TỔNG CÔNG TY CỔ PHẦN DỆT MAY HÀ NỘI

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HANOI TEXTILE AND GARMENT JOINT STOCK CORPORATION

FINANCIAL STATEMENTS QUARTER 03 - 2026

Hanoi, October 2026

STATEMENT OF FINANCIAL POSITION

As of 30/09/2026

Form B01-DN

Unit: VND

ITEM	CODE	Description	30/09/2026	01/01/2026
A. Current assets (100 = 110+120+130+140+150)	**100**		**318,034,806,155**	**350,922,409,616**
I. Cash and cash equivalents	**110**	**V.01**	**15,052,754,786**	**47,253,163,822**
1. Cash	111		15,052,754,786	21,630,667,697
2. Cash equivalents	112		-	25,622,496,125
II. Short-term financial investment	**120**	**V.02**	**59,800,161,104**	**62,102,312,672**
1. Held to maturity investments	123		157,759,661,104	143,622,312,672
2. Short-term provision for held-to-maturity investments	124		(97,959,500,000)	(81,520,000,000)
III. Short-term receivables	**130**		**156,354,763,556**	**114,562,203,864**
1. Short-term receivables from customers	131	V.03	121,987,220,106	111,657,115,441
2. Short-term prepayments to suppliers	132		37,276,516,776	6,933,067,456
3. Other short-term receivables	135	V.03	6,063,703,493	4,200,338,809
4. Short-term provisions for doubtful debts (*)	136		(8,972,676,819)	(8,228,317,842)
IV. Inventories	**140**		**73,741,317,087**	**120,255,364,787**
1. Inventories	141	V.04	73,741,317,087	121,648,969,721
2. Provision for inventory devaluation (*)	142		-	(1,393,604,934)
V. Other current assets	**160**		**13,085,809,622**	**6,749,364,471**
1. Short-term prepaid expenses	161		693,832,597	1,041,357,949
2. Deductible Value-added tax	162		9,370,119,949	1,548,822,638
3. Taxes and other receivables from government	163	V.05	3,021,857,076	4,159,183,884
B. Non-current assets (200 = 210 +220+240+250+260)	**200**		**582,054,451,884**	**589,370,930,290**
I. Long-term receivables	**210**		**12,771,105,921**	**13,217,091,921**
1. Other long-term receivables	215	V.06	12,771,105,921	13,217,091,921
II. Fixed assets	**220**		**456,015,834,879**	**462,928,214,183**
1. Tangible fixed assets	221	V.07	450,509,648,101	458,191,531,696
- Costs	222		*1,122,663,651,961*	*1,103,607,986,945*
- Accumulated depreciation (*)	223		*(672,154,003,860)*	*(645,416,455,249)*
2. Finance lease fixed assets	224	V.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	V.09	1,190,254,999	-
- Costs	228		*1,414,464,443*	*161,564,443*
- Accumulated amortization	229		*(224,209,444)*	*(161,564,443)*
III. Non-current assets in progress	**250**		**5,525,341,983**	**5,676,760,256**
1. Cost of basic construction in progress	252	V.11	5,525,341,983	5,676,760,256
IV. Long-term financial investments	**260**		**41,631,166,578**	**40,161,571,587**
1. Investments in subsidiaries	261		44,746,554,966	44,746,554,966
2. Investments in joint ventures and associates	262		585,750,000	585,750,000
3. Investments in equity of other entities	263	V.12	24,000,000,000	24,000,000,000
4. Long-term provision for impairment of investments in othe	264		(27,701,138,388)	(29,170,733,379)
V. Other non-current assets	**270**		**66,111,002,523**	**67,387,292,343**
1. Long-term prepaid expenses	271	V.13	66,111,002,523	67,387,292,343
Total assets (280 = 100+200)	**280**		**900,089,258,039**	**940,293,339,906**
I.. Liabilities (300 = 310 + 330)	**300**		**586,154,472,340**	**663,236,395,120**
I. Current liabilities	**310**		**280,215,905,246**	**355,378,017,241**
1. Short-term supplier payables	311	V.14	60,354,847,393	43,896,006,584
2. Short-term prepayments from customers	312		3,095,636,871	1,860,039,264
3. Dividend payables	313		3,080,309,010	3,080,309,010
4. Short term taxes and other payables to government	314	V.16	7,892,525,254	962,421,356
5. Payables to employees	315		33,388,603,187	30,588,290,522
6. Short-term expenses payable	316	V.17	4,194,343,187	3,665,868,851
7. Short-term unearned revenues	319	V.19	107,923,184	2,110,328,854
8. Other short-term payables	320	V.18	1,355,835,001	1,274,054,668
9. Short-term loans and finance lease liabilities	321	V.20	166,121,090,415	261,076,934,166
10. Short-term provisions	322		-	4,253,000,000
11. Bonus and welfare fund	323		624,791,744	2,610,763,966
II. Non-current liabilities	**330**		**305,938,567,094**	**307,858,377,879**
1. Long term paid in advance	332		25,689,600,000	-
2. Other long-term payables	338		1,250,000,000	500,000,000
3. Long-term loans and finance lease liabilities	339	V.21	278,998,967,094	307,358,377,879
D. Owner's equity	**400**	V.22	**313,934,785,699**	**277,056,944,786**
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*

