**Garment 10 Corporation - Joint Stock Company**

**Address: Address: 765A Nguyen Van Linh, Phuc Loi, Hanoi**

**Form No. B 01-DN**

*(Issued with Circular No. 99/2025/TT-BTC*

# STATEMENT OF FINANCIAL POSITION

*As date 30/09/26*

***(Applies to businesses meet the assumption of continuous operation)***

*Unit: VND*

| ASSETS | Code | Explanation | 30/09/2026 | 01/01/2026 (Adjustments based on State Audit results) |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| **A - SHORT-TERM ASSETS** | **100** | | **2,294,583,122,960** | **2,144,244,908,090** |
| **I. Cash and cash exchangeable** | **110** | **V.1** | **127,510,106,161** | **99,601,570,128** |
| 1. Cash | 111 | | 125,486,622,302 | 97,597,825,739 |
| 2. Cash exchangeable | 112 | | 2,023,483,859 | 2,003,744,389 |
| | | | | |
| **II. Short-term financial investments** | **120** | **V.2** | **486,301,508,011** | **436,534,883,081** |
| 1. Trading securities | 121 | | | |
| 2. Provision for lost due to the decrease in prices of trading securities (*) | 122 | | | |
| 3. Short-term held-to-Maturity investments | 123 | V.2a | 486,301,508,011 | 436,534,883,081 |
| 4. Provision for short-term held-to-maturity investments (*) | 124 | | | |
| 5. Other short-term investments | 125 | | | |
| 6. Provision for impairment of other short-term investments (*) | 126 | | | |
| | | | | |
| **III. Short-term receivables** | **130** | | **620,337,989,741** | **605,396,149,718** |
| 1. Short-term Receivables from Customers | 131 | V.3a | 628,720,626,210 | 599,844,384,426 |
| 2. Prepayment to suppliers | 132 | | 29,846,699,981 | 28,516,242,059 |
| 3. Short-term Internal Receivables | 133 | | | |
| 4. Receivables by the Progress of Construction Contracts | 134 | | | |
| 5. Other receivalbe | 135 | V.4a | 5,631,498,756 | 18,766,004,970 |
| 6. Provision for bad short-term receivables (*) | 136 | | (43,860,835,206) | (41,730,481,737) |
| 7. A shortage of assets awaiting resolutions | 137 | | | |
| | | | | |
| **IV. Inventories** | **140** | **V.5** | **962,872,931,266** | **892,359,365,182** |
| 1. Inventory | 141 | | 966,826,408,961 | 896,468,171,651 |
| 2. Provision for devaluation of stocks (*) | 142 | | (3,953,477,695) | (4,108,806,469) |
| | | | | |
| **V. Short-term biological assets** | **150** | | | |
| 1. Short-term livestock raised for one-time harvest | 151 | | | |
| 2. Short-term crops for seasonal or one-time harvest | 152 | | | |
| 3. Provision for impairment of short-term biological assets (*) | 153 | | | |
| | | | | |
| **VI. Other short-term assets** | **160** | | **97,560,587,781** | **110,352,939,981** |
| 1. Short-term prepaid expenses | 161 | V.9a | 5,337,880,318 | 6,912,037,583 |
| 2. Input VAT | 162 | V.10a | 92,222,707,463 | 103,321,364,208 |
| 3. Taxes and Receivables from State Budget | 163 | V.10a | | 119,538,190 |

| ASSETS | Code | Explanation | 30/09/2026 | 01/01/2026 (Adjustments based on State Audit results) |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| 4. Repurchase Government Bonds Transactions | 164 | | | |
| 5. Others current assets | 165 | | | |
| | | | | |
| **B - LONG-TERM ASSETS** | **200** | | **731,971,653,439** | **663,854,880,152** |
| **I. Long-term receivables** | **210** | | **8,491,836,213** | **7,325,494,046** |
| 1. Long-term Receivables from Customers | 211 | V.3b | | |
| 2. Payables to seller: long-term | 212 | | | |
| 3. Capital of units directly under | 213 | | | |
| 4. Long-term Internal Receivables | 214 | | | |
| 5. Long-term others receivable | 215 | V.4b | 8,491,836,213 | 7,325,494,046 |
| 6. Provision for long-term doubtful debts (*) | 216 | | | |
| | | | | |
| **II. Fixed assets** | **220** | | **641,227,075,762** | **585,281,122,747** |
| 1. Tangible fixed assets | 221 | V.7 | 635,375,885,820 | 583,580,895,807 |
| - The original price | 222 | | 2,052,407,147,082 | 1,931,821,153,389 |
| - Accumulated depreciation (*) | 223 | | (1,417,031,261,262) | (1,348,240,257,582) |
| 2. Financial lease assets | 224 | | | |
| - The original price | 225 | | | |
| - Accumulated depreciation (*) | 226 | | | |
| 3. Intangible fixed assets | 227 | V.8 | 5,851,189,942 | 1,700,226,940 |
| - The original price | 228 | | 19,547,495,983 | 17,533,895,983 |
| - Accumulated depreciation (*) | 229 | | (13,696,306,041) | (15,833,669,043) |
| | | | | |
| **III. Long-term biological assets** | **230** | | | |
| 1. Livestock producing periodic products / Bearer livestock | 231 | | | |
| A) Immature bearer livestock | 232 | | | |
| B) Mature bearer livestock | 233 | | | |
| - Cost | 234 | | | |
| - Accumulated depreciation (*) | 235 | | | |
| 2. Long-term livestock raised for one-time harvest | 236 | | | |
| 3. Long-term crops for seasonal or one-time harvest | 237 | | | |
| 4. Provision for impairment of long-term biological assets (*) | 238 | | | |
| | | | | |
| **IV. Invested real estate** | **240** | | | |
| - The original price | 241 | | | |
| - Accumulated depreciation (*) | 242 | | | |
| | | | | |
| **V. Long-term progressing assets** | **250** | **V.6** | **11,735,591,429** | **10,482,429,703** |
| 1. Production in progress: long-term | 251 | | | |
| 2. Capital Construction in Progress | 252 | | 11,735,591,429 | 10,482,429,703 |
| | | | | |
| **VI. Long-term financial investments** | **260** | **V.2** | **3,403,230,255** | **3,403,230,255** |
| 1. Subsidiary company investments | 261 | V.2b | 3,403,230,255 | 3,403,230,255 |
| 2. Investments in Associates, Joint-Ventures | 262 | | | |
| 3. Investments in Other Companies | 263 | | | |

