VIET TIEN GARMENT CORPORATION

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

Tax code : 0300401524

Form B01a - DN/HN

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

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

As at 30 June 2026

Unit : VND

Item	Code	Note	30/06/2026	01/01/2026
A - CURRENT ASSETS	**100**		**4.994.014.650.210**	**4.597.423.614.093**
I Cash and cash equivalents	**110**	V.1	**304.869.383.401**	**809.630.349.055**
1 Cash	111		118.747.575.536	484.211.295.694
2 Cash equivalents	112		186.121.807.865	325.419.053.361
II Short-term investments	**120**		**389.000.000.000**	**120.000.000.000**
1 Held to maturity investments	123	V.2a	389.000.000.000	120.000.000.000
III Short-term receivables	**130**		**1.715.271.017.493**	**1.916.424.426.867**
1 Short-term trade receivables	131	V.3	1.608.713.568.490	1.813.474.161.388
2 Short-term prepayments to suppliers	132		101.549.868.465	102.026.018.873
3 Other short-term receivables	135	V.4a	11.503.892.305	7.640.702.675
4 Provision for short-term doubtful debts	136	V.5	(6.496.311.767)	(6.716.456.069)
IV Inventories	**140**	V.6	**2.256.259.433.283**	**1.442.089.823.868**
1 Inventories	141		2.261.253.045.892	1.447.083.436.477
2 Provision for devaluation of inventories	142		(4.993.612.609)	(4.993.612.609)
V Other short-term assets	**160**		**328.614.816.033**	**309.279.014.303**
1 Short-term prepaid expenses	161	V.7a	2.728.203.379	2.405.591.851
2 Deductible VAT	162		325.828.538.889	306.132.150.972
3 Taxes and other receivables from State budget	163	V.11b	58.073.765	741.271.480
B - NON-CURRENT ASSETS	**200**		**1.313.546.559.246**	**1.279.724.827.344**
I Long-term receivables	**210**		**81.227.285.340**	**80.256.731.935**
1 Other long-term receivables	215	V.4b	81.227.285.340	80.256.731.935
II Fixed assets	**220**		**563.269.179.078**	**572.606.863.911**
1 Tangible fixed assets	221	V.8	562.902.643.074	572.153.612.001
Historical cost	*222*		2.081.539.754.108	2.059.107.949.027
Accumulated depreciation	*223*		(1.518.637.111.034)	(1.486.954.337.026)
2 Intangible fixed assets	227	V.9	366.536.004	453.251.910
Historical cost	*228*		14.276.083.243	14.276.083.243
Accumulated amortization	*229*		(13.909.547.239)	(13.822.831.333)
III Long-term assets in progress	**250**		**100.000.000**	**3.200.000.000**
1 Construction in progress	252		100.000.000	3.200.000.000
IV Long-term investments	**260**		**637.205.081.154**	**591.431.265.939**
1 Investments in joint ventures and associates	262	V.2b	604.637.391.387	556.822.945.939
2 Equity investments in other entities	263	V.2c	34.608.320.000	34.608.320.000
3 Provision for devaluation of long-term investments	264	V.2c	(2.140.630.233)	-
4 Held to maturity investments	265		100.000.000	-
V Other long-term assets	**270**		**31.745.013.674**	**32.229.965.559**
1 Long-term prepaid expenses	271	V.7b	31.745.013.674	32.229.965.559
TOTAL ASSETS	**280**		**6.307.561.209.456**	**5.877.148.441.437**

