TỔNG CÔNG TY CỔ PHẦN MAY VIỆT TIẾN

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INTERIM SEPARATE FINANCIAL STATEMENTS

VIET TIEN GARMENT CORPORATION

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

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

BOARD OF DIRECTOR, 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 these Interim Separate Financial Statements is Mr. Bui Van Tien – Member of the Board of Directors cum General Director.

AUDITORS

AASC Auditing Company Limited has reviewed the Corporation's Interim Separate Financial Statements.

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

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

- Establish and maintain an internal control system which is determined necessary by The Board of Management and Board of Directors to ensure the preparation and presentation of the Interim Separate 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 Separate Financial Statements;
- Prepare the Interim Separate 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 financial statements;
- Prepare the Interim Separate Financial Statements on going concern basis unless it is inappropriate to presume that the Corporation will continue in business.

The Board of Management is responsible for ensuring that accounting records are kept to reflect the financial position of the Corporation, with reasonable accuracy at anytime and to ensure that the Interim Separate Financial Statements comply with the current State's regulations. 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.

The Board of Management confirms that the Interim Separate 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 Separate 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.

On behalf of The Board of Management

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
Legal representative
Approval, 27 August 2026

No. 270826.001/BCTC.HCM

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

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

We have reviewed the Interim Separate Financial Statements of Viet Tien Garment Corporation prepared on 27 August 2026, from page 05 to page 42 including: Interim Separate Financial Position as at June 30, 2026, Interim Separate Statement of income, Interim Separate Statement of cash flows for the 6-month accounting period ending on the same date and Notes to the Interim Separate Financial statements.

The Board of Management' responsibility

The Board of Management of the Corporation is responsible for the preparation and presentation of the Interim Separate 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 The Board of Management determines necessary to enable the preparation and presentation of Interim Separate 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 Separate 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 Separate Financial Statements does not give a true and fair view, in all material respects, of the financial position of Viet Tien Garment Corporation as at June 30, 2026, its operation results and its cash flows for the 6-month accounting period ending on the same date in accordance with the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of interim separate financial statements.

Branch of AASC Auditing Firm Company Limited

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

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

Ho Chi Minh City, 27 August 2026

INTERIM SEPARATE FINANCIAL POSITION

As at June 30, 2026

Code	ASSETS	Note	Closing balance	Opening balance (Restated)
			VND	VND
100	**A. CURRENT ASSETS**		**4,946,553,359,588**	**4,418,623,778,054**
110	**I. Cash and cash equivalents**	**03**	**287,431,495,806**	**662,628,173,970**
111	1. Cash		101,309,687,941	337,209,120,609
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 receivables**		**1,729,712,338,253**	**1,922,857,210,444**
131	1. Short-term trade receivables	05	1,608,684,338,642	1,806,900,471,763
132	2. Short-term prepayments to suppliers	06	119,885,005,368	118,671,309,602
135	3. Other short-term receivables	07	7,639,306,010	4,001,885,148
136	4. Provision for short-term doubtful debts		(6,496,311,767)	(6,716,456,069)
140	**IV. Inventories**	**09**	**2,205,523,438,852**	**1,402,466,437,442**
141	1. Inventories		2,210,517,051,461	1,407,460,050,051
142	2. Provision for devaluation of inventories		(4,993,612,609)	(4,993,612,609)
160	**V. Other short-term assets**		**327,450,075,719**	**307,764,405,513**
161	1. Short-term deferred expenses	12	1,621,055,689	890,983,061
162	2. Deductible VAT		325,828,538,889	306,132,150,972
163	3. Taxes and other receivables from State budget	15	481,141	741,271,480
200	**B. NON-CURRENT ASSETS**		**726,721,396,836**	**743,469,089,157**
210	**I. Long-term receivables**		**76,712,575,340**	**80,253,981,935**
215	1. Other long-term receivables	07	76,712,575,340	80,253,981,935
220	**II. Fixed assets**		**396,730,320,465**	**406,357,667,819**
221	1. Tangible fixed assets	10	396,730,320,465	406,357,667,819
222	- *Historical costs*		*1,486,456,362,229*	*1,478,562,933,942*
223	- *Accumulated depreciation*		*(1,089,726,041,764)*	*(1,072,205,266,123)*
227	2. Intangible fixed assets	11	-	-
228	- *Historical costs*		*11,095,379,762*	*11,095,379,762*
229	- *Accumulated amortization*		*(11,095,379,762)*	*(11,095,379,762)*
260	**III. Long-term investments**	**04**	**224,941,002,612**	**228,004,686,700**
261	1. Investment in subsidiaries		50,480,100,000	50,480,100,000
262	2. Investments in joint ventures and associates		153,569,991,354	153,569,991,354
263	3. Equity investments in other entities		44,982,232,077	44,982,232,077
264	4. Provision for impairment of other long-term investments		(24,191,320,819)	(21,027,636,731)
265	5. Long-term held-to-maturity investments		100,000,000	-
270	**IV. Other long-term assets**		**28,337,498,419**	**28,852,752,703**
271	1. Long-term deferred expenses	12	28,337,498,419	28,852,752,703
280	**TOTAL ASSETS**		**5,673,274,756,424**	**5,162,092,867,211**

INTERIM SEPARATE FINANCIAL POSITION

As at June 30, 2026

(continued)

Code	CAPITAL	Note	Closing balance	Opening balance (Restated)
			VND	VND
300	**C. LIABILITIES**		**4,173,906,674,237**	**3,665,796,238,846**
310	**I. Current liabilities**		**4,142,296,641,587**	**3,636,551,542,196**
311	1. Short-term trade payables	13	3,119,515,600,598	2,626,417,124,762
312	2. Short-term prepayments from customers	14	226,787,349,605	217,785,858,964
313	3. Dividends and profits payable		41,159,383,300	-
314	4. Short-term taxes and other payables to State budget	15	28,209,454,725	19,481,309,678
315	5. Payables to employees		212,729,607,897	291,204,276,365
316	6. Short-term accrued expenses	16	9,705,480,254	7,979,276,869
319	7. Short-term deferred revenue		1,035,172,847	1,030,413,581
320	8. Other short-term payments	17	23,609,158,230	27,861,586,273
321	9. Short-term borrowings and finance lease liabilities	18	6,571,500,000	6,594,250,000
323	10. Bonus and welfare fund		472,973,934,131	438,197,445,704
330	**II. Non-current liabilities**		**31,610,032,650**	**29,244,696,650**
338	1. Other long-term payables	17	9,917,824,400	7,552,488,400
343	2. Provisions for long-term payables	19	21,692,208,250	21,692,208,250
400	**D. OWNER'S EQUITY**	**20**	**1,499,368,082,187**	**1,496,296,628,365**
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		806,955,342,494	766,829,755,318
420	5. Retained earnings		225,248,984,783	262,303,118,137
420a	*Retained earnings accumulated to previous year*		*80,476,748,060*	*38,899,203,632*
420b	*Retained earnings of the current period*		*144,772,236,723*	*223,403,914,505*
440	**TOTAL CAPITAL**		**5,673,274,756,424**	**5,162,092,867,211**

