TỔNG CÔNG TY CỔ PHẦN MAY VIỆT TIẾN

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INTERIM CONSOLIDATED FINANCIAL STATEMENTS

VIET TIEN GARMENT CORPORATION

For the accounting period from 01/01/2026 to 30/06/2026
(reviewed)

M.S.C.N:0100111[illegible]
CHI N[illegible]
CÔNG T[illegible]
HÃNG K[illegible]
AA[illegible]
THÀNH PHỐ[illegible]

CONTENTS

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Viet Tien Garment Corporation (the Corporation) presents its report and the Corporation's Interim Consolidated Financial Statements for the accounting period from January 1, 2026 to June 30, 2026.

THE CORPORATION

Viet Tien Garment Corporation was established in Vietnam as a joint stock company, converted from the state-owned enterprise "Viet Tien Garment Corporation". The Corporation operates under Enterprise Registration Certificate for Joint Stock Company No. 0300401524, initially issued by the Department of Planning and Investment (now is Department of Finance) of Ho Chi Minh City for the first time on 02 January 2008, 13th re-registered on 14 July 2025.

The company's head office is located at No. 7 Le Minh Xuan Street, Tan Son Nhat Ward, Ho Chi Minh City, Vietnam.

BOARD OF MANAGEMENT, BOARD OF MANAGEMENT AND BOARD OF SUPERVISION

Members of The Board of Director, The Board of Management and Board of Supervision during the accounting period and to the reporting date are:

The Board of Directors

Mr. Vu Duc Giang	Chairman
Mr. Nguyen Dinh Truong	Member
Mr. Bui Van Tien	Member
Mr. Tran Minh Cong	Member
Mr. Phan Van Kiet	Member

The Board of Management

Management at Viet Tien Garment Corporation:

Mr. Bui Van Tien	General Director
Mr. Tran Minh Cong	Deputy General Director
Mr. Phan Van Kiet	Deputy General Director

Management of Subsidiaries:

Mr. Nguyen Thanh Diep	Deputy General Director
Mr. Ngo Van Kha	Deputy General Director
Mr. Nguyen Van Hoang	Deputy General Director
Mr. Tran Van Dung	Deputy General Director

The members of the Board of Supervision are:

Mrs. Thach Thi Phong Huyen	Head of the Boad of Supevision
Mrs. Tran Thi Thu Hang	Member
Mr. Ho Ngoc Huy	Member

LEGAL REPRESENTATIVE

The legal representative of the Corporation during the period and until the preparation of this Interim Consolidated Financial Statements is Mr. Bui Van Tien – Member of the Board of Directors cum General Director.

AUDITORS

The auditors of AASC Auditing Firm Company Limited have taken the audit of Interim Consolidated Financial Statements for the Corporation.

STATEMENT OF THE BOARD OF MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

The Board of Management is responsible for the Interim Consolidated Financial Statements which give a true and fair view of the financial position of the Corporation, its operating results and its cash flows for the period. In preparing those Interim Consolidated Financial Statements, the Board of Management is required to:

- Establish and maintain an internal control system which is determined necessary by the Board of Directors and Board of Management to ensure the preparation and presentation of Interim Consolidated Financial Statements do not contain any material misstatement caused by errors or frauds;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Interim Consolidated Financial Statements;
- Prepare the Interim Consolidated Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of the Interim Consolidated Financial Statements;
- Prepare the Interim Consolidated Financial Statements on going concern basis unless it is inappropriate to presume that the Corporation will continue in business.

We ensure that accounting records are kept to reflect the financial position of the Corporation, with reasonable accuracy at any time and to ensure that the Interim Consolidated Financial Statements comply with the registered accounting system. It is responsible for safeguarding the assets of the Corporation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

We confirm that the Interim Consolidated Financial Statements give a true and fair view of the financial position at June 30, 2026, its operation results and cash flows in the for the 6-month accounting period ending on the same date, in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of the Interim Consolidated Financial Statements.

Other commitments

We are committed to ensuring that our Corporation has fully complied with all information disclosure obligations as required by current Vietnamese law.

Ho Chi Minh City, 27 August 2026
On behalf of The Board of Management
Legal representative

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

Bui Van Tien

No: 270826.002/BCTC.HCM

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: **Shareholders, The Board of Management and The Board of General Directors**
Viet Tien Garment Corporation

We have reviewed the Interim Consolidated Financial Statements of Viet Tien Garment Corporation prepared on 25 August 2026, from page 05 to page 42, including: Interim Consolidated Statement of Financial position as at 30 June 2026, Interim Consolidated Statement of Income, Interim Consolidated Statement of Cash flows for the 6-month accounting period ending on the same date and Notes to Interim Consolidated Financial statements.

The Board of General Directors' responsibility

The Board of Management is responsible for the preparation of Interim Consolidated Financial Statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of Interim Financial Statements and for such internal control as management determines is necessary to enable the preparation of Interim Consolidated Financial Statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express a conclusion on these Interim Consolidated Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements No. 2410 - Review of interim financial information performed by the independent auditor of the entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Auditor's conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Consolidated Financial Statements does not give a true and fair view, in all material respects, of the financial position of the Viet Tien Garment Corporation as at 30 June 2026, and of its financial performance and its cash flows for the six-month period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of the Interim Consolidated Financial statements.

Ho Chi Minh City, 27 August 2026
Branch of AASC Auditing Firm Company Limited
Director

M.S.C.N:0100111105-006-C.T.T.N.H.H
CHI NHÁNH CÔNG TY TNHH HÃNG KIỂM TOÁN AASC
THÀNH PHỐ HỒ CHÍ MINH

Tran Trung Hieu
Certificate of registration to audit practice
No: 2202-2023-002-1

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Code	ASSETS	Note	Closing balance	Opening balance (Restated)
			VND	VND
100	**A. CURRENT ASSETS**		**4,998,526,610,210**	**4,597,423,614,093**
110	**I. Cash and cash equivalents**	**03**	**304,869,383,401**	**809,630,349,055**
111	1. Cash		118,747,575,536	484,211,295,694
112	2. Cash equivalents		186,121,807,865	325,419,053,361
120	**II. Short-term investments**	**04**	**396,436,010,958**	**122,907,550,685**
123	1. Short-term held-to-maturity investments		396,436,010,958	122,907,550,685
130	**III. Short-term accounts receivable**		**1,712,346,966,535**	**1,913,516,876,182**
131	1. Short-term trade receivables	05	1,608,713,568,490	1,813,474,161,388
132	2. Short-term prepayments to suppliers	06	101,549,868,465	102,026,018,873
135	3. Other short-term receivables	07	8,579,841,347	4,733,151,990
136	4. Provision for short-term doubtful debts		(6,496,311,767)	(6,716,456,069)
140	**IV. Inventories**	**09**	**2,256,259,433,283**	1,442,089,823,868
141	1. Inventories		2,261,253,045,892	1,447,083,436,477
142	2. Provision for devaluation of inventories		(4,993,612,609)	(4,993,612,609)
160	**V. Other current assets**		**328,614,816,033**	**309,279,014,303**
161	1. Short-term deferred expenses	13	2,728,203,379	2,405,591,851
162	2. VAT deductible		325,828,538,889	306,132,150,972
163	3. Taxes and other receivables from State budget	17	58,073,765	741,271,480
200	**B. NON- CURRENT ASSETS**		**1,309,930,570,884**	**1,279,724,827,344**
210	**I. Long-term receivables**		**76,715,325,340**	80,256,731,935
216	1. Other long-term receivables	07	76,715,325,340	80,256,731,935
220	**II. Fixed assets**		**563,269,179,078**	**572,606,863,911**
221	1. Tangible fixed assets	11	562,902,643,074	572,153,612,001
222	- *Historical cost*		*2,082,179,605,486*	*2,059,107,949,027*
223	- *Accumulated depreciation*		*(1,519,276,962,412)*	*(1,486,954,337,026)*
227	2. Intangible fixed assets	12	366,536,004	453,251,910
228	- *Historical cost*		*14,276,083,243*	*14,276,083,243*
229	- *Accumulated amortization*		*(13,909,547,239)*	*(13,822,831,333)*
250	**III. Long-term assets in progress**		**100,000,000**	**3,200,000,000**
252	1. Construction in progress	10	100,000,000	3,200,000,000
260	**IV. Long-term investments**	**04**	**638,101,052,792**	**591,431,265,939**
262	1. Investments in joint ventures and associates		595,159,450,948	556,822,945,939
263	2. Equity investments in other entities		44,982,232,077	34,608,320,000
264	3. Provision for impairment of other long-term investments		(2,140,630,233)	-
265	4. Long-term held-to-maturity investments		100,000,000	-
270	**V. Other long-term assets**		**31,745,013,674**	**32,229,965,559**
271	1. Long-term deferred expenses	13	31,745,013,674	32,229,965,559
280	**TOTAL ASSETS**		**6,308,457,181,094**	**5,877,148,441,437**

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(continued)

Code	CAPITAL	Note	Closing balance	Opening balance (Restated)
			VND	VND
300	**A. LIABILITIES**		**3,768,993,162,934**	**3,430,250,850,731**
310	**I. Current liabilities**		**3,735,018,083,442**	**3,396,406,154,081**
311	1. Short-term trade payables	15	2,457,242,096,433	2,090,711,941,583
312	2. Short-term prepayments from customers	16	226,798,849,605	217,797,858,964
313	3. Dividends and profits payable		41,159,383,300	-
314	4. Short-term taxes and other payables to State budget	17	39,590,642,987	33,655,404,709
315	5. Payables to employees		393,699,244,898	499,107,567,411
316	6. Short-term accrued expenses	18	21,118,587,933	18,455,028,924
319	7. Short-term deferred revenue		1,035,172,847	1,030,413,581
320	8. Other short-term payables	19	24,245,678,226	29,104,040,344
321	9. Short-term borrowings and finance lease liabilities	14	6,571,500,000	6,594,250,000
323	10. Bonus and welfare fund		523,556,927,213	499,949,648,565
330	**II. Non-current liabilities**		**33,975,079,492**	**33,844,696,650**
338	1. Other long-term payables	19	9,917,824,400	7,552,488,400
343	2. Provisions for long-term payables	20	24,057,255,092	26,292,208,250
400	**B. OWNER'S EQUITY**	**21**	**2,539,464,018,160**	**2,446,897,590,706**
411	1. Contributed capital		441,000,000,000	441,000,000,000
411a	*Ordinary shares with voting rights*		*441,000,000,000*	*441,000,000,000*
412	2. Share premium		24,469,859,758	24,469,859,758
414	3. Other capital		1,693,895,152	1,693,895,152
418	4. Development and investment funds		876,802,566,894	836,676,979,718
420	5. Retained earnings		1,047,731,503,787	1,005,263,235,383
420a	*Retained earnings accumulated to previous year*		*823,436,865,306*	*645,542,895,522*
420b	*Retained earnings of the current period*		*224,294,638,481*	*359,720,339,861*
429	6. Non – Controlling Interests		147,766,192,569	137,793,620,695
440	**TOTAL CAPITAL**		**6,308,457,181,094**	**5,877,148,441,437**