Item	Code	Note	30/06/2026	01/01/2026
C - LIABILITIES	**300**		**3.768.993.162.934**	**3.430.250.850.731**
I Current liabilities	**310**		**3.735.018.083.442**	**3.396.406.154.081**
1 Short-term trade payables	311	V.12	2.457.242.096.433	2.090.711.941.583
2 Short-term prepayments from customers	312		226.798.849.605	217.797.858.964
3 Dividends and profits payable	313		41.159.383.300	-
4 Taxes and other payables to State budget	314	V.11a	39.590.642.987	33.655.404.709
5 Payables to employees	315		393.699.244.898	499.107.567.411
6 Short-term accrued expenses	316		21.118.587.933	18.455.028.924
7 Short-term unearned revenue	319		1.035.172.847	1.030.413.581
8 Other short-term payables	320	V.13a	24.245.678.226	29.104.040.344
9 Short-term borrowings and finance lease liabilities	321	V.10	6.571.500.000	6.594.250.000
10 Bonus and welfare fund	323		523.556.927.213	499.949.648.565
II Non-current liabilities	**330**		**33.975.079.492**	**33.844.696.650**
1 Other long-term payables	338	V.13b	9.917.824.400	7.552.488.400
2 Long-term borrowings and finance lease liabilities	339		-	-
3 Provisions for long-term payables	343		24.057.255.092	26.292.208.250
			-	-
D - OWNER'S EQUITY	**400**	V.14	**2.538.568.046.522**	**2.446.897.590.706**
1 Contributed capital	411		441.000.000.000	441.000.000.000
Ordinary shares with voting rights	411a		441.000.000.000	441.000.000.000
2 Share Premium	412		24.469.859.758	24.469.859.758
3 Other capital	414		1.693.895.152	1.693.895.152
4 Development and investment funds	418		876.802.566.894	836.676.979.718
5 Retained earnings	420		1.046.835.532.149	1.005.263.235.383
RE accumulated till the end of the previous year	420a		823.436.865.306	645.542.895.522
RE of the current year	420b		223.398.666.843	359.720.339.861
6 Non – Controlling Interests	429		147.766.192.569	137.793.620.695
TOTAL CAPITAL	**440**		**6.307.561.209.456**	**5.877.148.441.437**
			-	-

Ho Chi Minh City, 30 July 2026

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

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

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

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

CONSOLIDATED STATEMENT OF INCOME

From 01/01/2026 to 30/06/2026

Unit : VND

Item	Code	Note	Quarter 2		Accumulation from the beginning of the year	
			Current year	Previous year	Current year	Previous year
1. Revenues from sales of goods and rendering of services	**1**	VI.1	**2.972.974.366.620**	**2.918.786.063.805**	**5.030.171.046.403**	**5.175.652.685.639**
2. Revenue deductions	2	VI.2	310.257.959	535.505.481	829.091.175	1.176.325.674
3.Net revenues from sales of goods and rendering of services	**10**		**2.972.664.108.661**	**2.918.250.558.324**	**5.029.341.955.228**	**5.174.476.359.965**
4. Cost of goods sold and services rendered	11		2.664.921.947.069	2.619.412.745.787	4.482.631.716.300	4.631.355.635.305
5. Gross profit from sales of goods and rendering of services	**20**		**307.742.161.592**	**298.837.812.537**	**546.710.238.928**	**543.120.724.660**
6, Gain/loss on disposal of investment property	21					
7. Financial income	22	VI.3	16.297.849.807	43.955.965.209	43.553.607.551	68.071.185.010
8. Financial expense	23	VI.4	3.626.196.859	29.117.671.869	11.714.634.614	46.327.331.563
In which: Interest expense	*24*		-	-	-	-
9. Selling expense	25		108.847.328.535	128.448.820.130	216.196.032.985	230.933.223.045
10. General administrative expense	26		68.821.117.314	74.598.177.443	132.047.181.371	137.811.786.179
11. Share of joint ventures and associates' profit or loss	27		23.997.453.172	16.108.215.719	48.129.779.448	41.688.053.302
12.Net profit from operating activities	**30**		**166.742.821.863**	**126.737.324.023**	**278.435.776.957**	**237.807.622.185**
13. Other income	31		597.258.514	456.139.911	674.574.181	1.695.774.507
14. Other expense	32		4.610		4.610	50.017.590
15. Other profit	**40**		**597.253.904**	**456.139.911**	**674.569.571**	**1.645.756.917**
16.Total net profit before tax	**50**		**167.340.075.767**	**127.193.463.934**	**279.110.346.528**	**239.453.379.102**
17. Current corporate income tax expense	51	VI.5	28.176.657.555	22.211.078.234	45.739.107.811	39.336.990.121
18. Deferred corporate income tax expense	52					
19. Profit after corporate income tax	**60**		**139.163.418.212**	**104.982.385.700**	**233.371.238.717**	**200.116.388.981**
20. Profit after tax attributable to owners of the parent	61		133.541.955.659	99.612.940.889	223.398.666.843	191.611.158.581
21. Profit after tax attributable to non-controlling interest	62		5.621.462.553	5.369.444.811	9.972.571.874	8.505.230.400
22. Basic earnings per share	70	VI.6	2.535	1.857	4.275	3.646

