

HUNG YEN GARMENT CORPORATION - JOINT STOCK COMPANY

REVIEWED INTERIM FINANCIAL STATEMENTS
For the accounting period from 01/01/2026 to 30/6/2026

August 2026

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STATEMENT OF MANAGEMENT

Management of Hung Yen Garment Corporation - Joint Stock Company (the "Corporation") presents this report together with the Corporation's reviewed interim financial statements for the accounting period from 01/01/2026 to 30/6/2026.

Board of Management and Board of Directors

Members of the Board of Management and the Board of Directors who managed the Corporation during the period and up to the date of this report comprise:

Board of Directors

Mr. Le Tien Truong	Chairman
Ms. Pham Thi Phuong Hoa	Member
Mr. Nguyen Van Trung	Member
Mr. Pham Tuan Anh	Member
Ms. Nguyen Thi Hien	Member

Board of Management

Ms. Pham Thi Phuong Hoa	General Director
Mr. Nguyen Van Trung	Deputy General Director
Mr. Chu Huu Nghi	Deputy General Director
Mr. Nguyen Van Hoa	Executive Director
Ms. Truong Thi Phuong	Executive Director

Management's responsibility

The management of Hung Yen Garment Corporation - Joint Stock Company is responsible for the preparation of the interim financial statements for the accounting period ended 30/6/2026, which give a true and fair view of the financial position, results of operations and cash flows of Hung Yen Garment Corporation - Joint Stock Company for the period. In preparing these interim financial statements, the Management is required to:

- Comply with Vietnamese Accounting Standards, the corporate accounting regime and relevant legal regulations relating to the preparation and presentation of interim financial statements;
- Select appropriate accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether appropriate accounting principles have been followed and whether there are material departures that need to be disclosed and explained in the interim financial statements;
- Design and implement effective internal controls for the purpose of the reasonable preparation and presentation of interim financial statements to mitigate risks and fraud; and
- Prepare the interim financial statements on a going concern basis unless it is not appropriate to presume that Hung Yen Garment Corporation - Joint Stock Company will continue its business operations.

Management of the Corporation is responsible for ensuring that the accounting records are properly maintained so as to reflect, with reasonable accuracy, the financial position of the Corporation at any time and that the interim financial statements are prepared and presented in compliance with Vietnamese Accounting Standards, the corporate accounting regime and relevant legal regulations. Management is also responsible for safeguarding the assets of the Corporation and for taking appropriate measures to prevent and detect fraud and other irregularities.

STATEMENT OF MANAGEMENT (CONTINUED)

Management confirms that the Corporation has complied with the above requirements in preparing and presenting the interim financial statements.

For and on behalf of Management,



Phạm Thị Phương Hoa
General Director
12 August 2026

No.: 08/2026/SX-AV3-TC

**REVIEW REPORT
INTERIM FINANCIAL INFORMATION****To: The Shareholders, the Board of Directors and the Management
Hung Yen Garment Corporation - Joint Stock Company**

We have reviewed the accompanying interim financial statements of Hung Yen Garment Corporation - Joint Stock Company (the "Corporation"), dated 12/8/2026, from page 05 to page 26, which comprise the statement of financial position as at 30/6/2026, the statement of income, the statement of cash flows for the 06-month accounting period then ended, and the notes to the financial statements.

Responsibilities of the Management

Board of Management of the Corporation is responsible for the preparation and fair presentation of the interim financial statements in accordance with Vietnamese Accounting Standards, the corporate accounting regime and relevant legal regulations relating to the preparation and presentation of interim financial statements, and for such internal control as the Board of Management determines is necessary to enable the preparation and presentation of interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities

Our responsibility is to express a conclusion on the interim 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 financial statements do not give a true and fair view, in all material respects, of the financial position of Hung Yen Garment Corporation - Joint Stock Company as at 30/6/2026, and of its financial performance and cash flows for the 06-month accounting period then ended, in accordance with Vietnamese Accounting Standards, the corporate accounting regime and relevant legal regulations relating to the preparation and presentation of interim financial statements.

Other Matter

The review report has been translated into English from the Vietnamese-language report issued in Vietnam.



Vu Hoai Nam
Deputy General Director
Audit Practice Certificate No: 1436-2023-055-1
For and on behalf of
AN VIET AUDITING COMPANY LIMITED
12 August 2026

INTERIM STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

Form No. B01a - DN

Unit: VND

ITEMS	Code	Notes	30/6/2026	01/01/2026
A. CURRENT ASSETS	100		471,693,232,476	414,626,526,637
I. Cash and cash equivalents	110		25,495,125,145	43,517,168,767
1. Cash	111	5	25,495,125,145	43,517,168,767
II. Short-term investments	120		277,798,554,192	238,058,373,124
1. Short-term held-to-maturity investments	123	6.1	281,678,554,192	241,938,373,124
2. Provision for short-term held-to-maturity investments	124	6.1	(3,880,000,000)	(3,880,000,000)
III. Short-term receivables	130		110,905,847,345	67,306,622,598
1. Short-term trade receivables	131	7	93,564,488,022	60,882,304,345
2. Short-term advances to suppliers	132		14,540,335,596	6,392,224,883
3. Other short-term receivables	135	8	3,081,063,050	312,132,693
4. Provision for doubtful short-term receivables	136		(280,039,323)	(280,039,323)
IV. Inventories	140		48,989,941,937	60,152,573,716
1. Inventories	141	10	48,989,941,937	60,152,573,716
V. Other current assets	160		8,503,763,857	5,591,788,432
1. Deductible VAT	162		8,503,763,857	5,366,552,512
2. Taxes and other receivables from the State	163	14.2	-	225,235,920
B. NON-CURRENT ASSETS	200		156,892,257,956	246,976,128,368
I. Fixed assets	220		102,787,652,922	109,394,338,683
1. Tangible fixed assets	221	11	102,787,652,922	109,394,338,683
- Cost	222		316,644,347,521	310,556,326,183
- Accumulated depreciation	223		(213,856,694,599)	(201,161,987,500)
II. Long-term investments	260		36,049,000,000	114,994,399,325
1. Investments in joint ventures and associates	262	6.3	28,795,000,000	63,501,155,490
2. Investments in equity of other entities	263	6.3	9,730,994,000	9,730,994,000
3. Long-term provision for impairment of investments in other entities	264	6.3	(2,476,994,000)	(2,476,994,000)
4. Long-term held-to-maturity investments	265	6.2	-	44,239,243,835
III. Other long-term assets	270		18,055,605,034	22,587,390,360
1. Long-term deferred expenses	271	12	18,055,605,034	22,587,390,360
TOTAL ASSETS (280=100+200)	280		628,585,490,432	661,602,655,005

INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at 30 June 2026

Form No. B01a - DN

Unit: VND

01/01/2026

ITEMS	Code	Notes	30/6/2026	01/01/2026
C. LIABILITIES	300		325,661,877,513	349,340,320,779
I. Current liabilities	310		325,661,877,513	349,340,320,779
1. Short-term trade payables	311	13	35,108,831,888	22,759,978,276
2. Short-term advances from customers	312		-	1,890,850,474
3. Dividends and profits payable	313		-	19,511,389,000
4. Short-term taxes and payables to the State Budget	314	14.1	9,517,865,084	5,924,782,095
5. Payables to employees	315		106,354,834,009	130,337,171,277
6. Short-term accrued expenses	316		-	6,370,586,827
7. Other current payables	320	15	346,426,900	340,060,955
8. Bonus and welfare fund	323		174,333,919,632	162,205,501,875
D. OWNERS' EQUITY	400	16	302,923,612,919	312,262,334,226
1. Contributed capital	411	16	195,113,890,000	195,113,890,000
- Ordinary shares with voting rights	411a		195,113,890,000	195,113,890,000
2. Development investment fund	418	16	11,497,035,955	11,497,035,955
3. Retained earnings	420	16	96,312,686,964	105,651,408,271
- Retained earnings brought forward	420a		52,258,553,905	44,533,942,945
- Retained earnings for the current period	420b		44,054,133,059	61,117,465,326
TOTAL RESOURCES (440 = 300 + 400)	440		628,585,490,432	661,602,655,005

Preparer



Cap Thi Chinh

Chief accountant



Tran Thi Huong

Approved, 12 August 2026

Legal representative



Pham Thi Phuong Hoa

INTERIM STATEMENT OF INCOME
For the accounting period from 01/01/2026 to 30/6/2026

Form No. B02a - DN

Unit: VND

ITEMS	Code	Notes	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
1. Revenue from sale of goods and rendering of services	01	18	452,792,308,696	415,170,436,389
2. Revenue deductions	02	18	-	-
3. Net revenues from sale of goods and rendering of services (10=01-02)	10	18	452,792,308,696	415,170,436,389
4. Cost of goods sold	11	19	345,778,578,441	309,447,787,127
5. Gross profit from sale of goods and rendering of services (20=10-11)	20		107,013,730,255	105,722,649,262
6. Profit/(loss) from sales and disposals of investment property	21		-	-
7. Financial income	22	20	24,916,474,179	6,445,297,422
8. Financial expenses	23	21	147,877,969	129,285,956
- Including: Interest expenses	24		-	-
9. Selling expenses	25	22.1	43,509,343,041	33,943,383,593
10. General and administrative expenses	26	22.2	36,119,781,895	27,814,239,053
11. Net profits from operating activities {30=20+21+22-(23+25+26)}	30		52,153,201,529	50,281,038,082
12. Other income	31	23	281,976,373	185,145,160
13. Other expenses	32	24	366	26,871
14. Other profit (40=31-32)	40		281,976,007	185,118,289
15. Accounting profit before tax (50=30+40)	50		52,435,177,536	50,466,156,371
16. Current corporate income tax expense	51	26	8,381,044,477	8,974,662,024
17. Deferred corporate income tax expense	52		-	-
18. Profit after corporate income tax (60=50-51-52)	60		44,054,133,059	41,491,494,347
19. Basic earnings per share	70	27	2,258	2,127

Preparer



Cap Thi Chinh

Chief accountant



Tran Thi Huong

Approved, 12 August 2026

Legal representative



Phạm Thị Phương Hoa

INTERIM STATEMENT OF CASH FLOWS
(Under the indirect method)
For the accounting period from 01/01/2026 to 30/6/2026

Form No. B03a - DN

Unit: VND

ITEMS	Code	Notes	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
I. Cash flows from operating activities				
1. Profit before tax	01		52,435,177,536	50,466,156,371
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02	11	12,582,294,879	12,132,300,117
- Gains (losses) from investing and financing activities	05		(23,136,443,965)	(1,594,341,003)
3. Operating profit before changes in working capital	08		41,881,028,450	61,004,115,485
- Increase (decrease) in receivables	09		(40,537,137,122)	(50,501,386,139)
- Increase (decrease) in inventories	10		11,162,631,779	(7,157,514,732)
- Increase (decrease) in payables	11		(13,071,701,772)	(9,059,698,073)
- Increase (decrease) in prepaid expenses	12		4,531,785,326	37,934,385
- Corporate income tax paid	15	14	(8,047,048,806)	(4,306,474,922)
- Other proceeds from operating activities	16		52,650,000	4,680,000
- Other expenditures on operating activities	17		(11,937,590,889)	(9,668,315,915)
Net cash flows from operating activities	20		(15,965,383,034)	(19,646,659,911)
II. Cash flows from investing activities				
1. Payments for purchase and construction of fixed assets and other long-term assets	21		(12,995,787,260)	(24,074,187,326)
2. Proceeds from disposal of fixed assets and other long-term assets	22		-	157,407,407
3. Payments for loans and purchase of debt instruments of other entities	23		(142,250,000,000)	(80,439,000,000)
4. Proceeds from collection of loans and sale of debt instruments of other entities	24		140,620,000,000	135,927,301,370
5. Proceeds from equity investment in other entities	26		49,857,197,950	-
6. Interest received on loans, dividends and profits received	27		11,490,401,222	7,904,773,159
Net cash flows from investing activities	30		46,721,811,912	39,476,294,610
III. Cash flows from financing activities				
1. Dividends and profits paid to owners	36		(48,778,472,500)	(19,511,389,000)
Net cash flows from financing activities	40		(48,778,472,500)	(19,511,389,000)
Net cash flows during the period (50=20+30+40)	50		(18,022,043,622)	318,245,699
Cash and cash equivalents at the beginning of the period	60	5	43,517,168,767	61,915,758,986
Cash and cash equivalents at the end of the period (70=50+60)	70	5	25,495,125,145	62,234,004,685

The note number is applicable to the column of figures from 01/01/2026 to 30/6/2026.

