VIET TIEN GARMENT CORPORATION

Address : 7 Le Minh Xuan, Tan Son Nhat Ward, Ho Chi Minh City, Vietnam

Tax code : 0300401524

Form B01a - DN/HN

(Issued under Circular No. 43/2026/TT-BTC dated 20 April 2026 of the Ministry of Finance)

TỔNG CÔNG TY CỔ PHẦN MAY VIỆT TIẾN
Digitally signed by TỔNG CÔNG TY CỔ PHẦN MAY VIỆT TIẾN
DN: C=VN, S=HỒ CHÍ MINH, L=Tân Bình, CN=TỔNG CÔNG TY CỔ PHẦN MAY VIỆT TIẾN, OID.0.9.2342.19200300.100.1.1=MST:0300401524
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CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Unit : VND

Item	Code	Note	30/09/2026	01/01/2026
A - CURRENT ASSETS	**100**		**5.156.471.799.735**	**4.597.423.614.093**
I Cash and cash equivalents	**110**	V.1	**560.605.756.705**	**809.630.349.055**
1 Cash	111		220.995.756.705	484.211.295.694
2 Cash equivalents	112		339.610.000.000	325.419.053.361
II Short-term investments	**120**		**734.022.515.068**	**122.907.550.685**
1 Held to maturity investments	123	V.2a	734.022.515.068	122.907.550.685
III Short-term receivables	**130**		**1.543.721.636.911**	**1.913.516.876.182**
1 Short-term trade receivables	131	V.3	1.487.257.841.577	1.813.474.161.388
2 Short-term prepayments to suppliers	132		60.214.919.368	102.026.018.873
3 Other short-term receivables	135	V.4a	2.668.187.733	4.733.151.990
4 Provision for short-term doubtful debts	136	V.5	(6.419.311.767)	(6.716.456.069)
IV Inventories	**140**	V.6	**2.004.397.544.701**	**1.442.089.823.868**
1 Inventories	141		2.009.391.157.310	1.447.083.436.477
2 Provision for devaluation of inventories	142		(4.993.612.609)	(4.993.612.609)
V Other short-term assets	**160**		**313.724.346.350**	**309.279.014.303**
1 Short-term prepaid expenses	161	V.7a	2.392.143.437	2.405.591.851
2 Deductible VAT	162		311.330.682.750	306.132.150.972
3 Taxes and other receivables from State budget	163	V.11b	1.520.163	741.271.480
B - NON-CURRENT ASSETS	**200**		**1.350.897.347.568**	**1.279.724.827.344**
I Long-term receivables	**210**		**82.586.285.340**	**80.256.731.935**
1 Other long-term receivables	215	V.4b	82.586.285.340	80.256.731.935
II Fixed assets	**220**		**565.945.500.748**	**572.606.863.911**
1 Tangible fixed assets	221	V.8	564.383.626.838	572.153.612.001
Historical cost	*222*		2.099.808.291.048	2.059.107.949.027
Accumulated depreciation	*223*		(1.535.424.664.210)	(1.486.954.337.026)
2 Intangible fixed assets	227	V.9	1.561.873.910	453.251.910
Historical cost	*228*		15.643.865.393	14.276.083.243
Accumulated amortization	*229*		(14.081.991.483)	(13.822.831.333)
III Long-term assets in progress	**250**		**-**	**3.200.000.000**
1 Construction in progress	252		-	3.200.000.000
IV Long-term investments	**260**		**668.968.353.626**	**591.431.265.939**
1 Investments in joint ventures and associates	262	V.2b	626.026.751.782	556.822.945.939
2 Equity investments in other entities	263	V.2c	44.982.232.077	34.608.320.000
3 Provision for devaluation of long-term investments	264	V.2c	(2.140.630.233)	-
4 Held to maturity investments	265		100.000.000	-
V Other long-term assets	**270**		**33.397.207.854**	**32.229.965.559**
1 Long-term prepaid expenses	271	V.7b	33.397.207.854	32.229.965.559
TOTAL ASSETS	**280**		**6.507.369.147.303**	**5.877.148.441.437**

Item	Code	Note	30/09/2026	01/01/2026
C - LIABILITIES	**300**		**3.824.210.848.739**	**3.430.250.850.731**
I Current liabilities	**310**		**3.792.600.816.089**	**3.396.406.154.081**
1 Short-term trade payables	311	V.12	2.484.142.695.551	2.090.711.941.583
2 Short-term prepayments from customers	312		220.828.236.149	217.797.858.964
3 Dividends and profits payable	313		-	-
4 Taxes and other payables to State budget	314	V.11a	66.220.673.323	33.655.404.709
5 Payables to employees	315		458.609.713.295	499.107.567.411
6 Short-term accrued expenses	316		15.139.035.501	18.455.028.924
7 Short-term unearned revenue	319		7.607.486.128	1.030.413.581
8 Other short-term payables	320	V.13a	23.829.857.116	29.104.040.344
9 Short-term borrowings and finance lease liabilities	321	V.10	6.492.500.000	6.594.250.000
10 Bonus and welfare fund	323		507.365.572.184	499.949.648.565
II Non-current liabilities	**330**		**31.610.032.650**	**33.844.696.650**
1 Other long-term payables	338	V.13b	9.917.824.400	7.552.488.400
2 Long-term borrowings and finance lease liabilities	339		-	-
3 Provisions for long-term payables	343		21.692.208.250	26.292.208.250
			-	-
D - OWNER'S EQUITY	**400**	V.14	**2.683.158.298.564**	**2.446.897.590.706**
1 Contributed capital	411		441.000.000.000	441.000.000.000
Ordinary shares with voting rights	411a		441.000.000.000	441.000.000.000
2 Share Premium	412		24.469.859.758	24.469.859.758
3 Other capital	414		1.693.895.152	1.693.895.152
4 Development and investment funds	418		876.802.566.894	836.676.979.718
5 Retained earnings	420		1.182.050.043.703	1.005.263.235.383
RE accumulated till the end of the previous year	420a		823.436.865.306	645.542.895.522
RE of the current year	420b		358.613.178.397	359.720.339.861
6 Non – Controlling Interests	429		157.141.933.057	137.793.620.695
TOTAL CAPITAL	**440**		**6.507.369.147.303**	**5.877.148.441.437**
			-	-