| ASSETS | Code | Explanation | 30/09/2026 | 01/01/2026 (Adjustments based on State Audit results) |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| 4. Provision for impairment of long-term investments in other entities (*) | 264 | | | |
| 5. Long-term held-to-maturity investments | 265 | | | |
| 6. Provision for impairment of long-term held-to-maturity investments (*) | 266 | | | |
| **VII. Other long term assets** | **270** | | **67,113,919,780** | **57,362,603,401** |
| 1. Long-term prepaid expenses | 271 | V.9b | 67,113,919,780 | 57,362,603,401 |
| 2. Deferred income tax assets | 272 | | | |
| 3. Long-term Equipment and Spare Parts | 273 | | | |
| 4. Other investments: long-term | 274 | | | |
| **TOTAL ASSSETS (280 = 100 + 200)** | **280** | | **3,026,554,776,399** | **2,808,099,788,242** |

| RESOURCES | Code | Explanation | 30/09/2026 | 01/01/2026 (Adjustments based on State Audit results) |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| **C - LIABILITIES** | **300** | | **2,239,728,629,247** | **2,064,158,313,783** |
| **I. Current liabilities** | **310** | | **2,035,577,140,856** | **1,866,819,884,879** |
| 1. Payables to seller: short-term | 311 | V.12a | 868,051,541,778 | 763,131,252,485 |
| 2. Short-term Advances Received from the Customers | 312 | | 35,924,163,572 | 15,335,873,087 |
| 3. Dividends and profits payable | 313 | | 647,228,293 | 595,791,493 |
| 4. Short-term taxes and amounts payable to the State | 314 | V.13 | 38,575,710,723 | 40,576,445,810 |
| 5. Payables to employees | 315 | | 310,505,219,613 | 384,850,229,146 |
| 6. Short-term payable expenses | 316 | | 2,691,181 | 4,479,048,732 |
| 7. Short-term intercompany payables | 317 | | | |
| 8. Short-term payables according to construction contract progress | 318 | | | |
| 9. Short-term unearned revenue | 319 | | | |
| 10. Other short-term payables | 320 | V.14a | 6,476,503,242 | 5,426,629,877 |
| | 320K | | | |
| 11. Short-term borrowings and financial leases | 321 | V.11a | 664,517,794,794 | 564,860,586,546 |
| 12. Provision of short-term payables | 322 | | | |
| 13. Reward and welfare fund | 323 | | 110,876,287,660 | 87,564,027,703 |
| 14. Price stabilisation fund | 324 | | | |
| 15. Repurchase Government Bonds Transactions | 325 | | | |
| **II. Long-term liabilities** | **330** | | **204,151,488,391** | **197,338,428,904** |
| 1. Long-term Payables to Suppliers | 331 | | | |
| 2. Long term Advances Received from the Customers | 332 | | | |
| 3. Long-term taxes and amounts payable to the State | 333 | | | |
| 4. Long-term Payable Expenses | 334 | | | |
| 5. Internal Payables of Capital | 335 | | | |
| 6. Long-term Internal Payables | 336 | | | |
| 7. Long-term unearned revenue | 337 | | | |

| ASSETS | Code | Explanation | 30/09/2026 | 01/01/2026 (Adjustments based on State Audit results) |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| 8. Others long term payables | 338 | V.14a | 2,080,604,850 | 2,420,604,850 |
| | 338H | | | |
| 9. Long-term borrowings and finance lease | 339 | V.11b | 182,154,225,314 | 173,844,012,433 |
| 10. Convertible bonds | 340 | | | |
| 11. Preferred shares: liabilities | 341 | | | |
| 12. Payable deferred income tax | 342 | | | |
| 13. Provision of Long-term Payables | 343 | | | |
| 14. Science and Technology Development Fund | 344 | | 19,916,658,227 | 21,073,811,621 |
| | | | | |
| **D - OWNER'S EQUITY** | **400** | **V.15** | **786,826,147,152** | **743,941,474,459** |
| 1. Owner's equity invested capital | 411 | | 317,510,000,000 | 317,510,000,000 |
| - Ordinary stock with voting right | 411a | | 317,510,000,000 | 317,510,000,000 |
| - Preferred stock capital | 411b | | | |
| 2. Capital surplus | 412 | | 5,382,400,000 | 5,382,400,000 |
| 3. The Right to convert the Convertible Bonds to shares | 413 | | | |
| 4. Other capitals | 414 | | | |
| 5. Treasury shares (*) | 415 | | (2,440,000) | (2,440,000) |
| 6. Differences upon asset revaluation | 416 | | | |
| 7. Exchange rate difference | 417 | | | |
| 8. Development Investment Fund | 418 | | 270,905,695,935 | 180,973,841,321 |
| 9. Other funds under owners' equity | 419 | | | |
| 10. Undistributed Profit | 420 | | 193,030,491,217 | 240,077,673,138 |
| - Accumulated Undistributed Profit by The End of The Previous Period | 420a | | 66,546,942,679 | 2,759,489,765 |
| - Undistributed Profit of the Current Period | 420b | | 126,483,548,538 | 237,318,183,373 |
| **TOTAL RESOURCES (440 = 300 + 400)** | **440** | | **3,026,554,776,399** | **2,808,099,788,242** |

*Approved, day 24 month 10 year 2026*

| PREPARED BY | CHIEF ACCOUNTANT | LEGAL REPRESENTATIVE |
|---|---|---|
| Nguyễn Thị Thu Hà | Trần Thanh Bình | Thân Đức Việt |

Garment 10 Corporation - Joint Stock Company
Address: 765A Nguyen Van Linh, Phuc Loi, Hanoi

**Form B 02-DN**

*(Issued with Circular No. 99/2025/TT-BTC on Oct 27, 2025, of the Minister of Finance)*