Preparer



Cap Thi Chinh

Chief accountant



Tran Thi Huong

Approved, 12 August 2026

Legal representative



Pham Thi Phuong Hoa

THE SELECTED NOTES TO FINANCIAL STATEMENTS

FORM NO. B09a - DN

1. CHARACTERISTICS OF THE ENTERPRISE'S OPERATIONS**1.1 Form of capital ownership:**

Hung Yen Garment Corporation - Joint Stock Company, headquartered at No. 8 Bach Dang, Pho Hien Ward, Hung Yen Province, was converted according to Decision No. 204/QĐ-TĐĐMVN dated 22/4/2011 of the Board of Management of Vietnam National Textile and Garment Group on approving the Project to convert Hung Yen Garment Joint Stock Company into Hung Yen Garment Corporation - Joint Stock Company. The first business registration certificate of the joint stock company No. 0900108038 dated 04/01/2005 and the 14th amended business registration certificate dated 22/9/2025 were issued by the Department of Finance of Hung Yen Province.

Charter capital is VND 195,113,890,000, with a par value of VND 10,000 per share.

1.2 Business lines: manufacturing, processing and trading.**1.3 Business activities:**

- Manufacture and processing of garments;
- Retail sale of garments, footwear, leather and imitation leather goods in specialised stores;
- Construction of residential and non-residential buildings;
- Nursery education;
- Kindergarten education.

1.4 Normal production and business cycle: 12 months.**1.5 Characteristics of the enterprise's operations during the period affecting the interim financial statements:** there were no factors materially affecting the Corporation's interim financial statements.**1.6 Enterprise structure:**

Associates	Address	Voting rights ratio (%)	Ratio contributed capital (%)	Ratio interest (%)
1 Tien Hung Joint Stock Company	Hoang Hoa Tham Commune, Hung Yen Province	21.81	21.81	21.81
2 Phu Hung Joint Stock Company	Dinh Cao Hamlet, Tien Tien Commune, Hung Yen Province	44.69	44.69	44.69
Dependent unit	Address			
- Branch of Hung Yen Garment Corporation - Joint Stock Company	No. 594 Le Thanh Tong Street, Dong Hai Ward, Hai Phong City			

1.7 Specify the number of employees of the enterprise at the end of the accounting period or the average number of employees during the accounting period: The number of employees of the Corporation as at 30/6/2026 was 1,694 (as at 01/01/2026: 1,681).**1.8 Statement on the comparability of information in the interim financial statements:** information in the interim financial statements is comparable.**2. ACCOUNTING PERIOD, CURRENCY UNIT USED IN ACCOUNTING**

The annual accounting period begins on 01 January and ends on 31 December. The period from 01/01/2026 to 30/6/2026 is an accounting period of the 2026 financial year.

Currency unit used in accounting: Vietnamese Dong (VND).

3. APPLICABLE ACCOUNTING STANDARDS AND REGIME

The interim financial statements are presented in Vietnamese Dong (VND) and prepared in accordance with accounting principles consistent with the corporate accounting regime promulgated under Circular No. 99/2025/TT-BTC dated 27/10/2025 issued by the Ministry of Finance, Vietnamese Accounting Standards and relevant legal regulations on the preparation and presentation of interim financial statements.

4. APPLIED ACCOUNTING POLICIES**4.1 Basis of preparation of the interim financial statements**

The interim financial statements have been prepared on the accrual basis of accounting (except for information relating to cash flows).

The interim financial statements have been translated into English from the Vietnamese-language financial statements issued in Vietnam.

4.2 Foreign currency translation

During the period, foreign currency transactions are translated into VND at the actual transaction exchange rates prevailing at the transaction dates. Exchange differences arising are recognised in financial income (if gains) and financial expenses (if losses).

The actual transaction exchange rate is the average bank transfer buying and selling rate of the commercial bank with which the enterprise regularly transacts at the time the transaction arises.

The Corporation does not determine and recognise exchange differences arising from the retranslation as at 30/6/2026 of foreign currency monetary items in profit or loss, as the Board of Management considers that such amounts are immaterial and do not materially affect the preparation and presentation of the interim financial statements.

4.3 Financial investments**4.3.1 Held-to-maturity investments**

These comprise investments which the Corporation intends and is able to hold to maturity, with a remaining term of no more than 12 months (short-term) from the reporting date, including: term deposits with banks, loan receivables held to maturity for the purpose of earning periodic interest, and corporate bonds.

Held-to-maturity investments are initially recognised at cost. Subsequent to initial recognition, these investments are recognised at recoverable value.

Interest accrued after the acquisition date of held-to-maturity investments is recognised in financial income.

The Corporation classifies held-to-maturity investments as long-term or short-term based on their remaining term from the reporting date.

Provision for held-to-maturity investments with characteristics similar to receivables that are unlikely to be recovered is made in the same manner as provision for doubtful debts as presented in Note 4.4.

4.3.2 Investments in equity of other entities***Investments in associates***

Represents investments in which the Corporation directly or indirectly holds from 20% to less than 50% of the voting rights of the investee (associates) without any other agreement.

Associates are enterprises over which the Corporation has significant influence but does not have control over their financial and operating policies. Significant influence is evidenced by the right to participate in decisions on the financial and operating policies of the investee but not to control those policies.

Investments in associates are initially recognised at cost at the date of capital contribution (when significant influence is obtained).

Dividends distributed for the period after the investment date are recognised as financial income.

Investments in equity of other entities

These are investments in equity instruments over which the Corporation has no control, joint control or significant influence over the investee.

Investments in equity of other entities are initially recognised at cost, including purchase price or capital contribution plus (+) directly attributable investment costs (if any).

Dividends distributed for the period after the investment date are recognised as financial income.

Provision for losses on other equity investments is the positive difference between cost and the Corporation's share of equity calculated based on the financial statements of the investee.

