INTERIM SEPARATE FINANCIAL STATEMENTS

PROTRADE GARMENT JOINT STOCK COMPANY

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

CONTENTS

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Protrade Garment Joint Stock Company ("the Company") presents its report and the Company's Interim Separate Financial Statements for the period from 01/01/2026 to 30/06/2026.

THE COMPANY

Protrade Garment Joint Stock Company (English name: Protrade Garment Joint Stock Company, abbreviation for: Protrade Garment JSC) which was transferred from Protrade Garment One Member Company Limited under Decision No. 2147/QĐ-UBND dated 21/08/2015 of The People's Commitee of Binh Duong Province. The Company has operating activities under Business License Certificate for Joint Stock Company No.3700769438 issued by Department of Planning and Investment (Department of Finance) of Binh Duong Province for the first time on 01 December 2015, admended for the 5th on 27 March 2025.

The Company's head office is located at: No. 7/128, Binh Duc 1 Quarter, Binh Hoa Ward, Ho Chi Minh City.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND BOARD OF SUPERVISION

Members of the Board of Directors, the Board of Management and the Board of Supervision of the Company during the period and to the preparation of these statements are:

Board of Directors:

Mr.	Nguyen An Dinh	Chairman
Mrs.	Pham Thi Vuong	Vice Chairman
Mr.	Phan Thanh Duc	Member
Mr.	Nguyen Xuan Quan	Member
Mr.	Nguyen Vinh Bao	Member

Board of Management:

Mr.	Phan Thanh Duc	General Director
Mrs.	Nguyen Thi Truc Thanh	Deputy General Director
Mr.	Nguyen Xuan Quan	Standing Deputy General Director

Board of Supervision:

Mr.	Le Trong Nghia	Head of Control Department
Mr.	Hua Tuan Cuong	Member
Mrs.	Nguyen Thi Kim Phuong	Member

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and until the preparation of this Interim Separate Financial Statements is Mr. Phan Thanh Duc – General Director.

AUDITORS

The auditors of the AASC Auditing Firm Company Limited have taken the review of Interim Separate Financial Statements for the Company.

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

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

- Establish and maintain of an internal control system which is determined necessary by the Board of Directors and the Board of Management to ensure the preparation and presentation of Interim Separate Financial Statements do not contain any material misstatement caused by errors or frauds;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Interim Separate Financial Statements;
- Prepare the Interim Separate Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Interim Financial Statements;
- Prepare the Interim Separate Financial Statements on going concern basis unless it is inappropriate to presume that the Company will continue in business.

We are responsible for ensuring that accounting records are kept to reflect the financial position of the Company, with reasonable accuracy at anytime and to ensure that the Interim Separate Financial Statements comply with the current State's regulations. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

We confirm that the Interim Separate Financial Statements give a true and fair view of the financial position at 30 June 2026, its operation results and cash flows for the six-month period then ended of the Company in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Interim Separate Financial Statements.

OTHER COMMITMENTS

We confirm that our Company has fully complied with all disclosure obligations in accordance with the current laws of Vietnam.

On behalf of the Board of Management

CÔNG TY CỔ PHẦN MAY MẶC BÌNH DƯƠNG
TP. THUẬN AN - T. BÌNH DƯƠNG

Phan Thanh Duc
Legal Representative
Approved, 26 August 2026

No. 260826.001/BCTC.HCM

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: **The shareholders, Board of Directors and Board of Management**
Protrade Garment Joint Stock Company

We have reviewed Interim Separate Financial Statements of Protrade Garment Joint Stock Company prepared on 26 August 2026, from page 05 to page 40 including: Interim Separate Statement of Financial position as at 30 June 2026, Interim Separate Statement of Income, Interim Separate Statement of Cash Flows for the six-month period then ended and Notes to the Interim Separate Financial Statements.

Board of Management's Responsibility

The Board of Management is responsible for the preparation and presentation of the Interim Separate Financial Statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Coporate Accounting System and the statutory requirements relevant to preparation and presentation of the Interim Separate Financial Statements and for such internal control as the Board of Management determines is necessary to enable the preparation of Interim Separate Financial Statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on these Interim Separate Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2410, review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of Interim Financial Information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Separate Financial Statements does not give a true and fair view, in all material respects, of the Financial Position of Protrade Garment Joint Stock Company as at 30 June 2026, and of its financial performance and its cash flows for the six-month period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Coporarte Accounting System and the statutory requirements relevant to preparation and presentation of Interim Separate Financial Statements.

