ministry of Finance. The financial statements of the investee used to determine the ownership portion of the Corporation are the separate financial statements of the investee, audited or not.

4.6 Receivables and provision for doubtful debts

Receivables are monitored in detail by original maturity, remaining maturity at the reporting date, receivable entity, original currency and other factors according to the management needs of the Corporation. The classification of receivables as customer receivables and other receivables is carried out according to the following principles:

- Receivable from customers include commercial receivables arising from purchase and sale transactions;

- Other receivables include non-commercial receivables non-related to purchase and sale transactions;
- The Corporation bases on the remaining term or expected collection period at the reporting date of the receivable to classify it as long-term or short-term and re-evaluates foreign currency monetary items according to the principles presented in note 4.3.

Receivables are recorded at no more than the recoverable amount. Provision for doubtful debts is made for receivables that are overdue for more than six months, or receivables that the debtor is unlikely to pay for more than six months, or receivables that the debtor is unlikely to pay due to dissolution, bankruptcy or similar difficulties in accordance with the provisions of Circular No. 48/2019/TT-BTC dated August 8, 2019 of the Ministry of Finance.

4.7 Inventories

Inventories are determined at cost, in case the cost is greater than the net realizable value, the inventories are determined at the net realizable value. The cost of inventories includes: purchase costs, processing costs and other directly related costs incurred in bringing the inventories to current present location and condition. Net realizable value is determined by the estimated selling price less the estimated costs of completion and the estimated costs necessary to consume them.

Inventories are determined using the weighted average method.

Inventories are accounted for using the perpetual inventory method.

4.8 Tangible fixed assets and depreciation

Tangible fixed assets are recorded at cost less accumulated depreciation. The cost of tangible fixed assets is determined at cost, except for certain fixed assets that are revalued when determining the value of the enterprise for equitization.

The cost of tangible fixed assets formed from purchase and construction transfer is the total cost that the Corporation must spend to have the fixed assets up to the time the assets are put into a state of readiness for use.

Tangible fixed assets are depreciated using the straight-line method, the depreciation amount is calculated by dividing the cost (:) by the estimated useful life, in accordance with the provisions of Circular No. 45/2013-TT-BTC dated April 25, 2013 of the Ministry of Finance.

4.9 Financial leased fixed assets

A lease is classified as a finance lease when substantially all the risks and rewards of ownership of the asset are transferred to the lessee. Ownership of the asset may be transferred at the end of the lease term.

The Corporation records the cost of finance leased as assets of the Corporation at the fair value of the leased assets at the inception of the lease or at the present value of the minimum lease payments (if this value is lower than fair value) plus initial direct costs incurred in connection with the finance lease. The corresponding liability to the lessor is recorded in the balance sheet as a finance lease liability. Lease payments are divided into finance expenses and principal repayments to ensure a constant periodic interest rate on the remaining balance. Financial lease expenses are recognized in the income statement.

4.10 Intangible fixed assets and amortization

Intangible fixed assets are recorded at cost less accumulated depreciation. The cost of intangible fixed assets is determined at historical cost.

Intangible fixed assets are depreciated using the straight-line method in accordance with the provisions of Circular No. 45/2013-TT-BTC dated April 25, 2013 of the Ministry of Finance.

4.11 Cost of construction in-progress

Construction in progress is recorded at cost, reflecting costs directly related to assets under construction, machinery and equipment being installed for production and management purposes as well as costs related to repairs of fixed assets in progress. Depreciation of these assets is applied in the same way as other assets, starting when the assets are ready for use.

4.12 Prepaid expenses

Prepaid expenses are recorded according to actual occurrence, including: office rental costs, insurance costs, infrastructure and machinery rental costs, land rental costs, fixed asset repair costs, used tools and equipment costs and other costs.

Costs of tools, equipment, packaging for circulation and other expenses are allocated to the income statement using the straight-line method for a maximum of 03 years from the date of occurrence.

The Corporation classifies short-term or long-term prepaid expenses based on the contractual prepayment period or the allocation period of each type of expense and does not reclassify them at the reporting date.

4.13 Payables

Payables are monitored in detail by original maturity, remaining maturity at the reporting date, payee, original currency and other factors according to the management needs of the Corporation. The classification of payables as payables to suppliers and other payables is carried out according to the following principles:

- Payables to suppliers include commercial payables arising from purchase-sale transactions;

- Other payables include non-commercial payables not related to the purchase, sale or provision of goods and services.