Ho Chi Minh City, 27 August 2026

Prepared by	Chief Accountant	Legal representative
Nguyen Bich Thuy	Nguyen Tram Anh	Bui Van Tien

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

INTERIM CONSOLIDATED STATEMENT OF INCOME

For the accounting period from 01/01/2026 to 30/06/2026

Code	ITEMS	Note	Current period VND	Previous period VND
01	**1. Revenue from sale of goods and rendering of services**	**23**	**5,030,171,046,403**	**5,175,652,685,639**
02	2. Revenue deductions	24	829,091,175	1,176,325,674
10	**3. Net revenue from sale of goods and rendering of services**		**5,029,341,955,228**	**5,174,476,359,965**
11	**4. Cost of goods sold**	**25**	**4,482,631,716,300**	**4,631,355,635,305**
20	**5. Gross profit from sale of goods and rendering of services**		**546,710,238,928**	**543,120,724,660**
22	6. Financial income	26	43,553,607,551	68,071,185,010
23	7. Financial expenses	27	11,714,634,614	46,327,331,563
24	*In which: Interest expenses*		-	-
25	8. Selling expenses	28	216,196,032,985	230,933,223,045
26	9. General administrative expenses	29	132,047,181,371	137,811,786,179
27	10. Share of joint ventures and associates' profit or loss		49,025,751,086	41,688,053,302
30	**11. Net profit from operating activities**		**279,331,748,595**	**237,807,622,185**
			-	-
31	12. Other income		674,574,181	1,695,774,507
32	13. Other expense		4,610	50,017,590
40	**14. Other profit**		**674,569,571**	**1,645,756,917**
50	**15. Total profit before tax**		**280,006,318,166**	**239,453,379,102**
51	16. Current corporate income tax expense	30	45,739,107,811	39,336,990,121
60	**17. Profit after corporate income tax**		**234,267,210,355**	**200,116,388,981**
61	18. Profit after tax attributable to owners of the parent		224,294,638,481	191,611,158,581
62	19. Profit after tax attributable to non-controlling interest		9,972,571,874	8,505,230,400
70	**20. Basic earnings per share**	**31**	**4,295**	**3,646**

Ho Chi Minh City, 27 August 2026

Prepared by	Chief Accountant	Legal representative
Nguyen Bich Thuy	Nguyen Tram Anh	Bui Van Tien

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

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

For the accounting period from 01/01/2026 to 30/06/2026

(Under indirect method)

Code	ITEMS	Note	Current period VND	Previous period VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	***1. Profit before tax***		***280,006,318,166***	***239,453,379,102***
	2. Adjustments for			
02	Depreciation and amortization of fixed assets and investment properties		40,015,119,733	42,143,395,902
03	Provisions		(314,467,227)	(12,382,413,495)
04	Exchange gains / losses from retranslation of monetary items denominated in foreign currency		13,786,175	256,522,325
05	Gains/losses from investment and financial activities		(59,149,452,533)	(48,206,018,506)
08	***3. Profit from operating activities before changes in working capital***		***260,571,304,314***	***221,264,865,328***
09	Increase/Decrease in receivables		185,656,328,176	(160,170,001,836)
10	Increase/Decrease in inventory		(814,169,609,415)	(425,811,521,425)
11	Increase/decrease in payables (excluding interest payable/ corporate income tax payable)		262,357,226,019	343,777,521,430
12	Increase and decrease deferred expenses		162,340,357	(204,221,067)
15	Corporate income tax paid		(41,523,414,080)	(17,616,691,534)
17	Other payments on operating activities		(29,893,504,253)	(30,707,222,871)
20	***Net cash flows from operating activities***		***(176,839,328,882)***	***(69,467,271,975)***
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Purchase or construction of fixed assets and other long-term assets		(17,939,751,237)	(13,885,805,870)
22	2. Proceeds from disposals of fixed assets and other long-term assets		51,730,920	846,111,112
23	3. Loans and purchase of debt instruments from other entities		(269,100,000,000)	(250,071,000,000)
24	4. Collection of loans and resale of debt instrument of other entities		-	15,814,934,644
27	5. Interest, dividends and profit received		5,753,869,356	3,436,946,467
30	***Net cash flows from investing activities***		***(281,234,150,961)***	***(243,858,813,647)***
	III Cash flows from financing activities			
33	1. Long-term and short-term borrowings received		-	52,974,500,000
36	2. Dividends, profit paid to equity owners		(47,040,616,700)	(66,150,000,000)
40	***Net cash flows from financing activities***		***(47,040,616,700)***	***(13,175,500,000)***

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

For the accounting period from 01/01/2026 to 30/06/2026

(Under indirect method)

Code	ITEMS	Note	Current period VND	Previous period VND
50	**Net cash flows within the period**		**(505,114,096,543)**	**(326,501,585,622)**
60	**Cash and cash equivalents at the beginning of year**		**809,630,349,055**	**802,247,263,959**
61	Effect of exchange rate fluctuations		353,130,889	1,731,234,667
70	**Cash and cash equivalents at the end of period**	**03**	**304,869,383,401**	**477,476,913,004**

Approval, 27 August 2026

Prepared by	Chief Accountant	Legal representative
Nguyen Bich Thuy	Nguyen Tram Anh	Bui Van Tien

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from 01/01/2026 to 30/06/2026

1 . GENERAL INFORMATION

Forms of Ownership

Viet Tien Garment Corporation was established in Vietnam as a joint stock company, converted from the state-owned enterprise "Viet Tien Garment Corporation". The Corporation operates under Enterprise Registration Certificate for Joint Stock Company No. 0300401524, initially issued by the Department of Planning and Investment (now is Department of Finance) of Ho Chi Minh City for the first time on 02 January 2008, 13th re-registered on 14 July 2025.

The company's head office is located at No. 7 Le Minh Xuan Street, Tan Son Nhat Ward, Ho Chi Minh City, Vietnam.

The Corporation's registered charter capital was VND 441,000,000,000, the actual contributed capital as at 30 June 2025 was VND 441,000,000,000; equivalent to 44,100,000 shares with the par value of VND 10,000 per share.

The number of employees of the Parent Corporation as at 30 June 2026 was 4,008 (as at 01 January 2026: 4,199).

Business field

Manufacturing and trading all kinds of textile, garment products.

Business field

Main business activities of the Corporation include:

- Manufacturing and trading all kinds of textile, garment products.
- Producing, trading raw materials, machinery, equipment, spare parts, tools for textile and garment industry and packaging, civil and industrial refrigeration equipment;
- Buying and selling domestic and industrial pumps;
- Investment, construction, infrastructure business, industrial park, office leasing, factory, equipment, warehouse;
- Forwarding, freight, shipping agency services.

The Corporation's subsidiaries consolidated in Interim Consolidated Financial Statements as at 30/06/2026 include:

No.	Name of company	Address	Rate of interest	Rate of voting rights	Main business activities
1	Nam Thien Co., Ltd	Ho Chi Minh City	83.55%	83.55%	Manufacturing, trading garments and related products
2	Thuan Tien Garment Co., Ltd	Lam Dong Province	82.50%	82.50%	
3	Tien Thuan Garment Co., Ltd	Khanh Hoa Province	82.50%	82.50%	
4	Viet Hong Export Garment Co., Ltd	Vinh Long Province	66.78%	75.00%	

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 . Accounting period and accounting monetary unit

Annual accounting period commences from 1st January and ends on 31st December.
The Company maintains its accounting records in VND.

2.2 . Standards and Applicable Accounting Policies

Accounting System

The Corporation applies the Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, by the Ministry of Finance, Circular No. 202/2014/TT-BTC dated December 22, 2014, by the Ministry of Finance, and Circular No. 43/2026/TT-BTC dated April 20, 2026, amending and supplementing certain articles of Circular No. 202/2014/TT-BTC providing guidance on the preparation and presentation of consolidated financial statements.

Announcement on compliance with Vietnamese standards and accounting system

The Corporation applies Vietnamese Accounting Standards and supplementary documents issued by the State. Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

2.3 . Changes in accounting policies and disclosures

Accounting System

On 27/10/2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC guiding the corporate accounting regime to replace Circular No. 200/2014/TT-BTC dated 22/12/2014 of the Ministry of Finance and Circular No. 53/2016/TT-BTC dated 21/03/2016 of the Ministry of Finance on amendments and supplements to a number of articles of Circular No. 200/2014/TT-BTC. On 20/04/2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC amending and supplementing certain articles of Circular No. 202/2014/TT-BTC dated December 22, 2014, of the Ministry of Finance providing guidance on the preparation and presentation of consolidated financial statements, effective for financial years beginning on or after 01/01/2026.

The Corporation has applied non-retrospectively the provisions of Circular No. 99/2025/TT-BTC from 01/01/2026. The Circular also represents changes in the presentation of some items in the financial statements. Comparative figures are reclassified to match the presentation of the current period. Details of the reclassification of comparative figures are set out in Note 37 of this Interim consolidated financial statement.

2.4 . Basis for the preparation of the Interim 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 for the period from 01/01/2026 to 30/06/2026.

Control right is achieved when the Corporation has power to govern the financial and operating policies of invested companies to obtain benefits from their activities.

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 of subsidiaries not held by owners.

2.5 . Accounting estimates

The preparation of Interim Consolidated Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the date of the Interim Consolidated Financial Statements and the reported amounts of revenues and expenses during the accounting period.

The estimates and assumptions that have a material impact in the Interim Consolidated Financial Statements include:

- Provision for bad debts;
- Provision for devaluation of inventory;
- Provision for payables;
- Estimated useful life of fixed assets and estimated allocation of long-term deferred expenses;
- Classification and provision of financial investments;
- Estimated corporate income tax.