ITEM	CODE	Description	30/09/2026	01/01/2026
2. Other equity of owners	414		136,932,000,000	136,932,000,000
3. Development and investment funds	418		87,858,258,370	87,858,258,370
4. Other equity funds	419		2,537,523,184	2,537,523,184
5. Undistributed profit after tax	420		(118,392,995,855)	(155,270,836,768)
- Undistributed profit after tax brought forward	*420a*		*(155,270,836,768)*	*(159,627,161,192)*
- Undistributed profit after tax for the current period	*420b*		*36,877,840,913*	*4,356,324,424*
Total Owner's Equity and Liabilities (440 = 300 + 400)	**440**		**900,089,258,039**	**940,293,339,906**

Approved, October 27, 2026

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

M.S.D.N: 0100100826 - C.T.C.P
TỔNG CÔNG TY CỔ PHẦN DỆT MAY HÀ NỘI
THÀNH PHỐ HÀ NỘI

INCOME STATEMENTS

Quarter 3, 2026

Form B02-DN

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. Revenues from sales and services rendered	01	VI.23	303,101,935,687	254,235,448,443	785,876,501,560	686,134,789,151
2. Revenue deductions	02	VI.24	-	-	-	569,083,359
3. Net revenues from sales and services rendered (10=01-02)	10	VI.25	303,101,935,687	254,235,448,443	785,876,501,560	685,565,705,792
4. Cost of goods sold	11	VI.26	264,640,299,581	225,127,955,085	682,360,884,518	612,596,139,225
5. Gross profit from sales and services rendered (20=10-11)	20		38,461,636,106	29,107,493,358	103,515,617,042	72,969,566,567
6. Gain/loss on disposal of investment property	21					
7. Financial income	22	VI.27	1,864,178,075	2,084,679,175	9,133,130,949	10,572,319,346
8. Financial expenses	23	VI.28	-1,336,323,150	8,792,632,420	35,851,269,149	34,107,240,193
- In which: Interest expenses	*24*		*6,181,006,689*	*6,569,503,151*	*19,306,390,908*	*20,178,251,485*
9. Selling expenses	25		5,081,969,985	4,800,931,659	12,900,490,694	13,582,575,463
10. General administration expenses	26		9,763,723,888	15,575,405,370	27,149,086,419	33,043,099,231
11. Net profits from operating activities {30=20+21+22-(23+25+26)}	30		26,816,443,458	2,023,203,084	36,747,901,729	2,808,971,026
12. Other income	31		594,951,788	600,730,580	1,633,103,534	830,283,635
13. Other expenses	32		283,461,636	261,823,175	365,837,542	325,644,222
14. Other profits (40=31-32)	40		311,490,152	338,907,405	1,267,265,992	504,639,413
15. Total net profit before tax (50=30+40)	50		27,127,933,610	2,362,110,489	38,015,167,721	3,313,610,439
16. Current corporate income tax expenses	51	VI.29	1,137,326,808	-	1,137,326,808	5,863,760
17. Profits after corporate income tax (60=50-51-52)	60		25,990,606,802	2,362,110,489	36,877,840,913	3,307,746,679

Approved, October 27, 2026

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

M.S.D.N: 0100100... TỔNG CÔNG TY CỔ PHẦN DỆT MAY HÀ NỘI THÀNH PHỐ HÀ NỘI

CASH FLOW STATEMENT

(Indirect method)