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

Nguyen Bich Thuy	Nguyen Tram Anh	Bui Van Tien
Preparer	Chief Accountant	Legal representative
		Approval, 27 August 2026

INTERIM SEPARATE STATEMENT OF INCOME

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

Code	ITEM	Note	Current period VND	Previous period VND
01	**1. Revenue from sales of goods and rendering of services**	**22**	**5,028,426,147,049**	**5,174,563,000,968**
02	2. Revenue deductions	23	829,091,175	1,176,325,674
10	**3. Net revenue from sales of goods and rendering of services**		**5,027,597,055,874**	**5,173,386,675,294**
11	**4. Cost of goods sold**	**24**	**4,589,438,336,369**	**4,730,024,380,826**
20	**5. Gross profit from sales of goods and rendering of services**		**438,158,719,505**	**443,362,294,468**
21	6. Gain/(Loss) on disposal of investment property		-	-
22	7. Financial income	25	43,579,169,102	68,084,436,484
23	8. Financial expenses	26	12,737,688,469	41,567,385,432
24	*In which: Interest expenses*		-	-
25	9. Selling expenses	27	212,537,874,593	228,387,615,104
26	10. General and administrative expenses	28	76,270,708,101	82,495,228,463
30	**11. Net profit from operating activities**		**180,191,617,444**	**158,996,501,953**
31	12. Other income		284,219,959	1,484,641,862
32	13. Other expenses		-	50,000,000
40	**14. Other profit**		**284,219,959**	**1,434,641,862**
50	**15. Total net profit before tax**		**180,475,837,403**	**160,431,143,815**
51	16. Current corporate income tax expense	29	35,703,600,680	31,860,228,564
52	17. Deferred corporate income tax expense		-	-
60	**18. Profit after corporate income tax**		**144,772,236,723**	**128,570,915,251**

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

Nguyen Bich Thuy	**Nguyen Tram Anh**	**Bui Van Tien**
Preparer	Chief Accountant	Legal representative
		Approval, 27 August 2026

INTERIM SEPARATE STATEMENT OF CASH FLOWS

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

(Indirect method)

Code	ITEM	Note	Current period VND	Previous period VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	***1. Profit before tax***		***180,475,837,403***	***160,431,143,815***
	2. Adjustments for			
02	- Depreciation and amortization of fixed assets and investment properties		25,766,405,460	27,863,714,949
03	- Provisions		2,943,539,786	(17,142,359,626)
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		(10,149,262,998)	(6,405,105,566)
08	***3. Operating profit before changes in working capital***		***199,050,305,826***	***165,003,915,897***
09	- Increase/decrease in receivables		178,055,800,408	(160,625,048,613)
10	- Increase/decrease in inventories		(803,057,001,410)	(426,527,420,888)
11	- Increase/decrease in payables (excluding interest payable/ corporate income tax payable)		416,763,167,369	432,333,693,455
12	- Increase and decrease deferred expenses		(214,818,344)	193,930,723
15	- Corporate income tax paid		(27,130,740,987)	(11,777,085,012)
17	- Other payments on operating activities		(19,113,961,538)	(24,283,214,963)
20	***Net cash flows from operating activities***		***(55,647,248,676)***	***(25,681,229,401)***
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Purchase or construction of fixed assets and other long-term assets		(9,277,771,504)	(10,975,842,400)
22	2. Proceeds from disposals of fixed assets and other long-term assets		51,730,920	720,000,000
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		-	6,000,000,000
27	5. Interest, dividends and profit received		5,464,096,907	2,923,906,474
30	***Net cash flows from investing activities***		***(272,861,943,677)***	***(251,402,935,926)***
	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)***
50	**Net cash flows in the period**		**(375,549,809,053)**	**(290,259,665,327)**

INTERIM SEPARATE STATEMENT OF CASH FLOWS

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

(Indirect method)

Code	ITEM	Note	Current period VND	Previous period VND
60	**Cash and cash equivalents at beginning of the year**		**662,628,173,970**	**743,938,485,740**
61	Effect of exchange rate fluctuations		353,130,889	1,731,234,667
70	**Cash and cash equivalents at end of the period**	**03**	**287,431,495,806**	**455,410,055,080**

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

Nguyen Bich Thuy	Nguyen Tram Anh	Bui Van Tien
Preparer	Chief Accountant	Legal representative
		Approval, 27 August 2026

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

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

1 . GENERAL INFORMATION

1.1 . Form 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 Corporation's head office is located at: No. 7 Le Minh Xuan Street, Tan Son Nhat Ward, Ho Chi Minh City, Vietnam.

The Corporation's charter capital is VND 441,000,000,000, the actual contributed as at 30/06/2026 is VND 441,000,000,000; equivalent to 44,100,000 shares, par value per share is VND 10,000.

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

1.2 . Business field

Manufacturing and trading all kinds of textile, garment products.

1.3 . Business activities

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.

1.4 . Corporate structure

The Company's member entities are as follows:	Address	Main business activities
May 1 - 2 Enterprise	Ho Chi Minh City	Manufacture of various textile and garment products
SIG - VTEC Enterprise	Ho Chi Minh City	Manufacture of various textile and garment products
Duong Long R&D Center (Research and Development)	Ho Chi Minh City	Design and sample making
Viet Long Enterprise	Ho Chi Minh City	Manufacture of various textile and garment products
VIMIKY Enterprise	Ho Chi Minh City	Manufacture of various textile and garment products
Hanoi Branch	Ha Noi City	Product distribution
MS VTEC Import-Export Freight Forwarding Service Enterprise	Ho Chi Minh City	Logistics
MS VTEC Import-Export Freight Forwarding Service Enterprise - Hai Phong Branch	Hai Phong City	Logistics

Information of subsidiaries, associates of the Corporation is provided in Note No 4.

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 . Accounting period and accounting currency

Annual accounting period commences from 01 January and ends as at 31 December.

The Company maintains its accounting records in Vietnam Dong (VND).

2.2 . Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Corporation applies the Corporate Accounting Regime issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance.

Declaration of compliance with Accounting 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

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, effective for the fiscal year starting 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 34 of this Interim separate financial statement.

2.4 . Basis for preparation of Separate Financial Statements

The Interim Separate Financial Statements are presented based on historical cost principle.

The Interim Separate Financial Statements of the Corporation are prepared based on summarization of the interim financial statements of the dependent accounting entities and the head office of the Corporation;

In the Corporation's Interim Separate Financial Statements, internal transactions and internal balances related to assets, capital sources and internal receivables and payables have been excluded in their entirety.

Users of these Interim Separate Financial Statements should read the Interim Separate Financial Statements in conjunction with the Interim Consolidated Financial Statements of the Corporation and its Subsidiaries for the accounting period from 01/01/2026 to 30/06/2026 to obtain sufficient information on the financial position, business results and cash flows of the whole Group.

2.5 . Accounting estimates

The preparation of Interim Separate Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and relevant statutory requirements applicable to the preparation and presentation of separate interim financial statements 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 end of accounting period and the reported amounts of revenues and expenses during the accounting period.