Ho Chi Minh City, 30 October 2026

Preparer	Chief Accountant	Deputy General
Nguyen Bich Thuy	Nguyen Tram Anh	Tran Minh Cong

M.S.D.N: 0300401524 - C.T.C.P
TỔNG CÔNG TY CỔ PHẦN MAY VIỆT TIẾN
THÀNH PHỐ HỒ CHÍ MINH

VIET TIEN GARMENT CORPORATION
Address : 7 Le Minh Xuan, Tan Son Nhat Ward, Ho Chi Minh City, Vietnam
Tax code : 0300401524

Form B02a - DN/HN
(Issued under Circular No. 43/2026/TT-BTC dated 20 April 2026 of the Ministry of Finance)

CONSOLIDATED STATEMENT OF INCOME

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

Unit : VND

Item	Code	Note	Quarter 3		Accumulation from the beginning of the year	
			Current year	Previous year	Current year	Previous year
1. Revenues from sales of goods and rendering of services	**1**	VI.1	**2.889.502.079.877**	**2.722.846.105.090**	**7.919.673.126.280**	**7.898.498.790.729**
2. Revenue deductions	2	VI.2	361.104.449	579.350.910	1.190.195.624	1.755.676.584
3.Net revenues from sales of goods and rendering of services	**10**		**2.889.140.975.428**	**2.722.266.754.180**	**7.918.482.930.656**	**7.896.743.114.145**
4. Cost of goods sold and services rendered	11		2.586.269.549.843	2.453.951.028.500	7.068.901.266.143	7.085.306.663.805
5. Gross profit from sales of goods and rendering of services	**20**		**302.871.425.585**	**268.315.725.680**	**849.581.664.513**	**811.436.450.340**
6, Gain/loss on disposal of investment property	21					
7. Financial income	22	VI.3	9.153.359.058	38.244.956.926	52.706.966.609	106.316.141.936
8. Financial expense	23	VI.4	11.385.773.426	17.085.379.778	23.100.408.040	63.412.711.341
In which: Interest expense	*24*		-	477.232.293	-	477.232.293
9. Selling expense	25		104.781.467.270	109.806.729.050	320.977.500.255	340.739.952.095
10. General administrative expense	26		58.809.515.997	61.336.624.553	190.856.697.368	199.148.410.732
11. Share of joint ventures and associates' profit or loss	27		30.867.300.834	29.853.130.158	79.893.051.920	71.541.183.460
12.Net profit from operating activities	**30**		**167.915.328.784**	**148.185.079.383**	**447.247.077.379**	**385.992.701.568**
13. Other income	31		3.254.286.787	346.103.080	3.928.860.968	2.041.877.587
14. Other expense	32		1.839.540	8.100	1.844.150	50.025.690
15. Other profit	**40**		**3.252.447.247**	**346.094.980**	**3.927.016.818**	**1.991.851.897**
16.Total net profit before tax	**50**		**171.167.776.031**	**148.531.174.363**	**451.174.094.197**	**387.984.553.465**
17. Current corporate income tax expense	51	VI.5	27.473.495.627	24.035.477.594	73.212.603.438	63.372.467.715
18. Deferred corporate income tax expense	52					
19. Profit after corporate income tax	**60**		**143.694.280.404**	**124.495.696.769**	**377.961.490.759**	**324.612.085.750**
20. Profit after tax attributable to owners of the parent	61		134.318.539.916	118.969.909.995	358.613.178.397	310.581.068.576
21. Profit after tax attributable to non-controlling interest	62		9.375.740.488	5.525.786.774	19.348.312.362	14.031.017.174
22. Basic earnings per share	70	VI.6	2.580	2.295	6.875	5.941

Ho Chi Minh City, 30 October 2026

Preparer	Chief Accountant	Deputy General
Nguyen Bich Thuy	Nguyen Tram Anh	Tran Minh Cong

M.S.D.N: 0300401524 C.T.C.P TỔNG CÔNG TY CỔ PHẦN MAY VIỆT TIẾN THÀNH PHỐ HỒ CHÍ MINH

VIET TIEN GARMENT CORPORATION
Address : 7 Le Minh Xuan, Tan Son Nhat Ward, Ho Chi Minh City, Vietnam
Tax code : 0300401524

Form B03 - DN/HN
(Issued under Circular No. 43/2026/TT-BTC dated 20 April 2026 of the Ministry of Finance)