Ho Chi Minh City, 30 July 2026

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

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

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

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

CONSOLIDATED STATEMENT OF CASH FLOWS

(Direct method)

From 01/01/2026 đến 30/06/2026

Item	Code	Accumulation from the beginning of the year	
		Current year	Previous year
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Proceeds from sales and services rendered and other revenues	01	5.306.001.797.864	5.215.642.491.991
2. Expenditures paid to suppliers	02	(4.717.629.391.030)	(4.597.853.386.138)
3. Expenditures paid to employees	03	(698.823.543.146)	(641.056.833.953)
4. Interest paid	04	-	-
5. Corporate income tax paid	05	(41.533.675.826)	(17.616.691.534)
6. Other proceeds from operating activities	06	249.025.430.627	188.010.960.868
7. Other expenditures on operating activities	07	(273.879.947.371)	(216.593.813.209)
Net cash flows from operating activities	**20**	**(176.839.328.882)**	**(69.467.271.975)**
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1.Purchase or construction of fixed assets and other long-term	21	(17.939.751.237)	(13.885.805.870)
2.Proceeds from disposals of fixed assets and other long-term assets	22	51.730.920	846.111.112
3. Loans and purchase of debt instruments from other entities	23	(269.100.000.000)	(250.071.000.000)
4. Collection of loans and resale of debt instrument of other entities	24	-	15.814.934.644
5. Equity investments in other entities	25	-	-
6. Proceeds from equity investment in other entities	26	-	-
7. Interest and dividend received	27	5.753.869.356	3.436.946.467
Net cash flows from investing activities	**30**	**(281.234.150.961)**	**(243.858.813.647)**
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Proceeds from borrowings	33	-	52.974.500.000
2. Repayment of principal	34	-	-
3. Dividends or profits paid to owners	36	(47.040.616.700)	(66.150.000.000)
Net cash flows from financing activities	**40**	**(47.040.616.700)**	**(13.175.500.000)**
Net cash flows in the year	**50**	**(505.114.096.543)**	**(326.501.585.622)**
Cash and cash equivalents at the beginning of the year	**60**	**809.630.349.055**	**802.247.263.959**
Effect of exchange rate fluctuations	61	353.130.889	1.731.234.667
Cash and cash equivalents at the end of the year	**70**	**304.869.383.401**	**477.476.913.004**

Ho Chi Minh City, 30 July 2026

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

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

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Second Quarter 2026

I. Corporate information

1. Ownership structure : Joint Stock Company

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

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

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

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

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

II. Accounting period and Accounting currency

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

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

III. Accounting standards and System

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

Basis for the preparation of Consolidated Financial Statements

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

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

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

Non - controlling interests

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

IV. Accounting policies

Foreign currency transactions

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

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

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

Cash and cash equivalents

Cash includes cash on hand, demand deposits.