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

- Provision for bad debts;
- Provision for devaluation of inventory;
- Provision for payables;
- Estimated allocation of deferred expenses;
- Estimated useful life of fixed assets;
- 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 Interim Separate Financial Statements of the Corporation and that are assessed by the Board of Management to be reasonable under the circumstances.

2.6 . Financial Instruments

Initial recognition

Financial assets

Financial assets of the Corporation include cash, cash equivalents, trade receivables, other receivables, lending loans, long-term investments. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

Financial liabilities of the Corporation include borrowings, trade payables, other payables and accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expenses directly related to the issuance of those liabilities.

Subsequent measurement after initial recognition

Financial assets and financial liabilities are not revalued according to fair value at the end of the accounting period because the Circular No. 210/2009/TT-BTC and prevailing statutory regulations require to present Financial statements and Notes to financial instruments but not provide any relevant instruction for assessment and recognition of fair value of financial assets and financial liabilities.

2.7 . 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 Separate 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 separate financial statements are accounted for in the operating results of the accounting period.

2.8 . 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.

2.9 . Financial investments

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

Investments in subsidiaries, associates are initially recognized at original cost. After initial recognition, the value of these investments is measured at original cost less provision for devaluation of investments.

Investments in other entities include: investments in equity instruments of other entities in which the investor does not have control, joint control, or significant influence over the investee. The initial book value of these investments is determined at cost. After initial recognition, the value of these investments is determined at cost less any provision for impairment of the investment.

Provision for devaluation of investments is made at the end of the period as followings:

- Investments in subsidiaries, associates: provision for loss investments shall be made based on the Financial Statements of subsidiaries, associates at the provision date.
- 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.

2.10 . 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 separate financial statements according to their remaining terms at the reporting date.

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

2.11 . 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 date of preparing the separate interim financial statements, if the net realizable value of inventories is lower than cost, inventories are stated at 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.

2.12 . Fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and 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 initial standards conditions, these costs are capitalized as an incremental in their historical cost.

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

Depreciation is provided on a straight-line basis. Depreciation period is estimated as follows:

- Buildings, structures	05 - 25	years
- Machine, equipment	2.5	years
- Vehicles, Transportation equipment	06	years
- Management equipment	1.5 - 03	years
- Managerment software	1.5	years

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 . Defered expenses

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

The calculation and allocation of long-term deferred 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 deferred expenses include:

- Deferred land expenses include include prepaid land lease fees, including those related to leased land for which the Corporation has received land use right certificates but which do not qualify for recognition as intangible fixed assets under current regulations. These costs are recognized in the Income Statement using the straight-line method based on the term of the land lease 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 separate financial statements according to their remaining terms at the reporting date.

2.17 . Dividends 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”.

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 such as processing expenses. This accrued expense is recorded as operating expenses of the reporting

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 year.

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

Provisions for payables are recorded as operating expenses of the accounting period. The difference between the unused balance of provisions made in the previous accounting period and the required provision for the reporting period, if higher, is reversed as a reduction of operating expenses 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 . Deferred revenues

Deferred revenues are mainly prepayments from the customers on shopping vouchers.

Deferred revenues are transferred to revenue from the sale of goods in proportion to the value of goods purchased by customers using gift vouchers during the 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

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

Revenue from sale of goods

- The majority of risks and benefits associated with the right to own the products or goods have been transferred to the buyer;
- The Corporation no longer holds the right to manage the goods as the goods owner, or the right to control the goods;

Revenue from rendering of services:

- The percentage of completion of the transaction at the date of the Interim Separate Financial Position can be measured reliably;

Financial income

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

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

Dividend income shall be recognised when the Corporation's right to receive dividend 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 the Interim Separate Financial Statements, it is then recorded as a decrease in revenue on the Interim Separate Financial Statements of the reporting period (the previous period); and if it is incurred after the issuance of the Interim Separate 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 finished goods, 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 comprise:
- Borrowing costs, capital borrowing;
- Provision for losses from investment in other entities, losses from sale of foreign currency, exchange loss.

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

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 a Interim separate 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 Separate Income Statement during the period.

2.30 . Corporate income tax

a) Current corporate income tax expenses
Current corporate income tax expense is determined based on taxable income during the period and the current corporate income tax rate in the preceding period.

b) Current corporate income tax rate
The accounting period ended as at 30/06/2026, the Corporation applies the corporate income tax rate of 20% for the operating activities which has taxable income.

2.31 . 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
- 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 the Interim Separate Financial Statements, the Corporation should consider the nature of the relationship rather than the legal form of the relationship.

2.32 . 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	1,278,976,531	721,486,728
Demand deposits [(1)]	100,030,711,410	336,487,633,881
Cash equivalents [(2)]	186,121,807,865	325,419,053,361
	287,431,495,806	**662,628,173,970**

(1) Details of demand deposits are as follows:

	Closing balance	Opening balance
	VND	VND
- Asia Commercial Joint Stock Bank	13,725,713,643	32,976,062,748
- Joint Stock Commercial Bank for Foreign Trade of Vietnam	34,896,760,547	187,595,941,437
- HSBC Bank (Vietnam) Ltd	11,799,681,589	12,481,154,013
- Southeast Asia Commercial Joint Stock Bank	14,903,088,057	28,319,440,506
- Joint Stock Commercial Bank for Investment and Development of Vietnam	19,532,246,372	64,977,708,906
- Other banks	5,173,221,202	10,137,326,271
	100,030,711,410	**336,487,633,881**

(2) Details of cash equivalents are as follows:

	Closing balance	Opening balance
	VND	VND
- Joint Stock Commercial Bank for Foreign Trade of Vietnam	184,002,000,000	262,809,286,550
- Asia Commercial Joint Stock Bank	2,119,807,865	62,609,766,811
	186,121,807,865	**325,419,053,361**

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.

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.33) (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 Development of Vietnam	VND	07 - 08	7.80	55,000,000,000	-
				367,100,000,000	**120,000,000,000**

(2) Loans to related parties (Note No. 33) 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 equity of other entities