# PROFIT AND LOST STATEMENT- SEPARATE FINANCIAL STATEMENT

*Accounting period from January 1,2026 to Sep 30,2026*

*Unit: VND*

| Description | Code | Explanation | Quarter 3 | | Accumulated from the biginning of the year to the end of this quarter | |
|---|---|---|---|---|---|---|
| | | | This Year | Prior Year | This Year | Prior Year |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1. Revenues from sales and services rendered | 01 | VI.1 | 1,581,907,216,584 | 1,308,996,992,625 | 4,042,793,695,473 | 3,718,833,780,479 |
| 2. Revenue deductions | 02 | VI.2 | | | 63,247,345 | 12,065,456 |
| 3. Net sales from goods and services sold (10 = 01- 02) | 10 | | 1,581,907,216,584 | 1,308,996,992,625 | 4,042,730,448,128 | 3,718,821,715,023 |
| 4. Costs of goods sold | 11 | VI.3 | 1,422,604,262,335 | 1,170,510,641,569 | 3,623,655,182,969 | 3,357,159,654,624 |
| 5. Gross profit from goods and services sold (20 = 10 - 11) | 20 | | 159,302,954,249 | 138,486,351,056 | 419,075,265,159 | 361,662,060,399 |
| 6. Gain (loss) on disposal of investment properties | 21 | | | | | |
| 7. Revenue from financing activity | 22 | VI.4 | 24,608,000,036 | 20,998,466,810 | 69,225,536,064 | 86,965,819,941 |
| 8. Financial activities expenses | 23 | VI.5 | 18,544,254,741 | 11,322,478,269 | 47,610,935,294 | 50,942,528,853 |
| - In which: Interest expense | 24 | | 9,682,457,769 | 6,925,043,124 | 27,733,770,728 | 19,700,262,942 |
| 9. Selling expenses | 25 | VI.9 | 75,210,368,355 | 59,020,598,089 | 190,526,566,255 | 163,627,686,602 |
| 10. General & administration expenses | 26 | VI.8 | 36,705,789,664 | 28,337,147,548 | 99,564,507,613 | 86,013,227,992 |
| 11. The share of profit or loss in a joint venture or associated company | 27 | | | | | |
| 11. Net profit from operating activity {30 = 20 + 21 + 22 - (23+ 25 + 26) + 27} | 30 | | 53,450,541,525 | 60,804,593,960 | 150,598,792,061 | 148,044,436,893 |
| 12. Other incomes | 31 | VI.6 | 83,804,432 | 198,334,434 | 2,865,442,113 | 6,347,555,080 |
| 13. Other expenses | 32 | VI.7 | 146,814,593 | 2,334,366,629 | 1,947,354,494 | 5,426,372,659 |
| 14. Other profits (40 = 31 - 32) | 40 | | (63,010,161) | (2,136,032,195) | 918,087,619 | 921,182,421 |
| 15. Total accounting profit before tax (50 = 30 + 40) | 50 | | 53,387,531,364 | 58,668,561,765 | 151,516,879,680 | 148,965,619,314 |
| 16. Current profit tax expense | 51 | VI.10 | 9,152,555,696 | 9,818,170,685 | 25,033,331,142 | 23,605,205,630 |
| 17. Deferred profit tax expense | 52 | | | | | |
| 18. Profit after profit tax (60 = 50 - 51 - 52) | 60 | | 44,234,975,668 | 48,850,391,080 | 126,483,548,538 | 125,360,413,684 |
| 19. Earning per share (*) | 70 | | | | | |
| 20. Diluted earning per share (*) | 71 | | | | | |

*Approved, day24 month 10 year 2026*

| PREPARED BY | CHIEF ACCOUNTANT | LEGAL REPRESENTATIVE |
|---|---|---|
| Nguyen Thi Thu Ha | Tran Thanh Binh | Than Duc Viet |

**Garment 10 Corporation - Joint Stock Company**

**Address: 765A Nguyen Van Linh, Phuc Loi, Hanoi**

**Form No. B 03-DN**

*(Issued with Circular No. 99/2025/TT-BTC*

# STATEMENT OF CASH FLOWS

***(Under direct method)***

*Accounting period from January 1,2026 to Sep 30,2026*

*Unit: VND*

| Description | Code | Explanation | This year | Prior year |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| **I. Cash flow from operating activities** | | | | |
| 1. Receipts from sales of goods and provision of services | 01 | | 3,147,122,248,954 | 2,991,125,524,818 |
| 2. Payments to suppliers | 02 | | (2,208,435,421,638) | (1,996,494,457,304) |
| 3. Payments to employees | 03 | | (825,924,871,289) | (732,429,064,881) |
| 4. Paid interest | 04 | | (27,080,275,080) | (19,259,348,343) |
| 5. Company income tax paid | 05 | | (39,508,732,418) | (38,215,330,013) |
| 6. Other receipts from operating activities | 06 | | 129,254,072,120 | 103,536,575,786 |
| 7. Other payments for operating activities | 07 | | (127,200,687,419) | (185,271,317,102) |
| ***Net Cash flows from operating activities*** | ***20*** | | **48,226,333,230** | **122,992,582,961** |
| **II. Cash flows from investing activities** | | | | |
| 1. Payments for additions to fixed assets and other long-term assets | 21 | | (136,459,731,440) | (187,555,604,632) |
| 2. Collections on disposals of fixed assets and other long-term assets | 22 | | | |
| 3. Granting loans, buying debt instruments of other entities | 23 | | (538,238,262,078) | (589,411,421,021) |
| 4. Recovery of loan given and disposals of debt instruments of other entities | 24 | | 575,449,582,000 | 549,962,904,111 |
| 7. Interests, dividends and profits distributed | 27 | | 8,695,137,997 | 20,028,697,659 |
| ***Net cash flows from investing activities*** | ***30*** | | **(90,553,273,521)** | **(206,975,423,883)** |
| **III. Cash flows from financing activities** | | | | |
| 3. Receipts from borrowings | 33 | | 1,127,226,740,329 | 951,034,043,766 |
| 4. Payments to settle loan principals | 34 | | (1,010,908,680,193) | (903,164,097,245) |
| 5. Payments to settle financial lease principals | 35 | | | |
| 6. Dividends, profits distributed | 36 | | (45,971,995,350) | (45,965,701,430) |
| ***Net cash flows from financial activities*** | ***40*** | | 70,346,064,786 | 1,904,245,091 |
| **Net cash flows during the year (50 = 20 + 30 + 40)** | **50** | | **28,019,124,495** | **(82,078,595,831)** |
| Cash and cash equivalent at the beginning of the year | 60 | | **99,601,570,128** | **230,798,952,399** |
| Currency translation differences | 61 | | (110,588,462) | (2,507,157,548) |
| **Cash and cash equivalent at the end of the year (70 = 50 + 60 + 61)** | **70** | | **127,510,106,161** | **146,213,199,020** |

*Approved, day 24 month 10 year 2026*

| PREPARED BY | CHIEF ACCOUNTANT | LEGAL REPRESENTATIVE |
|---|---|---|
| Nguyen Thi Thu Ha | Tran Thanh Binh | Than Duc Viet |

**Garment 10 Corporation - Joint Stock Company**
**Address: 765A Nguyen Van Linh, Phuc Loi, Hanoi**

**Mẫu số B 09 – DN**

*(Issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance)*

# NOTES TO THE FINANCIAL STATEMENTS – SEPARATE REPORT
## *FOR THE THIRD QUARTER OF 2026*

### I. Characteristics of the Enterprise's Operations

1. . Ownership structure: Joint-stock company with 32.21% owned by Vietnam National Textile and Garment Group and 67.79% owned by other shareholders.