Branch of AASC Auditing Firm Company Limited

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

Tran Trung Hieu
Director
Certificate of registration for audit practice
No. 2202-2023-002-1
Ho Chi Minh City, 26 August 2026

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Code	ASSETS	Note	Ending balance VND	Beginning balance VND
100	**A. CURRENT ASSETS**		**799,563,964,526**	**805,648,193,599**
110	**I. Cash and cash equivalents**	**03**	**44,980,275,430**	**27,119,019,606**
111	1. Cash		24,977,672,690	27,119,019,606
112	2. Cash equivalents		20,002,602,740	-
120	**II. Short-term investments**	**04**	**208,812,434,220**	**189,580,650,787**
123	1. Short-term held-to-maturity investments		208,812,434,220	189,580,650,787
130	**III. Short-term receivables**		**229,176,321,703**	**307,583,966,882**
131	1. Short-term trade receivables	05	222,607,071,430	296,338,438,161
132	2. Short-term prepayments to suppliers	06	2,568,648,578	2,198,475,164
135	3. Other short-term receivables	07	4,078,849,740	9,125,301,602
136	4. Allowance for short-term doubtful debts		(78,248,045)	(78,248,045)
140	**IV. Inventories**	**09**	**232,876,348,675**	**221,602,446,235**
141	1. Inventories		232,876,348,675	221,602,446,235
160	**V. Other short-term assets**		**83,718,584,498**	**59,762,110,089**
161	1. Short-term deferred expenses	13	3,543,431,036	2,187,759,458
162	2. Deductible VAT		77,755,884,538	57,574,350,631
163	3. Taxes and other payables to State budget	16	2,419,268,924	-
200	**B. NON-CURRENT ASSETS**		**254,746,561,958**	**259,330,211,206**
210	**I. Long-term receivables**		**77,996,760**	**77,996,760**
215	1. Other long-term receivables	07	77,996,760	77,996,760
220	**II. Fixed assets**		**25,122,758,311**	**28,836,405,315**
221	1. Tangible fixed assets	10	24,701,636,698	28,276,754,300
222	*- Historical costs*		*294,728,445,796*	*293,388,766,363*
223	*- Accumulated depreciation*		*(270,026,809,098)*	*(265,112,012,063)*
227	2. Intangible fixed assets	11	421,121,613	559,651,015
228	*- Historical costs*		*9,154,003,711*	*9,154,003,711*
229	*- Accumulated amortization*		*(8,732,882,098)*	*(8,594,352,696)*
250	**III. Long-term assets in progress**		**2,708,911,105**	**1,231,323,229**
252	1. Construction in progress	12	2,708,911,105	1,231,323,229
260	**IV. Long-term investments**	**04**	**131,234,678,545**	**132,056,731,003**
261	1. Investments in subsidiaries		173,291,000,000	173,291,000,000
263	2. Equity investments in other entities		-	-
264	3. Allowance for long-term impairment of other investments		(45,082,951,592)	(41,234,268,997)
265	4. Long-term held-to-maturity investments		3,026,630,137	-
270	**V. Other long-term assets**		**95,602,217,237**	**97,127,754,899**
271	1. Long-term deferred expenses	13	95,602,217,237	97,127,754,899
280	**TOTAL ASSETS**		**1,054,310,526,484**	**1,064,978,404,805**

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026
(continued)

Code		CAPITAL	Note	Ending balance VND	Beginning balance VND
300	**C.**	**LIABILITIES**		**379,484,184,064**	**399,278,344,591**
310	**I.**	**Current liabilities**		**379,484,184,064**	**399,278,344,591**
311	1.	Short-term trade payables	14	120,979,513,186	156,565,005,576
313	2.	Dividend and profit payables	15	50,570,400	50,570,400
314	3.	Short-term taxes and other payables to State budget	16	1,839,333,970	17,901,113,722
315	4.	Payables to employees		52,214,851,674	57,645,803,704
316	5.	Short-term accrued expenses	17	1,497,376,632	113,669,783
320	6.	Other short-term payables	18	1,457,248,114	1,490,999,061
321	7.	Short-term borrowings and finance lease liabilities	19	181,136,618,883	148,792,247,366
323	8.	Bonus and welfare fund		20,308,671,205	16,718,934,979
400	**D.**	**OWNER'S EQUITY**	**20**	**674,826,342,420**	**665,700,060,214**
411	1.	Contributed capital		247,999,200,000	247,999,200,000
411a		*Ordinary shares with voting rights*		*247,999,200,000*	*247,999,200,000*
412	2.	Share premium		130,334,259	130,334,259
418	3.	Development and investment funds		139,294,402,718	115,154,590,525
420	4.	Retained earnings		287,402,405,443	302,415,935,430
420a		*Retained earnings accumulated to previous year*		*270,430,684,275*	*181,716,874,467*
420b		*Retained earnings of the current period*		*16,971,721,168*	*120,699,060,963*
440		**TOTAL CAPITAL**		**1,054,310,526,484**	**1,064,978,404,805**