	Closing balance			Opening balance (Restated)		
	Original cost	Recoverable value	Provision	Original cost	Recoverable value	Provision
	VND	VND	VND	VND	VND	VND
Investments in subsidiaries	**50,480,100,000**	**50,480,100,000**	**-**	**50,480,100,000**	**50,480,100,000**	**-**
- Nam Thien Co., Ltd	14,309,600,000	14,309,600,000	-	14,309,600,000	14,309,600,000	-
- Thuan Tien Garment Co., Ltd	16,500,000,000	16,500,000,000	-	16,500,000,000	16,500,000,000	-
- Tien Thuan Garment Co., Ltd	17,170,500,000	17,170,500,000	-	17,170,500,000	17,170,500,000	-
- Viet Hong Export Garment Co., Ltd	2,500,000,000	2,500,000,000	-	2,500,000,000	2,500,000,000	-
Investments in associates	**153,569,991,354**	**131,519,300,768**	**(22,050,690,586)**	**153,569,991,354**	**132,542,354,623**	**(21,027,636,731)**
- TagTime Viet Tien Co., Ltd	2,450,000,000	2,450,000,000	-	2,450,000,000	2,450,000,000	-
- Tay Do Garment JSC	6,415,500,000	6,415,500,000	-	6,415,500,000	6,415,500,000	-
- Thu Duc Engineering JSC	5,272,500,000	5,272,500,000	-	5,272,500,000	5,272,500,000	-
- Viet Thuan Polyester Button Manufacture Joint Venture Co., Ltd	2,371,195,263	-	(2,371,195,263)	2,371,195,263	-	(2,371,195,263)
- Viet Khanh Co., Ltd	10,000,000,000	10,000,000,000	-	10,000,000,000	10,000,000,000	-
- Viet Long Hung Garment Co., Ltd	8,000,000,000	-	(8,000,000,000)	8,000,000,000	-	(8,000,000,000)
- Tien Tien Garment JSC	9,327,200,000	9,327,200,000	-	9,327,200,000	9,327,200,000	-
- Viet Tan Garment JSC	1,829,800,000	1,829,800,000	-	1,829,800,000	1,829,800,000	-
- Viet Hung JSC	22,099,000,000	18,569,034,637	(3,529,965,363)	22,099,000,000	19,429,879,892	(2,669,120,108)
- Ninh Thuan General Trading JSC	7,268,031,132	7,268,031,132	-	7,268,031,132	7,268,031,132	-
- Viet Tien Dong A JSC	15,000,000,000	15,000,000,000	-	15,000,000,000	15,000,000,000	-
- Cong Tien Garment JSC	6,460,000,000	6,460,000,000	-	6,460,000,000	6,460,000,000	-
- Dong Tien JSC	6,645,000,000	6,645,000,000	-	6,645,000,000	6,645,000,000	-
- Vinh Tien Garment JSC	2,600,000,000	2,600,000,000	-	2,600,000,000	2,600,000,000	-
- Viet Thinh Garment JSC	6,780,774,959	6,780,774,959	-	6,780,774,959	6,780,774,959	-
- Binh An Garment Textile Assessory JSC	23,138,840,000	17,813,060,040	(5,325,779,960)	23,138,840,000	17,975,268,640	(5,163,571,360)
- Binh Thang Investment and Development JSC	10,088,400,000	10,088,400,000	-	10,088,400,000	10,088,400,000	-
- Viet Long Giang Garment JSC	5,000,000,000	5,000,000,000	-	5,000,000,000	5,000,000,000	-
- Viet Thai Tech Co., Ltd	2,823,750,000	-	(2,823,750,000)	2,823,750,000	-	(2,823,750,000)

4 . FINANCIAL INVESTMENTS

	Stock code	Closing balance			Opening balance (Restated)		
		Original cost	Fair value	Provision	Original cost	Fair value	Provision
		VND	VND	VND	VND	VND	VND
Investments in other entities		**44,982,232,077**	**89,634,478,444**	**(2,140,630,233)**	**44,982,232,077**	**86,630,709,577**	**-**
- Lien Phuong Textile & Garment JSC		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 (1)	VCB	21,288,320,000	68,081,196,600	-	21,288,320,000	62,936,797,500	-
- Phong Viet Sewing Thread JSC		1,000,000,000	1,000,000,000	-	1,000,000,000	1,000,000,000	-
- Vinatex Investment Development JSC		6,320,000,000	6,320,000,000	-	6,320,000,000	6,320,000,000	-
- Viet Tien - Tung Shing Co-operation Store (2)		10,373,912,077	10,373,912,077	-	10,373,912,077	10,373,912,077	-
		249,032,323,431	**271,633,879,212**	**(24,191,320,819)**	**249,032,323,431**	**269,653,164,200**	**(21,027,636,731)**

(1) 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. 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 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.

Maturity transactions between the Corporation and its Subsidiaries and Associate during the period: Detailed as in Note No. 33.

Detailed information about financial investments:

Name of financial investments	Place of establishment and operation	Rate of interest	Rate of voting rights	Principle activities
Name of subsidiaries				
- Nam Thien Co., Ltd	Ho Chi Minh City	83.55%	83.55%	Manufacturing, trading garments and related products
- Thuan Tien Garment Co., Ltd	Lam Dong Province	82.50%	82.50%	Manufacturing, trading garments and related products

4 . FINANCIAL INVESTMENTS

Name of financial investments	Place of establishment and operation	Rate of interest	Rate of voting rights	Principle activities
Name of subsidiaries (continued)				
- Tien Thuan Garment Co., Ltd	Khanh Hoa Province	82.50%	82.50%	Manufacturing, trading garments and related products
- Viet Hong Export Garment Co., Ltd	Vinh Long Province	25.00%	75.00%	Manufacturing, trading garments and related products
Name of associates				
- TagTime Viet Tien Co., Ltd	Ho Chi Minh City	49.00%	49.00%	Manufacturing, trading all kinds of labels
- Tay Do Garment JSC	Can Tho City	45.83%	45.83%	Manufacturing, trading garment products
- Thu Duc Engineering JSC	Ho Chi Minh City	25.80%	25.80%	Manufacturing, processing mechanical products
- Viet Thuan Polyester Button Manufacture Joint Venture Co., Ltd	Ho Chi Minh City	40.00%	40.00%	Manufacturing, trading plastic buttons
- Viet Khanh Co., Ltd	Dong Thap Province	40.00%	40.00%	Manufacturing, trading garment products
- Viet Long Hung Garment Co., Ltd	Dong Thap Province	40.00%	40.00%	Manufacturing, trading garment products
- Tien Tien Garment JSC	Dong Thap Province	33.30%	33.30%	Manufacturing, trading garment products
- Viet Tan Garment JSC	Dong Thap Province	34.98%	34.98%	Manufacturing, trading garment products
- Viet Hung JSC	Ho Chi Minh City	35.00%	35.00%	Manufacturing, trading garment products
- Ninh Thuan General Trading JSC	Khanh Hoa Province	34.98%	34.98%	Trading petroleum, hotels, restaurants
- Viet Tien Dong A JSC	Dong Nai Province	25.00%	25.00%	Leasing factories, warehouses, offices
- Cong Tien Garment JSC	Dong Thap Province	28.38%	28.38%	Manufacturing, trading garment products
- Dong Tien JSC	Dong Nai Province	26.06%	26.06%	Manufacturing, trading garment products
- Vinh Tien Garment JSC	Vinh Long Province	26.00%	26.00%	Manufacturing, trading garment products
- Viet Thinh Garment JSC	Ho Chi Minh City	25.24%	25.24%	Manufacturing, trading garment products
- Binh An Garment Textile Assessory JSC	Ho Chi Minh City	20.85%	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%	31.53%	Construction of civil engineering works
- Viet Long Giang Garment JSC	Can Tho City	25.00%	25.00%	Manufacturing, trading garment products
- Viet Thai Tech Co., Ltd	Ho Chi Minh City	25.00%	25.00%	Printing