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

Financial investments

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

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

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

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

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

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

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

Receivables

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

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

Inventories

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

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

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

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

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

Fixed assets

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

Subsequent measurement after initial recognition

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

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

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

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

Prepaid expenses

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

Payables

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

Borrowings

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

Borrowing costs

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

Accrued expenses

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

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

Provision for payables

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

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

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

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

Owner's equity

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

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

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

Revenues

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

Revenue from sale of goods

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

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

Revenue from rendering of services

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

Financial income

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

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

Financial expenses

Items recorded into financial expenses consist of:

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

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

Corporate income tax

Current corporate income tax expense

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

Current corporate income tax rate

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

Earnings per share

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

V. Notes to The Consolidated Statement of Financial position

Unit : VND

	30/06/2026	01/01/2026
1. Cash and cash equivalents	**304.869.383.401**	**809.630.349.055**
- Cash on hand	1.998.058.045	3.070.276.432
- Demand deposits	116.749.517.491	481.141.019.262
- Cash equivalents	186.121.807.865	325.419.053.361

2. Financial investments

a) Held to maturity investments

	30/06/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
a) Short-term	**389.000.000.000**	-	**120.000.000.000**	-
- Term deposits	367.000.000.000		120.000.000.000	
- Short-term loan receivables	22.000.000.000		-	
a2) Long-term	**100.000.000**		-	
- Term deposits	100.000.000		-	

b) Equity investments in associates and joint - ventures	30/06/2026	01/01/2026
Historical cost of investments in joint ventures, associates	165.385.622.731	165.385.622.731
Interest of the parent company in profit of joint ventures, associates after the date of investment	439.251.768.656	391.437.323.208
	604.637.391.387	**556.822.945.939**

c) Equity investments in other entities

	30/06/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
Lien Phuong Textile & Garment JSC	6.000.000.000	(2.140.630.233)	6.000.000.000	-
Joint Stock Commercial Bank for Foreign Trade of Viet Nam	21.288.320.000		21.288.320.000	
Phong Viet Sewing Thread JSC	1.000.000.000		1.000.000.000	
Vinatex Investment Development JSC	6.320.000.000	-	6.320.000.000	-
	34.608.320.000	**(2.140.630.233)**	**34.608.320.000**	-

	30/06/2026	01/01/2026
3. Short-term trade receivables	**1.608.713.568.490**	**1.813.474.161.388**
- Uniqlo Co. Ltd	698.832.821.574	980.924.420.643
- Related parties	658.210.418.721	496.253.565.425
- Others	251.670.328.195	336.296.175.320

4. Other receivables

	30/06/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
a) Short-term	**11.503.892.305**		**7.640.702.675**	
- Interest of deposits, lendings	7.436.010.958		2.795.835.617	
- Receivables from employees	1.429.008.440		1.011.226.233	
- Deposits	50.000.000		954.331.300	
- Related parties	14.839.106		922.472.570	
- Others	2.574.033.801		1.956.836.955	

b) Long-term	**81.227.285.340**	**80.256.731.935**
Deposits		
- Related parties	71.592.924.000	71.522.424.000
- Others	9.634.361.340	8.734.307.935

5. Doubtful Debts

	30/06/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
Total value of receivables, overdue debts or not due but irrecoverable debts	**8.829.951.573**	**(6.496.311.767)**	**9.144.443.433**	**(6.716.456.069)**
- Le Bang Services Trading Co., Ltd	2.783.279.607	(1.613.883.325)	2.783.279.607	(1.613.883.325)
- Agent at 117 Cau Tri St, Son Tay, Ha noi	1.690.000.000	(1.690.000.000)	1.690.000.000	(1.690.000.000)
- Hung Loi Advertising and Printing Services Co., Ltd.	3.880.811.748	(2.716.568.224)	3.880.811.748	(2.716.568.224)
- Others	475.860.218	(475.860.218)	790.352.078	(696.004.520)

6. Inventories

	30/06/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
- Goods in transit	-		74.693.383.374	
- Raw material	281.748.620.464		254.462.854.810	
- Tools, supplies	5.366.469.368		473.179.455	
- Work in progress	1.105.070.122.190		430.107.744.803	
- Finished goods	708.363.661.756	(4.648.480.878)	560.547.558.010	(4.648.480.878)
- Goods	138.913.524.963	(85.316.035)	100.950.926.600	(85.316.035)
- Consignments	21.790.647.151	(259.815.696)	25.847.789.425	(259.815.696)
	2.261.253.045.892	**(4.993.612.609)**	**1.447.083.436.477**	**(4.993.612.609)**