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Corporation's Consolidated Financial Statements and that are assessed by the Board of Management to be reasonable under the circumstances.

2.6 . Foreign currency transactions

Transactions in foreign currencies in the accounting period shall be converted into Vietnam dong at the actual exchange rate on the transaction date (the average transfer exchange rate of the commercial bank where the enterprise regularly conducts transactions).

Actual exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of the Interim Consolidated Financial Statements is determined under the following principles:

- For monetary items denominated in foreign currencies, applying the average transfer exchange rate of the commercial bank where the Corporation regularly conducts transaction;
- For demand deposits in foreign currencies, applying the average transfer exchange rate of the commercial bank where the Corporation opens its foreign currency accounts;
- For part or all of the value of receivables of foreign currency origin for which a provision for bad debts has been set aside, no revaluation shall be carried out.

All actual exchange rate differences arising during the period and differences resulting from the revaluation of balances of monetary items denominated in foreign currencies at the time of preparing the interim consolidated financial statements are accounted for in the operating results of the accounting period.

2.7 . Cash and cash equivalents

Cash comprises 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.

2.8 . Financial investments

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

In the Consolidated Financial Statements, investments in joint ventures and associates are accounted for using equity method. Under this method, the investments are initially recorgnised at original 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 Corporation will not allocate such goodwill but assess annually to determine whether the goodwill is under impaired loss or not.

For the adjustment of the value of investments in Associates from the date of investment to the beginning of the reporting period, the Corporation shall:

- For the adjustment to the income statement of previous periods: the Corporation adjusts the accumulated net adjusted amount to undistributed profits after tax as at the beginning of the reporting period.
- For the adjustment due to the difference in revaluation of assets and the difference in foreign exchange rates, recorded in the Statement of Financial Position of the previous periods: determine the adjustment to the corresponding items on the Statement of Financial Position according to net accumulated adjusted amount.
- For the adjustment of the value of investments in associates arising in the period, the Corporation shall exclude the preferred dividends of other shareholders (if preferred shares are classified as Owner's capital); expected number of deductions for bonus and welfare funds of associates; share of profits related to transactions of associates contributing capital or selling assets to the Corporation before determining the Corporation's share in the profit or loss of the associated company during the reporting period. The Corporation then adjusts the value of the investment in proportion to its share in profits and losses of associates and immediately recognizes it in the Interim Consolidated Statement of Income.

Financial Statements of associates are prepared in the same period with the Corporation's consolidated financial statements and use the consistent accounting policies with the Corporation's policies. Adjustment shall be made if necessary to ensure the consistence with the Corporation's accounting policies.

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 period 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.

2.9 . 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 Interim consolidated 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 or estimating possible losses.

2.10 . 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 using weighted average method.

Method for valuation of work in process at the end of the period: 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 period is based on the excess of original cost of inventory over their net realizable value.

2.11 . Fixed assets

Fixed assets (tangible and intangible) are stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and net 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 initital 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 Consolidated Statement of Income in the period in which the costs are incurred.

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

- Buildings, structures	05 - 30 years
- Machinery, equipment	2.5 - 10 years
- Vehicles, Transportation equipment	05 - 10 years

- Management equipment 1.5 - 07 years
- Intangible fixed assets 1.5 - 20 years

2.12 . Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs.

2.13 . Operating lease

Operating leases is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to Statement of Income on a straight-line basis over the period of the lease.

2.14 . Business Cooperation Contract (BCC)

Business Cooperation Contract (BCC) is a contractual agreement between two or more venturers with the objectives of cooperating to carry out specific business activities without constitution of a new legal entity. This operation may be jointly controlled by venturers under BCC or controlled by one of them.

Funds or assets received by the Corporation from other parties as contributions to a business cooperation contract (BCC) are accounted for as liabilities. Funds or assets contributed by the company to a BCC are recorded as an investment in another entity, with the share of profit subsequently recognized upon notification from the BCC.

2.15 . Deferred 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.

The calculation and allocation of long-term prepaid expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

Types of prepaid expenses include:

- Prepaid land expenses include prepaid land rental, including those related to leased land for which the Corporation has received certificate of land use right but not eligible for recording as intangible fixed asset in accordance with the Circular No. 45/2013/TT-BTC dated 25 April 2013 issued by the Ministry of Finance guiding regulation on management, use and depreciation of fixed assets and other expenses related to ensure for the use of leased land. These expenses are recognized in the Interim Consolidated Statement of Income on a straight-line basis according to the lease term of the contract.
- Other deferred expenses are recorded at their historical costs and allocated on the straight-line basis from 01 to 03 years.

2.16 . 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 Interim Consolidated financial statements according to their remaining terms at the reporting date.

2.17 . Dividend and profit payables

Dividends and profits payable (in cash, non-monetary assets) are recorded when the enterprise does not have the right to refuse the obligation to pay dividends and profits to shareholders and capital contributors of the Corporation in accordance with relevant laws.

The recognition time is the time when the investment recipient has no right to refuse dividend payment: after the dividend distribution announcement by the Corporation's Board of Directors and the announcement of the dividend entitlement date by the Vietnam Securities Depository and Clearing Corporation.

2.18 . 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.

2.19 . Borrowing costs

Borrowing costs are recognized as operating expenses in the period, 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.

2.20 . 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 period.

The recording of accrued expenses as operating expenses during the period shall be carried out under the matching principle between revenues and expenses during the period. Accrued expenses are settled with actual expenses incurred. The difference between accrued and actual expenses is reverted.

2.21 . 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 period.

Only expenses related to the previously recorded provision for payable shall be offset by that provision for payables.

Provisions for payables are recorded as operating expenses of the accounting period. In case provision made for the previous accounting period but not used up exceeds the one made for the current accounting period, the difference is recorded as a decrease in operating expenses. The excess of the provision for payables relating to construction warranty is recorded as other income in the period.

In accordance with Vietnamese Labor Code, when an employee who has worked for the Corporation for 12 months or longer ("eligible employee") are entitled to a severance allowance, 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 financial year. For the purpose of determining an employee's period of service, the period during which the employee participated in unemployment insurance in accordance with applicable laws and the period of service for which severance allowance has been paid by the Corporation are excluded.

2.22 . Unearned revenue

Unearned revenue is mainly prepayments from the customers on shopping vouchers.

Unearned revenue is transferred to revenue from sales of goods and rendering of services with the amount corresponding to each accounting period.

2.23 . Owner’s equity

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

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Other capital is the operating capital formed from the operating results or from gifts, presents, financing, assets revaluation (if these items are allowed to be recorded as a decrease or increase in the owner's equity).

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.

2.24 . Revenue

Revenue is recognized to extent that it is probable that the economic benefits will flow to the Corporation and the revenue can be reliably measures regardless of when payment is being made. Revenue is measured at 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 Interim Consolidated Financial Position date can be measured reliably;

Financial income

Income from interest, dividends, profit received and other financial income earned by the Corporation should be recognized when these two conditions are satisfied:

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

Dividends should be recognized when the Corporation's right to receive payment is established.

2.25 . Revenue deductions

Revenue deductions from sales of goods and rendering of services arising in the period include: sales returns.

Sales return incurred in the same period of sale of goods and rendering of services are recorded as a decrease in revenue in the incurring period. In case goods and services are sold in the previous periods, but until the next period they are incurred as deductible items, the Corporation records the decrease in revenue under the following principles: If it is incurred prior to the issuance of Financial Statements, it is then recorded as a decrease in revenue on the Financial Statements of the reporting period (the previous period); and if it is incurred after the issuance of Financial Statements, it is recorded as a decrease in revenue of incurring period (the next period).

2.26 . Cost of goods sold and services rendered

Cost of goods sold and services rendered are cost of products, merchandises, materials sold or services rendered during the period, and recorded on the basis of matching with revenue and on a prudence basis. Cases of loss of materials and goods exceeded the norm, labour cost and fixed manufacturing overheads not allocated to the value of inventory, provision for devaluation of inventory, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the period even when products and goods have not been determined as sold.

2.27 . Financial expenses

Items recorded into financial expenses consist of: losses from sale of foreign currency, exchange loss.
The above items are recorded by the total amount arising within the period without compensation to financial revenue.

2.28 . Selling expenses, general and administrative expenses

Selling expenses reflects the actual costs incurred in the process of providing goods and services.
General and administrative expenses reflect the actual costs incurred in the overall management of the Corporation.

2.29 . Selling, disposal of fixed assets

Income from the sale or disposal of fixed assets is recognized in the Interim consolidated statement of income when the majority of the risks and benefits associated with ownership are transferred to the buyer.

Profits or losses arising from the sale of fixed assets are determined by the difference between revenue and expenses directly related to the sale of the fixed assets and the remaining value of the fixed assets. This profit or loss is presented as a net amount on the Interim Consolidated Income Statement during the period.

2.30 . Corporate income tax

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

b) Current corporate income tax rate:
The Corporation is subject to corporate income tax of 20% for the for the period from 01/01/2026 to 30/06/2026.

2.31 . Earnings per share

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

2.32 . Related Parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Corporation's related parties include:

- Organizations, directly or indirectly through one or more intermediaries, having control over the Corporation or being under the control of the Corporation, or being under common control with the Corporation, including the Corporation's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Corporation that have a significant influence on the Corporation, key management personnel including directors and employees of the Corporation, the close family members of these individuals;
- Organizations that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.
- Other organizations and individuals identified as related parties in accordance with applicable laws.

In considering the relationship of related parties to serve for the preparation and presentation of Interim Consolidated Financial Statements, the Corporation should consider the nature of the relationship rather than the legal form of the

2.33 . Segment information

Because the main business activities of the Corporation is manufacturing and business of garment products and operating mainly in Vietnam territory, the Corporation does not prepare segment reports by business segment and geographical segment.

3 . CASH AND CASH EQUIVALENTS

	Closing balance	Opening balance
	VND	VND
Cash on hand	1,998,058,045	3,070,276,432
Demand deposits	116,749,517,491	481,141,019,262
Cash equivalents	186,121,807,865	325,419,053,361
	304,869,383,401	**809,630,349,055**

Details of demand deposits are as follows:

	Currency	Closing balance
		VND
Joint Stock Commercial Bank for Foreign Trade of Vietnam	VND	38,868,046,241
Asia Commercial Joint Stock Bank	VND	13,725,713,643
Joint Stock Commercial Bank for Investment and Development of Vietnam	VND	19,874,384,573
Southeast Asia Commercial Joint Stock Bank	VND	14,903,088,057
Other banks	VND	29,378,284,977
		116,749,517,491

Details of cash equivalents are as follows:

	Currency	Closing balance
		VND
Joint Stock Commercial Bank for Foreign Trade of Vietnam	VND	184,002,000,000
Asia Commercial Joint Stock Bank	VND	2,119,807,865
		186,121,807,865

As at 30/06/2026, cash equivalents are term deposits from 01 month to 03 months at commercial banks with interest rate of 4.75%/year.