5 . SHORT-TERM TRADE RECEIVABLES

	Closing balance		Opening balance	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
a) Related parties (Note No.33)	658,189,740,969	(1,613,883,325)	489,679,875,800	(1,613,883,325)
b) Others parties	950,494,597,673	(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*	*251,661,776,099*	*(4,882,428,442)*	*336,296,175,320*	*(5,102,572,744)*
	1,608,684,338,642	**(6,496,311,767)**	**1,806,900,471,763**	**(6,716,456,069)**

6 . SHORT-TERM TRADE RECEIVABLES

	Closing balance		Opening balance	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
a) Related parties (Note No.33)	83,025,520,949	-	92,011,702,587	-
b) Others parties	36,859,484,419	-	26,659,607,015	-
- *Uni Chain Garment, Trading and Service JSC*	*10,019,000,000*	-	*15,258,000,000*	-
- *Others*	*26,840,484,419*	-	*11,401,607,015*	-
	119,885,005,368	**-**	**118,671,309,602**	**-**

7 . OTHER RECEIVABLES

	Closing balance		Opening balance (Restated)	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
a) Short-term				
Deposits, collateral	2,506,960,000	-	951,331,300	-
Related parties (Note No.33) (1)	2,067,059,106	-	810,757,502	-
Advances	1,110,020,000	-	880,000,000	-
Others	1,955,266,904	-	1,359,796,346	-
	7,639,306,010	**-**	**4,001,885,148**	**-**
b) Long-term				
Deposits, collateral	7,171,651,340	-	8,731,557,935	-
Related parties (Note No.33) (2)	69,540,924,000	-	71,522,424,000	-
	76,712,575,340	**-**	**80,253,981,935**	**-**

(1) Primarily is the deposit placed with Tan Thuan Tien Joint Stock Company.

(2) Primarily are deposits and collateral.

8 . DOUBTFUL DEBTS

	Closing balance		Opening balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Total value of receivables, overdue debts or not due but irrecoverable debts				
- Le Bang Services Trading Co., Ltd	2,783,279,607	(1,613,883,325)	2,783,279,607	(1,613,883,325)
- Viet Hung Investment Trading And Service Co., Ltd	272,739,924	(272,739,924)	272,739,924	(272,739,924)
- 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 . INVENTORIES

	Closing balance		Opening balance	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Goods in transit	-	-	74,693,383,374	-
Raw material	283,789,278,514	-	252,441,169,481	-
Tools, supplies	159,304,990	-	433,833,066	-
Work in process	1,096,186,611,146	-	423,045,743,514	-
Products	671,165,606,786	(4,648,480,878)	531,593,187,077	(4,648,480,878)
Goods	137,425,602,874	(85,316,035)	99,404,944,114	(85,316,035)
Consignment goods	21,790,647,151	(259,815,696)	25,847,789,425	(259,815,696)
	2,210,517,051,461	**(4,993,612,609)**	**1,407,460,050,051**	**(4,993,612,609)**

10 . TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Vehicles, transportation equipment	Management equipment	**Total**
	VND	VND	VND	VND	**VND**
Historical cost					
Beginning balance	737,115,186,230	659,097,866,816	41,010,476,901	41,339,403,995	1,478,562,933,942
- Purchase in the period	1,425,925,926	12,675,516,180	482,000,000	1,555,616,000	16,139,058,106
- Liquidation, disposal	-	(6,229,902,924)	(1,023,283,782)	(992,443,113)	(8,245,629,819)
Ending balance of the period	**738,541,112,156**	**665,543,480,072**	**40,469,193,119**	**41,902,576,882**	**1,486,456,362,229**
Accumulated depreciation					
Beginning balance	362,104,159,393	640,030,294,363	31,198,600,840	38,872,211,527	1,072,205,266,123
- Depreciation for the period	15,828,933,526	8,201,365,239	958,173,656	777,933,039	25,766,405,460
- Liquidation, disposal	-	(6,229,902,924)	(1,023,283,782)	(992,443,113)	(8,245,629,819)
Ending balance of the period	**377,933,092,919**	**642,001,756,678**	**31,133,490,714**	**38,657,701,453**	**1,089,726,041,764**
Net carrying amount					
Beginning balance	375,011,026,837	19,067,572,453	9,811,876,061	2,467,192,468	406,357,667,819
Ending balance	**360,608,019,237**	**23,541,723,394**	**9,335,702,405**	**3,244,875,429**	**396,730,320,465**

Cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND 875,935,081,723.

11 . INTANGIBLE FIXED ASSETS

As at 30/06/2026, intangible fixed assets representing computer software with a cost of VND 11,095,379,762 were fully amortized but still in use.

12 . DEFERRED EXPENSES

	Closing balance VND	Opening balance VND
a) **Short-term**		
- Rent expenses	946,177,907	728,333,333
- Others	674,877,782	162,649,728
	1,621,055,689	**890,983,061**
b) **Long-term**		
- Rent expenses	28,168,235,957	28,606,394,867
- Others	169,262,462	246,357,836
	28,337,498,419	**28,852,752,703**

13 . TRADE PAYABLES

	Closing balance VND	Opening balance VND
Related parties (Note No.33)	2,457,597,574,760	1,888,291,509,908
Other parties	661,918,025,838	738,125,614,854
	3,119,515,600,598	**2,626,417,124,762**

14 . PREPAYMENTS FROM CUSTOMERS

	Closing balance VND	Opening balance VND
a) Related parties (Note No.33)	115,805,491,338	111,292,216,613
b) Other parties	110,981,858,267	106,493,642,351
- *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*	*40,746,302,387*	*36,816,529,415*
	226,787,349,605	**217,785,858,964**

15 . SHORT-TERM TAX AND OTHER PAYABLES TO THE 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	-	1,210,557,404	1,375,047,232	2,366,782,956	-	218,821,680
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	-	13,630,740,987	35,703,600,680	27,130,740,987	-	22,203,600,680
Personal income tax	-	2,362,455,241	4,544,625,133	6,366,441,573	-	540,638,801
Land tax and land rental	740,790,339	-	9,102,467,854	3,830,280,233	-	4,531,397,282
Other taxes	481,141	388,458,979	5,291,510,774	4,964,973,471	481,141	714,996,282
	741,271,480	**19,481,309,678**	**71,358,290,077**	**61,889,354,691**	**481,141**	**28,209,454,725**

16 . SHORT-TERM ACCRUED EXPENSES

	Closing balance	Opening balance
	VND	VND
- Processing expenses	9,705,480,254	6,825,034,733
- Other accrued expenses	-	1,154,242,136
	9,705,480,254	**7,979,276,869**

17 . OTHER PAYABLES

		Closing balance VND	Opening balance VND
a)	**Short-term payables**		
	- Trade union fund and statutory insurance contributions	3,031,311,659	3,668,664,081
	- Payables on supporting agents	885,089,324	1,307,781,000
	- Related parties (Note No.33) (1)	2,057,746,974	3,849,452,013
	- Business cooperation payables (2)	15,325,301,963	15,325,301,963
	- Others	2,309,708,310	3,710,387,216
		23,609,158,230	**27,861,586,273**
b)	**Long-term payables**		
	- Long-term deposits, collateral received	9,917,824,400	7,552,488,400
		9,917,824,400	**7,552,488,400**

(1) Primarily are payable to Viet Tien - Tung Shing Co-operation Store related to purchase of goods and sevices rendered during the period (Note No. 33).