CÔNG TY CỔ PHẦN MAY MẶC BÌNH DƯƠNG
M.S.D.N:3700769438-C.T.C.P
TP. THUẬN AN-T. BÌNH DƯƠNG

Le Van Dong	**Nguyen Minh Thuy**	**Phan Thanh Duc**
Preparer	Chief Accountant	Legal Representative
		Approved, 26 August 2026

INTERIM SEPARATE STATEMENT OF INCOME

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

Code	ITEMS	Note	This period VND	Previous period VND
01	**1. Revenue from sales of goods and provision of services**	**22**	**725,796,575,226**	**817,569,613,250**
02	2. Revenue deductions	23	1,483,420,815	1,079,280,825
10	**3. Net revenue from sales of goods and provision of services**		**724,313,154,411**	**816,490,332,425**
11	**4. Cost of goods sold and provision of services**	**24**	**646,136,105,862**	**719,343,291,703**
20	**5. Gross profit from sales of goods and provision of services**		**78,177,048,549**	**97,147,040,722**
22	7. Financial income	25	13,094,238,972	22,801,106,633
23	8. Financial expense	26	12,018,882,828	1,062,833,751
24	*In which: Interest expense*		*3,034,227,834*	*2,286,589,866*
25	9. Selling expenses	27	7,531,658,290	7,438,511,741
26	10. General and administrative expenses	28	57,622,663,231	56,489,967,795
30	**11. Net profit from operating activities**		**14,098,083,172**	**54,956,834,068**
31	12. Other income	29	7,229,044,983	4,206,510,552
32	13. Other expenses	30	157,498,084	58,586,775
40	**14. Other profit**		**7,071,546,899**	**4,147,923,777**
50	**15. Total net profit before tax**		**21,169,630,071**	**59,104,757,845**
51	16. Current corporate income tax expenses	31	4,197,908,903	12,329,790,472
60	**18. Profit after corporate income tax**		**16,971,721,168**	**46,774,967,373**

M.S.D.N:3700769438-C.T.C.P
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TP.THUẬN AN-T.BÌNH DƯƠNG

Le Van Dong	**Nguyen Minh Thuy**	**Phan Thanh Duc**
Preparer	Chief Accountant	Legal Representative
		Approved, 26 August 2026

INTERIM SEPARATE STATEMENT OF CASH FLOWS

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

(Indirect method)

Code	ITEMS	Note	This period VND	Previous period VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	***1. Profit before tax***		***21,169,630,071***	***59,104,757,845***
	2. Adjustments for			
02	- Depreciation and amortization of fixed assets and investment properties		6,530,914,313	5,824,479,987
03	- Allowances and provisions		3,848,682,595	(15,879,932,174)
04	- Exchange gains /losses from retranslation of monetary items denominated in foreign currency		816,628,564	2,350,514,007
05	- Gains / losses from financial investment activities		(5,526,449,187)	(6,161,824,112)
06	- Interest expenses		3,034,227,834	2,286,589,866
08	***3. Operating profit before changes in working capital***		***29,873,634,190***	***47,524,585,419***
09	- Increase/ decrease in receivables		55,517,829,340	(74,529,375,868)
10	- Increase/ decrease in inventories		(11,273,902,440)	(32,288,212,852)
11	- Increase/ decrease in payables (excluding interest payable/ corporate income tax payable)		(39,823,876,144)	82,440,486,158
12	- Increase or decrease in deferred expenses		(2,785,309,668)	(3,353,462,323)
14	- Interest paid		(3,021,547,916)	(2,297,631,682)
15	- Corporate income tax paid		(20,121,552,865)	(18,576,225,891)
17	- Other payments on operating activities		(4,255,702,736)	(2,293,273,325)
20	***Net cash flow from operating activities***		***4,109,571,761***	***(3,373,110,364)***
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Purchase or construction of fixed assets and other long-term assets		(1,339,679,433)	(3,027,734,721)
23	2. Loans and purchase of debt instruments from other entities		(118,600,000,000)	(60,400,000,000)
24	3. Collection of loans and resale of debt instrument of other entities		97,400,000,000	178,350,000,000
27	4. Interest and dividend received		4,468,035,617	6,507,939,383
30	***Net cash flow from investing activities***		***(18,071,643,816)***	***121,430,204,662***
	III CASH FLOWS FROM FINANCING ACTIVITIES			
33	1. Proceeds from borrowings		640,080,750,613	640,325,737,748
34	2. Repayment of principal		(608,237,570,888)	(648,646,462,670)
40	***Net cash flow from financing activities***		***31,843,179,725***	***(8,320,724,922)***
50	**Net cash flows in the period**		**17,881,107,670**	**109,736,369,376**

INTERIM SEPARATE STATEMENT OF CASH FLOWS

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

(Indirect method)