CONSOLIDATED STATEMENT OF CASH FLOWS

(Direct method)

From 01/01/2026 đến 30/09/2026

Item	Code	Accumulation from the beginning of the year	
		Current year	Previous year
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Proceeds from sales and services rendered and other revenues	01	8.335.763.546.775	7.828.681.799.248
2. Expenditures paid to suppliers	02	(6.862.830.027.697)	(6.722.731.850.173)
3. Expenditures paid to employees	03	(953.704.709.025)	(893.618.689.710)
4. Interest paid	04	-	(477.232.293)
5. Corporate income tax paid	05	(64.183.675.826)	(34.480.835.859)
6. Other proceeds from operating activities	06	371.767.816.879	308.308.784.184
7. Other expenditures on operating activities	07	(361.938.422.071)	(331.064.333.094)
Net cash flows from operating activities	**20**	**464.874.529.035**	**154.617.642.303**
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1.Purchase or construction of fixed assets and other long-term	21	(21.372.341.466)	(28.512.707.555)
2.Proceeds from disposals of fixed assets and other long-term assets	22	318.905.314	1.000.631.112
3. Loans and purchase of debt instruments from other entities	23	(613.748.000.000)	(282.290.000.000)
4. Collection of loans and resale of debt instrument of other entities	24	-	17.214.934.644
5. Equity investments in other entities	25	-	-
6. Proceeds from equity investment in other entities	26	-	-
7. Interest and dividend received	27	10.860.527.095	9.366.850.320
Net cash flows from investing activities	**30**	**(623.940.909.057)**	**(283.220.291.479)**
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Proceeds from borrowings	33	-	53.339.500.000
2. Repayment of principal	34	-	-
3. Dividends or profits paid to owners	36	(88.200.000.000)	(66.150.000.000)
Net cash flows from financing activities	**40**	**(88.200.000.000)**	**(12.810.500.000)**
Net cash flows in the year	**50**	**(247.266.380.022)**	**(141.413.149.176)**
Cash and cash equivalents at the beginning of the year	**60**	**809.630.349.055**	**802.247.263.959**
Effect of exchange rate fluctuations	61	(1.758.212.328)	765.352.252
Cash and cash equivalents at the end of the year	**70**	**560.605.756.705**	**661.599.467.035**

Ho Chi Minh City, 30 October 2026

Preparer	Chief Accountant	Deputy General Director
Nguyen Bich Thuy	Nguyen Tram Anh	Tran Minh Cong

TỔNG CÔNG TY CỔ PHẦN MAY VIỆT TIẾN

VIET TIEN GARMENT CORPORATION
Address: 7 Le Minh Xuan,Tan Son Nhat Ward, HCM City,Viet Nam
Tax code : 0300401524

Form B09 - DN
Issued under Circular No. 43/2026/TT-BTC
dated 20/04/2026 of the Ministry of Finance

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Third Quarter 2026

I. Corporate information

1. Ownership structure : Joint Stock Company

2. Business field : Manufacturing and trading all kinds of textile, garment products

3. Main business activities : Manufacturing and trading all kinds of textile, garment products; Producing, trading raw materials, machinery, equipment, spare parts, tools for textile and garment industry; Investment, construction, infrastructure business, industrial park, office leasing, factory, equipment, warehouse; Forwarding, freight, shipping agency services.

4. Normal production and business cycle : carried out for a time period of 12 months or less.

The Corporation's subsidiaries consolidated in Consolidated Financial Statements as at 30/09/2026 include

	Rate of interest
Thuan Tien Garment Co., Ltd	82.50%
Tien Thuan Garment Co., Ltd	82.50%
Nam Thien Co., Ltd	83.55%
Viet Hong Export Garment Co., Ltd	66.78%

II. Accounting period and Accounting currency

1. Annual accounting period commences from 1st January and ends as at 31st December.

2. Accounting currency : Vietnam Dong ("VND").

III. Accounting standards and System

The Corporation applies Corporate Accounting System issued under the Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance and the Circular No. 43/2026/TT-BTC dated 20 April 2026 by the Ministry of Finance guiding the preparation and presentation of Consolidated Financial Statements.

Basis for the preparation of Consolidated Financial Statements

Consolidated Financial Statements are prepared based on consolidating Separate Financial Statements of the Corporation and Financial Statements of its subsidiaries under its control, which are prepared for the accounting period from January 1, 2026, to September 30, 2026.

Consistent accounting policies are applied in Financial Statements of subsidiaries and the Corporation. If necessary, adjustments are made to the Financial Statements of subsidiaries to ensure the consistency of application of accounting policies among the Corporation and its subsidiaries.

Balance, main incomes and expenses, including unrealized profits from intra-group transactions are eliminated in full from Consolidated Financial Statements.

Non - controlling interests

Non - controlling interests represents the portion of profit or loss and net assets not held by the owners

IV. Accounting policies

Foreign currency transactions

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

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

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

Cash and cash equivalents

Cash includes cash on hand, demand deposits.

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

Financial investments

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

Investments in subsidiaries, joint ventures and associates: During the year, the buyer determines the date of purchase and the cost of investments and implements accounting procedures in accordance with the Accounting Standards on "Business combination" and "Investments in joint ventures and associates".