(2) 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.

18 . BORROWINGS AND FINANCE LEASE LIABILITIES

	Opening balance	During the period		Closing balance
	Values	Increase	Decrease	Values
	VND	VND	VND	VND
a) Current portion of long-term borrowings				
Bosideng International Fashion Limited (*)	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 (*)	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	-			-

(*) Long-term loans in US Dollars (USD) from Bosideng International Fashion Limited under the Loan Agreement dated 12/04/2022, with a maturity date at the end of 2026. The loan is unsecured, interest-free, and intended for the purpose of purchasing raw materials and production accessories. The outstanding balance as at 30/06/2026 was USD 250,000, equivalent to VND 6,594,250,000.

19 . LONG-TERM PROPVISIONS FOR PAYABLES

	Opening balance	During the period		Closing balance
	Values	Increase	Decrease	Values
	VND	VND	VND	VND
Provision for severance allowance	21,692,208,250	-	-	21,692,208,250
	21,692,208,250	**-**	**-**	**21,692,208,250**

The provision for severance allowance is made based on the number of working years of employees for the Corporation and their average salary for the six-month period prior to the end of the accounting period. In which, working time does not include the period during which employees participated in unemployment insurance in accordance with statutory regulations and the working time for which severance allowance has been paid by the Corporation. The total estimated cost to be incurred by the Corporation for severance allowance to employees in accordance with labor laws as at 30 June 2026 is VND 21,692,208,250.

20 . OWNER'S EQUITY

a) Changes in owner's equity

	Contributed capital	Share premium	Other capital	Development and investment funds	Retained earnings	**Total**
	VND	VND	VND	VND	VND	**VND**
Beginning balance of previous period	**441,000,000,000**	**24,469,859,758**	**1,693,895,152**	**729,606,976,808**	**191,902,353,489**	**1,388,673,085,207**
Profit for previous period	-	-	-	-	128,570,915,251	128,570,915,251
Profit distribution	-	-	-	37,222,778,510	(86,853,149,857)	(49,630,371,347)
Dividend payment for 2024	-	-	-	-	(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**	**766,829,755,318**	**167,470,118,883**	**1,401,463,629,111**
Beginning balance of current period	**441,000,000,000**	**24,469,859,758**	**1,693,895,152**	**766,829,755,318**	**262,303,118,137**	**1,496,296,628,365**
Profit for current period	-	-	-	-	144,772,236,723	144,772,236,723
Appropriation to funds for 2025 (*)	-	-	-	40,125,587,176	(93,626,370,077)	(53,500,782,901)
Dividend payment for 2025 (*)	-	-	-	-	(88,200,000,000)	(88,200,000,000)
Ending balance of this period	**441,000,000,000**	**24,469,859,758**	**1,693,895,152**	**806,955,342,494**	**225,248,984,783**	**1,499,368,082,187**

(*) 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 contributed capital		
- *At the beginning of period*	*441,000,000,000*	*441,000,000,000*
- *At the ending of period*	*441,000,000,000*	*441,000,000,000*
Distributed dividends and profit:		
- *Dividends, profits payable at the beginning of the year*	-	-
- *Dividends, profits payable in the period:*	*88,200,000,000*	*66,150,000,000*
+ Dividends, profits payable from last year's profit	88,200,000,000	66,150,000,000
- *Dividends, profits paid in cash in the period*	*(47,040,616,700)*	*(66,150,000,000)*
+ Dividends, profits paid from last year's profit	(47,040,616,700)	(66,150,000,000)
- *Dividends, profits payable at the end of the period*	*41,159,383,300*	-

c) Share

	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 shares*	*44,100,000*	*44,100,000*
Quantity of outstanding shares in circulation	44,100,000	44,100,000
- *Common shares*	*44,100,000*	*44,100,000*
Par value per share (VND)	10,000	10,000

d) Corporation's funds

	Closing balance	Opening balance
	VND	VND
Investment and development fund	806,955,342,494	766,829,755,318
	806,955,342,494	**766,829,755,318**

21 . OFF STATEMENT OF THE INTERIM SEPARATE FINANCIAL POSITION ITEMS AND OPERATING LEASE COMMITMENT

a) Lease assets

The Corporation leases factories under operating lease agreements. As of 30/06/2026, the future minimum lease payments under non-cancellable operating leases are presented by maturity 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

b) Asset held under trurst

	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	21,711,801.29
- EUR	21,633.41	21,607.60

22 . TOTAL REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	Current period	Previous period
	VND	VND
Revenue from sale of goods	4,903,194,488,694	5,047,227,618,223
Revenue from rendering of services	125,231,658,355	127,335,382,745
	5,028,426,147,049	**5,174,563,000,968**

23 . REVENUE DEDUCTIONS

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

24 . COSTS OF GOODS SOLD

	Current period	Previous period
	VND	VND
Costs of finished goods sold	4,497,846,206,236	4,619,393,550,500
Costs of goods sold	91,592,130,133	122,922,868,764
Provision for devaluation of inventories	-	(12,292,038,438)
	4,589,438,336,369	**4,730,024,380,826**

25 . FINANCE INCOME

	Current period	Previous period
	VND	VND
Interest income, interest from loans	8,034,723,180	4,589,654,871
Dividends or profits received	1,957,834,000	1,130,001,000
Gain on exchange difference	33,586,611,922	62,364,780,613
	43,579,169,102	**68,084,436,484**

26 . FINANCIAL EXPENSES

	Current period	Previous period
	VND	VND
Loss on exchange difference	9,574,004,381	46,327,331,563
Provision/(Reversal of provision) for loss on investments	3,163,684,088	(4,759,946,131)
	12,737,688,469	**41,567,385,432**

27 . SELLING EXPENSES

	Current period	Previous period
	VND	VND
Labour expenses	51,046,149,113	54,013,693,038
Expenses of outsourcing services	120,513,088,071	127,874,077,708
Other selling expenses	40,978,637,409	46,499,844,358
	212,537,874,593	**228,387,615,104**

28 . GENERAL ADMINISTRATIVE EXPENSES

	Current period	Previous period
	VND	VND
Labour expenses	34,418,329,832	39,126,723,451
Depreciation expenses	2,527,265,330	4,507,712,590
Expenses of outsourcing services	26,067,586,518	24,358,848,704
Other general administrative expenses	13,257,526,421	14,501,943,718
	76,270,708,101	**82,495,228,463**

29 . CURRENT CORPORATE INCOME TAX EXPENSES

	Current period	Previous period
	VND	VND
Total profit before tax	180,475,837,403	160,431,143,815
Increase	-	-
Decrease	(1,957,834,000)	(1,130,001,000)
- *Dividends and profits received*	*(1,957,834,000)*	*(1,130,001,000)*
Taxable corporate income	178,518,003,403	159,301,142,815
Current corporate income tax expense (Tax rate 20%)	**35,703,600,680**	**31,860,228,564**