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4 FINANCIAL INVESTMENTS

a) Held-to-maturity investments

	Closing balance			Opening balance (Restated)		
	Original cost	Recoverable Value	Provision	Original cost	Recoverable Value	Provision
	VND	VND	VND	VND	VND	VND
a1) Short - term	**396,436,010,958**	**396,436,010,958**	-	**122,907,550,685**	**122,907,550,685**	-
Term deposits [(1)]	367,000,000,000	367,000,000,000	-	120,000,000,000	120,000,000,000	-
Loans to related parties (Note No.36) [(2)]	22,000,000,000	22,000,000,000	-	111,715,068	111,715,068	-
Interest receivable	7,436,010,958	7,436,010,958	-	2,795,835,617	2,795,835,617	-
a2) Long - term	**100,000,000**	**100,000,000**	-	-	- -	-
Term deposits [(1)]	100,000,000	100,000,000	-	-	-	-
	396,536,010,958	**396,536,010,958**	-	**122,907,550,685**	**122,907,550,685**	-

(1) Details of held-to-maturity investment as of 30/06/2026 are as follows:

	Currency	Term	Interest/year	Closing balance	Opening balance
		months	%	VND	VND
- Joint Stock Commercial Bank for Foreign Trade of Vietnam	VND	06 - 07	7.40 - 7.60	162,000,000,000	-
- Asia Commercial Joint Stock Bank	VND	06 - 24	5.30 - 8.10	150,100,000,000	120,000,000,000
- Joint Stock Commercial Bank for Investment and Developmer	VND	07 - 08	7.80	55,000,000,000	-
				367,100,000,000	**120,000,000,000**

(2) Loans to related parties (Note No. 36) have a term of 09 months from the disbursement date and bear an interest rate ranging from 7.8% per annum to 8.0% per annum.

4 . FINANCIAL INVESTMENTS

b) Investments in joint ventures and associates

	Closing balance			Opening balance		
	Proportion of ownership	Proportion of voting rights	Book value under the equity method	Proportion of ownership	Proportion of voting rights	Book value under the equity method
			VND			VND
Investments in associates			**595,159,450,948**			**547,459,163,068**
- TagTime Viet Tien Co., Ltd	49.00%	49.00%	6,646,867,228	49.00%	49.00%	6,938,630,024
- Tay Do Garment JSC	45.83%	45.83%	38,528,686,206	45.83%	45.83%	36,595,606,715
- Thu Duc Engineering JSC	25.80%	25.80%	21,614,399,321	25.80%	25.80%	19,855,885,909
- Viet Thuan Polyester Button Manufacture Joint Venture Co., Ltd	40.00%	40.00%	-	40.00%	40.00%	-
- Viet Khanh Co., Ltd	40.00%	40.00%	56,048,626,094	40.00%	40.00%	49,102,860,172
- Viet Long Hung Garment Co., Ltd	40.00%	40.00%	-	40.00%	40.00%	-
- Tien Tien Garment JSC	33.30%	33.30%	70,728,065,797	33.30%	33.30%	68,955,365,158
- Viet Tan Garment JSC	34.98%	34.98%	73,278,687,036	34.98%	34.98%	68,579,635,880
- Viet Hung JSC	35.00%	35.00%	17,820,034,637	35.00%	35.00%	18,680,879,892
- Ninh Thuan General Trading JSC	34.98%	34.98%	13,682,503,212	34.98%	34.98%	10,926,304,202
- Viet Tien Dong A JSC	25.00%	25.00%	42,981,858,946	25.00%	25.00%	38,545,992,012
- Cong Tien Garment JSC	28.38%	28.38%	43,192,075,419	28.38%	28.38%	38,807,515,112
- Dong Tien JSC	26.06%	26.06%	88,374,707,241	26.06%	26.06%	76,022,949,221
- Vinh Tien Garment JSC	26.00%	26.00%	47,504,316,802	26.00%	26.00%	43,586,733,500
- Viet Thinh Garment JSC	25.24%	25.24%	36,133,913,890	25.24%	25.24%	34,902,197,995
- Binh An Garment Textile Assessory JSC	20.85%	20.85%	17,813,060,040	20.85%	20.85%	17,975,268,640
- Binh Thang Investment and Development JSC	31.53%	31.53%	12,884,544,912	31.53%	31.53%	12,618,109,573
- Viet Long Giang Garment JSC	25.00%	25.00%	7,927,104,167	25.00%	25.00%	5,365,229,063
- Viet Thai Tech Co., Ltd	25.00%	25.00%	-	25.00%	25.00%	-
Investments in joint ventures			-			**9,363,782,871**
- Viet Tien - Tung Shing Co-operative Store			-	24.33%	24.33%	9,363,782,871
			595,159,450,948			**556,822,945,939**
In which:						
- Cost of investments in joint ventures and associates			*155,011,710,654*			*165,385,622,731*
- Parent's share of post-acquisition profits of associates			*440,147,740,294*			*391,437,323,208*

Maturity transactions between the Corporation and its Subsidiaries and Associate during the period: Detailed as in Note No. 36.

c) Equity investments in other entities

	Stock Code	Closing balance			Opening balance		
		Original cost	Recoverable value	Provision	Original cost	Recoverable value	Provision
- Lien Phuong Textile & Garment JSC (1)		6,000,000,000	3,859,369,767	(2,140,630,233)	6,000,000,000	6,000,000,000	-
- Joint Stock Commercial Bank for Foreign Trade of Viet Nam (2)	VCB	21,288,320,000	68,081,196,600	-	21,288,320,000	62,936,797,500	-
- Phong Viet Sewing Thread JSC (1)		1,000,000,000	1,000,000,000	-	1,000,000,000	1,000,000,000	-
- Vinatex Investment Development JSC (1)		6,320,000,000	6,320,000,000	-	6,320,000,000	6,320,000,000	-
- Viet Tien - Tung Shing Co-operative Store (1) (i)		10,373,912,077	10,373,912,077	-	-	-	-
		44,982,232,077	**89,634,478,444**	**(2,140,630,233)**	**34,608,320,000**	**76,256,797,500**	**-**

(1) The Corporation has not determined the fair value of financial investments since Vietnamese Accounting Standards and Vietnamese Corporate Accounting System has not provided any detailed guidance on the determination of the fair value.

(2) The fair value of investment in Joint Stock Commercial Bank for Foreign Trade of Viet Nam are closing price of stock code VCB listed on HOSE on 31/12/2025 and 30/06/2026.

(i) The business cooperation was established between Viet Tien Garment Corporation and Tung Shing Sewing Machine (Hong Kong) in the form of distribution of profit after tax based on the capital contribution ratio. The principal business activity is the supply and distribution of machinery and equipment for the garment industry.

Investments in joint associates

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

Name of associates, joint ventures	Place of establishment and operation	Rate of interest	Principle activities
Associates			
- TagTime Viet Tien Co., Ltd	Ho Chi Minh City	49.00%	Manufacturing, trading all kinds of labels
- Tay Do Garment JSC	Can Tho City	45.83%	Manufacturing, trading garment products
- Thu Duc Engineering JSC	Ho Chi Minh City	25.80%	Manufacturing, processing mechanical products
- Viet Thuan Polyester Button Manufacture Joint Venture Co., Ltd	Ho Chi Minh City	40.00%	Manufacturing, trading plastic buttons
- Viet Khanh Co., Ltd	Dong Thap Province	40.00%	Manufacturing, trading garment products
- Viet Long Hung Garment Co., Ltd	Dong Thap Province	40.00%	Manufacturing, trading garment products
- Tien Tien Garment JSC	Dong Thap Province	33.30%	Manufacturing, trading garment products
- Viet Tan Garment JSC	Dong Thap Province	34.98%	Manufacturing, trading garment products
- Viet Hung JSC	Ho Chi Minh City	35.00%	Manufacturing, trading garment products
- Ninh Thuan General Trading JSC	Khanh Hoa Province	34.98%	Trading petroleum, hotels, restaurants
- Viet Tien Dong A JSC	Dong Nai Province	25.00%	Leasing factories, warehouses, offices
- Cong Tien Garment JSC	Dong Thap Province	28.38%	Manufacturing, trading garment products
- Dong Tien JSC	Dong Nai Province	26.06%	Manufacturing, trading garment products
- Vinh Tien Garment JSC	Vinh Long Province	26.00%	Manufacturing, trading garment products
- Viet Thinh Garment JSC	Ho Chi Minh City	25.24%	Manufacturing, trading garment products
- Binh An Garment Textile Assessory JSC	Ho Chi Minh City	20.85%	Manufacturing, trading raw materials for the textile industry, printing, dyeing fabrics, leasing warehouses
- Binh Thang Investment and Development JSC	Ho Chi Minh City	31.53%	Constructing civl engineering works
- Viet Long Giang Garment JSC	Can Tho City	25.00%	Manufacturing, trading garment products
- Viet Thai Tech Co., Ltd	Ho Chi Minh City	25.00%	Printing

5 . SHORT-TERM TRADE RECEIVABLES

		Closing balance		Opening balance	
		Value	Provision	Value	Provision
		VND	VND	VND	VND
a)	Related parties (thuyết minh số 36)	658,189,740,969	(1,613,883,325)	496,253,565,425	(1,613,883,325)
b)	Other parties	950,523,827,521	(4,882,428,442)	1,317,220,595,963	(5,102,572,744)
	- *Uniqlo Co., Ltd*	*698,832,821,574*	-	*980,924,420,643*	-
	- *Others*	*251,691,005,947*	*(4,882,428,442)*	*336,296,175,320*	*(5,102,572,744)*
		1,608,713,568,490	**(6,496,311,767)**	**1,813,474,161,388**	**(6,716,456,069)**

6 . SHORT-TERM PREPAYMENTS TO SUPPLIERS

	Closing balance		Opening balance	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Related parties (Note No. 36)	64,488,038,004	-	73,474,219,642	-
Other parties	37,061,830,461	-	28,551,799,231	-
	101,549,868,465	**-**	**102,026,018,873**	**-**

7 . OTHER RECEIVABLES

		Closing balance		Opening balance (Restated)	
		Value	Provision	Value	Provision
		VND	VND	VND	VND
a)	**Short-term**				
	- Related parties (Note No. 36) (*)	2,067,059,106	-	810,757,502	-
	- Advances	1,146,020,000	-	1,011,226,233	-
	- Deposits, collateral	2,509,960,000	-	954,331,300	-
	- Others	2,856,802,241	-	1,956,836,955	-
		8,579,841,347	**-**	**4,733,151,990**	**-**
b)	**Long-term**				
	- Deposits, collateral	76,715,325,340	-	80,256,731,935	-
	Related parties (Note No. 36)	*69,540,924,000*	-	*71,522,424,000*	-
	Other parties	*7,174,401,340*	-	*9,296,221,103*	-
		76,715,325,340	**-**	**80,256,731,935**	**-**

(*) Mainly deposits with Tan Thuan Tien Joint Stock Company.