The Corporation bases on the remaining term or expected payment period at the reporting date of the payables to classify them as long-term or short-term payables and re-evaluates foreign currency monetary items according to the principles presented in note 4.3.

Payables are recognized at no less than the payment obligation. When there is evidence that a loss is likely to occur, the Corporation immediately records a payables in accordance with the prudence principle.

Provisions for payables are made according to the principles presented in note 4.17.

4.14 Loans and financial lease liabilities

Loans and financial lease liabilities include: loans and financial lease liabilities.

Loans and financial leases are recorded in detail for each lending entity, each debtor, each loan agreement and each type of debt asset; by the repayment term of loans, financial lease liabilities and by original currency. Loans with a remaining repayment period of more than 12 months from the reporting date are presented as long-term loans and financial lease liabilities. Loans due within the next 12 months from the reporting date are presented as short-term loans and financial lease liabilities. Loans and financial lease liabilities in foreign currencies are revalued according to the principles presented in note 4.3.

4.15 Borrowing costs

Borrowing costs are recorded as operating expenses in the period when incurred.

4.16 Expenses payable

Expenses payable are recorded based on reasonable estimates of the amount payable for goods and services used during the period due to lack of invoices or insufficient accounting records and documents, including: loan interest and other expenses incurred during the period.

4.17 Provisions for payables

Provisions for payables are only recognized when the following conditions are met:

- The Corporation has a present obligation (legal or constructive) as a result of a past event;

- It is probable that the decline in economic benefits will result in a requirement to settle the liabilities obligation; and
- Provide a reliable estimate of the value of that obligation.

Provisions for long-term payables are recorded based on the most reasonable estimate of the amount that will be spent on recruiting, training workers and project preparation costs at the Nam Dan factory.

4.18 Unearned revenue

Unearned revenue is recognized on the basis of amounts paid by customers in advance for one or more accounting periods for asset leases.

Unearned revenue is allocated to revenue on a straight-line basis based on the amount received and the number of prior collection periods.

4.19 Owner's equity

Owner's equity at the end of the accounting period reflects the equity of internal and external shareholders, recorded according to the actual capital contributed by shareholders contributing shares calculated according to the par value of issued shares.

Other Owner's equity is formed by addition from business results.

Funds and after-tax profits are set aside and distributed according to the Resolution of the General Meeting of Shareholders of the Corporation and its subsidiaries.

Minority shareholders' interest is that portion of the profits and net assets of a subsidiary attributable to interests not owned, directly or indirectly through subsidiaries, by the parent company. Minority shareholders' interest is presented in the consolidated balance sheet as a separate item in equity. Minority interest is also presented as a separate item in the consolidated income statement.

4.20 Other revenue and income

Sales revenue is recognized when all of the following conditions are met:

- The Corporation no longer retains control over the goods as the owner or the right to control the goods;
- The Corporation no longer holds the right to manage the goods as the owner or the right to control the goods;
- The revenue can be measured reliably;
- The Corporation has or will obtain economic benefits from the sale transaction;
- The costs associated with sales transactions are identifiable

Revenue from providing services is recognized when all of the following conditions are simultaneously satisfied:

- Revenue is determined relatively reliably;
- The Corporation has or will obtain economic benefits from the service provision transaction;
- The portion of work completed at the reporting date can be determined;
- The costs incurred for the transaction and the costs to complete the service provision transaction can be determined.

Revenue from processing activities:

Revenue from processing activities of materials and goods is the actual processing amount received, excluding the value of materials and goods received for processing.

Financial income: includes interest on deposits, loans; dividends, profits from the sale of investments, exchange rate differences and other financial income. Specifically as follows:

- Interest is determined relatively reliably on the basis of deposit balance, loans are actual interest rates each period.
- Dividends distributed are recorded according to the actual amount received from the dividend payer;
- Exchange rate differences reflect actual exchange rate differences incurred during the period from foreign currency transactions and exchange rate differences incurred from revaluation of foreign currency items at the reporting date;
- Other financial income is recorded according to actual occurrence.

Other income reflects income incurred from events or transactions separate from the Corporation's normal business operations, in addition to the above revenues.