In the Consolidated Financial Statements, investments in joint ventures and associates are accounted for using equity method. Under this method, the investments are initially recognised at cost and adjusted thereafter for the post acquisition change in the Group's share in net assets of the associate after acquisition date. Goodwill incurred from the investment in the associates is reflected in the carrying amount of the investment in the associate. The Group will not allocate such goodwill but assess annually to determine whether the goodwill is under impaired loss or not.

Investments in other entities comprise investments in equity instruments of other entities without having control, joint control, or significant influence on the investee. These investments are initially stated at original cost. After initial recognition, these investments are measured at original cost less provision for devaluation of investments.

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

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

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

Receivables

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

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

Inventories

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

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

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

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

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

Fixed assets

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

Subsequent measurement after initial recognition

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

Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the Separate Statement of Income in the year in which the costs are incurred.

Fixed assets are depreciated (amortised) using the straight-line method over their estimated useful life as follows:

- Buildings, structures	5 – 30 years
- Machinery, equipment	2.5 – 10 years
- Vehicles, Transportation equipment	5 - 10 years
- Office equipment	1.5 - 7 years
- Intangible assets	1.5 - 20 years

Prepaid expenses

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

Payables

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

Borrowings

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

Borrowing costs

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

Accrued expenses

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

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

Provision for payables

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

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

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

According to the Vietnamese Labor Code, when an employee who has worked for the Corporation for 12 months or more ("eligible employee") voluntarily terminates his or her labor contract, the employer must pay Severance pay for that employee is based on the employee's years of service and salary at the time of termination. Severance allowance provisions are made on the basis of the number of years employees have worked for the Corporation and their average salary within the six months prior to the end of the fiscal year.

Owner's equity

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

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

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

Revenues

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

Revenue from sale of goods

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

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

Revenue from rendering of services

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

Financial income

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

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

Financial expenses

Items recorded into financial expenses consist of:

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

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

Corporate income tax

Current corporate income tax expense

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

Current corporate income tax rate

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

Earnings per share

Basic earnings per share are calculated by dividing net profit or loss after tax for the year attributable to ordinary shareholders of the Corporation (after adjusting for the bonus and welfare fund) by the weighted average number of ordinary shares outstanding during the year.

V. Notes to The Consolidated Statement of Financial position

Unit : VND

	30/09/2026	01/01/2026
1. Cash and cash equivalents	**560.605.756.705**	**809.630.349.055**
- Cash on hand	1.067.979.580	3.070.276.432
- Demand deposits	219.927.777.125	481.141.019.262
- Cash equivalents	339.610.000.000	325.419.053.361

2. Financial investments

a) Held to maturity investments

	30/09/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
a) Short-term	**734.022.515.068**	-	**122.907.550.685**	-
- Term deposits	712.022.515.068		122.907.550.685	
- Short-term loan receivables	22.000.000.000		-	
a2) Long-term	**100.000.000**		-	
- Term deposits	100.000.000		-	

b) Equity investments in associates and joint - ventures	30/09/2026	01/01/2026
Historical cost of investments in joint ventures, associates	155.011.710.654	165.385.622.731
Interest of the parent company in profit of joint ventures, associates after the date of investment	471.015.041.128	391.437.323.208
	626.026.751.782	**556.822.945.939**

c) Equity investments in other entities

	30/09/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
Lien Phuong Textile & Garment JSC	6.000.000.000	(2.140.630.233)	6.000.000.000	-
Joint Stock Commercial Bank for Foreign Trade of Viet Nam	21.288.320.000		21.288.320.000	
Phong Viet Sewing Thread JSC	1.000.000.000		1.000.000.000	
Vinatex Investment Development JSC	6.320.000.000	-	6.320.000.000	-
Viet Tien - Tung Shing Co-oper	10.373.912.077	-	-	-
	44.982.232.077	**(2.140.630.233)**	**34.608.320.000**	-

	30/09/2026	01/01/2026
3. Short-term trade receivables	**1.487.257.841.577**	**1.813.474.161.388**
- Uniqlo Co. Ltd	652.089.905.459	980.924.420.643
- Related parties	583.853.338.607	496.253.565.425
- Others	251.314.597.511	336.296.175.320

4. Other receivables

	30/09/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
a) Short-term	**2.668.187.733**		**4.733.151.990**	
- Advances to employees	235.400.000		1.011.226.233	
- Deposits	50.000.000		954.331.300	
- Related parties	6.887.912		810.757.502	
- Others	2.375.899.821		1.956.836.955	

b) Long-term	**82.586.285.340**	**80.256.731.935**
Deposits		
- Related parties	72.576.924.000	71.522.424.000
- Others	10.009.361.340	8.734.307.935

5. Doubtful Debts

	30/09/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
Total value of receivables, overdue debts or not due but irrecoverable debts	**8.517.503.908**	**(6.419.311.767)**	**9.144.443.433**	**(6.716.456.069)**
- Le Bang Services Trading Co., Ltd	2.625.937.942	(1.613.883.325)	2.783.279.607	(1.613.883.325)
- Agent at 117 Cau Tri St, Son Tay, Ha noi	1.613.000.000	(1.613.000.000)	1.690.000.000	(1.690.000.000)
- Hung Loi Advertising and Printing Services Co., Ltd.	3.802.705.748	(2.716.568.224)	3.880.811.748	(2.716.568.224)
- Others	475.860.218	(475.860.218)	790.352.078	(696.004.520)