2. Business activities: Manufacturing, trading, and exporting garments.

3. Business lines:
- Manufacturing garments and garment accessories
- Restaurant and hotel services
- Trading consumer goods (supermarket business)
- Vocational training
- Direct import and export
- Manufacturing and trading materials, equipment, spare parts, accessories, and chemicals for the garment industry
- Real estate business, office leasing, and worker housing rental
- Providing preschool education and childcare services

4. Normal operating cycle: 12 months

5. Significant events affecting financial statements during the year: None

6. Organizational structure:

- Subsidiaries:
1. Garment 10 Trading Services and Fashion Co., Ltd.
+ Address: 765A Nguyen Van Linh, Phuc Loi Ward, Hanoi
+ Ownership: 100%

- Dependent units:
1. Ha Quang Garment Factory - Branch of May 10 Corporation - JSC
Address: Dong Hoi - Quang Binh
2. Bim Son Garment Factory - Branch of May 10 Corporation - JSC
Address: Ngoc Trao - Bim Son - Thanh Hoa
3. M10Mart Supermarket - Branch of May 10 Corporation - JSC
Address: Sai Dong, Long Bien, Ha Noi
4. Dragon Hotel - Branch of May 10 Corporation - JSC
Address: Sai Dong, Long Bien, Ha Noi
5. Long Bien Vocational College
Address: Sai Dong, Long Bien, Ha Noi

7. Average number of employees: 6.936

8. Comparability: Financial statements are comparable between periods.

9. Other disclosures:In accordance with current regulations.

### II. Accounting Period and Currency

1. Accounting period: From January 1 to December 31

2. Currency: Vietnamese Dong (VND)

### III. Accounting Standards and Regime Applied

1. Applied in accordance with Circular No. 99/2025/TT-BTC and relevant regulations.

2.Statement of Compliance with Accounting Standards and Regime: The financial statements have been prepared in full compliance with the provisions of the Accounting Standard on "Presentation of Financial Statements."

### IV. Applicable accounting policies:

1. Principle of converting financial statements prepared in foreign currency into Vietnamese Dong: Apply the exchange rate in accordance with the guidance of Circular No. 99/2025/TT-BTC dated October 27, 2025 by the Minister of Finance and Accounting Standards.

2. Exchange Rates Applied in Accounting: Exchange rate: Apply according to the average buying - selling transaction exchange rate of VCB Bank at the time of preparing the Financial Statement
All foreign exchange rate differences are recognized in the income statement.

3. The principles for determining the actual interest rate ( effective rate ) used to discount cash flows .

- Basis for determining the actual interest rate: Commercial bank interest rate
- Reason for selecting the actual interest rate: Accurately reflects the time value of money

4. The principle of posting cash and cash equivalents:

Cash includes cash and cash equivalents. Cash equivalents are short-term investments with high liquidity that can be easily converted into a specified amount of cash, have minimal risk of value change, and are used to meet short-term cash obligations rather than for investment or other purposes.

5. Principle for Financial Investments: Investments are recorded at historical cost.

6. Accounting Principle for Account Receivables: Receivables from customers and other receivables are recorded at original costs, net of allowances for doubtful accounts

7. Principles for Recognizing Inventory:

- Inventories are recorded at the lower of cost and net realizable value. Cost is determined using the weighted average method and includes all costs incurred to bring the inventories to their present location and condition. For finished goods and work-in-progress, cost includes raw materials, direct labor costs, and allocated manufacturing overhead. Net realizable value is estimated based on the selling price of the inventory, less estimated costs of completion and selling expenses.

8. Principles for Recognition and Depreciation of Fixed Assets, Finance-Leased Assets, and Investment Properties:
8.1. Tangible Fixed Assets:
a. Historical Costs:

Tangible Fixed Assets: Tangible fixed assets are presented at historical cost less accumulated depreciation. Historical cost includes the purchase price, import duties, non-refundable purchase taxes, and directly attributable costs to bring the asset to its intended location and working condition for its intended use. Subsequent expenses, such as repair, maintenance, and overhaul costs incurred after the tangible fixed asset is put into operation, are recognized in the income statement in the year they are incurred.

In cases where it can be clearly demonstrated that such costs increase the future economic benefits expected to be derived from the use of the tangible fixed asset beyond its originally assessed standard performance, these costs are capitalized as an addition to the historical cost of the tangible fixed asset.

b. Depreciation:

Depreciation is calculated using the straight-line method based on the estimated useful life of the tangible fixed asset. The company applies accelerated depreciation for management equipment, machinery, and vehicles. The estimated useful lives are as follows:

- Buildings and Structures: 5 - 25 years
- Machineries and Equipments: 2 - 7 years
- Transportation Vehicles: 3 - 10 years
- Management Equipment: 1,5 - 5 years

8.2 Intangible Fixed Assets: Amortized using the straight-line method over 2–5 years.

8.3 Construction in Progress: Represents expenditures for construction projects that are not yet completed. No depreciation is charged on construction in progress during the construction and installation phase.

9. Accounting Principles for Prepaid Expenses:
a. Tools and Supplies:

Tools and supplies are assets held by the company for use in normal business operations. If their original cost is less than 30 million VND, they do not qualify as fixed assets under Circular 45/2013/TT-BTC issued by the Ministry of Finance. The cost of tools and supplies is allocated using the straight-line method over a period of 1 to 3 years.

b. Prepaid Rent Expenses:

Prepaid rent expenses are recorded at historical costs and allocated to the income statement over the duration of the lease contract

c. Other Prepaid Expenses:

Other prepaid expenses include costs such as maintenance and improvement expenses, which are recorded at historical cost and allocated to the income statement over a period of 18 months.

10. Principle for Recognizing Payables: Payables to suppliers and other payables are recorded at their original cost.

11. Accounting Principles for Shareholders Equity:

- Share Capital: Ordinary shares are recognized at their par value. The amount received from share issuance exceeding the par value is recorded as share premium. Direct costs related to the share issuance, net of tax effects, are deducted from the share premium.

12. Principles and Methods for Revenue Recognition:

- Sales Revenue: Sales revenue is recognized in the separate income statement when the majority of risks and rewards associated with the ownership of products or goods have been transferred to the buyer. Revenue is not recognized if there are significant uncertainties related to the recoverability of receivables or the possibility of product returns. Sales revenue is recorded at the net amount after deducting any discounts or reductions stated on the sales invoice.

- Service Revenue: Service revenue is recognized in the income statement based on the percentage of completion of the transaction as of the reporting date. The percentage of completion is assessed based on a review of the work performed. Revenue is not recognized if there are significant uncertainties regarding the recoverability of receivables.

- Financial Income:
+ Interest Income: Recognized on a time-proportion basis, based on the principal balance and the applicable interest rate. + Dividend Income: Recognized when the right to receive the dividend is established. Stock dividends are not recognized as financial income. Dividends related to periods before the acquisition of the investment are deducted from the carrying value of the investment.