4.4 Receivables and provision for doubtful debts

Receivables are monitored in detail by original term, remaining term at the reporting date, debtor, receivable currency and other factors in accordance with the Corporation's management requirements. Receivables are classified into trade receivables and other receivables based on the following principles:

- Trade receivables comprise commercial receivables arising from transactions of a purchase-sale nature;
- Other receivables comprise non-commercial receivables not related to purchase-sale transactions.

The Corporation classifies receivables as long-term or short-term based on their remaining term at the reporting date and does not retranslate monetary items denominated in foreign currencies as presented in Note 4.2.

Receivables are recognised at no more than their recoverable value. Provision for doubtful debts represents the value of receivables which the Corporation assesses as unlikely to be recovered at the end of the accounting period.

4.5 Inventories

Inventories are stated at the lower of cost and net realizable value. Cost of inventories comprises purchase costs, processing costs and other directly attributable costs incurred in bringing the inventories to their present location and condition. Net realizable value is determined as the estimated selling price less estimated costs of completion and estimated costs necessary to sell them.

Inventories are determined using the monthly weighted average method.

The cost of finished goods received into inventory is calculated using the simple method.

4.6 Tangible fixed assets and depreciation

Tangible fixed assets are presented at cost less accumulated depreciation. The cost of tangible fixed assets is determined based on historical cost.

The cost of tangible fixed assets arising from purchase and construction transfer comprises all costs incurred by the Corporation to acquire the fixed assets up to the time when the assets are available for operation as intended.

THE SELECTED NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FORM NO. B09a - DN

Tangible fixed assets are depreciated using the straight-line method, with depreciation calculated by dividing (:) cost by estimated useful life. The specific depreciation periods for each class of assets are as follows:

	<u>Number of years</u>
Buildings and structures	05 - 25
Machinery and equipment	03 - 08
Motor vehicles, transmission equipment	03 - 08
Management equipment and tools	05
Other fixed assets	04 - 05

For tangible fixed assets financed by the Welfare fund, the cost of tangible fixed assets is recognised as a one-off reduction in the Welfare fund, with a corresponding increase in the Welfare fund used to form fixed assets. Depreciation of tangible fixed assets is recognised as a reduction in the Welfare fund used to form fixed assets.

4.7 Deferred expenses

Deferred expenses are recognised based on actual amounts incurred, including:

- Repair costs of fixed assets are allocated to results of operations on a straight-line basis over 24 to 36 months from the date incurred;
- Tools and supplies issued for use are allocated to results of operations on a straight-line basis over 12 to 24 months from the date incurred.

The Corporation classifies such costs as short-term or long-term based on the allocation period of each type of cost and does not reclassify them at the reporting date.

4.8 Payables

Payables are monitored in detail by original term, remaining term at the reporting date, creditor and other factors in accordance with the Corporation's management requirements. Payables are classified into trade payables and other payables based on the following principles:

- Trade payables comprise commercial payables arising from transactions of a purchase-sale nature;
- Other payables comprise non-commercial payables not related to the purchase, sale or provision of goods and services.

The Corporation classifies payables as long-term or short-term based on their remaining term at the reporting date.

Payables are recognised at no less than the settlement obligation.

4.9 Owners' equity

Contributed capital as at the end of the accounting period represents capital contributions by shareholders within and outside the enterprise and is recognised based on the actual capital contributed by shareholders subscribing for shares, at the par value of shares issued.

During the period, the Corporation distributed dividends and appropriated the bonus and welfare fund from after-tax profit in accordance with Resolution No. 01/NQDHCĐ-MHY of the Annual General Meeting of Shareholders dated 22/4/2026.

4.10 Revenue and other income

Revenue from sales of goods is recognised when all of the following conditions are satisfied:

- The Corporation has transferred substantially all risks and rewards associated with ownership of products and merchandise to the buyer;
- The Corporation no longer retains managerial involvement to the degree usually associated with ownership of the merchandise or effective control over the merchandise;
- Revenue can be measured reliably;
- The Corporation has received or will receive economic benefits from the sales transaction;
- The costs related to the sales transaction can be identified.

Revenue from processing activities:

Revenue from processing materials and merchandise is the actual processing fee receivable, excluding the value of materials and merchandise received for processing.

Revenue from rendering of services is recognised when all of the following conditions are satisfied:

- Revenue can be measured reliably;
- The Corporation has received or will receive economic benefits from such service rendering transaction;
- The stage of completion at the reporting date can be determined;
- Costs incurred for the transaction and costs to complete such service rendering transaction can be determined.

Financial income includes:

- Interest on deposits, loans and bonds is determined with reasonable certainty based on the balances of deposits, loans and bonds and the actual interest rate for each period;
- Gain on disposal of investments is recognised based on the positive difference between the selling price and the cost of the investment;
- Distributed dividends are recognised based on the amount actually received from the dividend-paying entity;
- Exchange rate differences represent actual foreign exchange gains arising during the period from transactions denominated in foreign currencies.

Other income represents income arising from events or transactions distinct from the Corporation's ordinary business activities, other than the above revenue.

4.11 Cost of goods sold

Cost of goods sold includes the cost of products, merchandise and services sold and rendered during the period, recognised based on actual occurrence in accordance with revenue.

4.12 Financial expenses

Financial expenses comprise actual foreign exchange losses arising during the period from transactions denominated in foreign currencies.

4.13 Selling expenses, general and administrative expenses

Selling expenses represent actual costs incurred in the process of selling products and merchandise during the accounting period, including: salary costs of sales department employees, document costs, transportation costs...

General and administrative expenses represent general management costs of the Corporation incurred during the accounting period, including: salary costs of general and administrative department employees (salaries, wages, allowances...); trade union fees, social insurance, health insurance and unemployment insurance for general and administrative employees; office supplies and tools; depreciation of fixed assets used for general and administrative purposes; land rental tax; outsourced services (electricity, water, telephone charges,...); other cash expenses (entertainment, other expenses...).

4.14 Tax

Current corporate income tax expense in accordance with the Corporate Income Tax Law represents corporate income tax payables arising during the period.

Taxable income may differ from accounting profit before tax presented in the statement of income because taxable income excludes taxable income or deductible expenses of other years (including tax losses carried forward, if any) and also excludes items that are non-taxable or non-deductible.

The determination of the Corporation's taxes is based on prevailing tax regulations. However, these regulations change from time to time, and the determination of tax obligations is subject to the inspection result of competent tax authorities.