4.21 Cost of goods sold

Cost of goods sold is the capital value of products, goods, and services sold during the period, recorded according to actual occurrence in accordance with revenue. Cost of goods sold recorded increase during the period includes the provision for decline in value of inventories .

4.22 Financial expenses

Financial expenses include interest on loans, exchange rate difference losses and provisions for investment losses.

- Loan interest is recorded based on actual incurred on the loan balance and actual loan interest rate of each period.

- Exchange rate differences reflect actual exchange rate differences losses incurred during the period from transactions originating in foreign currencies;
- Provision for investment losses is made according to the regulations presented in note 4.5.

4.23 Selling expenses, general administration expenses

Selling expenses reflect actual costs incurred in the process of selling products, goods, and providing services during the accounting period, including: storage, packaging, transportation costs, etc.

General management costs reflect the general management costs of the Corporation incurred during the accounting period, including: management department salary costs; union fees, social insurance, health insurance, unemployment insurance of management staff; office materials and labor tools costs; depreciation of fixed assets used for management; land rent, business license fees; outsourced services (electricity, water, telephone charges, etc.), other

4.24 Taxes

Current income tax expense reflects the corporate income tax payable incurred in the period.

Taxable income may differ from total accounting profit before tax reported in the income statement because taxable income excludes items of income or expenses that are taxable or deductible in other years and further excludes items that are not taxable or deductible.

The determination of the Corporation's taxes is based on current tax regulations. However, these regulations change from time to time and the determination of tax obligations depends on the results of the examination by the competent tax authority.

4.25 Principles and methods of preparing consolidated financial statements

Method of eliminating internal transactions

Balances of items on the balance sheet, internal transactions between companies within the same Corporation, unrealized internal profits incurred from these transactions are completely eliminated. Unrealized losses incurred from internal transactions are also eliminated, unless the costs creating such losses are not recoverable.

Method of recording minority shareholders' interest

Minority shareholders' interests represent the portion of the profit or loss in the operating results and net assets of a subsidiary not held by the Corporation and are presented as a separate item in the consolidated income statement and in the consolidated balance sheet (as part of equity). Minority shareholders' interests consist of the amount of the Minority shareholders' interests at the date of the original business combination and the Minority shareholders' interest in changes in equity since the date of the business combination. Losses incurred by a subsidiary are allocated to the Minority shareholders' interest, even if the loss is greater than the Minority shareholders' interest in the net assets of the subsidiary.

4.26 Related parties

Parties are considered to be related to the Corporation 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 Corporation and the other party are subject to the same control or the same significant influence. Related parties may be organizations or individuals, including close family members of individuals considered to be related parties.
Some information with related parties is presented in notes 13,17,18.

4.26 Related Parties

Parties are considered related parties of the Corporation if one party has the ability, directly or indirectly, to control the other party or has a significant influence on the other party in making decisions on financial and operational policies, or when the Corporation and the other party are under common control or significant common influence. Related parties may be organizations or individuals, including close family members of individuals considered related.
Some information regarding related parties is presented in notes 13, 19, and 20.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION

1 Cash

	30/09/2026	01/01/2026
- Cash	1,362,721,098	463,975,213
- Cash at bank	19,426,790,109	23,742,692,016
- Cash equivalents	10,250,000,000	35,872,496,125
Total	**31,039,511,207**	**60,079,163,354**

2 Short-term financial investments

	30/09/2026	01/01/2026
- Other short-term investments	184,759,661,104	164,723,546,233
- Provision for investments held to maturity.	(97,959,500,000)	(81,520,000,000)
Total	**86,800,161,104**	**83,203,546,233**

3 Short-term receivables

	30/09/2026	01/01/2026
- Short-term receivables from customers	131,964,333,772	117,658,204,569
Receivables from customers account for 10% or more of total customer receivables	*52,363,237,214*	*9,040,767,374*
SINGTEX PTE LTD	*34,858,885,330*	*9,040,767,374*
XIAMEN ITG GROUP CORP LTD.	*17,504,351,884*	-
Other entities	*79,601,096,558*	*108,617,437,195*
- Short-term prepayments to suppliers	39,862,100,355	10,278,511,513
- Provision for doubtful short-term receivables	(8,571,764,585)	(7,827,405,608)
- Other receivables	3,434,570,618	1,689,285,064
Maersk Vietnam Co., Ltd.	*1,256,438,400*	-
Paid in advance	*325,588,218*	*242,358,182*
Collateral, deposits	*838,632,000*	*228,000,000*
Employees receivables	*675,465,950*	*689,457,941*
Chailease International Leasing Company Limited	*68,431,852*	*145,417,681*
Other receivables	*270,014,198*	*384,051,260*
Total	**166,689,240,160**	**121,798,595,538**