7. Prepaid expenses	30/06/2026	01/01/2026
a) Short-term	**2.728.203.379**	**2.405.591.851**
- Rent expenses	946.177.907	748.333.333
- Others	1.609.136.961	1.657.258.518
b) Long-term	**31.745.013.674**	**32.229.965.559**
- Prepaid land leasing expenses	28.168.235.957	28.606.394.867
- Others	3.576.777.717	3.623.570.692

8. Tangible Fixed Assets

	Buildings, structures	Machinery, equipment	Vehicles, transportation equipment	Management equipment	Total
Historical cost					
Beginning balance	1.030.568.467.394	923.378.814.490	59.202.572.717	45.958.094.426	2.059.107.949.027
Additions	1.425.925.926	23.491.097.604	4.125.925.000	1.634.486.370	30.677.434.900
- Purchase in the year	1.425.925.926	23.491.097.604	4.125.925.000	1.634.486.370	30.677.434.900
- Others	-	-	-	-	-
Subtractions	-	6.229.902.924	1.023.283.782	992.443.113	8.245.629.819
- Liquidation, disposal	-	6.229.902.924	1.023.283.782	992.443.113	8.245.629.819
- Others	-	-	-	-	-
Ending balance	1.031.994.393.320	940.640.009.170	62.305.213.935	46.600.137.683	2.081.539.754.108
Accumulated depreciation					
Beginning balance	525.754.390.340	871.320.902.496	46.872.853.457	43.006.190.733	1.486.954.337.026
Additions	23.261.891.691	14.252.887.969	1.528.204.402	885.419.765	39.928.403.827
- Depreciation in the year	23.261.891.691	14.252.887.969	1.528.204.402	885.419.765	39.928.403.827
- Others	-	-	-	-	-
Subtractions	-	6.229.902.924	1.023.283.782	992.443.113	8.245.629.819
- Liquidation, disposal	-	6.229.902.924	1.023.283.782	992.443.113	8.245.629.819
- Others	-	-	-	-	-
Ending balance	549.016.282.031	879.343.887.541	47.377.774.077	42.899.167.385	1.518.637.111.034
Net carrying amount					
- Beginning balance	504.814.077.054	52.057.911.994	12.329.719.260	2.951.903.693	572.153.612.001
- Ending balance	482.978.111.289	61.296.121.629	14.927.439.858	3.700.970.298	562.902.643.074

9 - Intangible Fixed Assets

	Computer software	Land use rights	Total
Historical cost			
Beginning balance	12.044.759.762	2.231.323.481	14.276.083.243
Additions	-	-	-
- Purchase in the year	-	-	-
Subtractions	-	-	-
Ending balance	12.044.759.762	2.231.323.481	14.276.083.243
Accumulated depreciation			
Beginning balance	11.591.507.852	2.231.323.481	13.822.831.333
Additions	86.715.906	-	86.715.906
- Depreciation in the year	86.715.906	-	86.715.906
Subtractions	-	-	-
Ending balance	11.678.223.758	2.231.323.481	13.909.547.239
Net carrying amount			
- Beginning balance	453.251.910	-	453.251.910
- Ending balance	366.536.004	-	366.536.004

10. Borrowings	01/01/2026		During the period		30/06/2026	
	Outstanding balance	Amount can be paid	Increase	Decrease	Outstanding balance	Amount can be paid
a) Short-term borrowings	**6.594.250.000**	**6.594.250.000**	**-**	**22.750.000**	**6.571.500.000**	**6.571.500.000**
- Short-term borrowings from commercial banks	-	-	-	-	-	-
- Current portion of long-term borrowings (Bosideng)	6.594.250.000	6.594.250.000	-	22.750.000	6.571.500.000	6.571.500.000

11. Taxes and other payables to State budget	30/06/2026	01/01/2026
a) Payables	**39.590.642.987**	**33.655.404.709**
Domestic value added tax	6.634.448.762	5.993.821.284
Import duties	-	1.889.097.067
Corporate income tax	27.140.393.084	22.924.699.353
Personal income tax	569.101.337	2.459.046.986
Others	5.246.699.804	388.740.019
b) Receivables	**58.073.765**	**741.271.480**
Personal income tax	54.843.177	-
Others	481.141	741.271.480