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

Form B03-DN

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**		**38,015,167,721**	**3,313,610,439**
2. *Adjustments for*				
- Depreciation of fixed assets and investment properties	02	7,8,9	42,040,424,963	40,582,411,217
- Provisions	03		10,067,659,052	11,109,998,324
- Gains, losses on exchange rate differences from revaluation of accounts derived from foreign currencies	04		(1,148,591,064)	2,196,148,126
- Gains, losses on investing, financing activities	05		(6,231,991,566)	(6,903,985,482)
- Interest expenses	06	28	19,306,390,908	20,178,251,485
3. *Operating profit before changes in working capital*	**08**		**102,049,060,014**	**70,476,434,109**
- Increase, decrease in receivables	09		(25,566,255,949)	5,003,973,086
- Increase, decrease in inventories	10		47,907,652,634	25,862,192,402
- Increase, decrease in payables (exclusive of interest payables, corporate income tax payables)	11		49,857,729,917	(36,878,339,704)
- Increase, decrease in prepaid expenses	12		1,623,815,172	5,688,238,620
- Interest paid	14		(17,626,258,791)	(17,696,617,580)
- Other payments on operating activities	17		(2,582,004,222)	(8,388,468,366)
Net cash flows from operating activities	**20**		**155,663,738,775**	**44,067,412,567**
II. Cash flows from investing activities				
1. Expenditures on purchase and construction of fixed assets and other long-term assets	21		(58,436,086,950)	(4,515,328,323)
2. Proceeds from disposal or transfer of fixed assets and other long-term assets	22		2,057,528,532	717,962,992
3. Expenditures on loans and purchase of debt instruments from other entities	23		(85,963,953,189)	(8,000,000,000)
4. Proceeds from lending or resale of debt instruments from other entities	24		72,738,121,918	26,810,000,000
5. Proceeds from interests, dividends and distributed profits	27		4,243,526,882	6,037,282,948
Net cash flows from investing activities	**30**		**(65,360,862,807)**	**21,049,917,617**
III. Cash flows from financial activities				
1. Proceeds from borrowings	33		439,520,647,634	414,351,093,866
2. Repayment of borrowings principal	34		(560,985,158,990)	(499,693,259,720)
3. Repayment of financial lease principal	35		(1,039,308,705)	(1,039,308,705)
Net cash flows from financial activities	**40**		**(122,503,820,061)**	**(86,381,474,559)**
Net cash flows during the period (50=20+30+40)	**50**		**(32,200,944,093)**	**(21,264,144,375)**

ITEM	Code	Description	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
Cash and cash equivalents at the beginning of the period	**60**		47,253,163,822	35,857,406,384
Effect of exchange rate fluctuations	61		535,057	
Cash and cash equivalents at the end of the period (70=50+60+61)	**70**		15,052,754,786	14,593,262,009

Approved, October 27, 2026

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

HANOI TEXTILE AND GARMENT
JOINT STOCK CORPORATION
No. 25, Lane 13, Linh Nam Street, Vinh Tuy Ward, Hanoi.

NOTES TO FINANCIAL STATEMENTS
QUARTER III, 2026

1. Characteristics of business operations

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 fiscal year that affect the financial statements: there are no factors that materially affect the business's financial statements.

1.6 Business structure:

Name	Information
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.
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.

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
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.

1.7 The number of employees as of September 30, 2026 is 1372 people.

1.8 Statement of compliance: information on the 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) and are prepared based on accounting principles consistent with the regulations of the enterprise accounting regime issued in Circular No. 99/2025/TT-BTC dated October 27, 2025, Circular No. 53/2016/TT-BTC dated March 21, 2016 of the Ministry of Finance, Vietnamese accounting standards, and other relevant legal regulations concerning the preparation and presentation of consolidated financial statements.

4. ACCOUNTING POLICIES

4.1 Financial statements preparing basis

The financial statements are prepared on the accrual basis of accounting (except for information relating to cash flows).

The financial statements of the Corporation are prepared based on the summary of the financial statements of the Corporate's Head Office and the financial statements of the Branches after offsetting the balance of internal debts, internal revenues and expenses. It is assumed that all internal transactions have been completed during the year.

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

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

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

- Actual exchange rate when recording accounts payable: the average buying and selling transfer rate of the commercial bank where the enterprise expects to conduct the transaction at the time the

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 subsidiaries:

Reflects investments in which the Corporation holds more than 50% of voting rights and has the right to control and govern the financial and operating policies of the investee (subsidiary) to obtain economic benefits from the activities of that enterprise.

Investments in subsidiaries are initially recorded at the time of purchase (having control, domination) at cost. The value of investments in subsidiaries at the reporting time is equal to the cost plus (+) the increased value due to revaluation upon equitization.

Hai Phong Garment Joint Stock Company - Hanosimex (subsidiary) is carrying out dissolution procedures based on the Resolution of the General Meeting of Shareholders dated May 18, 2013.

Dividends and profits distributed for the period after the investment date are recorded in financial income when actually received.

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 equitization.

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. 200/2014/TT-BTC dated December 22, 2014 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. 99/2025/TT-BTC dated October 27, 2025 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 monthly 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 amortization. The cost of intangible fixed assets is determined at historical cost.