## V. Supplementary Information for Items Presented in the Balance Sheet:

*Unit: VND*

| *1. Cash* | Ending Balance | Opening Balance |
|---|---|---|
| - Cash on hand | 1,435,682,779 | 1,652,024,216 |
| - Demand deposits at banks | 124,050,939,523 | 95,945,801,523 |
| *Including,* | | |
| *+ Vietcombank - Chuong Duong Branh* | *88,660,862,839* | *59,813,747,704* |
| *+ BIDV - CN Long Biên Hà Nội* | *21,068,097,233* | *8,911,693,200* |
| *+ SHINHAN Bank Viet Nam Co.,Ltd- Hanoi Branch* | *220,655,054* | *3,366,364,074* |
| *+ Other banks* | *14,101,324,397* | *23,853,996,545* |
| - Cash equivalents | *2,023,483,859* | 2,003,744,389 |
| *Including, + Vietcombank - Chuong Duong Branh* | *2,023,483,859* | *2,003,744,389* |
| **Total** | **127,510,106,161** | **99,601,570,128** |

### *2. Financial Investments*

### a. Investments held to maturity

| Target | Ending Balance | | | Opening Balance | | |
|---|---|---|---|---|---|---|
| | Amount | Recoverable value | Provision | Amount | Recoverable value | Provision |
| **- Short term** | **486,301,508,011** | **486,301,508,011** | | **436,534,883,081** | **436,534,883,081** | |
| Including, Depositing savings at | | | | | | |
| *- Vietnam Prosperity Bank Finance Company Limited (SMBC)* | 198,000,000,000 | 198,000,000,000 | | 198,000,000,000 | 198,000,000,000 | |
| *- Vietnam Prosperity Bank-Kinhdo branch - Vanquan Transaction office* | 166,460,000,000 | 166,460,000,000 | | 146,300,000,000 | 146,300,000,000 | |
| *- Vietnam-Russia Joint Venture Bank* | 38,614,483,076 | 38,614,483,076 | | 69,609,126,381 | 69,609,126,381 | |
| *- Other banks* | 83,227,024,935 | 83,227,024,935 | | 29,125,756,700 | 29,125,756,700 | |

**b. Investing capital other entities**

| Target | Ending Balance | | | Opening Balance | | |
|---|---|---|---|---|---|---|
| | Amount | Recoverable value | Provision | Amount | Recoverable value | Provision |
| **- Investing in subsidiaries** | **3,403,230,255** | **3,403,230,255** | | **3,403,230,255** | **3,403,230,255** | |
| *Garment 10 Trading Services and Fashion Co., Ltd.* | 3,403,230,255 | 3,403,230,255 | | 3,403,230,255 | 3,403,230,255 | |
| *(Ownership percentage: 100%)* | | | | | | |

***2. Customer Receivables***

| *Target* | Ending Balance | | Opening Balance | |
|---|---|---|---|---|
| | Amount | Provision | Amount | Provision |
| **a. Short-term accounts receivable from customers** | **628,720,626,210** | **(43,860,835,206)** | **599,844,384,426** | **(41,730,481,737)** |
| *- ABERCROMBIE & FITCH TRADING CO* | 225,382,735,848 | - | 108,800,753,406 | - |
| *- ASMARA INTERNATIONAL LIMITED* | 59,786,359,737 | - | 99,215,852,360 | - |
| *- LIFUNG* | 76,821,050,508 | (43,860,835,206) | 116,682,414,709 | (41,730,481,737) |
| *- OKTAVA CO.,LTD (HONGKONG)* | 42,070,739,579 | - | 83,531,000,920 | - |
| *- Other receivables from customers (<10% of total receivables)* | 224,659,740,538 | - | 191,614,363,031 | - |
| **b. Long-term accounts receivable from customers** | - | - | | |
| **Total** | **628,720,626,210** | **(43,860,835,206)** | **599,844,384,426** | **(41,730,481,737)** |

***4. Other receivables***

| | Ending Balance | | Opening Balance | |
|---|---|---|---|---|
| | Amount | Provision | Amount | Provision |
| **a. Short term** | **5,631,498,756** | - | **18,766,004,970** | - |
| - Compensation costs for land clearance will be gradually deducted from the land lease fee | 1,213,671,229 | - | 351,836,641 | |
| - Advances to employees | 1,477,094,603 | - | 721,043,000 | |
| - Interest receivable on deposits | - | - | 8,616,323,968 | |
| - Short-term deposits and collateral | 1,836,785,692 | - | 4,280,524,323 | |
| - Other current receivables | 1,103,947,232 | - | 4,796,277,038 | |
| **b. Long term** | **8,491,836,213** | - | **7,325,494,046** | - |
| - Long-term deposits and collateral | 4,225,120,504 | - | 2,028,146,012 | |
| - Compensation costs for land clearance will be gradually deducted from the land lease fee | - | - | 1,037,753,088 | |
| - Other current receivables | 4,266,715,709 | - | 4,259,594,946 | |
| **Total** | **14,123,334,969** | - | **26,091,499,016** | - |

***5. Inventory:***

| | Ending Balance | | Opening Balance | |
|---|---|---|---|---|
| | Amount | Provision | Amount | Provision |
| The goods are in transit | 2,982,721,370 | - | 31,555,465,373 | - |
| - Goods in transits; | 433,886,994,938 | - | 354,925,770,820 | - |
| - Raw materials and supplies; | 676,306,246 | - | 967,685,751 | - |
| - Tools and equipments | 212,327,685,713 | - | 138,482,595,314 | - |
| - Work in progress costs | 245,888,774,264 | (3,953,477,695) | 278,032,031,713 | (4,108,806,469) |
| - Finished goods | 15,801,193,534 | - | 14,913,492,324 | - |
| - Merchandise | 55,262,732,896 | - | 77,591,130,356 | - |
| **Total** | **966,826,408,961** | **(3,953,477,695)** | **896,468,171,651** | **(4,108,806,469)** |

***6. Fixed Asset in Progress***

| | Ending Balance | | Opening Balance | |
|---|---|---|---|---|
| | Amount | Recoverable Value | Amount | Recoverable Value |
| - Acquisition of fixed assets | 7,498,421,766 | 7,498,421,766 | 3,163,328,889 | 3,163,328,889 |

| | | | | |
|---|---|---|---|---|
| - Construction: | 4,237,169,663 | 4,237,169,663 | 7,319,100,814 | 7,319,100,814 |
| *+New construction investment project for Thai Ha Garment Factory in Thai Binh* | - | 0 | *32,044,023* | *32,044,023* |
| *+ Project of planning the General Corporation's premises in Hanoi* | - | 0 | *727,134,260* | *727,134,260* |
| *+ Smart factory project at Thai Ha Garment Factory in Thai Binh* | *1,559,371,979* | 1,559,371,979 | - | - |
| *+ Other repairs and renovations* | *2,677,797,684* | 2,677,797,684 | *6,559,922,531* | *6,559,922,531* |
| **Total** | **11,735,591,429** | **11,735,591,429** | **10,482,429,703** | **10,482,429,703** |