Code	ITEMS	Note	This period VND	Previous period VND
60	**Cash and cash equivalents at the beginning of the period**		**27,119,019,606**	**32,284,984,204**
61	Effect of exchange rate fluctuations		(19,851,846)	7,072,070
70	**Cash and cash equivalents at the end of the period**	**03**	**44,980,275,430**	**142,028,425,650**

CÔNG TY CỔ PHẦN MAY MẶC BÌNH DƯƠNG
M.S.D.N:3700769438-C.T.C.P
TP.THUẬN AN-T.BÌNH DƯƠNG

Le Van Dong Preparer	Nguyen Minh Thuy Chief Accountant	Phan Thanh Duc Legal Representative *Approved, 26 August 2026*

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

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

1 . GENERAL INFORMATION

1.1 . Forms of ownership

Protrade Garment Joint Stock Company (English name: Protrade Garment Joint Stock Company, abbreviation for: Protrade Garment JSC) which was transferred from Protrade Garment One Member Company Limited under Decision No. 2147/QĐ-UBND dated 21/08/2015 of The People's Commitee of Binh Duong Province. The Company has operating activities under Business License Certificate for Joint Stock Company No.3700769438 issued by Department of Planning and Investment (Department of Finance) of Binh Duong Province for the first time on 01 December 2015, admended for the 5th on 27 March 2025.

The Company's head office is located at: No. 7/128, Binh Duc 1 Quarter, Binh Hoa Ward, Ho Chi Minh City.

Company's Charter capital: VND 247,999,200,000 the actual contributed capital as at 30 June 2026: VND 247,999,200,000 equivalent to 24,799,920 shares, the par value per share is VND 10,000.

The number of employees of the Company as at 30 June 2026 is 1,571 (as at 01 January 2026: 1,796)

1.2 . Business field

Manufacturing and trading of garment products.

1.3 . Business activities

Main business activities of the Company include:

- Manufacturing of ready-made clothing;
- Manufacturing of clothing accessories (lace collars, embroidered lace, belts);
- Trading of raw and auxiliary materials for the garment industry.

1.4 . The Company's operation in the period that affects the Interim Separate Financial Statements

Total net profit before tax for this period amounted to VND 21,169,630,071, representing a decrease of VND 37,935,127,774 (equivalent to 64.18%) compared to the previous period. The decrease was mainly attributable to the following:

- Net revenue from sales of goods and provision of services for this period decreased by VND 92,177,178,014 (equivalent to 11.29%), while cost of sales decreased by only VND 73,207,185,841 (equivalent to 10.18%) compared to the previous period. The main reason was the slow recovery of the global economy, which weakened purchasing power in key markets, resulting in a decline in order volumes and intense competition in processing prices. Meanwhile, the decrease in cost of sales was lower due to high raw material costs and pressure from labour costs. In particular, the decline in order volumes caused idle labour, while the Company still had to maintain a stable workforce both to meet stringent delivery time requirements and to retain its core workforce in the long term. As a result, gross profit for the period decreased by VND 18,969,992,173 (equivalent to 19.53%).

- Financial income decreased by VND 9,706,867,661 (equivalent to 42.57%), mainly because exchange rates were more stable during the period, resulting in lower foreign exchange gains. In addition, changes in accounting policies for foreign currency transactions under the current accounting regime also affected the movement of this item during the period (see Note 2.7).

- Financial expenses increased by VND 10,956,049,077. The main reason was that, during the period, the business operations of a subsidiary – Fashion Development JSC – were adversely affected by the storm, resulting in operating losses due to incurring repair costs. Accordingly, the Company made an allowance for long-term investments of VND 3,848,682,595 for its investment in this company (whereas an amount of VND 15,958,180,219 was reversed in the same period of the previous year). This allowance was the main reason for the increase in total financial expenses during the period, although foreign exchange losses decreased by VND 8,064,566,262.

- Other income increased by VND 3,022,534,431, mainly from compensation received for defective and damaged processed goods.

In aggregate, the above-mentioned factors resulted in a significant decrease in the Company's Total net profit before tax for this period compared to the previous period.

Information of subsidiaries, other investments of the Company is provided in Note No. 4.

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 . Accounting period and accounting currency

Annual accounting period commences from 01 January and ends as at 31 December
The Company maintains its accounting records in Vietnam Dong (VND).

2.2 . Standards and Applicable Accounting Policies

Applicable Accounting Policies
The Company applies Corporate Accounting System issued under the Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance.

Declaration of compliance with Accounting Standards and Accounting System
The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. The Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

2.3 . Changes in accounting policies and notes

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing some articles of the Circular No. 200/2014/TT-BTC. The Circular is effective for annual accounting periods beginning on or after 1 January 2026.