Intangible fixed assets are amortized 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 recorded on the basis of the amount of money that customers have paid in advance for one or more accounting periods for asset leasing; the difference between the selling price of the asset and the remaining value of the fixed asset in the sale and sublease transaction is a finance lease.

Unearned revenue is allocated to expense on a straight-line basis over the amount received and the number of pre-collection periods or sublease terms for sale and sublease transactions that are finance leases.

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.

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. Specifically as follows:

- 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 cash costs (reception, conferences, etc.).

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 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.

Transactions and balances with related parties are not required to be presented in this quarterly financial statements because these statements are prepared and published together with the Corporation's quarterly financial statements.

The determination of the Corporation's tax obligations is based on current tax regulations. However, these regulations change periodically, and the determination of tax obligations depends on the results of inspections by the competent tax authority.

4.25 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.

Transactions and balances with related parties do not need to be presented in this quarter's financial report because this report is prepared and published together with the Corporation's consolidated quarterly financial statements.

V . NOTES TO FINANCIAL STATEMENTS

No.	Content	End of the quarter	Begin of the year
1	**Cash and cash equivalents**		
		30/09/2026	**01/01/2026**
-	Cash	910,803,010	318,034,456
-	Cash at bank	14,141,951,776	21,312,633,241
	Vietnam Investment and Development Commercial Bank - Transaction Branch 1	*11,078,448,972*	*20,640,654,607*
	Other organizations	*3,063,502,804*	*671,978,634*
-	Cash equivalents	-	25,622,496,125
	Total	**15,052,754,786**	**47,253,163,822**

2	**Short-term financial investments**		
		30/09/2026	**01/01/2026**
-	Other short-term investments	157,759,661,104	143,622,312,672
	Time deposits	*59,800,161,104*	*62,644,808,797*
	Bonds	*97,959,500,000*	*106,600,000,000*
-	Short-term provision for held-to-maturity investments	(97,959,500,000)	(81,520,000,000)
	Total	**59,800,161,104**	**62,102,312,672**

3	**Short-term receivables**		
		30/09/2026	**01/01/2026**
3.1	Short-term receivables from customers	121,987,220,106	111,657,115,441
a	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*	-
b	Other entities	69,623,982,892	102,616,348,067
3.2	Short-term prepayments to suppliers	37,276,516,776	6,933,067,456
3.3	Other receivables	6,063,703,493	4,200,338,809
	Hai Phong Garment Joint Stock Company - HANOSIMEX	*3,017,184,175*	*3,017,184,175*
	Maersk Vietnam Co., Ltd.	*1,256,438,400*	-
	Paid in advance	*253,588,218*	*160,358,182*
	Collateral, deposit	*596,032,000*	-
	Receivable from employees	*675,465,950*	*689,457,941*
		68,431,852	*145,417,681*
	Chailease International Leasing Company Limited		
	Other receivables	*196,562,898*	*187,920,830*
	Total	**165,327,440,375**	**122,790,521,706**

4	**Inventories**		
		30/09/2026	**01/01/2026**
-	Purchased goods in transit	-	3,818,895,317
-	Raw materials	32,481,983,485	73,371,547,157
-	Tools, instruments	-	96,181,210
-	Work in progress	11,627,449,686	8,745,657,619
-	Finished product	29,631,702,004	35,616,495,255
-	Goods	181,912	193,163
	Total	**73,741,317,087**	**121,648,969,721**

5	**Taxes and other receivables from government (P.12)**		
		30/09/2026	**01/01/2026**

No.	Content	End of the quarter	Begin of the year
-	Exceed Value Added Tax	130,967	130,967
-	Exceed Corporate income tax	3,021,726,109	4,159,052,917
	Total	**3,021,857,076**	**4,159,183,884**

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.13)

8 Increase and decrease of financial leased fixed assets (P.14)

9 Increase and decrease of intangible fixed assets (P.15)

10 Increase, decrease investment properties

11 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

12 Other long-term investments (P.16)

		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**
	Details of long-term investments	-	-
	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*

13 Long-term prepaid expenses

		30/09/2026	01/01/2026
13.1	Short-term prepaid expenses	693,832,597	1,041,357,949
	Office rent	*118,800,000*	*118,800,000*
	Insurance expenses	*372,627,459*	*658,601,904*
	Repair and renovation expenses	*24,050,466*	*220,364,659*
	Tools and equipment used	*3,625,000*	-
	Other expenses	*174,729,672*	*43,591,386*
13.2	Long-term prepaid expenses	66,111,002,523	67,387,292,343
	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*
	Cost of tools used + others	*4,835,286,115*	*3,407,456,492*