4 Inventories

	30/09/2026	01/01/2026
- Purchased goods in transit	-	3,818,895,317
- Raw materials	54,449,999,133	90,852,490,166
- Tools, instruments	6,170,098	129,380,455
- Work in progress	31,249,178,442	28,771,428,147
- Finished product	80,017,002,788	91,064,731,510
- Goods	181,912	193,163
Total	**165,722,532,373**	**214,637,118,758**

5 Taxes and other receivables from government

	30/09/2026	01/01/2026

-	Exceed Value Added Tax	386,890,912	386,890,912
-	Exceed Corporate income tax	3,021,726,109	4,159,052,917
	Total	**3,408,617,021**	**4,545,943,829**

6 Other long-term receivables

		30/09/2026	01/01/2026
-	Long-term collaterals, deposits	3,660,619,197	3,660,619,197
-	Other long-term receivables	9,110,486,724	9,556,472,724
	Total	**12,771,105,921**	**13,217,091,921**

7 Increase and decrease of tangible fixed assets (P.12)

8 Increase and decrease of financial leased fixed assets (P.13)

9 Increase and decrease of intangible fixed assets (P.14)

10 Cost of basic construction in progress

		30/09/2026	01/01/2026
-	Total cost of basic construction in progress	5,525,341,983	5,676,760,256
	In which: Major projects:		
	+ Hanosimex multi-purpose building construction project	*5,525,341,983*	*1,422,729,014*
	+ Purchase of fixed assets	*-*	*4,254,031,242*

11 Other long-term investments

		30/09/2026	01/01/2026
-	Other long-term investments	24,000,000,000	24,000,000,000
	Total	**24,000,000,000**	**24,000,000,000**
	In which:		
	Lien Phuong Textile and Garment Joint Stock Company	18,000,000,000	18,000,000,000
	Vietnam Textile and Garment Raw Materials Production and Trading Joint Stock Company	6,000,000,000	6,000,000,000

12 Long-term prepaid expenses

		30/09/2026	01/01/2026
-	Other long-term prepaid expenses	90,569,122,851	92,947,724,421
	Total	**90,569,122,851**	**92,947,724,421**
	In which:		
	Infrastructure and machinery rental costs according to Contract No. 0311DHSD/HDMB dated February 23, 2011	*-*	*1,087,500,000*
	Infrastructure lease and land sublease under Contract No. 0112/2015/HDTLD-HN dated December 1, 2015	*53,712,100,048*	*55,053,040,141*
	Repair and leasing costs for factories in Bac Ninh	*-*	*120,421,448*
	Land clearance costs for Nghi Loc garment factory project	*2,878,763,074*	*2,930,169,553*
	Land clearance costs for Nam Dan garment factory project	*4,684,853,286*	*4,788,704,709*

Leasing of infrastructure and subleasing of land under Contract No. 15.2015/HĐTLĐ-HN dated May 1, 2015 and Appendix No. 01/PLHĐ/HĐHN dated May 1, 2015	*16,560,299,722*	*16,972,306,329*
Leasing of infrastructure and subleasing of land at Pho Noi B Industrial Park, Hung Yen	*5,839,326,178*	*6,073,326,178*
Costs of tools and equipment used + other	*6,893,780,543*	*5,922,256,063*

13 Short-term supplier payables

	30/09/2026	01/01/2026
Short-term supplier payables	**78,453,432,468**	**66,281,250,076**
Supplier payables account for 10% or more of total payables	41,583,579,698	21,202,896,889
Vietnam Textile and Garment Group	*35,436,815,698*	*21,202,896,889*
Vinatex Hong Linh Joint Stock Company	*6,146,764,000*	-
Other entities	36,869,852,770	45,078,353,187
Payable to related parties	35,436,815,698	21,202,896,889
Vietnam Textile and Garment Group	*35,436,815,698*	*21,202,896,889*
Total	**78,453,432,468**	**66,281,250,076**