6. Inventories

	30/09/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
- Goods in transit	-		74.693.383.374	
- Raw material	378.594.235.500		254.462.854.810	
- Tools, supplies	225.836.910		473.179.455	
- Work in progress	769.322.251.396		430.107.744.803	
- Finished goods	694.841.345.638	(4.648.480.878)	560.547.558.010	(4.648.480.878)
- Goods	146.896.417.052	(85.316.035)	100.950.926.600	(85.316.035)
- Consignments	19.511.070.814	(259.815.696)	25.847.789.425	(259.815.696)
	2.009.391.157.310	**(4.993.612.609)**	**1.447.083.436.477**	**(4.993.612.609)**

7. Prepaid expenses	30/09/2026	01/01/2026
a) Short-term	**2.392.143.437**	**2.405.591.851**
- Rent expenses	292.255.620	748.333.333
- Tools and supplies expense	188.291.378	-
- Others	1.911.596.439	1.657.258.518
b) Long-term	**33.397.207.854**	**32.229.965.559**
- Prepaid land leasing expenses	27.949.156.502	28.606.394.867
- Others	5.448.051.352	3.623.570.692

8. Tangible Fixed Assets

	Buildings, structures	Machinery, equipment	Vehicles, transportation equipment	Management equipment	Total
Historical cost					
Beginning balance	1.030.568.467.394	923.378.814.490	59.202.572.717	45.958.094.426	2.059.107.949.027
Additions	4.164.621.172	39.173.437.884	3.975.925.000	6.326.819.703	53.640.803.759
- Purchase in the year	2.795.273.549	39.173.437.884	3.975.925.000	6.326.819.703	52.271.456.136
- Others	1.369.347.623	-	-	-	1.369.347.623
Subtractions	1.369.347.623	9.555.387.220	1.023.283.782	992.443.113	12.940.461.738
- Liquidation, disposal	-	9.555.387.220	1.023.283.782	992.443.113	11.571.114.115
- Others	1.369.347.623	-	-	-	1.369.347.623
Ending balance	1.033.363.740.943	952.996.865.154	62.155.213.935	51.292.471.016	2.099.808.291.048
Accumulated depreciation					
Beginning balance	525.754.390.340	871.320.902.496	46.872.853.457	43.006.190.733	1.486.954.337.026
Additions	34.865.748.719	21.273.423.406	2.290.090.588	1.612.178.586	60.041.441.299
- Depreciation in the year	34.865.748.719	21.273.423.406	2.290.090.588	1.612.178.586	60.041.441.299
- Others	-	-	-	-	-
Subtractions	-	9.555.387.220	1.023.283.782	992.443.113	11.571.114.115
- Liquidation, disposal	-	9.555.387.220	1.023.283.782	992.443.113	11.571.114.115
- Others	-	-	-	-	-
Ending balance	560.620.139.059	883.038.938.682	48.139.660.263	43.625.926.206	1.535.424.664.210
Net carrying amount					
- Beginning balance	504.814.077.054	52.057.911.994	12.329.719.260	2.951.903.693	572.153.612.001
- Ending balance	472.743.601.884	69.957.926.472	14.015.553.672	7.666.544.810	564.383.626.838

9 - Intangible Fixed Assets

	Computer software	Land use rights	Total
Historical cost			
Beginning balance	12.044.759.762	2.231.323.481	14.276.083.243
Additions	1.367.782.150	-	1.367.782.150
- Purchase in the year	1.367.782.150	-	1.367.782.150
Subtractions	-	-	-
Ending balance	13.412.541.912	2.231.323.481	15.643.865.393
Accumulated depreciation			
Beginning balance	11.591.507.852	2.231.323.481	13.822.831.333
Additions	259.160.150	-	259.160.150
- Depreciation in the year	259.160.150	-	259.160.150
Subtractions	-	-	-
Ending balance	11.850.668.002	2.231.323.481	14.081.991.483
Net carrying amount			
- Beginning balance	453.251.910	-	453.251.910
- Ending balance	1.561.873.910	-	1.561.873.910

10. Borrowings	01/01/2026		During the period		30/09/2026	
	Outstanding balance	Amount can be paid	Increase	Decrease	Outstanding balance	Amount can be paid
a) Short-term borrowings	**6.594.250.000**	**6.594.250.000**	**-**	**101.750.000**	**6.492.500.000**	**6.492.500.000**
- Short-term borrowings from commercial banks	-	-	-	-	-	-
- Current portion of long-term borrowings (Bosideng)	6.594.250.000	6.594.250.000	-	101.750.000	6.492.500.000	6.492.500.000

11. Taxes and other payables to State budget	30/09/2026	01/01/2026
a) Payables	**66.220.673.323**	**33.655.404.709**
Domestic value added tax	24.105.920.339	5.993.821.284
Import duties	931.159.360	1.889.097.067
Corporate income tax	31.953.626.965	22.924.699.353
Personal income tax	2.587.289.657	2.459.046.986
Others	6.642.677.002	388.740.019
b) Receivables	**1.520.163**	**741.271.480**
Personal income tax	1.039.022	-
Others	481.141	741.271.480

12. Short - term Trade Payables	30/09/2026		01/01/2026	
	Outstanding balance	Amount can be paid	Outstanding balance	Amount can be paid
- Related parties	1.773.529.589.395	1.773.529.589.395	1.347.956.873.422	1.347.956.873.422
- Others	710.613.106.156	710.613.106.156	742.755.068.161	742.755.068.161
	2.484.142.695.551	**2.484.142.695.551**	**2.090.711.941.583**	**2.090.711.941.583**