8 . DOUBTFUL DEBTS

	Closing balance		Opening balance	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Total value of receivables and debts that are overdue or not due but difficult to be recovered				
+ *Viet Hung Investment Trading And Service Co., Ltd*	*272,739,924*	*(272,739,924)*	*272,739,924*	*(272,739,924)*
+ *Le Bang Services Trading Co., Ltd*	*2,783,279,607*	*(1,613,883,325)*	*2,783,279,607*	*(1,613,883,325)*
+ *Hung Loi Advertising Printing Service Co., Ltd*	*3,880,811,748*	*(2,716,568,224)*	*3,880,811,748*	*(2,716,568,224)*
+ *Agents*	*1,893,120,294*	*(1,893,120,294)*	*2,207,612,154*	*(2,113,264,596)*
	8,829,951,573	**(6,496,311,767)**	**9,144,443,433**	**(6,716,456,069)**

9 . INVENTORY

	Closing balance		Opening balance	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Goods in transit	-	-	74,693,383,374	-
Raw material	286,881,308,020	-	254,462,854,810	-
Tools, supplies	233,781,812	-	473,179,455	-
Work in process	1,105,070,122,190	-	430,107,744,803	-
Products	708,363,661,756	(4,648,480,878)	560,547,558,010	(4,648,480,878)
Goods	138,913,524,963	(85,316,035)	100,950,926,600	(85,316,035)
Consignment goods	21,790,647,151	(259,815,696)	25,847,789,425	(259,815,696)
	2,261,253,045,892	**(4,993,612,609)**	**1,447,083,436,477**	**(4,993,612,609)**

10 . CONSTRUCTION IN PROGRESS

	Closing balance	Opening balance
	VND	VND
Other constructions	100,000,000	3,200,000,000
	100,000,000	**3,200,000,000**

11 . TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Vehicles, Transportation equipment	Management equipment	Total
	VND	VND	VND	VND	VND
Historical cost					
Opening balance	1,030,568,467,394	923,378,814,490	59,202,572,717	45,958,094,426	2,059,107,949,027
- Purchase in the period	1,425,925,926	23,491,097,604	4,125,925,000	1,634,486,370	30,677,434,900
- Liquidation, disposal	-	(5,590,051,546)	(1,023,283,782)	(992,443,113)	(7,605,778,441)
Closing balance	**1,031,994,393,320**	**941,279,860,548**	**62,305,213,935**	**46,600,137,683**	**2,082,179,605,486**
Accumulated depreciation					
Opening balance	525,754,390,340	871,320,902,496	46,872,853,457	43,006,190,733	1,486,954,337,026
- Depreciation in the period	23,261,891,691	14,252,887,969	1,528,204,402	885,419,765	39,928,403,827
- Liquidation, disposal	-	(5,590,051,546)	(1,023,283,782)	(992,443,113)	(7,605,778,441)
Closing balance	**549,016,282,031**	**879,983,738,919**	**47,377,774,077**	**42,899,167,385**	**1,519,276,962,412**
Net carrying amount					
Opening balance	504,814,077,054	52,057,911,994	12,329,719,260	2,951,903,693	572,153,612,001
Closing balance	**482,978,111,289**	**61,296,121,629**	**14,927,439,858**	**3,700,970,298**	**562,902,643,074**

Cost of fully depreciated tangible fixed assets but still in use: VND 1,186,804,288,056.

12 . INTANGIBLE FIXED ASSETS

	Computer	Land use rights	Total
	VND	VND	VND
Historical cost			
Beginning balance	12,044,759,762	2,231,323,481	14,276,083,243
Ending balance	**12,044,759,762**	**2,231,323,481**	**14,276,083,243**
Accumulated amortization			
Beginning balance	11,591,507,852	2,231,323,481	13,822,831,333
- Amortization in the period	86,715,906	-	86,715,906
Ending balance	**11,678,223,758**	**2,231,323,481**	**13,909,547,239**
Net carrying amount			
Beginning balance	453,251,910	-	453,251,910
Ending balance	**366,536,004**	-	**366,536,004**

Cost of fully amortized intangible fixed assets but still in use at the end of the period: VND 13,561,083,243.

13 . DEFERRED EXPENSES

	Closing balance	Opening balance
	VND	VND
a) **Short-term**		
- Land and premises rental expenses	946,177,907	748,333,333
- Other deferred expenses	1,782,025,472	1,657,258,518
	2,728,203,379	**2,405,591,851**
b) **Long-term**		
- Land and premises rental expenses	28,168,235,957	28,606,394,867
- Other deferred expenses	3,576,777,717	3,623,570,692
	31,745,013,674	**32,229,965,559**

14 . BORROWINGS

		Opening balance	Durring the period		Closing balance
		Values	Increase	Decrease	Values
		VND	VND	VND	VND
a)	**Short-term borrowings**				
	Current portion of long-term borrowings	**6,594,250,000**	**-**	**22,750,000**	**6,571,500,000**
	- Bosideng International Fashion Limited [(i)]	6,594,250,000	-	22,750,000	6,571,500,000
		6,594,250,000	**-**	**22,750,000**	**6,571,500,000**
b)	**Long-term borrowings**				
	- Bosideng International Fashion Limited [(i)]	6,594,250,000	-	22,750,000	6,571,500,000
		6,594,250,000	**-**	**22,750,000**	**6,571,500,000**
	Amount due for settlement within 12 months	(6,594,250,000)	-	(22,750,000)	(6,571,500,000)
	Amount due for settlement after 12 months	**-**	**-**	**-**	**-**

Detailed information related to short-term borrowings:

(i) Long-term borrowing by dollar (USD) from Bosideng International Fashion Limited under Borrowing contract dated 12/04/2022, borrowing term is until the end of year 2026, the borrowing is unsecured and bears no interest, borrowing purpose is purchasing raw materials, auxiliary tools for manufacturing. The principal outstanding balance at the end of the period was USD 250,000 (equivalent to VND 6,571,500,000).

15 . SHORT-TERM TRADE PAYABLES

	Closing balance	Opening balance
	VND	VND
Related parties (Note No. 36)	1,791,648,826,849	1,347,956,873,422
Other parties	665,593,269,584	742,755,068,161
	2,457,242,096,433	**2,090,711,941,583**

16 . SHORT-TERM PREPAYMENTS FROM CUSTOMERS

		Closing balance	Opening balance
		VND	VND
a)	Related parties (Note No. 36)	115,805,491,338	111,292,216,613
b)	Other parties	110,993,358,267	106,505,642,351
	- *Mitsubishi Corporation Fashion Co., Ltd*	37,999,251,626	37,697,119,554
	- *Just Co., Ltd*	*32,236,304,254*	*31,979,993,382*
	- *Others*	*40,757,802,387*	*36,828,529,415*
		226,798,849,605	**217,797,858,964**

17 . SHORT-TERM TAXES AND OTHER PAYABLES TO STATE BUDGET

	Receivable at the opening year	Payable at the opening year	Payable arise in the period	Amount paid in the period	Receivable at the closing period	Payable at the closing period
	VND	VND	VND	VND	VND	VND
- Domestic value added tax	-	5,993,821,284	31,881,835,250	31,243,957,219	2,749,447	6,634,448,762
- Import value added tax	-	-	10,558,204,285	10,558,204,285	-	-
- Export, import duties	-	1,889,097,067	4,782,834,119	6,671,931,186	-	-
- Corporate income tax	-	22,924,699,353	45,739,107,811	41,523,414,080	-	27,140,393,084
- Personal income tax	-	2,459,046,986	5,992,042,314	7,936,831,140	54,843,177	569,101,337
- Land rent, non-agricultural land use tax	740,790,339	-	11,770,760,404	6,498,572,783	-	4,531,397,282
- Other taxes	481,141	388,740,019	5,297,782,364	4,971,219,861	481,141	715,302,522
	741,271,480	**33,655,404,709**	**116,022,566,547**	**109,404,130,554**	**58,073,765**	**39,590,642,987**

18 . SHORT-TERM ACCRUED EXPENSES

	Closing balance	Opening balance
	VND	VND
- Processing expenses	19,107,450,312	16,233,349,964
- Others	2,011,137,621	2,221,678,960
	21,118,587,933	**18,455,028,924**

19 . OTHER PAYABLES

	Closing balance	Opening balance (Restated)
	VND	VND
a) Short-term		
- Payables on supporting agents	885,089,324	1,307,781,000
- Trade union fund, SI, HI, UI payables	3,034,494,286	4,131,013,838
- Business cooperation payables (1)	15,325,301,963	15,325,301,963
- Other payables to related parties (Note No. 36) (2)	2,057,746,974	3,849,452,013
- Others	2,943,045,679	4,490,491,530
	24,245,678,226	**29,104,040,344**
b) Long-term		
- Long-term deposits, collateral received	9,917,824,400	7,552,488,400
	9,917,824,400	**7,552,488,400**

(1) Payables on contributed capital and distributed profit of parties in MS Import-Export Freight Forwarding Service Enterprise business cooperation contract until 30/06/2022. The Corporation will record profit corresponding to its contribution rate after parties complete contract liquidation procedures.