12. Short - term Trade Payables	30/06/2026		01/01/2026	
	Outstanding balance	Amount can be paid	Outstanding balance	Amount can be paid
- Related parties	1.790.911.475.040	1.790.911.475.040	1.347.956.873.422	1.347.956.873.422
- Others	666.330.621.393	666.330.621.393	742.755.068.161	742.755.068.161
	2.457.242.096.433	**2.457.242.096.433**	**2.090.711.941.583**	**2.090.711.941.583**

13. Other payables	30/06/2026	01/01/2026
a) Short-term	**24.245.678.226**	**29.104.040.344**
- Trade union fund,SI, HI, UI	3.034.494.286	4.131.013.838
- Payables on supporting agents	159.131.665	1.307.781.000
- Business cooperation payables	15.325.301.963	15.325.301.963
- Related parties	2.057.746.974	3.849.452.013
- Others	3.669.003.338	4.490.491.530
b) Long-term	**9.917.824.400**	**7.552.488.400**
- Long-term deposits, collateral received	9.917.824.400	7.552.488.400

14. OWNER'S EQUITY

a. Changes in owner's equity

	Contributed capital	Share premium	Other capital	Retained earnings	Development and investment funds	Non – Controlling Interest	Total
Beginning balance of previous year	441.000.000.000	24.469.859.758	1.693.895.152	798.763.114.404	793.700.454.133	119.823.553.481	2.179.450.876.928
- Profit of the current year	-	-	-	191.611.158.581	-	8.505.230.400	200.116.388.981
- Remaining dividend 2024	-	-	-	(66.150.000.000)	-	-	(66.150.000.000)
- Fund appropriation 2024	-	-	-	(86.854.954.705)	37.223.139.479	(284.282)	(49.632.099.508)
Ending balance of previous period	441.000.000.000	24.469.859.758	1.693.895.152	837.369.318.280	830.923.593.612	128.328.499.599	2.263.785.166.401
Beginning balance of current year	441.000.000.000	24.469.859.758	1.693.895.152	1.005.263.235.383	836.676.979.718	137.793.620.695	2.446.897.590.706
- Profit of the current period	-	-	-	223.398.666.843	-	9.972.571.874	233.371.238.717
- Remaining dividend 2025 (*)	-	-	-	(88.200.000.000)	-	-	(88.200.000.000)
- Fund appropriation 2025 (*)	-	-	-	(93.626.370.077)	40.125.587.176	-	(53.500.782.901)
Ending balance of current period	441.000.000.000	24.469.859.758	1.693.895.152	1.046.835.532.149	876.802.566.894	147.766.192.569	2.538.568.046.522

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

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

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

c. Shares	30/06/2026	01/01/2026
- Quantity of Authorized issuing shares	44.100.000	44.100.000
- Quantity of issued shares		
+ Common shares	44.100.000	44.100.000
- Quantity of circulation shares		
+ Common shares	44.100.000	44.100.000

* Par value VND 10,000 per share

VI. Notes to The Consolidated Statement of Income

	01/01/2026 - 30/06/2026	01/01/2025 - 30/06/2025
1. Revenues from sales of goods and rendering of services	**5.030.171.046.403**	**5.175.652.685.639**
- Revenue from sales of goods	4.904.198.415.137	5.047.230.952.224
- Revenue from sales of merchandises and rendering of services	125.972.631.266	128.421.733.415
2. Revenue deductions		
- Sales returns	829.091.175	1.176.325.674
3. Financial income	**43.553.607.551**	**68.071.185.010**
- Interest income	8.324.495.629	4.954.379.397
- Dividends, profits earned	1.642.500.000	752.025.000
- Realized exchange gain	33.586.611.922	62.364.780.613
4. Financial expense	**11.714.634.614**	**46.327.331.563**
- Realized exchange loss	9.574.004.381	46.327.331.563
5. Current corporate income tax expense		
- Corporate income tax expense calculated on taxable income	45.739.107.811	39.336.990.121
6. Basic earnings per share		
Profit after tax attributable to owners of the parent	223.398.666.843	191.611.158.581
Adjustments		
- Bonus and welfare fund	(34.886.960.116)	(30.816.192.414)
Profit distributed to common shares	188.511.706.727	160.794.966.167
Average number of outstanding common shares in circulation in the year	44.100.000	44.100.000
Basic earnings per share	4.275	3.646