13. Other payables		
a) Short-term	**23.829.857.116**	**29.104.040.344**
- Trade union fund,SI, HI, UI	2.588.821.238	4.131.013.838
- Payables on supporting agents	-	1.307.781.000
- Business cooperation payables	15.325.301.963	15.325.301.963
- Related parties	2.193.597.339	3.849.452.013
- Others	3.722.136.576	4.490.491.530
b) Long-term	**9.917.824.400**	**7.552.488.400**
- Long-term deposits, collateral received	9.917.824.400	7.552.488.400

14. OWNER'S EQUITY

a. Changes in owner's equity

	Contributed capital	Share premium	Other capital	Retained earnings	Development and investment funds	Non – Controlling Interest	Total
Beginning balance of previous year	441.000.000.000	24.469.859.758	1.693.895.152	798.763.114.404	793.700.454.133	119.823.553.481	2.179.450.876.928
- Profit of the current year	-	-	-	310.581.068.576	-	14.031.017.174	324.612.085.750
- Remaining dividend 2024	-	-	-	(66.150.000.000)	-	-	(66.150.000.000)
- Fund appropriation 2024	-	-	-	(86.854.954.705)	37.223.139.479	(284.282)	(49.632.099.508)
Ending balance of previous period	441.000.000.000	24.469.859.758	1.693.895.152	956.339.228.275	830.923.593.612	133.854.286.373	2.388.280.863.170
Beginning balance of current year	441.000.000.000	24.469.859.758	1.693.895.152	1.005.263.235.383	836.676.979.718	137.793.620.695	2.446.897.590.706
- Profit of the current period	-	-	-	358.613.178.397	-	19.348.312.362	377.961.490.759
- Remaining dividend 2025 (*)	-	-	-	(88.200.000.000)	-	-	(88.200.000.000)
- Fund appropriation 2025 (*)	-	-	-	(93.626.370.077)	40.125.587.176	-	(53.500.782.901)
Ending balance of current period	441.000.000.000	24.469.859.758	1.693.895.152	1.182.050.043.703	876.802.566.894	157.141.933.057	2.683.158.298.564

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

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

- Owner's invested capital	Current period	Previous period
+ At the beginning of the year	441.000.000.000	441.000.000.000
+ At the ending of the period	441.000.000.000	441.000.000.000

c. Shares	30/09/2026	01/01/2026
- Quantity of Authorized issuing shares	44.100.000	44.100.000
- Quantity of issued shares		
+ Common shares	44.100.000	44.100.000
- Quantity of circulation shares		
+ Common shares	44.100.000	44.100.000

* Par value VND 10,000 per share

VI. Notes to The Consolidated Statement of Income

	01/01/2026 - 30/09/2026	01/01/2025 - 30/09/2025
1. Revenues from sales of goods and rendering of services	**7.919.673.126.280**	**7.898.498.790.729**
- Revenue from sales of goods	7.723.834.504.912	7.711.321.091.649
- Revenue from sales of merchandises and rendering of services	195.838.621.368	187.177.699.080
2. Revenue deductions		
- Sales returns	1.190.195.624	1.755.676.584
3. Financial income	**52.706.966.609**	**106.316.141.936**
- Interest income	10.504.446.547	6.607.226.087
- Dividends, profits earned	2.198.398.850	752.025.000
- Realized exchange gain	40.004.121.212	98.956.890.849
4. Financial expense	**23.100.408.040**	**63.412.711.341**
- Interest expenses	-	477.232.293
- Realized exchange loss	20.959.777.807	62.935.479.048
- Provision for impairment loss from investments	2.140.630.233	
5. Current corporate income tax expense		
- Corporate income tax expense calculated on taxable income	73.212.603.438	63.372.467.715
6. Basic earnings per share		
Profit after tax attributable to owners of the parent	358.613.178.397	310.581.068.576
Adjustments		
- Bonus and welfare fund	(55.405.572.276)	(48.566.742.127)
Profit distributed to common shares	303.207.606.121	262.014.326.449
Average number of outstanding common shares in circulation in the year	44.100.000	44.100.000
Basic earnings per share	6.875	5.941

VII. Transaction and balances with related parties

	01/01/2026 - 30/09/2026	01/01/2025 - 30/09/2025

List and relation between related parties and the Corporation are as follows

Related parties	**Relation**
Vinh Tien Garment JSC	Associate
Viet Thinh Garment JSC	Associate
Cong Tien Garment JSC	Associate
Dong Tien JSC	Associate
Tien Tien Garment JSC	Associate
Viet Tan Garment JSC	Associate
Tay Do Garment JSC	Associate
Binh Thang Investment and Development JSC	Associate
Viet Thuan Polyester Button Manufacture Joint Venture Co.,	Associate
Viet Hung JSC	Associate
Binh An Garment Textile Assessory JSC	Associate
Viet Tien Dong A JSC	Associate
TagTime Viet Tien Co., Ltd	Associate
Thu Duc Engineering JSC	Associate