14 Short-term supplier payables

No.	Content	End of the quarter 30/09/2026	Begin of the year 01/01/2026
		60,354,847,393	**43,896,006,584**
	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	18,771,267,695	22,693,109,695

15 Dividend payables

	30/09/2026	01/01/2026
Dividend payables	3,080,309,010	3,080,309,010
Total	**3,080,309,010**	**3,080,309,010**

16 Taxes and other payables to government (P.12)

	30/09/2026	01/01/2026
- VAT	7,006,928,826	926,530,470
- PIT	94,258,128	35,890,886
- Property taxes and land rent	791,338,300	-
Total	**7,892,525,254**	**962,421,356**

17 Short-term expenses payable

	30/09/2026	01/01/2026
- Other expenses payable	4,194,343,187	3,665,868,851
Total	**4,194,343,187**	**3,665,868,851**
In which:	-	-
Short-term expenses payable: interest	*211,414,777*	*322,372,326*
Brokerage commission payable	*2,313,155,368*	*1,595,724,999*
Other short-term expenses payables	*1,669,773,042*	*1,747,771,526*

18 Other short-term payables

	30/09/2026	01/01/2026
- Union fees	879,968,343	978,541,003
- Social insurance	120,247,477	-
- Health insurance	20,908,548	-
- Unemployment insurance	6,793,894	-
- Received collaterals, deposits	71,532,000	-
Other payables	256,384,739	295,513,665
Total	**1,355,835,001**	**1,274,054,668**

19 Unearned revenue

- **Short term**	**107,923,184**	**2,110,328,854**
+ Unearned revenue	107,923,184	2,110,328,854
Total	**107,923,184**	**2,110,328,854**

20 Short-term loans and liabilities (P.17)

	30/09/2026	01/01/2026
- Short-term loans	165,197,260,469	259,691,189,226
- Financial leases	923,829,946	1,385,744,940
Total	**166,121,090,415**	**261,076,934,166**

21 Long-term loans and liabilities (P.17)

	30/09/2026	01/01/2026
- Long-term loans	278,998,967,094	306,780,984,168
- Financial leases	-	577,393,711
Total	**278,998,967,094**	**307,358,377,879**

No.	Content	End of the quarter	Begin of the year
22	**Owner's equity**		
a	***Equity Fluctuation Comparison Table (P.18)***		
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	***Dividends***	-	-
e	***Shares***	-	-
-	Number of shares registered for issuance	20,500,000	20,500,000
-	Number of shares sold to the public	20,500,000	20,500,000
+	Common stock	20,500,000	20,500,000
+	Preferred stock	-	-
-	Number of treasury stock	-	-
+	Common stock	-	-
+	Preferred stock	-	-
-	Number of outstanding shares	20,500,000	20,500,000
+	Common stock	20,500,000	20,500,000
+	Preferred stock	-	-
*	Outstanding share par value		
f	***Funds***	-	-
-	Development and investment fund	87,858,258,370	87,858,258,370
-	Financial reserve fund	-	-
-	Other equity funds	2,537,523,184	2,537,523,184

TAXES AND OTHER PAYMENTS TO THE GOVERNMENTS

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

Item	Code	Amount payable at the beginning of the period	Amount payable during the period	Amount paid during the period	Amount payable at the end of the period
I. Tax	**10**	**(3,196,762,528)**	**26,877,323,716**	**18,809,893,010**	**4,870,668,178**
1. VAT on domestic sales	11	926,399,503	13,685,101,333	7,604,702,977	7,006,797,859
2. VAT on imported goods	12		8,426,996,812	8,426,996,812	
3. Excise tax	13				
4. Import and export tax	14		57,947,795	57,947,795	
5. Corporate income tax	15	(4,159,052,917)	1,137,326,808	-	(3,021,726,109)
6. Personal income tax	16	35,890,886	451,254,547	392,887,305	94,258,128
7. Resource tax	17		20,932,545	20,932,545	
8. Land tax	18		12,626,440		12,626,440
9. Land rent	19		2,782,121,585	2,003,409,725	778,711,860
10. Other taxes	20		303,015,851	303,015,851	
II. Other payables	**30**		**123,404,101**	**123,404,101**	
1. Surcharges	31				
2. Fees and charges	32		14,000,000	14,000,000	
3. Other payables	33		109,404,101	109,404,101	
Total	**40**	**(3,196,762,528)**	**27,000,727,817**	**18,933,297,111**	**4,870,668,178**