4.15 Related parties

Parties are considered related parties of the Corporation if one party has the ability, directly or indirectly, to control or exercise significant influence over the other party in making financial and operating policy decisions, or when the Corporation and the other party are subject to common control or common significant influence. Related parties may be organisations or individuals, including close family members of individuals considered related parties.

Related party information is presented in Notes 6, 16 and 30.

5. CASH

	30/6/2026 VND	01/01/2026 VND
Cash	1,739,529,816	730,088,959
Demand deposits	23,755,595,329	42,787,079,808
<i>Demand deposits at Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hung Yen Branch</i>	3,984,416,551	11,172,581,909
<i>Cash deposits on demand at Vietnam Joint Stock Commercial Bank for Industry and Trade</i>	16,532,799,076	14,433,233,171
<i>Cash deposits on demand at other banks</i>	3,238,379,702	17,181,264,728
Total	25,495,125,145	43,517,168,767

THE SELECTED NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FORM NO. B09a - DN

6. FINANCIAL INVESTMENTS

Held-to-maturity investments

30/6/2026
VND

01/01/2026
VND

	Cost	Recoverable value	Provision value	Cost	Recoverable value	Provision value
6.1 Short-term	281,678,554,192	277,798,554,192	(3,880,000,000)	241,938,373,124	238,058,373,124	(3,880,000,000)
Term deposits	256,503,946,182	256,503,946,182	-	217,842,806,210	217,842,806,210	-
Term deposits at Joint Stock Commercial Bank for Investment and Development of Vietnam - Hung Yen Branch	-	-	-	5,228,287,671	5,228,287,671	-
Term deposits at Saigon - Hanoi Commercial Joint Stock Bank - Hung Yen Branch	117,239,243,835	117,239,243,835	-	67,826,010,959	67,826,010,959	-
Term deposits at An Binh Commercial Joint Stock Bank - Hung Yen Branch	35,086,301,370	35,086,301,370	-	40,693,862,356	40,693,862,356	-
Term deposits at Ho Chi Minh City Development Joint Stock Commercial Bank - Hung Yen Branch	84,339,278,525	84,339,278,525	-	75,638,843,320	75,638,843,320	-
Term deposits at other banks	19,839,122,452	19,839,122,452	-	28,455,801,904	28,455,801,904	-
Bonds	9,994,608,010	9,994,608,010	-	9,994,608,010	9,994,608,010	-
Bonds Vin Group - JSC	9,994,608,010	9,994,608,010	-	9,994,608,010	9,994,608,010	-
Loans	15,180,000,000	11,300,000,000	(3,880,000,000)	14,100,958,904	10,220,958,904	(3,880,000,000)
Textile - Garment Import - Export Production Joint Stock Corporation	3,880,000,000	-	(3,880,000,000)	3,880,000,000	-	(3,880,000,000)
Viet Y - Hung Yen Garment JSC	5,000,000,000	5,000,000,000	-	5,210,000,000	5,210,000,000	-
Viet Giang Garment JSC	6,300,000,000	6,300,000,000	-	5,010,958,904	5,010,958,904	-
6.2 Long-term	-	-	-	44,239,243,835	44,239,243,835	-
Term deposits	-	-	-	44,239,243,835	44,239,243,835	-
Term deposits at Saigon - Hanoi Commercial Joint Stock Bank - Hung Yen Branch	-	-	-	44,239,243,835	44,239,243,835	-

THE SELECTED NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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6.3 Investments in equity of other entities

	30/6/2026 VND			01/01/2026 VND		
	Cost	Recoverable value	Provision value	Cost	Recoverable value	Provision value
Investments in joint ventures and associates	28,795,000,000	28,795,000,000	-	63,501,155,490	63,501,155,490	-
Investments in other entities	9,730,994,000	7,254,000,000	(2,476,994,000)	9,730,994,000	7,254,000,000	(2,476,994,000)

Detailed information on investments in associates as at 30 June 2026 is as follows:

Name	Ratio ownership (%)	Voting rights ratio (%)	Interest (%)	Charter capital (VND)	Cost (VND)	Recoverable value (VND)	Value provision (VND)
Tien Hung Joint Stock Company	21.81	21.81	21.81	126,297,720,000	10,965,000,000	10,965,000,000	-
Phu Hung Joint Stock Company	44.69	44.69	44.69	54,600,000,000	17,830,000,000	17,830,000,000	-
Total				180,897,720,000	28,795,000,000	28,795,000,000	-

During the period, the Corporation divested its entire investment in Ninh Binh Garment Export Joint Stock Company pursuant to Resolution No. 02/NQHDT-MHY/2026 of the Board of Directors dated 16/01/2026. Share Transfer Agreement No. 1302/2026/HDCN/NIBRARCO dated 13/02/2026 between the Corporation and CF Global Thai Binh JSC: selling price of VND 17,000 per share, with a contract value of VND 52,481,261,000.

Detailed information on investments in other entities is as follows:

	30/6/2026 VND			01/01/2026 VND		
	Quantity (shares)	Cost	Value fair	Quantity (shares)	Cost	Value fair
Bao Hung Garment JSC	580,000	5,800,000,000	-	580,000	5,800,000,000	-
Hung Long Garment and Service JSC	114,260	204,000,000	-	114,260	204,000,000	-
Hung Viet Garment JSC	320,000	1,250,000,000	-	320,000	1,250,000,000	-
Textile - Garment Import - Export Production Joint Stock Corporation (*)	233,434	2,476,994,000	(2,476,994,000)	233,434	2,476,994,000	(2,476,994,000)

(*) A provision for the investment in Textile - Garment Import - Export Production Joint Stock Corporation was charged based on the financial statements of the investee, which provide a basis indicating impairment in value compared with the investment value. The Corporation has charged the maximum provision equal to the entire capital contribution to this entity.

The Corporation has not determined the fair value of the above investments as there is no specific guidance on fair value determination.