The company has adopted the applicable requirements of Circular No. 99/2025/TT-BTC effective from 1 January 2026 on a prospective basis. The Circular introduced changes in the presentation of items in the Financial Statements. The comparative information is reclassified to conform to the current period's presentation. Details on the reclassification of comparative information are disclosed in Note 37 of the Interim Separate Financial Statements.

2.4 . Basis for preparation of Interim Separate Financial Statements

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

The users of these Interim Separate Financial Statements should study the Interim Separate Financial Statements combined with the Interim Consolidated Financial Statements of the Company and its subsidiaries for the accounting period from 01/01/2026 to 30/06/2026 in order to gain enough information regarding the financial position, operating results and cash flows of the Company.

2.5 . Accounting estimates

The preparation of Separate Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the date of the Separate Financial Statements and the reported amounts of revenues and expenses during the accounting period.

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

- Allowance for doubtful debts
- Allowance for devaluation of inventory
- Estimated allocation of prepaid expenses
- Estimated useful life of fixed assets
- Classification and allowance of financial investments
- Estimated income tax

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company's Interim Separate Financial Statements and that are assessed by the Board of Management to be reasonable under the circumstances.

2.6 . Financial Instruments

Initial recognition

Financial assets

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

Financial liabilities

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

Subsequent measurement after initial recognition

Financial assets and financial liabilites are not revalued according to fair value at the end of the period because the prevailing statutory regulations require to present Financial Statements and Notes to financial instruments but not provide any relevant instruction for assessment and recognition of fair value of financial assets and financial liabilities.

2.7 . Foreign currency transactions

Foreign currency transactions during the period are translated into Vietnam Dong using the actual rate at the transaction dates (is the Telegraphic Transfer Middle (TTM) of the commercial bank where the Company regularly conducts transactions)

Actual exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of Interim Separate Financial Statements is determined under the following principles:

- For monetary items denominated, applying the TTM of the commercial bank where the Company regularly conducts transactions;
- For demand deposits in foreign currencies, applying the TTM of the commercial bank where the Company opens its accounts;
- For part or all of the receivables denominated in foreign currencies for which doubtful debt allowances have been made are not remeasure.

All exchange differences arising as a result of transactions or revaluation at the balance sheet date shall be recorded into the financial income or expense in the period.

2.8 . Cash and cash equivalents

Cash comprises cash on hand, demand deposits.

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

2.9 . Financial investments

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

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

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

Allowance for devaluation of investments is made at the end of the period as follows:

- Investments in subsidiaries: allowance shall be made based on the Separate Financial Statements of subsidiaries at the allowance date.
- Long-term investments (other than trading securities) without significant influence on the investee: If the investment in listed shares or the fair value of the investment is determined reliably, allowances shall be made on the basis of the market value of the shares; if the fair value of the investment is not determined at the reporting date, allowance shall be made based on the Financial Statements at the allowance date of the investee.
- Investments held to maturity: allowance for impairment of held to maturity investments shall be made based on the recovery capacity in accordance with statutory regulations.

2.10 . Receivables

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

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

2.11 . Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, if the net realizable value of inventories is lower than the original price, inventories must be valued according to the net realizable value at the reporting date of Separate Financial Statements.

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

The cost of inventory is calculated using weighted average method.

Method for valuation of work in process at the end of the period: Work in progress is determined based on direct material costs and subcontracting costs that can be specifically identified and accumulated for each batch of unfinished goods.

Allowance for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over its net realizable value.

2.12 . Fixed assets

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

Subsequent measurement after initial recognition

If these costs augment the future economic benefits obtained from the use of tangible fixed assets beyond their initital standards conditions, they are capitalized as an increase in the historical cost.

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

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

- Buildings, structures	05 - 25	years
- Machineries, equipments	05 - 06	years
- Vehicles, transportation equipments	06 - 10	years
- Office equipments and furnitures	03 - 08	years
- Land use rights	20	years
- Managerment softwares	03 - 05	years

2.13 . Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs.

2.14 . Operating lease

Operating leases is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to Statement of Income on a straight-line basis over the period of the lease.

2.15 . Deferred expenses

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

The calculation and allocation of long-term deferred expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

Types of deferred expenses include:

- Deferred land expenses include prepaid land rental, including those related to leased land for which the Company has received certificate of land use right but not eligible for recording as intangible fixed asset in accordance with current regulations. These expenses are recognized in the Interim Separate Statement of Income on a straight-line basis according to the lease term of the contract.
- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than VND 30 million and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from 03 to 24 months.
- Fire and explosion insurance expenses are recorded at their historical costs and allocated on the straight-line basis from 01 to 03 months.
- Repair expenses areare recorded at their historical costs and allocated on the straight-line basis from 03 months to 36 months.
- Other deferred expenses are recorded at their historical costs and allocated on the straight-line basis from 01 to 12 months.