14 Dividend payables

- Dividend payables	3,081,674,609	3,081,674,609
Total	**3,081,674,609**	**3,081,674,609**

15 Taxes and other payables to government

Short term	30/09/2026	01/01/2026
- Value Added Tax	7,743,215,736	1,086,083,172
- Corporate income tax	2,240,259,567	2,202,745,074
- Personal income tax	121,225,898	52,078,709
- Resources tax	3,268,556	348,987,450
- Property tax and land rent	791,338,300	-
Total	**10,899,308,057**	**3,689,894,405**

16 Expenses payables

	30/09/2026	01/01/2026
- Other expenses payables	4,630,165,126	4,023,173,557
Total	**4,630,165,126**	**4,023,173,557**

17 Other short-term payables

	30/09/2026	01/01/2026
- Union fees	950,668,905	1,045,911,780
- Social insurance	335,666,569	156,562,350
- Health insurance	20,908,548	28,194,300
- Unemployment insurance	6,793,894	12,279,400
- Short-term collaterals, deposits	271,532,000	200,000,000
- Other payables	291,858,348	295,513,665
Total	**1,877,428,264**	**1,738,461,495**

18 Unearned revenue

		30/09/2026	01/01/2026
-	**Short term**	**123,923,184**	**2,270,328,854**
+	Unearned revenue	123,923,184	2,270,328,854
	Total	**247,846,368**	**4,540,657,708**

19 Short-term loans and liabilities (P. 15)

		30/09/2026	01/01/2026
-	Short-term loans	210,225,170,744	299,794,395,343
-	Financial lease	923,829,946	1,385,744,940
	Total	**211,149,000,690**	**301,180,140,283**

20 Long-term loans and liabilities (P. 15)

		30/09/2026	01/01/2026
-	Long-term loans	286,468,832,453	315,636,849,527
-	Financial leases	-	577,393,711
	Total	**286,468,832,453**	**316,214,243,238**

21 Owner's equity

a Equity Fluctuation Comparison Table (P.16)

b Contributed capital details

		30/09/2026	01/01/2026
-	Government capital	118,026,000,000	118,026,000,000
+	Budget capital	118,026,000,000	118,026,000,000
-	Contributed capital of other entities	86,974,000,000	86,974,000,000
	Total	**205,000,000,000**	**205,000,000,000**
c	*Capital transactions with owners and distribution of dividends and profits*		
-	Contributed capital		
+	At the beginning of 2026	205,000,000,000	205,000,000,000
+	Increase during 2026	-	
+	Decrease during 2026	-	
+	At the end of 2026	205,000,000,000	205,000,000,000
-	Dividends, distributed profits	-	
d	***Funds***		
-	Development and investment fund	134,646,234,994	133,581,573,456
-	Other equity funds	2,537,523,184	2,537,523,184
-	Other equity funds	136,932,000,000	136,932,000,000

INCREASE AND DECREASE IN TANGIBLE FIXED ASSETS

Item	House, building	Machinery and equipment	Means of transport, transmission	Management equipment	Total
1. Cost of tangible fixed assets					
Balance at 01/01/2026	**553,850,474,716**	**833,524,399,725**	**23,408,519,108**	**3,513,068,916**	**1,414,296,462,465**
Increase in period	**-**	**35,342,181,251**	**2,492,588,626**	**-**	**37,834,769,877**
- Purchase during the period	-	7,026,979,303	2,492,588,626	-	9,519,567,929
- Completed construction investment	-	28,315,201,948	-	-	28,315,201,948
- Other increases	-	-	-	-	-
Decrease in period	**-**	**31,635,146,667**	**3,869,816,364**	**124,740,000**	**35,629,703,031**
- Liquidation, sale	-	31,635,146,667	3,869,816,364	124,740,000	35,629,703,031
- Other decreases	-	-	-	-	-
Balance at 30/09/2026	**553,850,474,716**	**837,231,434,309**	**22,031,291,370**	**3,388,328,916**	**1,416,501,529,311**
2. Accumulated depreciation					
Balance at 01/01/2026	**222,136,163,987**	**625,885,831,533**	**17,767,738,745**	**2,765,416,781**	**868,555,151,046**
Increase in period	**14,914,713,812**	**35,962,318,700**	**3,551,318,044**	**195,556,114**	**54,623,906,670**
- Depreciation during the period	14,914,713,812	35,962,318,700	1,022,117,395	195,556,114	52,094,706,021
- Other increases	-	-	2,529,200,649	-	2,529,200,649
Decrease in period	**-**	**32,919,829,227**	**3,869,816,364**	**124,740,000**	**36,914,385,591**
- Liquidation, sale	-	30,390,628,578	3,869,816,364	124,740,000	34,385,184,942
- Other decreases	-	2,529,200,649	-	-	2,529,200,649
Balance at 30/09/2026	**237,050,877,799**	**628,928,321,006**	**17,449,240,425**	**2,836,232,895**	**886,264,672,125**
3. Residual value of tangible fixed assets					
- As of 01/01/2026	**331,714,310,729**	**207,638,568,192**	**5,640,780,363**	**747,652,135**	**545,741,311,419**
- As of 30/09/2026	**316,799,596,917**	**208,303,113,303**	**4,582,050,945**	**552,096,021**	**530,236,857,186**