THE SELECTED NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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7. TRADE RECEIVABLES

	30/6/2026 VND		01/01/2026 VND	
	Carrying amount	Value provision	Carrying amount	Value provision
Short-term	93,564,488,022	-	60,882,304,345	-
Trade receivables from customers representing 10% or more of total trade receivables	78,630,962,730	-	56,192,024,041	-
<i>Namyang International Co., Ltd.</i>	39,166,924,651	-	16,554,584,067	-
<i>Mango Mng, S.A.</i>	28,622,547,826	-	27,610,091,082	-
<i>Cobest Hongkong Co., Ltd.</i>	10,841,490,253	-	12,027,348,892	-
Trade receivables from other customers	14,933,525,292	-	4,690,280,304	-

8. OTHER RECEIVABLES

	30/6/2026 VND		01/01/2026 VND	
	Carrying amount	Provision value	Carrying amount	Provision value
Short-term	3,081,063,050	-	312,132,693	-
Advances	457,000,000	-	252,000,000	-
Receivables from the insurance agency	-	-	60,132,693	-
Receivables from CF Global Thai Binh JSC in respect of proceeds from share sales	2,624,063,050	-	-	-

9. BAD DEBTS

	30/6/2026 VND		01/01/2026 VND	
	Principal amount	Recoverable value	Principal amount	Recoverable value
Total value of overdue receivables and loans	4,160,039,323	-	4,160,039,323	-
Textile - Garment Import - Export Production Joint Stock Corporation	3,880,000,000	-	3,880,000,000	-
<i>Overdue period: over 03 years</i>				
<i>Value of overdue debts</i>	3,880,000,000	-	3,880,000,000	-
Sgwicus Corporation	280,039,323	-	280,039,323	-
<i>Overdue period: over 03 years</i>				
<i>Value of overdue debts</i>	280,039,323	-	280,039,323	-

10. INVENTORIES

	30/6/2026 VND		01/01/2026 VND	
	Cost	Provision	Cost	Provision
Raw materials	1,269,927,997	-	2,154,919,530	-
Tools and supplies	2,105,155,212	-	649,434,687	-
Finished goods	45,514,539,172	-	57,307,668,884	-
Merchandise	100,319,556	-	40,550,615	-
Total	48,989,941,937	-	60,152,573,716	-

THE SELECTED NOTES TO FINANCIAL STATEMENTS (CONTINUED)

11. TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Motor vehicles, transmission equipment	Management equipment and tools	Other fixed assets	Total
	VND	VND	VND	VND	VND	VND
COST						
As at 01/01/2026	79,145,698,352	219,006,344,688	11,186,031,500	741,839,252	476,412,391	310,556,326,183
Increase during the period	-	6,055,160,227	-	-	32,861,111	6,088,021,338
Purchase	-	6,055,160,227	-	-	32,861,111	6,088,021,338
Decrease during the period	-	-	-	-	-	-
As at 30/6/2026	79,145,698,352	225,061,504,915	11,186,031,500	741,839,252	509,273,502	316,644,347,521
ACCUMULATED DEPRECIATION						
As at 01/01/2026	37,861,573,009	157,504,017,273	4,812,842,490	688,288,961	295,265,767	201,161,987,500
Increase during the period	1,482,974,322	10,395,519,016	780,420,723	20,012,714	15,780,324	12,694,707,099
Amortisation for the period	1,370,562,102	10,395,519,016	780,420,723	20,012,714	15,780,324	12,582,294,879
Depreciation of assets funded by the Welfare fund	112,412,220	-	-	-	-	112,412,220
Decrease during the period	-	-	-	-	-	-
As at 30/6/2026	39,344,547,331	167,899,536,289	5,593,263,213	708,301,675	311,046,091	213,856,694,599
REMAINING VALUE						
As at 01/01/2026	41,284,125,343	61,502,327,415	6,373,189,010	53,550,291	181,146,624	109,394,338,683
As at 30/6/2026	39,801,151,021	57,161,968,626	5,592,768,287	33,537,577	198,227,411	102,787,652,922

The cost of fully depreciated tangible fixed assets still in use as at 30/6/2026 was VND 133,227,942,423 (as at 01/01/2026: VND 120,322,695,970).

THE SELECTED NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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12. PREPAID EXPENSES

	30/6/2026 VND	01/01/2026 VND
Long-term	18,055,605,034	22,587,390,360
Tools and supplies issued for use	3,980,848,641	5,338,075,617
Fixed assets repair costs	14,074,756,393	17,249,314,743

13. TRADE PAYABLES

	30/6/2026 VND	01/01/2026 VND
Short-term	35,108,831,888	22,759,978,276
Trade payables representing 10% or more of total payables	18,260,693,499	9,060,840,864
Viet Giang Garment JSC	12,763,246,540	6,857,466,800
Hoa Viet Co., Ltd	5,497,446,959	2,203,374,064
Payables to other entities	16,848,138,389	13,699,137,412

14. TAXES AND PAYABLES TO THE STATE BUDGET

	01/01/2026 VND	Amount payable during the period VND	Amount actually paid during the period VND	30/6/2026 VND
Short-term				
Corporate income tax	5,547,048,806	8,381,044,477	8,047,048,806	5,881,044,477
Personal income tax	377,733,289	11,789,763,876	8,906,069,758	3,261,427,407
Land and housing tax, land lease rental	(225,235,920)	766,935,160	166,306,040	375,393,200
Total	5,699,546,175	20,937,743,513	17,119,424,604	9,517,865,084
<i>Including:</i>				
14.1 Payables	5,924,782,095			9,517,865,084
14.2 Receivables	225,235,920			-

15. OTHER PAYABLES

	30/6/2026 VND	01/01/2026 VND
Short-term	346,426,900	340,060,955
Trade union fees	223,721,155	201,810,164
Other payables	122,705,745	138,250,791

16. OWNERS' EQUITY

STATEMENT OF CHANGES IN OWNERS' EQUITY

Description	Contributed capital of owners VND	Investment and development fund VND	Retained earnings VND	Total VND
As at 01/01/2026	195,113,890,000	11,497,035,955	105,651,408,271	312,262,334,226
Increase	-	-	44,054,133,059	44,054,133,059
Profit for the period	-	-	44,054,133,059	44,054,133,059
Decrease	-	-	53,392,854,366	53,392,854,366
Profit distribution	-	-	53,392,854,366	53,392,854,366
As at 30/6/2026	195,113,890,000	11,497,035,955	96,312,686,964	302,923,612,919