2.16 . Payables

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

2.17 . Dividend and profit payables

Dividend and profit payables (in cash or non-monetary assets) are recognized when the Company has no unconditional right to avoid the obligation to pay dividends and profits to shareholders and capital-contributing members of the company according to relevant laws.

The recognition time is when the entity has no unconditional right to avoid the distribution of dividends: after the announcement of dividend payment from the Board of Directors and the announcement of the record date for dividend payment of Vietnam Securities Depository and Clearing Corporation.

2.18 . Borrowings

Borrowings shall be recorded in detail by lender, loan agreement and repayment term. In case of borrowings denominated in foreign currency, they shall be recorded in detail in terms of types of currency.

2.19 . Borrowing costs

Borrowing costs are recognized as operating expenses in the period, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs".

2.20 . Accrued expenses

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

2.21 . Owner's equity

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

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

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

2.22 . Revenues

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

Revenue from sale of goods

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

Revenue from provision of services

- The percentage of completion of the transaction at the preparation date of Interim Separate Statement of Financial position can be measured reliably.

Financial income

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

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

2.23 . Revenue deductions

Revenue deductions from sales of goods and provision of services arising in the period include: sales discounts.

Sales discount incurred in the same period of sale of goods and provision of services are recorded as a decrease in revenue in the incurring period. In case goods and services are sold in the previous periods, but until the next period they are incurred as deductible items, the Company records the decrease in revenue under the following principles: If it is incurred prior to the issuance of Financial Statements, it is then recorded as a decrease in revenue on the Separate Financial Statements of the reporting period (the previous period); and if it is incurred after the issuance of Separate Financial Statements, it is recorded as a decrease in revenue of incurring period (the next period).

2.24 . Cost of goods sold and provision of services

Cost of goods sold and provision of services are cost of finished products, merchandise, materials sold or services rendered during the period, and are recognized in matching with the revenue generated in the period and ensuring compliance with the prudence principle. Cases of loss of materials and goods exceeded the norm, labour cost and fixed manufacturing overheads not allocated to the value of inventory, allowance for devaluation of inventory, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the period even when products and merchandises have not been determined as sold.

2.25 . Financial expenses

Items recorded into financial expenses comprise:
- Borrowing costs;
- Allowance for losses from investment in other entities.
- Losses from sale of foreign currency, exchange loss;

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

2.26 . Selling expenses, general and administrative expenses

Selling expenses comprise actual costs incurred in connection with the supply of goods and services.

General and administrative expenses comprise actual costs incurred for the general administration of the Company.

2.27 . Corporate income tax

a) Current corporate income tax expense
Current income tax expense includes the current corporate income tax expense in accordance with the Corporate Income Tax Law

Current corporate income tax expense is determined based on taxable income for the period and the corporate income tax rate applicable to the current accounting period.

b) Current corporate income tax rate
For the period from 01/01/2026 to 30/06/2026, the Company applies the corporate income tax rate of 20% for the operating activities which has taxable income.

2.28 . Related parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Organizations, directly or indirectly having control the Company, are controlled by the Company, or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Organizations that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.
- Other organizations and individuals identified as related parties in accordance with current legal regulations.

In considering the relationship of related parties to serve for the preparation and presentation of the Separate Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

2.29 . Segment report

The Company's principal business activities are manufacturing and processing garments for export to overseas markets. Therefore, the Company does not present segment reporting by business segment and geographical area.

3 . CASH AND CASH EQUIVALENTS

	Ending balance	Beginning balance
	VND	VND
Cash on hand	240,228,546	263,534,466
Demand deposits	24,737,444,144	26,855,485,140
Cash equivalents	20,002,602,740	-
	44,980,275,430	**27,119,019,606**

Details information of demand deposits and cash equivalents are as follows:

Demand deposits

	Currency	Ending balance	Beginning balance
		VND	VND
Joint Stock Commercial Bank for Investment and Development of Vietnam - Binh Duong Branch	USD and VND	14,285,076,855	627,601,564
Vietnam Joint Stock Commercial Bank for Industry and Trade - Ho Chi Minh Branch	USD and VND	9,392,792,889	24,976,323,167
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Binh Duong Branch	USD and VND	1,051,405,936	1,235,971,423
Vietnam Joint Stock Commercial Bank for Industry and Trade - Binh Duong Branch	VND	8,168,464	15,588,986
		24,737,444,144	**26,855,485,140**

Cash equivalents

	Currency	Term	Interest	Ending balance	Beginning balance
				VND	VND
Vietnam Joint Stock Commercial Bank for Industry and Trade - Ho Chi Minh Branch	VND	1 month	4.75%	20,000,000,000	-
Interest receivables	VND			2,602,740	-
				20,002,602,740	-