(2) The balance mainly represents payables to Viet Tien - Tung Shing Business Cooperation Store regarding the procurement of fixed assets, materials, and services rendered during the period.
(Detailed as in Note No. 36)

20 . PROVISIONS FOR LONG-TERM PAYABLES

	Closing balance	Opening balance
	VND	VND
- Provision for severance allowance	21,692,208,250	21,692,208,250
- Other provisions	2,365,046,842	4,600,000,000
	24,057,255,092	**26,292,208,250**

21 . OWNER'S EQUITY

a) Increase and decrease in owner's equity

	Contributed capital	Share Premium	Other capital	Development and investment funds	Retained earnings	Non – Controlling Interests	Total
	VND	VND	VND	VND	VND	VND	VND
Beginning balance of previous period	**441,000,000,000**	**24,469,859,758**	**1,693,895,152**	**793,700,454,133**	**798,763,114,404**	**119,823,553,481**	**2,179,450,876,928**
Profit of the period	-	-	-	-	191,611,158,581	8,505,230,400	200,116,388,981
Funds appropriation	-	-	-	37,223,139,479	(86,854,954,705)	(284,282)	(49,632,099,508)
Dividends distribution	-	-	-	-	(66,150,000,000)	-	(66,150,000,000)
Ending balance of previous period	**441,000,000,000**	**24,469,859,758**	**1,693,895,152**	**830,923,593,612**	**837,369,318,280**	**128,328,499,599**	**2,263,785,166,401**
Beginning balance of current period	**441,000,000,000**	**24,469,859,758**	**1,693,895,152**	**836,676,979,718**	**1,005,263,235,383**	**137,793,620,695**	**2,446,897,590,706**
Profit of the period	-	-	-	-	224,294,638,481	9,972,571,874	234,267,210,355
Funds appropriation (*)	-	-	-	40,125,587,176	(93,626,370,077)	-	(53,500,782,901)
Dividends distribution (*)	-	-	-	-	(88,200,000,000)	-	(88,200,000,000)
Ending balance of current period	**441,000,000,000**	**24,469,859,758**	**1,693,895,152**	**876,802,566,894**	**1,047,731,503,787**	**147,766,192,569**	**2,539,464,018,160**

(*) Appropriation to funds and distribution of the remaining 2025 dividends in accordance with the 2026 Annual General Meeting of Shareholders' Resolution dated 25/04/2026.

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

	Current period	Previous period
	VND	VND
Owner's invested capital		
At the beginning of period	*441,000,000,000*	*441,000,000,000*
- *At the closing of period*	*441,000,000,000*	*441,000,000,000*
Distributed dividends and profit		
- *Dividend, profit payables at the beginning of the period*	-	-
- *Dividend, profit payables during the period*	88,200,000,000	66,150,000,000
+ Dividend, profit distributed on previous year's profit	88,200,000,000	66,150,000,000
- *Dividend, profit paid in cash*	(47,040,616,700)	(66,150,000,000)
+ Dividend, profits paid from previous year's profit	(47,040,616,700)	(66,150,000,000)
- *Dividend, profit payables at the end of the period*	*41,159,383,300*	-

c) Shares

	Closing balance	Opening balance
Quantity of Authorized issuing shares	44,100,000	44,100,000
Quantity of issued shares	44,100,000	44,100,000
- *Common stocks*	44,100,000	44,100,000
Quantity of outstanding shares in circulation	44,100,000	44,100,000
- *Common stocks*	*44,100,000*	*44,100,000*

Par value per share: VND 10,000/share.

d) Corporation's reserves

	Closing balance	Opening balance
	VND	VND
Development and investment funds	876,802,566,894	836,676,979,718
	876,802,566,894	**836,676,979,718**

22 . OFF STATEMENT OF THE INTERIM CONSOLIDATED FINANCIAL POSITION ITEMS AND OPERATING LEASED ASSETS

a) Operating leased assets

The Corporation is the lessee and leased plant under operating lease contracts. As at 30/06/2026, total future minimum lease payables under non-cancellable operating leasecontracts are presented as follows:

	Closing balance	Opening balance
	VND	VND
- Under 1 year	87,140,314,200	88,852,300,000
- From 1 year to 5 years	231,337,980,800	195,686,667,000
- Over 5 years	208,440,434,600	194,050,660,000
	526,918,729,600	**478,589,627,000**

b) Asset held under trust

	Closing balance	Opening balance
	VND	VND
Goods held under trust or for processing	198,408,276,029	301,783,391,522
	198,408,276,029	**301,783,391,522**

c) Foreign currencies

	Closing balance	Opening balance
- USD	9,180,187.93	21,723,951.32
- EUR	21,633.41	21,607.60

23 . TOTAL REVENUE FROM SALE OF GOODS AND RENDERING OF SERVICES

	Current period	Previous period
	VND	VND
Revenue from sale of products	4,904,198,415,137	5,047,230,952,224
Revenue from sale of goods and rendering of services	125,972,631,266	128,421,733,415
	5,030,171,046,403	**5,175,652,685,639**
In which: Revenue from related parties	**2,543,400,505,553**	**2,745,977,013,512**
(Detailed as in Note No. 36)		

24 . REVENUE DEDUCTIONS

	Current period	Previous period
	VND	VND
Sales return	829,091,175	1,176,325,674
	829,091,175	**1,176,325,674**

25 . COSTS OF GOODS SOLD

	Current period	Previous period
	VND	VND
Costs of finished goods	4,391,039,586,167	4,520,623,512,342
Cost of goods sold and services rendered	91,592,130,133	123,024,161,401
Provision/ (Reversal of Provision) for devaluation of inventories	-	(12,292,038,438)
	4,482,631,716,300	**4,631,355,635,305**
In which: Total purchases from related parties	**2,434,547,732,882**	**2,422,262,766,710**
(Detailed as in Note No. 36)		

26 . FINANCIAL INCOME

	Current period	Previous period
	VND	VND
Interest income, interest from loans	8,324,495,629	4,954,379,397
Dividends or profits received	1,642,500,000	752,025,000
Gain on exchange difference	33,586,611,922	62,364,780,613
	43,553,607,551	**68,071,185,010**
In which: Financial income from related parties	**315,334,000**	**1,307,579,424**
(Detailed as in Note No. 36)		

27 . FINANCIAL EXPENSES

	Current period	Previous period
	VND	VND
Loss on exchange difference	9,574,004,381	46,327,331,563
Allowance for diminution in value of trading securities and deterioration loss from investment	2,140,630,233	-
	11,714,634,614	**46,327,331,563**

28 . SELLING EXPENSES

	Current period	Previous period
	VND	VND
Labour expenses	51,081,016,320	54,057,634,078
Expenses of outsourcing services	121,859,032,991	129,194,038,832
Other selling expenses	43,255,983,674	47,681,550,135
	216,196,032,985	**230,933,223,045**

29 . GENERAL ADMINISTRATIVE EXPENSES

	Current period	Previous period
	VND	VND
Labour expenses	73,208,245,120	75,763,287,052
Depreciation expenses	7,113,060,241	8,845,410,554
Expenses of outsourcing services	27,612,148,624	25,394,398,196
Other general administrative expenses	24,113,727,386	27,808,690,377
	132,047,181,371	**137,811,786,179**

30 . CURRENT CORPORATE INCOME TAX EXPENSES

	Current period	Previous period
	VND	VND
Current corporate income tax expense in Parent corporation	35,703,600,680	31,860,228,564
Current corporate income tax expense in Subsidiaries	10,035,507,131	7,476,761,557
Total current corporate income tax expense	**45,739,107,811**	**39,336,990,121**

31 . BASIC EARNINGS PER SHARE

Earning per share distributed to common shareholders of the Corporation is calculated as follows :

	Current period	Previous period
	VND	VND
Net profit after tax	224,294,638,481	191,611,158,581
Adjustments:	(34,886,960,116)	(30,816,192,414)
- *Bonus and welfare fund* (*)	(34,886,960,116)	(30,816,192,414)
Profit distributed to common shares	189,407,678,365	160,794,966,167
Average number of outstanding common shares in circulation in the period	44,100,000	44,100,000
Basic earnings per share	**4,295**	**3,646**

(*) Temporarily setting up Bonus and Welfare funds at Parent Corporation and Subsidiaries based on the ratio of previous period.

As at 30 June 2026, the Corporation does not have shares with dilutive potential for earnings per share.

32 . BUSINESS AND PRODUCTIONS COST BY ITEMS

	Current period	Previous period
	VND	VND
Raw materials	3,418,969,980,993	3,249,586,254,549
Labour expenses	690,230,713,670	710,283,747,088
Depreciation expenses	40,015,119,733	42,143,395,902
Expenses of outsourcing services	1,279,900,777,692	1,220,841,086,923
Other expenses in cash	72,735,188,841	75,811,574,277
	5,501,851,780,929	**5,298,666,058,739**

33 . FINANCIAL INSTRUMENTS

Financial risk management

Financial risks that the Corporation may face risks including: market risk, credit risk and liquidity risk. The Corporation has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. The Board of Management of the Corporation is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

Market risk

The Corporation may face with the market risk such as: changes in prices, exchange rates and interest rates.

Price Risk

The Corporation bears price risk of equity instruments from long-term investments in securities due to the uncertainty of future prices of the securities. As regards, long-term securities held for long-term strategies, at the end of the accounting period, the Corporation has no plan to sell these investments.

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Long term investments	-	-	89,634,478,444	89,634,478,444
	-	-	**89,634,478,444**	**89,634,478,444**
As at 01/01/2026				
Long term investments	-	-	76,256,797,500	76,256,797,500
	-	-	**76,256,797,500**	**76,256,797,500**

Exchange rate risk

The Corporation bears the risk of interest rates due to the transaction made in a foreign currency other than VND such as: borrowings and debts, revenue, cost, importing materials, good, machinery and equipment....

Interest rate risk

The Corporation bears the risk of interest rates due to the fluctuation in fair value of future cash flow of a financial instrument in line with changes in market interest rates if the Corporation has time or demand deposits, borrowings and debts subject to floating interest rates. The Corporation manages interest rate risk by analyzing the market competition situation to obtain interest beneficial for its operation purpose.

Credit Risk

Credit risk is the risk of financial loss to the Corporation if a counterparty fails to perform its contractual obligations. The Corporation has credit risk from operating activities (mainly to trade receivables) and financial activities (including deposits, loans and other financial instruments).