VII. Transaction and balances with related parties

	01/01/2026 - 30/06/2026	01/01/2025 - 30/06/2025
Revenue from sales of goods and rendering of services	-	-
Vinh Tien Garment JSC	1.776.110.173	831.018.508
Viet Thinh Garment JSC	36.861.586.657	41.889.693.927
Cong Tien Garment JSC	1.371.842.961	869.012.898
Dong Tien JSC	1.182.157.847	297.049.092
Tien Tien Garment JSC	22.673.490.614	7.274.457.721
Viet Tan Garment JSC	458.888.000	454.264.500
Tay Do Garment JSC	526.671.530	593.441.296
Viet Thuan Polyester Button Manufacture Joint Venture Co., Ltd	818.664.867	844.519.107
Thu Duc Engineering JSC	71.753.438	18.424.444
Viet Hung JSC	-	11.739.000
TagTime Viet Tien Co., Ltd	1.699.440.000	3.105.542.178
Viet Khanh Co., Ltd	857.061.542	398.851.000
Viet Long Hung Garment Co., Ltd	7.421.688.200	6.170.357.760
Viet Long Giang Garment JSC	3.090.198.409	3.141.064.000
Viet Tien - Tung Shing Co-operation	6.859.000	24.478.950
South Island Garment Sdn.Bhd	2.459.832.348.421	2.676.046.819.535

Branch Of Vietnam National Textile And Garment Group - Vinatex Product Development and Business Center	3.425.616.546	2.954.136.110
10 Garment Corporation	11.567.382	78.030.117
Phuong Dong Garment JSC	-	12.897.536
29-3 Garment and Textile JSC	436.998.031	158.978.500
Duc Giang Corporation	23.216.320	14.735.900
Hue Garment and Textile JSC	827.116.386	785.052.583
Hoa Tho Garment and Textile JSC	27.229.229	2.448.850
Purchasing goods, services	-	-
Vinh Tien Garment JSC	253.532.976.935	225.607.089.380
Binh Thang Investment and Development JSC	272.102.385	17.380.920
Viet Thinh Garment JSC	66.741.176.616	68.842.740.075
Cong Tien Garment JSC	3.198.933.204	-
Viet Tan Garment JSC	119.516.842.273	104.987.346.732
Tay Do Garment JSC	107.785.612.895	115.735.916.424
Viet Thuan Polyester Button Manufacture Joint Venture Co., Ltd	1.415.256.994	2.404.277.266
Thu Duc Engineering JSC	27.700.145.143	19.135.929.953
Viet Hung JSC	53.712.309.690	55.225.741.530
TagTime Viet Tien Co., Ltd	606.986.611	3.174.221.361
Ninh Thuan General Trading JSC	939.619.798	620.918.929
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 Tien - Tung Shing Co-operation	2.009.943.000	2.843.692.200
South Island Garment Sdn.Bhd	1.366.986.231.763	1.429.626.833.437
Branch Of Vietnam National Textile And Garment Group - Vinatex Product Development and Business Center	1.713.979.828	1.576.565.441
Vietnam National Textile And Garment Group	155.000.000	-
Truong Thi Hoa	156.000.000	156.000.000
Vu Thi Nhu Quynh	312.000.000	312.000.000
Tan Thuan Tien JSC	5.872.429.047	5.802.369.556
Bui Ngoc Thuy Uyen	1.080.000.000	1.080.000.000
Xuan Hong Investment Co., Ltd	1.898.928.000	1.395.643.909
SigP JSC	25.250.939.499	20.351.283.459
Tan Duy Hoang Services and Trading JSC	1.434.963.240	-