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	**477,186,495,095**	**607,333,292,337**	**16,256,306,998**	**2,831,892,515**	**1,103,607,986,945**
Increase in period	-	**33,130,447,133**	**1,725,279,535**	-	**34,855,726,668**
- Purchase during the period	-	4,815,245,185	1,725,279,535	-	6,540,524,720
- Completed basic construction investmen	-	28,315,201,948	-	-	28,315,201,948
Decrease in period	-	**14,753,685,288**	**921,636,364**	**124,740,000**	**15,800,061,652**
- Liquidation, sale	-	14,753,685,288	921,636,364	124,740,000	15,800,061,652
Balance at 30/09/2026	**477,186,495,095**	**625,710,054,182**	**17,059,950,169**	**2,707,152,515**	**1,122,663,651,961**
2. Accumulated depreciation					
Balance at 01/01/2026	**183,719,612,017**	**444,438,829,662**	**14,989,053,198**	**2,268,960,372**	**645,416,455,249**
Increase in period	**12,317,967,029**	**28,371,890,408**	**732,787,749**	**134,384,068**	**41,557,029,254**
- Depreciation during the period	12,317,967,029	28,371,890,408	732,787,749	134,384,068	41,557,029,254
Decrease in period	-	**13,773,104,279**	**921,636,364**	**124,740,000**	**14,819,480,643**
- Liquidation, sale	-	13,773,104,279	921,636,364	124,740,000	14,819,480,643
Balance at 30/09/2026	**196,037,579,046**	**459,037,615,791**	**14,800,204,583**	**2,278,604,440**	**672,154,003,860**
3. Residual value of tangible fixed assets					
- As of 01/01/2026	**293,466,883,078**	**162,894,462,675**	**1,267,253,800**	**562,932,143**	**458,191,531,696**
- As of 30/09/2026	**281,148,916,049**	**166,672,438,391**	**2,259,745,586**	**428,548,075**	**450,509,648,101**

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	-	-	-	-	-
- Financial lease	-	-	-	-	-
- Transfer from tangible fixed assets	-	-	-	-	-
Decrease in period	-	-	-	-	-
- Liquidation, sale	-	-	-	-	-
- 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	-	-	-	-	-
- Liquidation, sale	-	-	-	-	-
- 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	**161,564,443**	-	-	-	**161,564,443**
Increase in period					
- Purchases during the period	1,252,900,000	-	-	-	1,252,900,000
Decrease in period					
- Liquidation, sale	-	-	-	-	-
Balance at 30/09/2026	**1,414,464,443**	-	-	-	**1,414,464,443**
2. Accumulated depreciation					
Balance at 01/01/2026	**161,564,443**	-	-	-	**161,564,443**
Increase in period					
- Depreciation during the year	62,645,001		-	-	62,645,001
Decrease in period					
- Liquidation, sale	-	-	-	-	-
Balance at 30/09/2026	**224,209,444**	-	-	-	**224,209,444**
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**

NOTES OF FINANCIAL INVESTMENTS

Investments in equity of other entities

	30/09/2026			01/01/2026		
			VND			VND
	Cost	Provision	Fair value	Cost	Provision	Fair value
- Investment in subsidiaries	44,746,554,966	(15,748,171,835)	28,998,383,131	44,746,554,966	(16,062,346,683)	28,684,208,283
- Investment in joint ventures and associates	585,750,000	(585,750,000)	-	585,750,000	(585,750,000)	-
- Investment in other entities	24,000,000,000	(11,367,216,553)	12,632,783,447	24,000,000,000	(12,522,636,696)	11,477,363,304
Total	**69,332,304,966**	**(27,701,138,388)**	**41,631,166,578**	**69,332,304,966**	**(29,170,733,379)**	**40,161,571,587**

Details of the Corporation's investments in subsidiaries as at 30/09/2026 are as follows:

Subsidiaries' name	Ownership ratio (%)	Voting rights ratio (%)	Benefit ratio (%)	Charter capital (VND)	Cost (VND)	Provision (VND)	Fair value (VND)
Hai Phong Commercial Joint Stock Company - Hanosimex	51.07%	51.07%	51.07%	10,000,000,000	5,107,360,406	-	5,107,360,406
Hai Phong Garment Joint Stock Company - Hanosimex	60.21%	60.21%	60.21%	2,500,000,000	1,250,000,000	(1,250,000,000)	-
Hanosimex Fashion Joint Stock Company	65.00%	65.00%	65.00%	9,000,000,000	5,850,000,000	-	5,850,000,000
Hanosimex Ha Dong Textile Joint Stock Company	53.23%	53.23%	53.23%	19,500,000,000	13,039,194,560	-	13,039,194,560
Hanosimex Knitting Joint Stock Company	51.32%	51.32%	51.32%	38,000,000,000	19,500,000,000	(14,498,171,835)	5,001,828,165
Total				**79,000,000,000**	**44,746,554,966**	**(15,748,171,835)**	**28,998,383,131**