DETAILS OF CONTRIBUTED CAPITAL

	30/6/2026 VND		01/01/2026 VND	
	Total	Ordinary share capital	Total	Ordinary share capital
Vietnam National Textile and Garment Group	68,305,620,000	68,305,620,000	68,305,620,000	68,305,620,000
Mr. Pham Tuan Anh	17,090,110,000	17,090,110,000	17,090,110,000	17,090,110,000
Ms. Nguyen Thi Hien	2,270,490,000	2,270,490,000	2,270,490,000	2,270,490,000
Ms. Pham Thi Phuong Hoa	1,885,920,000	1,885,920,000	1,885,920,000	1,885,920,000
Mr. Nguyen Van Trung	2,248,930,000	2,248,930,000	2,248,930,000	2,248,930,000
Mr. Chu Huu Nghi	474,440,000	474,440,000	474,440,000	474,440,000
Other shareholders	102,838,380,000	102,838,380,000	102,838,380,000	102,838,380,000
Total	195,113,890,000	195,113,890,000	195,113,890,000	195,113,890,000

RETAINED EARNINGS AFTER TAX

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
As at 01/01	105,651,408,271	70,735,643,139
Increase during the period	44,054,133,059	41,491,494,347
Profit for the period	44,054,133,059	41,491,494,347
Decrease during the period	53,392,854,366	26,201,700,194
Dividend distribution	29,267,083,500	9,755,694,500
Appropriation to the bonus and welfare fund	16,125,770,866	12,846,005,694
Bonus for exceeding the plan	8,000,000,000	3,600,000,000
As at 30/6	96,312,686,964	86,025,437,292

SHARES

	30/6/2026 Shares	01/01/2026 Shares
Authorised shares	19,511,389	19,511,389
Number of shares sold to the public	19,511,389	19,511,389
Ordinary shares	19,511,389	19,511,389
Number of outstanding shares	19,511,389	19,511,389
Ordinary shares	19,511,389	19,511,389
Par value of outstanding shares (VND per share)	10,000	10,000

THE SELECTED NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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17. OFF STATEMENT OF FINANCIAL INFORMATION ITEMS FOR THE INTERIM PERIOD

<u>Foreign currencies</u>	<u>30/6/2026</u>	<u>01/01/2026</u>
United States Dollar (USD)	825,742.87	1,097,732.88

The Corporation does not recognise the value of materials and merchandise received for custody and processing under off statement of financial information items, as the Board of Management considers that this does not materially affect the preparation and presentation of the interim financial statements.

18. REVENUE

	<u>From 01/01/2026 to 30/6/2026 VND</u>	<u>From 01/01/2025 to 30/6/2025 VND</u>
Revenue from sales and services rendered	452,792,308,696	415,170,436,389
Revenue from sales and services rendered	451,598,240,387	413,735,531,196
Other revenue	1,194,068,309	1,434,905,193
Revenue deductions	-	-
Net revenues from sales and services rendered	452,792,308,696	415,170,436,389

19. COST OF GOODS SOLD

	<u>From 01/01/2026 to 30/6/2026 VND</u>	<u>From 01/01/2025 to 30/6/2025 VND</u>
Cost of goods sold and processing services	345,778,578,441	309,447,787,127
Total	345,778,578,441	309,447,787,127

20. FINANCIAL INCOME

	<u>From 01/01/2026 to 30/6/2026 VND</u>	<u>From 01/01/2025 to 30/6/2025 VND</u>
Interest income from deposits and loans, and bonds	1,616,050,834	1,105,775,596
Gain on disposal of investments	17,775,105,510	-
Dividends received	3,760,864,400	331,158,000
Foreign exchange gain arising	1,764,453,435	5,008,363,826
Total	24,916,474,179	6,445,297,422

21. FINANCIAL EXPENSES

	<u>From 01/01/2026 to 30/6/2026 VND</u>	<u>From 01/01/2025 to 30/6/2025 VND</u>
Foreign exchange loss incurred	147,877,969	129,285,956
Total	147,877,969	129,285,956

THE SELECTED NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FORM NO. B09a - DN

22. SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
22.1 Selling expenses	43,509,343,041	33,943,383,593
Staff expenses	9,057,089,186	8,829,418,030
Cost of supplies	16,139,832,113	9,756,462,507
Other selling expenses	18,312,421,742	15,357,503,056
22.2 General and administrative expenses	36,119,781,895	27,814,239,053
Staff expenses	19,250,275,744	18,174,835,173
Other general and administrative expenses	16,869,506,151	9,639,403,880

23. OTHER INCOME

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Proceeds from disposals of fixed assets	-	157,407,407
Medical examination and treatment expenses for employees	-	17,282,756
Settlement of receivables and payables	1,313	66,960
Fines received	-	8,797,745
Merchandise used for trial purposes	-	1,590,292
Other items	281,975,060	-
Total	281,976,373	185,145,160

24. OTHER EXPENSES

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Other items	366	26,871
Total	366	26,871

25. PRODUCTION AND BUSINESS COSTS BY NATURE

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Material expenses	18,507,122,365	60,418,351,709
Labour costs	192,859,975,319	184,149,147,424
Depreciation expenses	12,582,294,879	12,132,300,117
Other expenses	185,546,012,670	118,722,040,460
Total	409,495,405,233	375,421,839,710

THE SELECTED NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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26. CURRENT CORPORATE INCOME TAX EXPENSES

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Accounting profit before tax (1)	52,435,177,536	50,466,156,371
Increases in adjustments (2)	-	-
Deductions (3)	10,529,955,153	5,592,846,251
Dividends received	3,760,864,400	331,158,000
Taxable profit of the previous year recognised in the current period	6,769,090,753	5,261,688,251
Total taxable profit (4)=(1)+(2)-(3)	41,905,222,383	44,873,310,120
Corporate income tax rate (5)	20%	20%
Current corporate income tax expense (6)=(4)*(5)	8,381,044,477	8,974,662,024

27. EARNINGS PER SHARE

<u>Basic earnings per share</u>	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Profit after corporate income tax (1)	44,054,133,059	41,491,494,347
Increases in adjustments (2a)	-	-
Deductions (2b)	-	-
Profit for calculating basic earnings per share (3=1+2a-2b)	44,054,133,059	41,491,494,347
Weighted average number of ordinary shares to calculate basic earnings per share (4)	19,511,389	19,511,389
Basic earnings per share (5=3/4)	2,258	2,127

There are no effects of potential instruments that may be converted into shares and dilute share value; therefore, there is no indication that diluted earnings per share would be lower than basic earnings per share.