30 . BUSINESS AND PRODUCTIONS COST BY ITEMS

	Current period	Previous period
	VND	VND
Raw materials	3,380,824,828,037	3,233,051,530,293
Labour expenses	366,333,678,610	387,837,823,722
Depreciation and amortisation	25,766,405,460	27,863,714,949
Expenses of outsourcing services	1,712,215,557,423	1,627,967,292,469
Other expenses in cash	52,441,743,357	46,203,756,681
	5,537,582,212,887	**5,322,924,118,114**

31 . 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 short-term and 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	-	-	224,841,002,612	224,841,002,612
	-	**-**	**224,841,002,612**	**224,841,002,612**
As at 01/01/2026				
Long term investments	-	-	228,004,686,700	228,004,686,700
	-	**-**	**228,004,686,700**	**228,004,686,700**

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, 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), detailed as follows:

	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	286,152,519,275	-	-	286,152,519,275
Trade receivables, other receivables	1,609,827,332,885	76,712,575,340	-	1,686,539,908,225
Time deposits, loans	396,436,010,958	100,000,000	-	396,536,010,958
	2,292,415,863,118	**76,812,575,340**	**-**	**2,369,228,438,458**
As at 01/01/2026				
Cash and cash equivalents	661,906,687,242	-	-	661,906,687,242
Trade receivables, other receivables	1,804,185,900,842	80,253,981,935	-	1,884,439,882,777
Time deposits, loans	122,907,550,685	-	-	122,907,550,685
	2,589,000,138,769	**80,253,981,935**	**-**	**2,669,254,120,704**

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 is mainly 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 payables, other payables	3,143,124,758,828	9,917,824,400	-	3,153,042,583,228
Accrued expenses	9,705,480,254	-	-	9,705,480,254
	3,159,401,739,082	**9,917,824,400**	**-**	**3,169,319,563,482**
As at 01/01/2026				
Borrowings and debts	6,594,250,000	-	-	6,594,250,000
Trade payables, other payables	2,654,278,711,035	7,552,488,400	-	2,661,831,199,435
Accrued expenses	7,979,276,869	-	-	7,979,276,869
	2,668,852,237,904	**7,552,488,400**	**-**	**2,676,404,726,304**

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.

32 . 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 separate financial statements.

33 . TRANSACTION AND BALANCES WITH RELATED PARTIES

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

Related parties	Relation
Nam Thien Co., Ltd	Subsidiary
Thuan Tien Garment Co., Ltd	Subsidiary
Tien Thuan Garment Co., Ltd	Subsidiary
Viet Hong Export Garment Co., Ltd	Subsidiary
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

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

Related parties	Relation
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
South Island Garment Sdn. Bhd.	Strategic shareholder
SigP JSC	The Corporation is headed by Mr. Ngo Van Kha as Director and legal representative
The Vietnam National Textile and Garment Group	Significant shareholder
Branch Of Vietnam National Textile And Garment Group - Vinatex Product Development And Business Hub	Branch of The Vietnam National Textile and Garment Group
Hoa Tho Textile - Garment Joint Stock Corporation	Subsidiary of The Vietnam National Textile and Garment Group
Hue Textile Garment JSC	Subsidiary of The Vietnam National Textile and Garment Group
Garment 10 Corporation - JSC	Same Significant shareholder is The Vietnam National Textile and Garment Group
Vinatex Investment and Development JSC	Associate of The Vietnam National Textile and Garment Group
Vinatex Da Nang JSC	Associate of The Vietnam National Textile and Garment Group
Duc Giang Corporation - JSC	Same Significant shareholder is The Vietnam National Textile and Garment Group
Phuong Dong Garment JSC	The Company is headed by Mr. Vu Duc Giang as Chairman
Xuan Hong Investment Co., Ltd	The Company relates with Mr. Tran Minh Cong
29-3 Garment and Textile JSC	The Company is headed by Mr. Nguyen Dinh Truong as member of the BoD
Tan Thuan Tien JSC	The Company relates with Mr. Bui Van Tien
Le Bang Services and Trading Co., Ltd	The Company relates with Mr. Nguyen Tuan Phuong
Tan Duy Hoang General Trading and Service JSC	The Company is headed by Mr. Ho Ngoc Huy
Mrs. Truong Thi Hoa	Wife of Mr. Vu Duc Giang
Mrs. Vu Thi Nhu Quynh	Daughter of Mr. Vu Duc Giang
Mrs. Bui Ngoc Thuy Uyen	Daughter of Mr. Bui Van Tien

Members of the Board of Directors, the Board of Management and the Board of Supervision

In addition to the information with related parties presented in the above Notes, during the period, the Corporation has transactions with related parties as follows:

Transactions during the period:

	Current period	Previous period
	VND	VND
Revenue from sales of goods and rendering of services	**2,542,830,618,778**	**2,746,087,756,896**
- Nam Thien Co., Ltd	335,212,455	-
- Thuan Tien Garment Co., Ltd	8,771,000	106,487,384
- Tien Thuan Garment Co., Ltd	3,696,000	4,256,000
- Viet Hong Export Garment Co., Ltd	788,972,000	-
- 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	35,155,048,427	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
- 10 Garment Corporation	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 VND	Previous period VND
Purchasing materials, goods, services	**2,856,097,696,976**	**2,826,014,075,062**
- Nam Thien Co., Ltd	62,772,574,310	58,766,298,605
- Thuan Tien Garment Co., Ltd	122,471,162,056	119,174,717,166
- Tien Thuan Garment Co., Ltd	88,647,185,908	94,122,350,021
- Viet Hong Export Garment Co., Ltd	155,364,193,029	135,145,007,109
- 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	25,653,823,609	17,169,639,003
- 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	66,678,527,856	68,815,666,405
- South Island Garment Sdn. Bhd.	1,366,986,231,763	1,429,626,833,437
- Viet Tien - Tung Shing Co-operation Store	1,579,433,000	2,000,911,200
- 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
- The Vietnam National Textile and Garment Group	155,000,000	-
- Tan Duy Hoang General Trading and Service JSC	1,434,963,240	-
Dividend, profit received	**315,334,000**	**1,130,001,000**
- Ninh Thuan General Trading JSC	315,334,000	473,001,000
- Vinatex Investment and Development JSC	-	657,000,000
Loan interest	**-**	**82,553,424**
- Thu Duc Engineering JSC	-	82,553,424
Remuneration to the BoD, the Board of Management and other managers	**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 the BoD	240,000,000	240,000,000
- Mr. Bui Van Tien - General Director - Member of the BoD	787,021,632	795,709,849
- Mr. Tran Minh Cong - Deputy General Director - Member of the BoD	741,951,596	740,914,394
- Mr. Phan Van Kiet - Deputy General Director - Member of the 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 accounting period:

	Closing balance VND	Opening balance VND
Short-term 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
Short-term trade receivables	**658,189,740,969**	**489,679,875,800**
- Viet Thinh Garment JSC	34,508,494,183	27,066,108,997
- 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
- Thuan Tien Garment Co., Ltd	-	177,708,600
- Thu Duc Engineering JSC	7,171,200	2,808,000
- TagTime Viet Tien Co., Ltd	10,527,416,000	9,754,704,000
- 10 Garment Corporation	-	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 The Vietnam National Textile and Garment Group - Vinatex fashion Hub	82,171,912	648,720,819
- Dong Tien JSC	892,229,774	-
Short-term prepayments to suppliers	**83,025,520,949**	**92,011,702,587**
- Viet Long Hung Garment Co., Ltd	37,000,000,000	40,000,000,000
- Viet Hung JSC	7,000,000,000	9,000,000,000
- Tien Thuan Garment Co., Ltd	28,000,000,000	28,000,000,000
- SigP JSC	11,000,000,000	15,000,000,000
- Tay Do Garment JSC	25,520,949	11,702,587
Other short-term receivables	**2,067,059,106**	**810,757,502**
- TagTime Viet Tien Co., Ltd	220,000	280,000
- 29-3 Garment and Textile JSC	10,989,106	9,735,756
- Tan Thuan Tien JSC	2,052,000,000	-
- Viet Tien - Tung Shing Co-operation Store	3,850,000	800,741,746
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 accounting period (continued):

	Closing balance	Opening balance
	VND	VND
Short-term trade payables	**2,457,597,574,760**	**1,888,291,509,908**
- Vinh Tien Garment JSC	242,671,074,012	187,072,611,769
- Viet Thinh Garment JSC	1,667,139,281	7,443,948,299
- Cong Tien Garment JSC	3,222,459,410	553,474,634
- Thuan Tien Garment Co., Ltd	180,636,770,987	166,193,214,081
- Tien Thuan Garment Co., Ltd	47,928,716,558	14,322,008,101
- Viet Hong Export Garment Co., Ltd	261,194,369,757	195,428,620,628
- Viet Tan Garment JSC	195,929,457,053	182,854,569,436
- Tay Do Garment JSC	12,996,837,050	4,491,892,627
- Nam Thien Co., Ltd	177,609,463,666	164,475,126,065
- Viet Hung JSC	8,686,555,859	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	2,396,840,957	1,327,548,511
- 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
- Mrs. Bui Ngoc Thuy Uyen	180,000,000	-
- Branch of The Vietnam National Textile and Garment 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

In addition to the above related parties' transactions, other related parties did not have any transactions during the period and have no balance at the end of the accounting period with the Corporation.

34 . COMPARATIVE FIGURES

The comparative information in this Interim Separate 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 separate financial position and corresponding notes are the figures of the Separate financial statements for the fiscal year ended December 31, 2025. The information in the Interim separate statement of income, the Interim separate statement of cash flows, and corresponding notes is the information of the Interim separate financial statements for the accounting period from January 1, 2025 to June 30, 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 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 I - Comparative Information attached to these Interim separate financial statements.

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

Nguyen Bich Thuy	Nguyen Tram Anh	Bui Van Tien
Preparer	Chief Accountant	General Director
		Approval, 27 August 2026

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			Changes
Code	**Item**	**Amount**	**Code**	**Item**	**Amount**	
		VND			VND	
	a) Separate Balance sheet			**a) Separate Financial Position**		
100	**A. CURRENT ASSETS**		**100**	**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	6,909,435,833	135	Other short-term receivables	4,001,885,148	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	**Other short-term assets**		**160**	**Other short-term assets**		
151	Short-term prepaid expenses	890,983,061	161	Short-term deferred expenses	890,983,061	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

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			Changes
Code	Item	Amount	Code	Item	Amount	
		VND			VND	
200	**B. NON-CURRENT ASSETS**		**200**	**B. NON-CURRENT ASSETS**		
210	**Long-term receivables**		**210**	**Long-term receivables**		
216	Other long-term receivables	90,627,894,012	215	Other long-term receivables	80,253,981,935	Re-presenting and changing code
250	**Long-term investments**		**260**	**Long-term investments**		
251	Investment in subsidiaries	50,480,100,000	261	Investment in subsidiaries	50,480,100,000	Changing code
252	Investments in joint ventures, associates	153,569,991,354	262	Investments in joint ventures, associates	153,569,991,354	Changing code
253	Investments in equity of other entities	34,608,320,000	263	Investments in equity of other entities	44,982,232,077	Re-presenting and changing code
254	Provision for diminution in value of long-term investments	(21,027,636,731)	264	Provision for impairment of other long-term investments	(21,027,636,731)	Changing code and rename
260	**Other long-term assets**		**270**	**Other long-term assets**		
261	Long-term prepaid expenses	28,852,752,703	271	Long-term deferred expenses	28,852,752,703	Changing code and rename
300	**C. LIABILITIES**		**300**	**C. LIABILITIES**		
310	**Current liabilities**		**310**	**Current liabilities**		
313	Taxes and other payables to State budget	19,481,309,678	314	Short-term taxes and other payables to State budget	19,481,309,678	Changing code and rename
314	Payables to employees	291,204,276,365	315	Payables to employees	291,204,276,365	Changing code
315	Short-term accrued expenses	7,979,276,869	316	Short-term accrued expenses	7,979,276,869	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	27,861,586,273	320	Other short-term payables	27,861,586,273	Re-presenting and changing code
320	Short-term borrowings and finance lease	6,594,250,000	321	Short-term borrowings and finance lease	6,594,250,000	Changing code
322	Bonus and welfare fund	438,197,445,704	323	Bonus and welfare fund	438,197,445,704	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			Changes
Code	**Item**	**Amount**	**Code**	**Item**	**Amount**	
		VND			VND	
310	**Non-current liabilities**		**310**	**Non-current liabilities**		
337	Other long-term payables	7,552,488,400	338	Other long-term payables	7,552,488,400	Changing code
342	Long-term provisions for payables	21,692,208,250	343	Long-term provisions for payables	21,692,208,250	Changing code
400	**D. OWNER'S EQUITY**		**400**	**D. OWNER'S EQUITY**		
421	Retained earnings	262,303,118,137	420	Retained earnings	262,303,118,137	Changing code

Figures according to the interim separate financial statements for the accounting period from 01/01/2025 to 30/06/2025			Adjusted figures according to Circular No. 99/2025/TT-BTC			Changes
Code	**Item**	**Amount**	**Code**	**Item**	**Amount**	
		VND			VND	
	b) Interim Separate Statement of income			**b) Interim Separate Statement of income**		
21	Financial income	68,084,436,484	22	Financial income	68,084,436,484	Changing code
22	Financial expenses	41,567,385,432	23	Financial expenses	41,567,385,432	Changing code
	c) Interim Separate Statement of cash flows ***(Indirect method)***			**c) Interim Separate Statement of cash flows** ***(Indirect method)***		
05	Gains/losses from investment activities	(6,405,105,566)	05	Gains/losses from investment and financial activities	(6,405,105,566)	Rename
12	Increase and decrease prepaid expenses	193,930,723	12	Increase and decrease deferred expenses	193,930,723	Rename