***7. Changes in Tangible Fixed Assets:***

| Account | Buidings and Structures | Machinery and Equipment | Transportation Means and Vehicles | Other Tangible Fixed Assets | Total |
|---|---|---|---|---|---|
| Original cost | | | | | - |
| **Opening Balance** | **625,433,827,557** | **993,454,589,598** | **62,493,446,062** | **250,439,290,172** | **1,931,821,153,389** |
| - Purchases in the period | 6,362,195,013 | 91,961,146,855 | 4,030,600,000 | 27,857,625,853 | 130,211,567,721 |
| - Completed Construction investments | 3,645,575,232 | - | - | 10,021,199,033 | 13,666,774,265 |
| - Disposals and liquidations | (2,132,450,242) | (19,312,799,206) | (314,181,800) | (1,532,917,045) | (23,292,348,293) |
| **Ending Balance** | **633,309,147,560** | **1,066,102,937,247** | **66,209,864,262** | **286,785,198,013** | **2,052,407,147,082** |
| Accumulated depreciation | | | | | - |
| **Opening Balance** | **311,522,061,708** | **832,085,666,320** | **50,281,051,006** | **154,351,478,548** | **1,348,240,257,582** |
| - Depreciation in the period | 20,914,976,958 | 45,253,410,999 | 3,608,082,504 | 22,168,631,561 | 91,945,102,023 |
| - Disposals and liquidations | (2,132,450,242) | (19,312,799,206) | (314,181,800) | (1,394,667,095) | (23,154,098,343) |
| **Ending Balance** | **330,304,588,424** | **858,026,278,113** | **53,574,951,710** | **175,125,443,014** | **1,417,031,261,262** |
| **Net Value** | | | | | - |
| - At the beginning of the | 313,911,765,849 | 161,368,923,278 | 12,212,395,056 | 96,087,811,624 | 583,580,895,807 |
| - At the end of the period | 303,004,559,136 | 208,076,659,134 | 12,634,912,552 | 111,659,754,998 | 635,375,885,820 |

*- Remaining value at the end of the period of tangible fixed assets used as collateral for loan: 269.699.734.860 Vnd*

*- Original cost of fixed assets at the end of the year that have been fully depreciated but are still in use: 1.023.102.185.545 Vnd*

*- Original cost of fixed assets at the end of the year waiting liquidation: 15.032.789.756 Vnd*

*- Commitments regarding the purchase and sale of significant tangible fixed assets in the future: None*

*- Other changes to tangible fixed assets: None*

***8. Changes in Intangible Fixed Assets:***

| Account | Computer Software | Other Intangible Fixed Assets | Total |
|---|---|---|---|
| **Original Cost** | | | |
| **Opening Balance** | **15,145,898,335** | **2,387,997,648** | **17,533,895,983** |
| - Purchases in the period | 5,378,600,000 | | 5,378,600,000 |
| - Disposals and liquidations | (3,365,000,000) | | (3,365,000,000) |
| **Ending Balance** | **17,159,498,335** | **2,387,997,648** | **19,547,495,983** |
| **Accumulated Depreciation** | | | - |
| **Opening Balance** | **13,445,671,395** | **2,387,997,648** | **15,833,669,043** |
| - Depreciation in the period | 1,227,636,998 | | 1,227,636,998 |
| - Disposals and liquidations | (3,365,000,000) | | (3,365,000,000) |
| **Ending Balance** | **11,308,308,393** | **2,387,997,648** | **13,696,306,041** |
| **Net Value** | | | - |
| - At the beginning of the period | 1,700,226,940 | - | 1,700,226,940 |
| - At the end of the period | 5,851,189,942 | - | 5,851,189,942 |

*- Remaining value at the end of the period of intangible assets used as collateral for loan: None*

- *Original cost of intangible assets fully depreciated but still in use: 11.526.763.483 Vnd*
- *Explanation of dât and and other justifications: None*

### *9. Pending costs*

| | Ending Balance | Opening Balance |
|---|---|---|
| **a. Short term** | **5,337,880,318** | **6,912,037,583** |
| - Other current prepaid expenses | 5,337,880,318 | 6,912,037,583 |
| **b. Dài hạn** | **67,113,919,780** | **57,362,603,401** |
| - Tools and supplies in use | 27,718,873,810 | 21,424,750,894 |
| - Other current prepaid expenses | 39,395,045,970 | 35,937,852,507 |
| **Total** | **72,451,800,098** | **64,274,640,984** |

### *10. Other Assets*

| | Ending Balance | Opening Balance |
|---|---|---|
| **a. Short term** | **92,222,707,463** | **103,440,902,398** |
| - Deductible value-added tax (VAT) | 92,222,707,463 | 103,321,364,208 |
| - Overpaid taxes | - | 119,538,190 |
| **Total** | **92,222,707,463** | **103,440,902,398** |

### *11. Loans and Finance Lease Liabilities*

| Target | Ending Balance | During the year | | Opening Balance |
|---|---|---|---|---|
| | | Increase | Decrease | |
| **a. Short-term Borrowings** | **664,517,794,794** | **1,126,592,913,836** | **1,026,935,705,588** | **564,860,586,546** |
| + Vietcombank - Chuong Duong Branh | 294,364,496,821 | 383,855,429,880 | 272,448,795,755 | 182,957,862,696 |
| + BIDV - CN Long Biên Hà Nội | 200,736,217,327 | 476,420,198,595 | 476,153,207,188 | 200,469,225,920 |
| + Vietnam-Russia Joint Venture Bank | 128,547,229,195 | 239,462,042,402 | 225,292,487,509 | 114,377,674,302 |
| + Long-term debt due for repayment | 40,869,851,451 | 26,855,242,959 | 53,041,215,136 | 67,055,823,628 |
| **b. Long-term Borrowings** | **182,154,225,314** | **35,165,455,840** | **26,855,242,959** | **173,844,012,433** |
| + Vietcombank - Chuong Duong Branh | 153,157,041,616 | 27,826,071,574 | 13,836,000,000 | 139,166,970,042 |
| + Vietnam-Russia Joint Venture Bank | 26,004,183,698 | 6,475,384,266 | 13,019,242,959 | 32,548,042,391 |
| + Other banks | 2,993,000,000 | 864,000,000 | - | 2,129,000,000 |
| **Total** | **846,672,020,108** | **1,161,758,369,676** | **1,053,790,948,547** | **738,704,598,979** |