Ninh Thuan General Trading JSC	Associate
Viet Khanh Co., Ltd	Associate
Viet Long Giang Garment JSC	Associate
Viet Long Hung Garment Co., Ltd	Associate
Viet Thai Tech Co., Ltd	Associate
Viet Tien - Tung Shing Co-operation	Business Cooperation Contract
South Island Garment Sdn.Bhd	Strategic Shareholder
Vietnam National Textile And Garment Group	Significant shareholder
Branch Of Vietnam National Textile And Garment Gro	Branch of The Vietnam National Textile and Garment Group
Hoa Tho Garment and Textile JSC	Subsidiary of The Vietnam National Textile and And Garment Group
Hue Garment and Textile JSC	Subsidiary of The Vietnam National Textile and And Garment Group
10 Garment Corporation	Same Significant shareholder is The Vietnam National Textile And Garment Group
Duc Giang Corporation	Same Significant shareholder is The Vietnam National Textile And Garment Group
Lien Phuong Textile & Garment JSC	Associate of The Vietnam National Textile and Garment Group
Vinatex Investment Development JSC	Associate of The Vietnam National Textile and Garment Group
Da Nang Vinatex JSC	Associate of The Vietnam National Textile and Garment Group
Phuong Dong Garment JSC	The Company is headed by Mr. Vu Duc Giang as Chairman
Truong Thi Hoa	Wife of Mr Vu Duc Giang
Vu Thi Nhu Quynh	Daughter of Mr Vu Duc Giang
29-3 Garment and Textile JSC	The Company is headed by Mr. Nguyen Dinh Truong as member of the BoD
Tan Thuan Tien JSC	The Company relates with Mr. Bui Van Tien
Bui Ngoc Thuy Uyen	Daughter of Mr Bui Van Tien
Xuan Hong Investment Co., Ltd	The Company relates with Mr. Tran Minh Cong
SigP JSC	The Corporation is headed by Mr. Ngo Van Kha as Director
Le Bang Services and Trading Co., Ltd	The Company relates with Mr. Nguyen Tuan Phuong
Tan Duy Hoang Services and Trading JSC	The Company relates with Mr. Ho Ngoc Huy

Revenue from sales of goods and rendering of services

	01/01/2026 - 30/09/2026	01/01/2025 - 30/09/2025
Vinh Tien Garment JSC	2.103.528.411	2.077.055.259
Viet Thinh Garment JSC	63.975.523.297	76.735.262.509
Cong Tien Garment JSC	1.737.452.946	1.744.445.392
Dong Tien JSC	1.873.847.069	382.428.078
Tien Tien Garment JSC	61.091.034.050	18.783.624.370
Viet Tan Garment JSC	569.549.000	454.264.500
Tay Do Garment JSC	851.104.947	882.459.452
Viet Thuan Polyester Button Manufacture Joint Ventur	1.282.000.461	1.292.645.193
Thu Duc Engineering JSC	82.533.438	25.644.444
Viet Hung JSC	-	12.739.000
TagTime Viet Tien Co., Ltd	2.547.960.000	3.137.949.778
Viet Khanh Co., Ltd	891.926.179	398.851.000
Viet Long Hung Garment Co., Ltd	10.506.189.800	10.606.101.860
Viet Long Giang Garment JSC	5.187.258.409	4.339.384.000
Viet Tien - Tung Shing Co-operation	14.446.688	40.447.150
South Island Garment Sdn.Bhd	3.838.511.839.902	4.211.510.892.910
Branch Of Vietnam National Textile And Garment Group - Vinatex Product Development and Business Center	4.497.284.990	4.266.593.240
10 Garment Corporation	22.148.862	122.940.489
Phuong Dong Garment JSC	-	12.897.536
29-3 Garment and Textile JSC	475.416.677	334.931.490
Duc Giang Corporation	31.334.640	19.795.900
Hue Garment and Textile JSC	1.093.242.486	973.263.821
Hoa Tho Garment and Textile JSC	27.229.229	2.448.850

Purchasing goods, services	-	-
Vinh Tien Garment JSC	375.450.665.064	346.811.800.252
Binh Thang Investment and Development JSC	273.905.283	277.052.628
Viet Thinh Garment JSC	86.086.781.913	89.427.306.213
Cong Tien Garment JSC	4.652.979.314	-
Viet Tan Garment JSC	177.896.706.601	155.612.736.153
Tay Do Garment JSC	156.934.739.860	183.660.848.298
Viet Thuan Polyester Button Manufacture Joint Venture Co.,	1.707.290.287	4.088.460.819
Thu Duc Engineering JSC	47.040.691.727	30.879.575.192
Viet Hung JSC	79.428.304.752	78.379.285.751
TagTime Viet Tien Co., Ltd	841.042.841	5.192.586.600
Ninh Thuan General Trading JSC	1.363.173.095	950.398.160
Viet Khanh Co., Ltd	203.888.212.779	181.512.530.142
Viet Long Hung Garment Co., Ltd	367.844.712.798	365.931.345.626
Viet Long Giang Garment JSC	1.931.639.108	-
Viet Tien - Tung Shing Co-operation	6.456.132.797	4.588.277.900
South Island Garment Sdn.Bhd	1.863.766.606.217	1.791.243.953.401
Branch Of Vietnam National Textile And Garment Group - Vinatex Product Development and Business Center	2.522.346.869	2.398.473.738
Vietnam National Textile And Garment Group	155.000.000	-
Truong Thi Hoa	234.000.000	234.000.000
Vu Thi Nhu Quynh	468.000.000	468.000.000
Tan Thuan Tien JSC	8.832.055.232	8.657.637.258
Bui Ngoc Thuy Uyen	1.620.000.000	1.620.000.000
Xuan Hong Investment Co., Ltd	2.851.704.000	1.869.403.909
SigP JSC	34.720.493.847	28.759.072.627
Tan Duy Hoang Services and Trading JSC	4.259.884.924	-