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Cash and cash equivalents	302,871,325,356	-	-	302,871,325,356
Trade and other receivables	1,610,797,098,070	76,715,325,340	-	1,687,512,423,410
Time deposits, loans	396,436,010,958	100,000,000	-	396,536,010,958
	2,310,104,434,384	**76,815,325,340**	**-**	**2,386,919,759,724**
As at 01/01/2026				
Cash and cash equivalents	806,560,072,623	-	-	806,560,072,623
Trade and other receivables	1,811,490,857,309	80,256,731,935	-	1,891,747,589,244
Time deposits, loans	122,907,550,685	-	-	122,907,550,685
	2,740,958,480,617	**80,256,731,935**	**-**	**2,821,215,212,552**

Liquidity Risk

Liquidity risk is the risk that the Corporation has trouble in settlement of its financial obligations due to the lack of funds. Liquidity risk of the Corporation mainly arises from different maturity of its financial assets and liabilities.

Due date for payment of financial liabilities based on expected payment under the contracts (based on cash flow of the original debts) as follows:

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Borrowings and debts	6,571,500,000	-	-	6,571,500,000
Trade and other payables	2,481,487,774,659	9,917,824,400	-	2,491,405,599,059
Accrued expenses	21,118,587,933	-	-	21,118,587,933
Total	**2,509,177,862,592**	**9,917,824,400**	**-**	**2,519,095,686,992**
As at 01/01/2026				
Borrowings and debts	6,594,250,000	-	-	6,594,250,000
Trade and other payables	2,119,815,981,927	7,552,488,400	-	2,127,368,470,327
Accrued expenses	18,455,028,924	-	-	18,455,028,924
Total	**2,144,865,260,851**	**7,552,488,400**	**-**	**2,152,417,749,251**

The Corporation believes that risk level of loan repayment is low. The Corporation has the ability to pay due debts from cash flows from its operating activities and cash received from mature financial assets.

34 . ADDITIONAL INFORMATION FOR THE ITEMS OF THE STATEMENT OF THE INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

	Current period	Previous period
	VND	VND
Proceeds from borrowings during the period		
Proceeds from ordinary contracts:	-	52,974,500,000

35 . SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the Interim Consolidated Financial Statements.

36 . TRANSACTION WITH RELATED PARTIES

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

Related parties	Relationship
TagTime Viet Tien Co., Ltd	Associate
Tay Do Garment JSC	Associate
Thu Duc Engineering JSC	Associate
Viet Thuan Polyester Button Manufacture Joint Venture Co., Ltd	Associate
Viet Khanh Co., Ltd	Associate
Viet Long Hung Garment Co., Ltd	Associate
Tien Tien Garment JSC	Associate
Viet Tan Garment JSC	Associate
Viet Hung JSC	Associate
Ninh Thuan General Trading JSC	Associate
Viet Tien Dong A JSC	Associate
Cong Tien Garment JSC	Associate
Dong Tien JSC	Associate
Vinh Tien Garment JSC	Associate
Viet Thinh Garment JSC	Associate
Binh An Garment Textile Assessory JSC	Associate
Binh Thang Investment and Development JSC	Associate
Viet Long Giang Garment JSC	Associate
Viet Thai Tech Co., Ltd	Associate
Viet Tien - Tung Shing Co-operation Store	Business Co-operator
Garment 10 Corporation - JSC	Same major shareholder - Vinatex
SigP JSC	Company that Mr. Ngo Van Kha is a Director cum Legal representive
South Island Garment Sdn. Bhd.	Strategic shareholder
Vietnam National Textile & Garment Group	Major shareholders
Branch of Vinatex Group - Vinatex fashion Hub	Branch of major shareholder - Vinatex
Hoa Tho Textile - Garment Joint Stock Corporation	Subsidiary of major shareholder - Vinatex
Hue Textile Garment JSC	Subsidiary of major shareholder - Vinatex
Duc Giang Corporation - JSC	Same major shareholder - Vinatex
Phuong Dong Garment JSC	Company that Mr. Vu Duc Giang is a chairman
29-3 Garment and Textile JSC	Company that Mr. Nguyen Dinh Truong is the Member of BOD
Tan Thuan Tien JSC	Company related to Mr. Bui Van Tien
Le Bang Services and Trading Co., Ltd	Company related to Mr. Nguyen Tuan Phuong
Mrs. Truong Thi Hoa	Wife of Mr. Vu Duc Giang
Mrs. Vu Thi Nhu Quynh	Child of Mr. Vu Duc Giang
Mrs. Bui Ngoc Thuy Uyen	Child of Mr. Bui Van Tien
Vinatex Investment Development Corporation	Associate of Vinatex
Xuan Hong Investment Co., Ltd	Company related to Mr. Tran Minh Cong

The members of the Board of Directors, the Board of Management, the Board of Supervision.

The Corporation had transactions during the period and balances at the beginning and end of the period with related parties as follows:

Transactions during the period:

	Current period	Previous period
	VND	VND
Revenue from sales of goods and rendering of services	**2,543,400,505,553**	**2,745,977,013,512**
- TagTime Viet Tien Co., Ltd	1,699,440,000	3,105,542,178
- Tay Do Garment JSC	526,671,530	593,441,296
- Thu Duc Engineering JSC	71,753,438	18,424,444
- Viet Thuan Polyester Button Manufacture Joint Venture Co., Ltd	818,664,867	844,519,107
- Viet Khanh Co., Ltd	857,061,542	398,851,000
- Viet Long Hung Garment Co., Ltd	7,421,688,200	6,170,357,760
- Tien Tien Garment JSC	22,673,490,614	7,274,457,721
- Viet Tan Garment JSC	458,888,000	454,264,500
- Viet Hung JSC	-	11,739,000
- Hoa Tho Textile - Garment Joint Stock Corporation	27,229,229	2,448,850
- Cong Tien Garment JSC	1,371,842,961	869,012,898
- Dong Tien JSC	1,182,157,847	297,049,092
- Vinh Tien Garment JSC	1,776,110,173	831,018,508
- Viet Thinh Garment JSC	36,861,586,657	41,889,693,927
- Viet Long Giang Garment JSC	3,090,198,409	3,141,064,000
- South Island Garment Sdn. Bhd.	2,459,832,348,421	2,676,046,819,535
- Garment 10 Corporation - JSC	11,567,382	78,030,117
- Duc Giang Corporation - JSC	23,216,320	14,735,900
- Hue Textile Garment JSC	827,116,386	785,052,583
- Branch Of Vietnam National Textile And Garment Group - Vinatex Product Development And Business Hub	3,425,616,546	2,954,136,110
- Phuong Dong Garment JSC	-	12,897,536
- Viet Tien - Tung Shing Co-operation Store	6,859,000	24,478,950
- 29-3 Garment and Textile JSC	436,998,031	158,978,500

Transactions during the period (continued):

	Current period	Previous period
	VND	VND
Purchasing of goods, materials	**2,434,547,732,882**	**2,422,262,766,710**
- TagTime Viet Tien Co., Ltd	606,986,611	3,174,221,361
- Tay Do Garment JSC	107,785,612,895	115,735,916,424
- Thu Duc Engineering JSC	29,015,131,043	19,135,929,953
- Viet Thuan Polyester Button Manufacture Joint Venture Co., Ltd	1,415,256,994	2,404,277,266
- Viet Khanh Co., Ltd	138,656,864,210	124,715,397,643
- Viet Long Hung Garment Co., Ltd	249,372,440,634	238,651,418,495
- Viet Tan Garment JSC	119,516,842,273	104,987,346,732
- Viet Hung JSC	53,712,309,690	55,225,741,530
- Cong Tien Garment JSC	3,198,933,204	-
- Vinh Tien Garment JSC	253,532,976,935	225,607,089,380
- Viet Thinh Garment JSC	66,779,368,976	68,842,740,075
- South Island Garment Sdn. Bhd.	1,366,986,231,763	1,429,626,833,437
- Viet Tien - Tung Shing Co-operation Store	4,882,815,857	2,843,692,200
- Binh Thang Investment and Development JSC	272,102,385	17,380,920
- Branch Of Vietnam National Textile And Garment Group - Vinatex Product Development And Business Hub	1,713,979,828	1,576,565,441
- Mrs. Truong Thi Hoa	156,000,000	156,000,000
- Mrs. Vu Thi Nhu Quynh	312,000,000	312,000,000
- Mrs. Bui Ngoc Thuy Uyen	1,080,000,000	1,080,000,000
- Tan Thuan Tien JSC	5,872,429,047	5,802,369,556
- Xuan Hong Investment Co., Ltd	1,898,928,000	1,395,643,909
- SigP JSC	25,250,939,499	20,351,283,459
- Tan Duy Hoang General Trading and Service JSC	1,434,963,240	-
- Vietnam National Textile & Garment Group	155,000,000	-
- Ninh Thuan General Trading JSC	939,619,798	620,918,929
Dividend, profit received	**315,334,000**	**1,225,026,000**
- Ninh Thuan General Trading JSC	315,334,000	568,026,000
- Vinatex Investment Development Corporation	-	657,000,000
Interest from lendings	-	**82,553,424**
- Thu Duc Engineering JSC	-	82,553,424
Remuneration to Board of Directors, Board of Managements and Other Management Personnels	**4,756,568,032**	**5,024,532,195**
- Mr. Vu Duc Giang - Chairman	300,000,000	300,000,000
- Mr. Nguyen Dinh Truong - Member of BOD	240,000,000	240,000,000
- Mr. Bui Van Tien - General Director, Member of BOD	787,021,632	795,709,849
- Mr. Tran Minh Cong - Deputy General Director, Member of BOD	741,951,596	740,914,394
- Mr. Phan Van Kiet - Deputy General Director, Member of BOD	733,112,766	746,264,394
- Other managers	1,954,482,038	2,201,643,558

Balances at the beginning and the end of the reporting period:

	Closing balance	Opening balance
	VND	VND
Short-term trade receivables	**658,189,740,969**	**496,253,565,425**
- Viet Thinh Garment JSC	34,508,494,183	33,790,337,222
- Vinh Tien Garment JSC	39,252,115	128,862,635
- Cong Tien Garment JSC	664,217,530	212,254,231
- Tien Tien Garment JSC	8,159,627,141	1,990,981,297
- Tay Do Garment JSC	103,538,844	236,272,646
- Viet Long Hung Garment Co., Ltd	33,929,517,600	28,602,955,980
- South Island Garment Sdn. Bhd.	566,347,190,717	417,970,137,761
- Thu Duc Engineering JSC	7,171,200	29,978,000
- TagTime Viet Tien Co., Ltd	10,527,416,000	9,754,704,000
- Garment 10 Corporation - JSC	-	30,615,430
- 29-3 Garment and Textile JSC	145,634,346	74,465,797
- Le Bang Services and Trading Co., Ltd	2,783,279,607	2,783,279,607
- Branch of Vinatex - Vinatex fashion Hub	82,171,912	648,720,819
- Dong Tien JSC	892,229,774	-
Short-term prepayments to suppliers	**64,488,038,004**	**73,474,219,642**
- Viet Long Hung Garment Co., Ltd	37,000,000,000	40,000,000,000
- Thu Duc Engineering JSC	9,462,517,055	9,462,517,055
- Viet Hung JSC	7,000,000,000	9,000,000,000
- SigP JSC	11,000,000,000	15,000,000,000
- Tay Do Garment JSC	25,520,949	11,702,587
Held-to-maturity investments	**22,000,000,000**	**111,715,068**
- Thu Duc Engineering JSC	22,000,000,000	-
- TagTime Viet Tien Co., Ltd	-	111,715,068
Other short-term receivables	**2,067,059,106**	**810,757,502**
- TagTime Viet Tien Co., Ltd	220,000	280,000
- Tan Thuan Tien JSC	2,052,000,000	-
- Viet Tien - Tung Shing Co-operation Store	3,850,000	800,741,746
- 29-3 Garment and Textile JSC	10,989,106	9,735,756
Other long-term receivables	**69,540,924,000**	**71,522,424,000**
- Thu Duc Engineering JSC	57,371,160,000	57,371,160,000
- Viet Hung JSC	3,103,680,000	3,103,680,000
- Mrs. Truong Thi Hoa	70,000,000	70,000,000
- Mrs. Vu Thi Nhu Quynh	140,000,000	140,000,000
- Tan Thuan Tien JSC	310,500,000	2,292,000,000
- Tan Duy Hoang General Trading and Service JSC	8,059,584,000	8,059,584,000
- Mrs. Bui Ngoc Thuy Uyen	486,000,000	486,000,000

Balances at the beginning and the end of the reporting period (continued):	Closing balance	Opening balance
	VND	VND
Short-term trade payables	**1,791,648,826,849**	**1,347,956,873,422**
- Vinh Tien Garment JSC	242,671,074,012	187,072,611,769
- Viet Thinh Garment JSC	1,686,679,376	7,454,821,464
- Cong Tien Garment JSC	3,222,459,410	553,474,634
- Viet Tan Garment JSC	195,929,457,053	182,854,569,436
- Tay Do Garment JSC	12,996,837,050	4,491,892,627
- Viet Hung JSC	8,958,283,859	3,048,036,418
- TagTime Viet Tien Co., Ltd	282,775	589,675,409
- Viet Khanh Co., Ltd	105,235,188,886	70,961,139,919
- Viet Long Hung Garment Co., Ltd	128,585,882,448	69,381,086,206
- Thu Duc Engineering JSC	3,476,285,837	1,366,621,183
- South Island Garment Sdn. Bhd.	1,080,478,384,729	815,257,886,693
- Binh Thang Investment and Development JSC	297,598,258	246,557
- Viet Thuan Polyester Button Manufacture Joint Venture Co., Ltd	65,920,283	339,190,324
- SigP JSC	7,761,763,231	4,502,579,911
- Tan Thuan Tien JSC	35,269,560	31,054,320
- Viet Tien - Tung Shing Co-operation Store	13,909,320	34,386,552
- Mrs. Bui Ngoc Thuy Uyen	180,000,000	-
- Ninh Thuan General Trading JSC	35,950,762	-
- Branch of Vinatex Group - Vinatex fashion Hub	17,600,000	17,600,000
Short-term prepayments from customers	**115,805,491,338**	**111,292,216,613**
- South Island Garment Sdn. Bhd.	115,450,941,950	111,288,665,043
- Tay Do Garment JSC	6,834,687	1,268,384
- Vinh Tien Garment JSC	115,326,252	2,283,186
- Cong Tien Garment JSC	232,388,449	-
Other short-term payables	**2,057,746,974**	**3,849,452,013**
- Viet Tien - Tung Shing Co-operation Store	2,037,746,974	3,829,452,013
- Garment 10 Corporation - JSC	20,000,000	20,000,000

37 . COMPARATIVE FIGURES

The comparative information in this Financial Statement is presented in the form of corresponding data. According to this method, comparative information of the previous period is presented on the Corporation's financial position, statement of income and cash flows in the previous period.

The comparative figures in the Interim Consolidated Statement of Financial Position and related notes are those of the Consolidated Financial Statements for the fiscal year ended 31 December 2025. Comparative figures in the Interim Consolidated Statement of Income, Interim Consolidated Statement of Cash flows, and related notes is that of the Interim Consolidated Financial Statements for the accounting period from 01 January 2025 to 30 June 2025. This information has been audited and reviewed by AASC Auditing Firm Company Limited.

As presented in Note 2.3, the Corporation applies non-retrospectively Circular 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC effective from January 1, 2026. As a result, the presentation of some items in the financial statements changes. Some figures as of January 01, 2026 and for the accounting period from January 01, 2025 to June 30, 2025 are reclassified to conform to the requirements on presentation of financial statements under Circular 99. For details, please refer to Appendix 01 - Comparative Information attached.

Approval, 27 August 2026

Prepared by	Chief Accountant	Legal representative
Nguyen Bich Thuy	Nguyen Tram Anh	Bui Van Tien

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

APPENDIX I: COMPARATIVE INFORMATION

Figures according to the Financial Statements for the fiscal year ending 31/12/2025			Adjusted figures according to Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC dated 20/04/2026			Changes
Code	Item	Amount	Code	Item	Amount	
		VND			VND	
	a) Consolidated balance sheet			**a) Consolidated Statement of Financial position**		
	A. CURRENT ASSETS			**A. CURRENT ASSETS**		
120	**Short-term financial investment**		**120**	**Short-term financial investment**		
123	Held-to-maturity investments	120,000,000,000	123	Short-term held-to-maturity investments	122,907,550,685	Re-presenting, rename
130	**Short-term receivables**		**130**	**Short-term receivables**		
136	Other short-term receivables	7,640,702,675	135	Other short-term receivables	4,733,151,990	Re-presenting and changing code
137	Provision for short-term doubtful debts	(6,716,456,069)	136	Provision for short-term doubtful debts	(6,716,456,069)	Changing code
140	**Inventories**		**140**	**Inventories**		
149	Provision for devaluation of inventories	(4,993,612,609)	142	Provision for devaluation of inventories	(4,993,612,609)	Changing code
150	**Short-term receivables**		**160**	**Short-term receivables**		
151	Short-term prepaid expenses	2,405,591,851	161	Short-term deferred expenses	2,405,591,851	Changing code and rename
152	Deductible VAT	306,132,150,972	162	Deductible VAT	306,132,150,972	Changing code
153	Taxes and other receivables from State budget	741,271,480	163	Taxes and other receivables from State budget	741,271,480	Changing code
200	**B. NON-CURRENT ASSETS**		**200**	**B. NON-CURRENT ASSETS**		
210	**Long-term receivables**		**210**	**Long-term receivables**		
216	Other long-term receivables	80,256,731,935	215	Other long-term receivables	80,256,731,935	Changing code
240	**Long-term assets in progress**		**250**	**Long-term assets in progress**		
242	Construction in progress	3,200,000,000	252	Construction in progress	3,200,000,000	Changing code

APPENDIX I: COMPARATIVE INFORMATION

Figures according to the Financial Statements for the fiscal year ending 31/12/2025			Adjusted figures according to Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC dated 20/04/2026			Changes
Code	**Item**	**Amount**	**Code**	**Item**	**Amount**	
		VND			VND	
250	**Long-term investments**		**260**	**Long-term investments**		
252	Investments in joint ventures, associates	556,822,945,939	262	Investments in joint ventures, associates	556,822,945,939	Changing code
253	Equity investments in other entities	34,608,320,000	263	Equity investments in other entities	34,608,320,000	Changing code
260	**Other long-term assets**		**270**	**Other long-term assets**		
261	Long-term prepaid expenses	32,229,965,559	271	Long-term deferred expenses	32,229,965,559	Changing code and rename
300	**C. LIABILITIES**		**300**	**C. LIABILITIES**		
310	**Current liabilities**		**310**	**Current liabilities**		
313	Taxes and other payables to State budget	33,655,404,709	314	Short-term taxes and other payables to State budget	33,655,404,709	Changing code and rename
314	Payables to employees	499,107,567,411	315	Payables to employees	499,107,567,411	Changing code
315	Short-term accrued expenses	18,455,028,924	316	Short-term accrued expenses	18,455,028,924	Changing code
318	Short-term unearned revenues	1,030,413,581	319	Short-term deferred revenue	1,030,413,581	Changing code and rename
319	Other short-term payables	29,104,040,344	320	Other short-term payables	29,104,040,344	Changing code
322	Bonus and welfare fund	499,949,648,565	323	Bonus and welfare fund	499,949,648,565	Changing code
400	**D. OWNER'S EQUITY**		**400**	**D. OWNER'S EQUITY**		
421	Retained earnings	1,005,263,235,383	420	Retained earnings	1,005,263,235,383	Changing code

APPENDIX I: COMPARATIVE INFORMATION

Figures according to the interim consolidated financial statements for the accounting period from 01/01/2025 to 30/06/2025			Adjusted figures according to Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC dated 20/04/2026			Changes
Code	**Item**	**Amount**	**Code**	**Item**	**Amount**	
		VND			VND	
	b) Interim Consolidated Statement of income			**b) Interim Consolidated Statement of income**		
21	Financial income	68,071,185,010	22	Financial income	68,071,185,010	Changing code
22	Financial expenses	46,327,331,563	23	Financial expenses	46,327,331,563	Changing code
24	Share of joint ventures and associates’ profit or loss	41,688,053,302	27	Share of joint ventures and associates’ profit or loss	41,688,053,302	Changing code
	c) Interim Consolidated Statement of cash flows ***(Indirect method)***			**c) Interim Consolidated Statement of cash flows** ***(Indirect method)***		
05	Gains/losses from investment activities	(48,206,018,506)	05	Gains/losses from investment and financial activities	(48,206,018,506)	Rename
12	Increase and decrease prepaid expenses	(204,221,067)	12	Increase and decrease deferred expenses	(204,221,067)	Rename