Details of investments in joint ventures and associates as of 30/09/2026 are as follows:

Joint ventures and associates' name	Ownership ratio (%)	Voting rights ratio (%)	Benefit ratio (%)	Charter capital (VND)	Cost (VND)	Provision (VND)	Fair value (VND)
Associates				**1,544,010,000**	**585,750,000**	**(585,750,000)**	-
Coffee Indochina Joint Stock Company	33.40%	33.40%	33.40%	1,544,010,000	585,750,000	(585,750,000)	-
Total				**1,544,010,000**	**585,750,000**	**(585,750,000)**	-

Details of investments in other entities as at 30/09/2026 are as follows:

Unit: VND

	30/09/2026				01/01/2026			
	Quantity	Cost	Provision	Fair value	Quantity	Cost	Provision	Fair value
Other investments	**2,688,000**	**24,000,000,000**	**(11,367,216,553)**	**12,632,783,447**	**2,688,000**	**24,000,000,000**	**(12,522,636,696)**	**11,477,363,304**
(Details of each investment account for 10% of the total value of investments)								
Lien Phuong Textile and Garment Joint Stock Company	*2,088,000*	*18,000,000,000*	*(6,884,004,447)*	11,115,995,553	*2,088,000*	*18,000,000,000*	*(8,040,999,858)*	9,959,000,142
Vietnam Textile Materials Production and Trading Joint Stock Company	*600,000*	*6,000,000,000*	*(4,483,212,106)*	1,516,787,894	*600,000*	*6,000,000,000*	*(4,481,636,838)*	1,518,363,162
Total	**2,688,000**	**24,000,000,000**	**(11,367,216,553)**	**12,632,783,447**	**2,688,000**	**24,000,000,000**	**(12,522,636,696)**	**11,477,363,304**

Loans	01/01/2026 VND		During the year VND		30/09/2026 VND	
	Value	Ability to pay	Increase	Decrease	Value	Ability to pay
Short-term loans	**261,076,934,166**	**261,076,934,166**	**437,040,293,840**	**531,996,137,591**	**166,121,090,415**	**166,121,090,415**
- Short-term loans (VND)						
Joint Stock Commercial Bank for Investment and Development of Vietnam - Transaction Exchange Branch	56,586,429,570	56,586,429,570	201,575,234,196	165,036,366,473	93,125,297,293	93,125,297,293
Orient Commercial Bank - Hanoi Branch - Trang An Transaction Office	13,964,051,283	13,964,051,283	-	13,964,051,283	-	-
Vietnam Foreign Trade Commercial Bank - Hoang Mai Branch			4,296,207,392	-	4,296,207,392	4,296,207,392
- Short-term loans (USD)						
Joint Stock Commercial Bank for Investment and Development of Vietnam - Transaction Exchange Branch	151,204,357,809	151,204,357,809	194,816,156,730	323,073,062,574	22,947,451,965	22,947,451,965
Vietnam Foreign Trade Commercial Bank - Hoang Mai Branch			8,833,049,316	-	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	12,356,091,325	8,250,000,000	11,680,000,000	8,926,091,325	8,926,091,325
Chailease International Leasing Company - Hanoi Branch	1,385,744,940	1,385,744,940	577,393,711	1,039,308,705	923,829,946	923,829,946
Northern Textile and Garment Corporation - Vinatex			1,250,000,000	-	1,250,000,000	1,250,000,000
- Long-term loans due (USD)						
Joint Stock Commercial Bank for Investment and Development of Vietnam - Nghe An Branch (USD)	17,936,360,000	17,936,360,000	13,345,510,000	13,461,110,000	17,820,760,000	17,820,760,000
Vietnam Textile and Garment Group (re-borrowed from Asian Development Bank - ADB)	7,643,899,239	7,643,899,239	4,096,742,495	3,742,238,556	7,998,403,178	7,998,403,178
Long-term loans and financial leases liabilities	**307,358,377,879**	**307,358,377,879**	**30,000,000,000**	**58,359,410,785**	**278,998,967,094**	**278,998,967,094**
Joint Stock Commercial Bank for Investment and Development of Vietnam - Nghe An Branch (VND)	31,290,975,852	31,290,975,852	-	8,250,000,000	23,040,975,852	23,040,975,852
Joint Stock Commercial Bank for Investment and Development of Vietnam - Nghe An Branch (USD)	31,366,389,705	31,366,389,705	-	13,460,353,272	17,906,036,433	17,906,036,433
Vietnam Textile and Garment Group (re-borrowed from Asian Development Bank - ADB)	210,123,618,611	210,123,618,611	-	4,821,663,802	205,301,954,809	205,301,954,809
Northern Textile Garment Corporation Company Limited - Vinatex	34,000,000,000	34,000,000,000	30,000,000,000	31,250,000,000	32,750,000,000	32,750,000,000
Chailease International Leasing Company - Hanoi Branch	577,393,711	577,393,711	-	577,393,711	-	-
Total	568,435,312,045	568,435,312,045	467,040,293,840	590,355,548,376	445,120,057,509	445,120,057,509