4 . FINANCIAL INVESTMENTS

a) Held to maturity investments

	Ending balance			Beginning balance		
	Original cost	Recoverable value	Allowance	Original cost	Recoverable value	Allowance
	VND	VND	VND	VND	VND	VND
Short-term	**208,812,434,220**	**208,812,434,220**	-	**189,580,650,787**	**189,580,650,787**	-
Term deposits	208,812,434,220	208,812,434,220	-	189,580,650,787	189,580,650,787	-
Long-term	**3,026,630,137**	**3,026,630,137**	-	-	-	-
Term deposits	3,026,630,137	3,026,630,137	-	-	-	-
	211,839,064,357	**211,839,064,357**	-	**189,580,650,787**	**189,580,650,787**	-

Details information of demand deposits and cash equivalents are as follows:

	Currency	Term	Interest rate	Ending balance	Beginning balance
				VND	VND
Joint Stock Commercial Bank for Investment and Development of Vietnam - Binh Duong Branch	VND	From 6 months to 12 months	For 4.8% to 8%	127,160,000,000	91,160,000,000
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Binh Duong Branch	VND	From 12 months to 18 months	For 4.1% to 5.5%	40,963,398,636	40,963,398,636
Vietnam Joint Stock Commercial Bank for Industry and Trade - Ho Chi Minh City Branch	VND	From 6 months to 12 months	For 4.9% to 7.4%	39,600,000,000	54,400,000,000
Interest receivables	VND			4,115,665,721	3,057,252,151
				211,839,064,357	**189,580,650,787**

As at 30/06/2026, the held-to-maturity investments of VND 50,963,398,636 are being used as collaterals for short-term borrowings from the banks (Detailed in Note No. 19)

b) Equity investments in other entities

	Ending balance			Beginning balance		
	Original cost	Recoverable value	Allowance	Original cost	Recoverable value	Allowance
	VND	VND	VND	VND	VND	VND
Investments in subsidiaries	**173,291,000,000**	**128,208,048,408**	**(45,082,951,592)**	**173,291,000,000**	**132,056,731,003**	**(41,234,268,997)**
Fashion Development JSC	173,291,000,000	128,208,048,408	(45,082,951,592)	173,291,000,000	132,056,731,003	(41,234,268,997)
Investments in other entities	-	-	-	-	-	-
Smart Tailor JSC (1)	-	-	-	-	-	-
	173,291,000,000	**128,208,048,408**	**(45,082,951,592)**	**173,291,000,000**	**132,056,731,003**	**(41,234,268,997)**

The Company has not determined the fair value of financial investments since Vietnamese Accounting Standards and Vietnamese Corporate Accounting System has not provided any detailed guidance on the determination of the fair value.

(1) The investment in Smart Tailor JSC has a value of VND 0, because the Company is recording the value of this investment at the revaluation value at the time of equitization. As at 30/06/2026, this Company is still temporarily pausing its operations and has accumulated losses that exceeded the owner's equity.

Detailed information about financial investments during the period:

Name of investees	Place of establishment and operation	Rate of interest	Rate of voting rights	Principle activities
Subsidiaries				
Fashion Development JSC	Ho Chi Minh City	76.08%	76.08%	Producing and processing garments.
Other entities				
Smart Tailor JSC	Ho Chi Minh City	13.19%	13.19%	Retail of garments.

5 . SHORT-TERM TRADE RECEIVABLES

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Other parties	**222,607,071,430**	-	**296,338,438,161**	-
Rcrv Inc Dba Rock Revival	48,099,453,248	-	87,246,165,792	-
Olymp Bezner Kg Hopfighemer	52,682,124,156	-	64,829,699,739	-
Victory 2020, LLC (DBA Miss Me)	83,810,620,597	-	110,641,524,427	-
Others	38,014,873,429	-	33,621,048,203	-
	222,607,071,430	-	**296,338,438,161**	-

Receivables arising from commercial business contracts/rights to claim debts from customers are pledged as collaterals for short-term bank borrowings at the end of the period. Details are presented in Note 19.