28. SUPPLEMENTARY INFORMATION ON ITEMS PRESENTED IN THE INTERIM CASH FLOW STATEMENT

Code 21 - Payments for purchase and construction of fixed assets and other long-term assets include the cumulative unpaid amount as at the end of the previous period of VND 4,959,213,596 and advances to suppliers during the current period of VND 3,350,000,000, excluding the cumulative unpaid amount as at the end of the current period of VND 1,401,447,674.

29. SUBSEQUENT EVENTS

The Board of Management confirms that, in its opinion, in all material respects, no unusual events have occurred subsequent to the end of the accounting period that would affect the financial position and operations of the Corporation and require adjustment or disclosure in the financial statements for the accounting period from 01/01/2026 to 30/6/2026.

THE SELECTED NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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30. RELATED PARTY INFORMATION

Related party transactions	Relationship	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Vietnam National Textile and Garment Group	Major shareholder		
Dividend distribution		10,245,843,000	3,415,281,000
Dividend payments		17,076,405,000	6,830,562,000
Transfer of funding		-	200,000,000
Hung Long Garment and Service JSC	Common key management personnel		
Dividends distributed		331,158,000	331,158,000
Dividends received		331,158,000	331,158,000
Mr. Pham Tuan Anh	Member of the BOD		
Dividend distribution		2,563,516,500	780,260,500
Dividend payments		4,272,527,500	1,560,521,000
Ms. Nguyen Thi Hien	Member of the BOD		
Dividend distribution		340,573,500	113,524,500
Dividend payments		567,622,500	227,049,000
Ms. Pham Thi Phuong Hoa	General Director Member of the BOD		
Dividend distribution		282,888,000	94,296,000
Dividend payments		471,480,000	188,592,000
Mr. Nguyen Van Trung	Deputy General Director Member of the BOD		
Dividend distribution		337,339,500	112,446,500
Dividend payments		562,232,500	224,893,000
Mr. Chu Huu Nghi	Deputy General Director		
Dividend distribution		71,166,000	23,722,000
Dividend payments		118,610,000	47,444,000
Remuneration of the BOD, Board of Management and Supervisory Board		From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Income of the General Director		3,358,184,919	2,614,279,082
Income of other managers		7,382,698,025	7,048,287,785
Income of the Supervisory Board		399,450,000	473,800,000

31. SEGMENT REPORTING

Business segments

For management purposes, the Corporation's organisational structure is divided into 02 operating segments: garment manufacturing and service provision. The Corporation prepares segment reports based on these 02 business segments.

The principal activities of the above 02 business segments are as follows:

- Garment manufacturing segment: manufacturing and distribution of garment products;
- Service provision segment: provision of services other than garment manufacturing.

Segment information on the Corporation's business operations is as follows:

THE SELECTED NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FORM NO. B09a - DN

Statement of financial position as at 30/6/2026

	Manufacturing garments VND	Provision of services VND	Total VND
Assets			
Segment assets	625,756,449,678	2,829,040,754	628,585,490,432
Total			628,585,490,432
Liabilities			
Segment liabilities	325,661,877,513	-	325,661,877,513
Total			325,661,877,513

Statement of income for the period from 01/01/2026 to 30/6/2026

	Manufacturing garments VND	Provision of services VND	Total VND
Net revenue	451,598,240,387	1,194,068,309	452,792,308,696
Cost of goods sold	345,778,578,441	-	345,778,578,441
Financial income			24,916,474,179
Financial expenses			147,877,969
Selling and administrative expenses			79,629,124,936
Profit from operating activities			52,153,201,529
Other income (expenses)			281,976,007
Profit before tax			52,435,177,536
Corporate income tax expenses			8,381,044,477
Profit after tax			44,054,133,059

Statement of financial position as at 01/01/2026

	Manufacturing garments VND	Provision of services VND	Total VND
Assets			
Segment assets	658,661,202,031	2,941,452,974	661,602,655,005
Total			661,602,655,005
Liabilities			
Segment liabilities	349,340,320,779	-	349,340,320,779
Total			349,340,320,779

THE SELECTED NOTES TO FINANCIAL STATEMENTS (CONTINUED)

FORM NO. B09a - DN

Statement of income from 01/01/2025 to 30/6/2025

	Manufacturing garments VND	Provision of services VND	Total VND
Net revenue	413,735,531,196	1,434,905,193	415,170,436,389
Cost of goods sold	309,447,787,127	-	309,447,787,127
Financial income			6,445,297,422
Financial expenses			129,285,956
Selling and administrative expenses			61,757,622,646
Profit from operating activities			50,281,038,082
Other income (expenses)			185,118,289
Profit before tax			50,466,156,371
Corporate income tax expenses			8,974,662,024
Profit after tax			41,491,494,347

Geographical segments

The Corporation operates only within the geographical area of Vietnam. Therefore, the Corporation does not present segment reporting by geographical area.

32. COMPARATIVE FIGURES

The comparative figures are the audited financial statements for 2025 and the reviewed interim financial statements for the accounting period from 01/01/2025 to 30/6/2025 by An Viet Auditing Company Limited, and have been restated to conform with the current period's figures in accordance with prevailing regulations. Specifically:

Item	Code	At 31/12/2025 (1) VND	Adjustments (2) VND	As at 01/01/2026 (3)=(1)+(2) VND
Statement of financial position				
Short-term held-to-maturity investments	123	220,977,608,010	20,948,765,114	241,926,373,124
Provision for short-term held-to-maturity investments	124	-	(3,880,000,000)	(3,880,000,000)
Other short-term receivables	135	8,012,141,642	(7,700,008,949)	312,132,693
Provision for doubtful short-term receivables	136	(4,160,039,323)	3,880,000,000	(280,039,323)
Long-term held-to-maturity investments	265	44,000,000,000	239,243,835	44,239,243,835
Dividends and profits payable	313	-	19,511,389,000	19,511,389,000
Other current payables	320	19,851,449,955	(19,511,389,000)	340,060,955

Preparer



Cap Thi Chinh

Chief accountant



Tran Thi Huong

Approved, 12 August 2026

Legal representative



Pham Thi Phuong Hoa