EQUITY FLUCTUATION COMPARISON TABLE

Item	Contributed capital	Development and investment fund	Other equity of owners	Other equity funds	Undistributed profit after tax	**Total**
	1	2	3	4	5	6
Balance at 01/01/2025	**205,000,000,000**	**87,858,258,370**	**136,932,000,000**	**2,537,523,184**	**(159,627,161,192)**	**272,700,620,362**
- Profit in 2025					4,356,324,424	**4,356,324,424**
Balance at 31/12/2025	**205,000,000,000**	**87,858,258,370**	**136,932,000,000**	**2,537,523,184**	**(155,270,836,768)**	**277,056,944,786**
Balance at 01/01/2026	**205,000,000,000**	**87,858,258,370**	**136,932,000,000**	**2,537,523,184**	**(155,270,836,768)**	**277,056,944,786**
- Profit in 2026					36,877,840,913	**36,877,840,913**
Balance at 30/09/2026	**205,000,000,000**	**87,858,258,370**	**136,932,000,000**	**2,537,523,184**	**(118,392,995,855)**	**313,934,785,699**

VI . ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

23	**Total revenues from sales and services rendered**	**From 01/01/2026 to 30/09/2026**	**From 01/01/2025 to 30/09/2025**
		785,876,501,560	**686,134,789,151**
	In which:		
-	Revenue from sales of finished products and goods	757,838,170,208	654,534,956,744
-	Revenue from service, other revenue	28,038,331,352	31,599,832,407

24	**Revenue deductions**	**From 01/01/2026 to 30/09/2026**	**From 01/01/2025 to 30/09/2025**
		-	**569,083,359**
	In which:		
-	Returned goods	-	569,083,359

25	**Net revenues from sales and services rendered**	**From 01/01/2026 to 30/09/2026**	**From 01/01/2025 to 30/09/2025**
-	Net revenue from sales of finished products and goods	757,838,170,208	653,965,873,385
-	Net revenue from service, other revenue	28,038,331,352	31,599,832,407
	Total	**785,876,501,560**	**685,565,705,792**

26	**Cost of goods sold**	**From 01/01/2026 to 30/09/2026**	**From 01/01/2025 to 30/09/2025**
-	Cost of goods and finished products sold	663,722,850,762	589,920,738,695
-	Cost of services rendered, other cost of goods sold	20,031,638,690	22,675,400,530
-	Provision for (Reversal of) decline in value of inventories	(1,393,604,934)	-
	Total	**682,360,884,518**	**612,596,139,225**

27	**Financial income**	**From 01/01/2026 to 30/09/2026**	**From 01/01/2025 to 30/09/2025**
-	Deposits and loans interest	3,460,924,941	3,817,432,490
-	Dividends are profits distributed in cash or non-monetary assets.	2,076,090,000	2,368,590,000
-	Exchange rate difference gain	3,596,116,008	4,386,296,856
	Total	**9,133,130,949**	**10,572,319,346**

28	**Financial expenses**	**From 01/01/2026 to 30/09/2026**	**From 01/01/2025 to 30/09/2025**
-	Loans interest	19,306,390,908	20,178,251,485

-	Exchange rate difference loss	1,574,973,232	13,690,229,702
-	Provision for impairment of trading securities and provision for investment losses in other entities.	14,969,905,009	238,759,006
	Total	**35,851,269,149**	**34,107,240,193**

29 Current corporate income tax expense

		From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
-	Corporate income tax expense calculated based on taxable income for the current year	1,137,326,808	
-	Adjust corporate income tax expense of previous years into current income tax expense of current year	-	5,863,760
	Total current corporate income tax expense	**1,137,326,808**	**5,863,760**

30 Operating expenses by factor

		From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
-	Cost of raw materials	372,943,933,434	337,842,918,103
-	Labor costs	166,932,424,562	145,369,970,779
-	Fixed asset depreciation costs	42,040,424,963	40,582,411,217
-	Outsourcing service costs	78,727,621,025	68,294,358,229
-	Other expenses in cash	27,729,422,174	23,697,917,534
	Total	**688,373,826,158**	**615,787,575,862**

Approved, October 27, 2026

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