### *12. Payables to Suppliers*

| Target | Ending Balance | Opening Balance |
|---|---|---|
| **a. Current Payables to Suppliers** | | |
| + Oktava Co.,Ltd | 51,667,880,128 | 91,918,123,010 |
| + Topsun Garment Limited | 58,141,913,715 | 85,384,382,426 |
| + Các nhà cung cấp khác | 758,241,747,935 | 585,828,747,049 |
| **Total** | **868,051,541,778** | **763,131,252,485** |
| **b. Payment must be made to the parties involved** | | |
| **Subsidiaries:** | | |
| Garment 10 Trading Services and Fashion Co., Ltd. | 1,410,560,416 | 6,329,404,967 |
| **Other related companies** | | |
| Vietnam National Textile and Garment Group | - | 139,600,000 |
| **Total** | **1,410,560,416** | **6,469,004,967** |

### *13. Taxes and Other Obligations to the State*

| | Opening Balance | Payables In the Period | Paid In the Period | Ending Balance |
|---|---|---|---|---|
| a. Payables (by tax categories) | | | | |
| - VAT | 2,747,733,311 | 32,102,561,845 | 21,117,633,165 | 13,732,661,991 |
| - Contractor Withholding Tax | 841,307,076 | 512,561,767 | 819,549,046 | 534,319,797 |
| - Personal Income Tax | 741,111,134 | 6,825,963,484 | 6,831,966,038 | 735,108,580 |
| - Import/Export Tax | 49,900,047 | 1,635,861,633 | 1,606,947,912 | 78,813,768 |
| - Corporate Income Tax | 35,006,847,990 | 25,033,331,142 | 39,508,732,418 | 20,531,446,714 |
| - Land Lease | (119,538,190) | 10,446,572,477 | 7,475,605,437 | 2,851,428,850 |
| - Irregular Personal Income Tax | 1,189,546,252 | 1,906,651,458 | 2,984,266,687 | 111,931,023 |
| - Tax for Natural Resources | - | 4,499,060 | 4,499,060 | - |
| - Business License Tax | - | 450,920,004 | 450,920,004 | - |
| - Other Taxes | - | - | - | - |

| | | | | |
|---|---|---|---|---|
| **Total** | **40,456,907,620** | **78,918,922,870** | **80,800,119,767** | **38,575,710,723** |
| b. Receivables (by tax categories) | | | | |
| - Land Lease | (119,538,190) | - | - | - |
| **Total** | **(119,538,190)** | - | - | - |
| **c. Tax Payables** | **40,576,445,810** | **78,918,922,870** | **80,800,119,767** | **38,575,710,723** |

| *14. Other Payables* | Ending Balance | Opening Balance |
|---|---|---|
| **a. Short term** | **6,476,503,242** | **5,426,629,877** |
| - Union Fees | 3,673,114,946 | 2,949,366,917 |
| - Other Current Payables | 2,803,388,296 | 2,477,262,960 |
| **b. Long term** | **2,080,604,850** | **2,420,604,850** |
| - Long-term Deposits and Guarantees Received | 2,080,604,850 | 2,420,604,850 |
| - Other Non-current Payables | - | - |

***15. Shareholder Equity***

**a. Statement of Changes in Shareholder Equity**

| | Items Under Shareholder Equity | | | | | |
|---|---|---|---|---|---|---|
| **Target** | **Share Capital** | **Share Premium** | **Development Investment Fund** | **Retained Earnings** | **Treasury Shares** | **Total** |
| Balance as of 01/01/2025 | 317,510,000,000 | 5,382,400,000.00 | 146,281,319,147 | 99,946,369,728 | (2,440,000) | 569,117,648,875 |
| Net profit for the period | - | - | - | 179,863,709,228 | - | 179,863,709,228 |
| Other increases | - | - | - | 57,454,474,145 | - | 57,454,474,145 |
| Allocation to funds | - | - | 34,692,522,174 | (34,692,522,174) | - | - |
| Provision for bonus and welfare fund | - | - | - | (14,868,223,789) | - | (14,868,223,789) |
| Dividends | - | - | - | (47,626,134,000) | - | (47,626,134,000) |
| Balance as of 31/12/2025 | 317,510,000,000 | 5,382,400,000.00 | 180,973,841,321 | 240,077,673,138 | (2,440,000) | 743,941,474,459 |
| | | | | | | |
| Balance as of 01/01/2026 | 317,510,000,000 | 5,382,400,000 | 180,973,841,321 | 240,077,673,138 | (2,440,000) | 743,941,474,459 |
| Balance as of 01/01/2025 | - | - | - | 126,483,548,538 | - | 126,483,548,538 |
| Allocation to funds | - | - | 89,931,854,614 | (89,931,854,614) | - | - |
| Provision for bonus and welfare fund | - | - | - | (35,972,741,845) | - | (35,972,741,845) |
| Dividends | - | - | - | (47,626,134,000) | - | (47,626,134,000) |
| Balance as of 30/09/2026 | 317,510,000,000 | 5,382,400,000 | 270,905,695,935 | 193,030,491,217 | (2,440,000) | 786,826,147,152 |

| **b. Chi tiết vốn góp của chủ sở hữu** | Ending Balance | Opening Balance |
|---|---|---|
| - Contribution of Vietnam National Textile and Garment Group | 102,273,980,000 | 102,273,980,000 |
| - Contribution of other partiers | 215,236,020,000 | 215,236,020,000 |
| **Cộng** | **317,510,000,000** | **317,510,000,000** |

***VI. TSupplementary Information for Items Presented in the Income Statement***

*Unit: Vnd*

| | Q3.2026 | Q3.2025 | 2026 YTD | 2025 YTD |
|---|---|---|---|---|
| ***1. Total Sales Revenue and Service Revenue*** | | | | |
| a. Revenue | | | | |
| - Sales revenue | 1,489,927,438,165 | 1,218,980,034,438 | 3,779,458,786,869 | 3,407,854,610,884 |
| - Service revenue | 8,636,400,069 | 13,016,352,667 | 25,839,168,884 | 33,455,869,026 |
| - Outsourcing revenue | 83,343,378,350 | 77,000,605,520 | 237,495,739,720 | 277,523,300,569 |
| **Total** | **1,581,907,216,584** | **1,308,996,992,625** | **4,042,793,695,473** | **3,718,833,780,479** |
| ***2. Revenue Reductions*** | - | - | ***63,247,345*** | ***12,065,456*** |
| In there: | | | | - |
| - Sales returns | - | - | 63,247,345 | 12,065,456 |