	30/09/2026	01/01/2026
Short-term trade receivables		
Vinh Tien Garment JSC	40.014.994	128.862.635
Viet Thinh Garment JSC	43.903.007.910	33.790.337.222
Cong Tien Garment JSC	509.039.713	212.254.231
Dong Tien JSC	13.604.760	-
Tien Tien Garment JSC	39.093.667.379	1.990.981.297
Viet Tan Garment JSC	94.186.800	-
Tay Do Garment JSC	142.662.168	236.272.646
Viet Thuan Polyester Button Manufacture Joint Ventur	164.473.940	-
Thu Duc Engineering JSC	2.160.000	29.978.000
TagTime Viet Tien Co., Ltd	5.512.096.000	9.754.704.000
Viet Long Hung Garment Co., Ltd	37.322.469.360	28.602.955.980
South Island Garment Sdn.Bhd	454.273.571.220	417.970.137.761
Branch Of Vietnam National Textile And Garment Group - Vinatex Product Development and Business Center	125.275.576	648.720.819
10 Garment Corporation	-	30.615.430
29-3 Garment and Textile JSC	31.170.845	74.465.797
Le Bang Services and Trading Co., Ltd	2.625.937.942	2.783.279.607

Short-term prepayments to suppliers	30/09/2026	01/01/2026
Tay Do Garment JSC	-	11.702.587
Thu Duc Engineering JSC	9.462.517.055	9.462.517.055
Viet Hung JSC	5.000.000.000	9.000.000.000
Viet Long Hung Garment Co., Ltd	19.000.000.000	40.000.000.000
SigP JSC	9.000.000.000	15.000.000.000

	30/09/2026	01/01/2026
Short-term loan receivables		
Thu Duc Engineering JSC	22.000.000.000	-
TagTime Viet Tien Co., Ltd	-	111.715.068
Other short-term receivables	-	-
TagTime Viet Tien Co., Ltd	240.000	280.000
Viet Tien - Tung Shing Co-operation	3.830.000	800.741.746
29-3 Garment and Textile JSC	2.817.912	9.735.756
Other long-term receivables	-	-
Thu Duc Engineering JSC	57.371.160.000	57.371.160.000
Viet Hung JSC	4.087.680.000	3.103.680.000
Truong Thi Hoa	70.000.000	70.000.000
Vu Thi Nhu Quynh	140.000.000	140.000.000
Tan Thuan Tien JSC	2.362.500.000	2.292.000.000
Bui Ngoc Thuy Uyen	486.000.000	486.000.000
Tan Duy Hoang Services and Trading JSC	8.059.584.000	8.059.584.000
Short-term trade payables		
Vinh Tien Garment JSC	245.642.250.341	187.072.611.769
Binh Thang Investment and Development JSC	1.428.930	246.557
Viet Thinh Garment JSC	2.733.506.647	7.454.821.464
Cong Tien Garment JSC	1.802.758.246	553.474.634
Viet Tan Garment JSC	217.943.619.019	182.854.569.436
Tay Do Garment JSC	2.346.672.513	4.491.892.627
Viet Thuan Polyester Button Manufacture Joint Ventur	247.528.151	339.190.324
Thu Duc Engineering JSC	3.850.857.505	1.366.621.183
Viet Hung JSC	5.283.520.833	3.048.036.418
TagTime Viet Tien Co., Ltd	252.780.728	589.675.409
Ninh Thuan General Trading JSC	41.755.327	-
Viet Khanh Co., Ltd	131.377.957.521	70.961.139.919
Viet Long Hung Garment Co., Ltd	108.689.455.780	69.381.086.206
Viet Long Giang Garment JSC	2.086.170.237	-
Viet Tien - Tung Shing Co-operation	34.391.520	34.386.552
South Island Garment Sdn.Bhd	1.048.610.778.879	815.257.886.693
Branch Of Vietnam National Textile And Garment Group - Vinatex Product Development and Business Center	17.600.000	17.600.000
Tan Thuan Tien JSC	35.078.400	31.054.320
SigP JSC	2.531.478.818	4.502.579.911

	30/09/2026	01/01/2026
Short-term prepayments from customers		
Tay Do Garment JSC	-	1.268.384
Vinh Tien Garment JSC	-	2.283.186
South Island Garment Sdn.Bhd	114.063.035.932	111.288.665.043
Other short-term payables	-	-
Viet Tien - Tung Shing Co-operation	2.173.597.339	3.829.452.013
10 Garment Corporation	20.000.000	20.000.000

Ho Chi Minh City, 30 October 2026

Preparer	Chief Accountant	Deputy General Director
Nguyen Bich Thuy	Nguyen Tram Anh	Tran Minh Cong

M.S.D.N: 0300[illegible]24 - C.T.C.P
TỔNG CÔNG TY CỔ PHẦN MAY VIỆT TIẾN
THÀNH PHỐ HỒ CHÍ MINH