	30/06/2026	01/01/2026
Short-term trade receivables		
Vinh Tien Garment JSC	39.252.115	128.862.635
Viet Thinh Garment JSC	34.508.494.183	33.790.337.222
Cong Tien Garment JSC	663.217.530	212.254.231
Dong Tien JSC	892.229.774	-
Tien Tien Garment JSC	8.159.627.141	1.990.981.297
Tay Do Garment JSC	129.059.793	236.272.646
Thu Duc Engineering JSC	7.171.200	29.978.000
TagTime Viet Tien Co., Ltd	10.527.416.000	9.754.704.000
Viet Long Hung Garment Co., Ltd	33.929.517.600	28.602.955.980
South Island Garment Sdn.Bhd	566.343.347.520	417.970.137.761
Branch Of Vietnam National Textile And Garment Group - Vinatex Product Development and Business Center	82.171.912	648.720.819
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

	30/06/2026	01/01/2026
Short-term prepayments to suppliers		
Tay Do Garment JSC	-	11.702.587
Thu Duc Engineering JSC	9.462.517.055	9.462.517.055
Viet Hung JSC	7.000.000.000	9.000.000.000
Viet Long Hung Garment Co., Ltd	37.000.000.000	40.000.000.000
SigP JSC	11.000.000.000	15.000.000.000
Short-term loan receivables		
Thu Duc Engineering JSC	22.000.000.000	-
Other short-term receivables	-	-
TagTime Viet Tien Co., Ltd	-	111.995.068
Viet Tien - Tung Shing Co-operation	3.850.000	800.741.746
29-3 Garment and Textile JSC	10.989.106	9.735.756
Other long-term receivables	-	**(8.059.584.000)**
Thu Duc Engineering JSC	57.371.160.000	57.371.160.000
Viet Hung JSC	3.103.680.000	3.103.680.000
Truong Thi Hoa	70.000.000	70.000.000
Vu Thi Nhu Quynh	140.000.000	140.000.000
Tan Thuan Tien JSC	2.362.500.000	2.292.000.000
Bui Ngoc Thuy Uyen	486.000.000	486.000.000
Tan Duy Hoang Services and Trading JSC	8.059.584.000	8.059.584.000
Short-term trade payables		
Vinh Tien Garment JSC	242.786.400.264	187.072.611.769
Binh Thang Investment and Development JSC	297.598.258	246.557
Viet Thinh Garment JSC	1.683.559.299	7.454.821.464
Cong Tien Garment JSC	3.454.847.859	553.474.634
Viet Tan Garment JSC	195.929.457.053	182.854.569.436
Tay Do Garment JSC	13.003.671.737	4.491.892.627
Viet Thuan Polyester Button Manufacture Joint Venture Co., Ltd	65.920.283	339.190.324
Thu Duc Engineering JSC	2.567.504.717	1.366.621.183
Viet Hung JSC	8.958.283.859	3.048.036.418
TagTime Viet Tien Co., Ltd	282.775	589.675.409
Ninh Thuan General Trading JSC	35.950.762	-
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
Viet Tien - Tung Shing Co-operation	13.909.320	34.386.552
South Island Garment Sdn.Bhd	1.080.478.384.729	815.257.886.693
Branch Of Vietnam National Textile And Garment Group - Vinatex Product Development and Business Center	17.600.000	17.600.000
Tan Thuan Tien JSC	35.269.560	31.054.320
SigP JSC	7.761.763.231	4.502.579.911
Short-term prepayments from customers		
Tay Do Garment JSC	-	1.268.384
Vinh Tien Garment JSC	-	2.283.186
South Island Garment Sdn.Bhd	115.450.941.950	111.288.665.043
Other short-term payables	-	-
Viet Tien - Tung Shing Co-operation	2.037.746.974	3.829.452.013
10 Garment Corporation	20.000.000	20.000.000

Ho Chi Minh City, 30 July 2026

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