| | | | | |
|---|---|---|---|---|
| **Net Revenue** | **1,581,907,216,584** | **1,308,996,992,625** | **4,042,730,448,128** | **3,718,821,715,023** |
| ***3. Cost of Goods Sold (COGS)*** | | | | |
| **- COGS** | **1,422,604,262,335** | **1,170,510,641,569** | **3,623,655,182,969** | **3,357,159,654,624** |
| ***4. Financial Incomes*** | | | | |
| - Interest on deposits and loans | 10,324,771,288 | 2,634,823,910 | 27,657,497,972 | 14,716,428,576 |
| - Foreign exchange gains | 13,531,610,926 | 18,363,642,900 | 39,885,978,807 | 72,231,775,952 |
| - Other financial income | 751,617,822 | - | 1,682,059,285 | 17,615,413 |
| **Total** | **24,608,000,036** | **20,998,466,810** | **69,225,536,064** | **86,965,819,941** |
| ***5. Financial Expenses*** | | | | |
| - Interest expenses | 9,682,457,769 | 6,925,043,124 | 27,733,770,728 | 19,700,262,942 |
| - Foreign exchange loss | 8,861,750,289 | 4,397,175,189 | 19,876,828,480 | 31,252,614,657 |
| - Other financial expenses | 46,683 | 259,956 | 336,086 | (10,348,746) |
| **Total** | **18,544,254,741** | **11,322,478,269** | **47,610,935,294** | **50,942,528,853** |
| ***6. Other Income*** | | | | |
| - Fixed assets disposals and liquidations | 918,035,185 | 32,407,407 | 961,535,185 | - |
| - Penalty income | - | - | 2,105,260 | - |
| - Others | (834,230,753) | 165,927,027 | 1,901,801,668 | 6,347,555,080 |
| **Total** | **83,804,432** | **198,334,434** | **2,865,442,113** | **6,347,555,080** |
| ***7. Other Expenses*** | | | | |
| - Net value of fixed assets and costs of disposal or liquidation of fixed assets | - | - | 30,000,000 | 1,386,989,921 |
| - Penalty expenses | 7,626,990 | 1,303,613,315 | 1,062,310,085 | 1,952,461,336 |
| - Others | 139,187,603 | 1,030,753,314 | 855,044,409 | 2,086,921,402 |
| **Total** | **146,814,593** | **2,334,366,629** | **1,947,354,494** | **5,426,372,659** |
| ***8. Selling, General and Administrative Expenses (SG&A)*** | | | | |
| a) Corporate administrative expenses during the period | 36,705,789,664 | 28,337,147,548 | 99,564,507,613 | 86,013,227,992 |
| Details of expenses accounting for 10% or more of total administrative expenses | - | - | - | - |
| *+ Management employee costs* | 14,305,022,651 | 15,219,394,796 | 43,542,296,665 | 43,650,333,805 |
| *+ Depreciation* | 2,423,701,795 | 1,430,573,861 | 5,693,723,430 | 4,297,719,503 |
| - Other administrative expenses | 19,977,065,218 | 11,687,178,891 | 50,328,487,518 | 38,065,174,684 |
| b) Selling expense during the period | 75,210,368,355 | 59,020,598,089 | 190,526,566,255 | 163,627,686,602 |
| Details of expenses accounting for 10% or more of total selling expenses | - | - | - | - |
| *+ Sales employee costs* | 32,751,363,537 | 10,478,724,695 | 75,620,884,856 | 47,828,364,210 |
| *+ Export expenses* | 8,676,766,718 | 9,086,460,650 | 20,451,791,913 | 24,552,723,980 |
| *+ Transportation costs* | 6,455,490,927 | 2,950,487,770 | 18,381,108,125 | 8,944,380,074 |
| - Other selling expenses | 27,326,747,173 | 36,504,924,974 | 76,072,781,361 | 82,302,218,338 |
| ***9. Production and Business Costs by Categories*** | | | | |
| - Raw material and supplies costs; | 960,555,772,839 | 796,011,261,181 | 2,391,635,293,327 | 2,151,186,871,651 |
| *+ Raw material costs* | *771,630,795,330* | *630,558,640,320* | *1,926,793,128,056* | *1,738,501,329,290* |
| *+ Auxiliary material costs* | *176,517,697,616* | *151,924,667,711* | *430,148,179,183* | *372,572,755,825* |
| *+ Fuel costs* | *3,656,493,246* | *3,470,386,777* | *10,984,420,496* | *10,243,566,056* |
| *+ Spare parts and tools costs* | *8,750,786,647* | *10,057,566,373* | *23,709,565,592* | *29,869,220,480* |
| - Labour expenses; | 326,772,355,832 | 301,583,264,490 | 879,453,947,038 | 828,906,841,272 |
| *+ Salaries* | *292,400,461,989* | *269,378,391,114* | *776,494,999,720* | *733,452,190,032* |
| *+ Meal expenses* | *8,578,944,068* | *8,489,875,840* | *25,728,426,094* | *24,734,808,090* |
| *+ Union fees* | *2,186,452,140* | *1,999,649,408* | *6,530,857,107* | *5,946,065,473* |
| *+ Social, medical, and unemployment* | *23,606,497,635* | *21,715,348,128* | *70,699,664,117* | *64,773,777,677* |

| | | | | |
|---|---|---|---|---|
| - Depreciation expenses | 32,498,576,569 | 26,774,309,800 | 92,075,304,380 | 73,716,564,989 |
| - External service costs | 107,006,310,658 | 110,201,799,479 | 254,892,532,801 | 271,735,497,458 |
| *+ Electricity* | *16,170,297,837* | *13,767,798,031* | *39,598,479,081* | *34,936,244,592* |
| *+ Water* | *911,724,617* | *697,455,501* | *2,311,460,701* | *1,919,621,813* |
| *+ Mobile* | *377,775,478* | *306,102,536* | *964,839,780* | *927,049,465* |
| *+ Outsourcing* | *89,546,512,726* | *95,430,443,411* | *212,017,753,239* | *233,952,581,588* |

***10. Current Corporate Income Tax Expenses***

| | | | | |
|---|---|---|---|---|
| - Corporate income tax expenses based on taxable income for the current year | 9,152,555,696 | 9,818,170,685 | 25,033,331,142 | 23,605,205,630 |

*Prepared on 24/10/2026*

| Prepared by | Chief Accountant | General Director |
|---|---|---|
| Nguyen Thi Thu Ha | Tran Thanh Binh | Than Duc Viet |

Digitally signed by TỔNG CÔNG TY MAY 10 - CÔNG TY CỔ PHẦN
DN: C=VN, S=HÀ NỘI, L=Long Biên, CN=TỔNG CÔNG TY MAY 10 - CÔNG TY CỔ PHẦN, OID.0.9.2342.19200300.100.1.1=MST:0100101308
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