INCREASE AND DECREASE IN FINANCIAL LEASE FIXED ASSETS

Item	House, building	Machinery and equipment	Means of transport, transmission	Management equipment	Total
1. Cost of financial lease fixed assets					
Balance at 01/01/2026	-	**6,014,517,953**	-	-	**6,014,517,953**
Increase in period	-	-	-	-	-
- Finance leases	-	-	-	-	-
Decrease in period	-	-	-	-	-
- Transfer to tangible fixed assets	-	-	-	-	-
Balance at 30/09/2026	-	**6,014,517,953**	-	-	**6,014,517,953**
2. Accumulated depreciation					
Balance at 01/01/2026	-	**1,277,835,466**	-	-	**1,277,835,466**
Increase in period	-	**420,750,708**	-	-	**420,750,708**
- Depreciation during the period	-	420,750,708	-	-	420,750,708
Decrease in period	-	-	-	-	-
- Transfer to tangible fixed assets	-	-	-	-	-
Balance at 30/09/2026	-	**1,698,586,174**	-	-	**1,698,586,174**
3. Residual value of financial lease fixed assets					
- As of 01/01/2026	-	**4,736,682,487**	-	-	**4,736,682,487**
- As of 30/09/2026	-	**4,315,931,779**	-	-	**4,315,931,779**

INCREASE AND DECREASE IN INTANGIBLE FIXED ASSETS

Item	Computer software	Land use rights	Copyright, patent	Goodwill	Total
1. Cost of intangible fixed assets					
Balance at 01/01/2026	**773,564,443**	-			**773,564,443**
Increase in period	**1,252,900,000**	-	-	-	**1,252,900,000**
- Purchases during the period	1,252,900,000	-			1,252,900,000
Decrease in period	-	-	-	-	-
Balance at 30/09/2026	**2,026,464,443**	-	-	-	**2,026,464,443**
2. Accumulated amortization					
Balance at 01/01/2026	**773,564,443**	-			**773,564,443**
Increase in period	**62,645,001**	-	-	-	**62,645,001**
- Depreciation during the period	62,645,001	-			62,645,001
Decrease in period	-	-	-	-	-
Balance at 30/09/2026	**836,209,444**	-	-	-	**836,209,444**
3. Residual value of intangible fixed assets					
- As of 01/01/2026	-	-	-	-	-
- As of 30/09/2026	**1,190,254,999**	-	-	-	**1,190,254,999**

