VIET TIEN GARMENT CORPORATION

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No. : 114 /VT

Ho Chi Minh City, 29 August 2026

V/v: Explanation of the variance in interim profit after tax compared to the prior-year

TỔNG CÔNG TY CỔ PHẦN MAY VIỆT TIẾN

Digitally signed by TỔNG CÔNG TY CỔ PHẦN MAY VIỆT TIẾN
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To : - THE STATE SECURITIES COMMISSION
- HA NOI STOCK EXCHANGE

Under Circular No. 96/2020/TT-BTC dated November 16, 2020, of the Ministry of Finance provides guidelines on the disclosure of information on the securities market.

Accordingly, the Company must explain if the profit after tax in the reporting period changes by 10% or more compared to the same period of the previous year.

Based on the parent company's interim business results for 2026, which were reviewed by the auditing firm, Viet Tien Garment Corporation (Stock Symbol: VGG) provides the following explanation :

The parent company's profit after tax reached 144.7 billion VND, an increase of 12.6% compared to the prior-year.

Main reason :

- Selling expenses decreased by VND 15.8 billion (-6.9%) and administrative expenses decreased by VND 6.2 billion (- 7.5%) due to the Company's cost-saving initiatives.
- Financial expenses decreased by VND 28.8 billion, mainly due to a reduction in foreign exchange losses.

This is the Corporation's explanation of the variance in interim profit after tax for 2026 compared to the prior-year.

Sincerely.

DEPUTY GENERAL DIRECTOR

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

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