DETAILED NOTES OF LOANS

Loans

		During the year VND		
	Value	Increase	Decrease	Value
Short-term loans	**299,794,395,343**	**506,893,186,164**	**596,462,410,763**	**210,225,170,744**
- Short-term loans (VND)				
Joint Stock Commercial Bank for Investment and Development of Vietnam - Transaction Exchange Branch	56,586,429,570	201,575,234,196	165,036,366,473	93,125,297,293
Orient Commercial Bank - Hanoi Branch - Trang An Transaction Office	13,964,051,283	-	13,964,051,283	-
Vietnam Foreign Trade Commercial Bank - Hoang Mai Branch	-	4,296,207,392	-	4,296,207,392
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ha Nam Branch	3,399,843,105	33,198,607,369	22,266,759,338	14,331,691,136
Vietnam Joint Stock Commercial Bank for Industry and Trade - Hanoi Branch	19,995,363,012	35,315,678,666	35,342,822,539	19,968,219,139
Other individuals	7,360,000,000	530,000,000	1,510,000,000	6,380,000,000
Northern Textile and Garment Corporation Limited Company - Vinatex	7,500,000,000		5,000,000,000	2,500,000,000
- Short-term loans (USD)				
Joint Stock Commercial Bank for Investment and Development of Vietnam - Transaction Exchange Branch	151,204,357,809	194,816,156,730	323,073,062,574	22,947,451,965
Vietnam Foreign Trade Commercial Bank - Hoang Mai Branch		8,833,049,316	-	8,833,049,316
- Long-term loans due (VND)				
Joint Stock Commercial Bank for Investment and Development of Vietnam - Nghe An Branch (VND)	12,356,091,325	8,250,000,000	11,680,000,000	8,926,091,325
Northern Textile and Garment Corporation - Vinatex		1,250,000,000	-	1,250,000,000
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ha Nam Branch	1,848,000,000	1,386,000,000	1,386,000,000	1,848,000,000
- Long-term loans due (USD)				
Joint Stock Commercial Bank for Investment and Development of Vietnam - Nghe An Branch (USD)	17,936,360,000	13,345,510,000	13,461,110,000	17,820,760,000
Vietnam Textile and Garment Group (re-borrowed from Asian Development Bank - ADB)	7,643,899,239	4,096,742,495	3,742,238,556	7,998,403,178
Short-term financial lease liabilities	**1,385,744,940**	**577,393,711**	**1,039,308,705**	**923,829,946**
Chailease International Leasing Company - Hanoi Branch	1,385,744,940	577,393,711	1,039,308,705	923,829,946
Long-term loans	**315,636,849,527**	**30,000,000,000**	**59,168,017,074**	**286,468,832,453**
Joint Stock Commercial Bank for Investment and Development of Vietnam - Nghe An Branch (VND)	31,290,975,852	-	8,250,000,000	23,040,975,852
Joint Stock Commercial Bank for Investment and Development of Vietnam - Nghe An Branch (USD)	31,366,389,705	-	13,460,353,272	17,906,036,433
Vietnam Textile and Garment Group (re-borrowed from Asian Development Bank - ADB)	210,123,618,611	-	4,821,663,802	205,301,954,809
Northern Textile Garment Corporation Company Limited - Vinatex	34,000,000,000	30,000,000,000	31,250,000,000	32,750,000,000
JOINT STOCK COMMERCIAL BANK FOR FOREIGN TRADE OF VN - HA NAM	8,855,865,359		1,386,000,000	7,469,865,359
Short-term financial lease liabilities	**577,393,711**	-	**577,393,711**	-
Chailease International Leasing Company - Hanoi Branch	577,393,711	-	577,393,711	-
Total	617,394,383,521	537,470,579,875	657,247,130,253	497,617,833,143

EQUITY FLUCTUATION COMPARISON TABLE

Item	Contributed capital	Development and investment fund	Other equity funds	Other equity funds	Undistributed profit after tax	Minority shareholders' interest	Total
A	1	2	3	4	5	6	7
Balance at 01/01/2025 (1)	205,000,000,000	132,516,911,917	136,932,000,000	2,537,523,184	(156,568,057,036)	65,071,665,774	385,490,043,839
Increase in year (2)	-	1,064,661,539	-	-	8,054,249,846	2,217,308,686	11,336,220,071
- Profit in 2025	-	-	-	-	8,054,249,846		8,054,249,846
- Distributed profit	-	1,064,661,539	-	-	-		1,064,661,539
- Other increases	-	-	-	-	-	2,217,308,686	2,217,308,686
Decrease in year (3)	-	-	-	-	-	-	-
- Capital decrease in 2025	-	-	-	-	-		-
- Loss in 2025							-
- Adjusting the combined and distributed effects (4)	-	-	-	-	(1,274,183,279)		(1,274,183,279)
Balance at 31/12/2025 (5) = (1)+(2)-(3)+(4)	205,000,000,000	133,581,573,456	136,932,000,000	2,537,523,184	(149,787,990,469)	67,288,974,460	395,552,080,631
							-
Balance at 01/01/2026 (6)	205,000,000,000	133,581,573,456	136,932,000,000	2,537,523,184	(149,787,990,469)	67,288,974,460	395,552,080,631
Increase in year (7)	-	1,064,661,538	-	-	41,312,781,961	1,604,221,874	43,981,665,373
- Profit in 2026	-	-	-	-	41,312,781,961		41,312,781,961
- Profit distribution	-	1,064,661,538	-	-	-		1,064,661,538
- Other increase	-	-	-	-	-	1,604,221,874	1,604,221,874
Decrease in year (8)	-	-	-	-	-	-	-
- Capital reduction in 2026	-	-	-	-	-		-
'- Losses in 2026							-
- Adjusting the combined and distributed effects (9)	-	-	-	-	(1,361,984,617)		(1,361,984,617)
Balance at 30/09/2026 (10) = (6)+(7)-(8)+(9)	205,000,000,000	134,646,234,994	136,932,000,000	2,537,523,184	(109,837,193,125)	68,893,196,334	438,171,761,387

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CONSOLIDATED INCOME STATEMENT

22 Total revenues from sales and services rendered

	9M/2026	9M/2025
- Revenue from sales of finished products and goods	1,002,719,748,501	892,536,731,470
Total	**1,002,719,748,501**	**892,536,731,470**

23 Revenue deductions

	9M/2026	9M/2025
- Sales discount	8,192,006,892	10,935,426,028
- Returned sale goods	75,671,048	569,083,359
Total	**8,267,677,940**	**11,504,509,387**

24 Net revenues from sales and services rendered

	9M/2026	9M/2025
- Net revenue from sales of finished products and goods	994,452,070,561	881,032,222,083
Total	**994,452,070,561**	**881,032,222,083**

25 Cost of goods sold

	9M/2026	9M/2025
- Cost of goods sold	844,406,186,168	765,018,430,498
- Provision for (Reversal of) decline in value of inventories	(1,899,688,159)	903,500,010
Total	**842,506,498,009**	**765,921,930,508**

26 Financial income

	9M/2026	9M/2025
- Deposits and loans interest	5,142,800,939	4,656,769,526
- Exchange rate difference gain	3,926,644,916	5,844,633,592
Total	**9,069,445,855**	**10,501,403,118**

27 Financial expenses

	9M/2026	9M/2025
- Loans interest	21,996,672,500	22,588,504,290
- Exchange rate difference loss	2,360,516,245	14,224,887,987
- Provision for impairment of trading securities and provision for investment losses in other entities.	15,284,079,857	446,306,616
Total	**39,641,268,602**	**37,259,698,893**

28 Current corporate income tax expense

	9M/2026	9M/2025
- Corporate income tax expense calculated on current year taxable income	4,105,209,311	2,418,628,420
- Adjust corporate income tax expense of previous years into current income tax expense of current year	-	5,863,760
Total	**4,105,209,311**	**2,424,492,180**

29 Deferred corporate income tax expense

-	Corporate income tax income arising from deductible temporary differences	(58,821,946)	(37,347,892)
	Total	**(58,821,946)**	(37,347,892)

30 Production and business costs by element

		9M/2026	9M/2025
-	Raw material costs	473,819,877,638	433,532,465,105
-	Labor costs	204,311,647,558	176,222,569,321
-	Fixed asset depreciation costs	52,578,101,730	50,608,428,424
-	Outsourced service costs	104,656,076,965	82,923,217,143
-	Other cash costs	28,755,669,741	18,069,416,028
	Total	**864,121,373,632**	**761,356,096,021**

Balance with related parties	30/09/2026	01/01/2026
Vietnam Textile and Garment Group		
Payables	35,436,815,698	21,202,896,889
Loans	213,300,357,987	217,767,517,850
Buyers paid in advance	25,689,600,000	-
Northern Textile and Garment Corporation Limited Company - Vinatex		
Investment capital	118,026,000,000	118,026,000,000
Payables		313,216,438
Loans	36,500,000,000	41,500,000,000

Dated October 27, 2026

Prepared by	Chief accountant	Legal representative
Nguyen Thi Phuong	Nguyen Thi Thu Thao	Nguyen Tri Son