6 . SHORT-TERM PREPAYMENTS TO SUPPLIERS

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Other parties	**2,568,648,578**	**(78,248,045)**	**2,198,475,164**	**(78,248,045)**
Industrial and Civil Designing Consulting Joint Stock Company	1,800,000,000	-	1,800,000,000	-
Coats Digital Limited	367,906,000	-	-	-
Hai Anh Garment Import Export Joint Stock Company	266,655,000	-	-	-
Others	134,087,578	(78,248,045)	398,475,164	(78,248,045)
	2,568,648,578	**(78,248,045)**	**2,198,475,164**	**(78,248,045)**

7 . OTHER RECEIVABLES

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
a) Short-term				
Receivables for social insurance, health insurance, unemployment insurance paid on behalf of employees	2,971,968,595	-	6,258,018,657	-
Receivables from health insurance	25,093,007	-	21,465,672	-
Advances	931,898,356	-	1,640,577,031	-
Mortgage	-	-	100,800,000	-
Others receivables	149,889,782	-	1,104,440,242	-
	4,078,849,740	**-**	**9,125,301,602**	**-**
b) Long-term				
Mortgage	77,996,760	-	77,996,760	-
	77,996,760	**-**	**77,996,760**	**-**

8 . DOUBTFUL DEBTS

	Ending balance		Beginning balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Total value of receivables and debts that are overdue or not due but difficult to be recovered				
Prepayments to suppliers	**111,782,922**	**33,534,877**	**111,782,922**	**33,534,877**
Sai Gon Song Be Trade and Travel Company Limited	111,782,922	33,534,877	111,782,922	33,534,877
	111,782,922	**33,534,877**	**111,782,922**	**33,534,877**

9 . INVENTORIES

	Ending balance		Beginning balance	
	Original cost	Allowance	Original cost	Allowance
	VND	VND	VND	VND
Goods in transit	4,647,651,050	-	7,416,308,293	-
Raw materials, supplies	126,296,755,448	-	107,769,654,669	-
Tools, instruments	1,171,566,393	-	1,202,801,028	-
Work in progress expenses	96,231,448,033	-	95,096,984,316	-
Finished goods	4,528,927,751	-	10,116,697,929	-
	232,876,348,675	**-**	**221,602,446,235**	**-**

- The value of inventories pledged as collaterals for liabilities at the end of the period: VND 232,876,348,675

10 . TANGIBLE FIXED ASSETS

	Buildings, structures	Machineries, equipment	Vehicles, transportation equipments	Office equipments and furnitures	**Total**
	VND	VND	VND	VND	**VND**
Historical cost					
Beginning balance	61,594,682,770	200,818,288,920	17,723,373,355	13,252,421,318	293,388,766,363
- Purchase in the period	-	1,194,903,120	-	144,776,313	1,339,679,433
Ending balance	**61,594,682,770**	**202,013,192,040**	**17,723,373,355**	**13,397,197,631**	**294,728,445,796**
Accumulated depreciation					
Beginning balance	61,103,466,476	176,713,879,322	15,161,258,701	12,133,407,564	265,112,012,063
- Depreciation in the period	85,053,351	4,312,993,307	359,708,075	157,042,302	4,914,797,035
Ending balance	**61,188,519,827**	**181,026,872,629**	**15,520,966,776**	**12,290,449,866**	**270,026,809,098**
Net carrying amount					
Beginning balance	491,216,294	24,104,409,598	2,562,114,654	1,119,013,754	28,276,754,300
Ending balance	**406,162,943**	**20,986,319,411**	**2,202,406,579**	**1,106,747,765**	**24,701,636,698**

- Cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND 134,963,007,385.

11 . INTANGIBLE FIXED ASSETS

	Land use rights	Computer software	Total
	VND	VND	VND
Historical cost			
Beginning balance	530,000,000	8,624,003,711	9,154,003,711
Ending balance	**530,000,000**	**8,624,003,711**	**9,154,003,711**
Accumulated amortization			
Beginning balance	530,000,000	8,064,352,696	8,594,352,696
- Amortization in the period	-	138,529,402	138,529,402
Ending balance	**530,000,000**	**8,202,882,098**	**8,732,882,098**
Net carrying amount			
Beginning balance	-	559,651,015	559,651,015
Ending balance	**-**	**421,121,613**	**421,121,613**

- Cost of fully amortized intangible fixed assets but still in use at the end of the period: VND 1,361,748,222.

12 . LONG-TERM ASSETS IN PROGRESS

	Ending balance		Beginning balance	
	Original cost	Recoverable value	Original cost	Recoverable value
Factory Relocation Project (*)	2,708,911,105	2,708,911,105	1,231,323,229	1,231,323,229
	2,708,911,105	**2,708,911,105**	**1,231,323,229**	**1,231,323,229**

(*) **Detailed information related to the Factory Relocation Project:**

- Pursuant to Resolution No. 06/NQ-HĐQT dated 06/11/2024, the Board of Directors approved the relocation plan of the plant to implement the project titled: Survey and assessment of current operations and proposal of mechanisms and policies to support enterprises located outside industrial parks and industrial clusters in the southern area to convert functions and relocate into industrial parks and clusters in Binh Duong Province, in accordance with the direction of the People's Committee of Binh Duong Province. (Detailed in Note 21a)
- The total estimated investment (excluding machinery equipment line) is VND 393,490,026,300.
- In 2025, the Company leased land in Protrade International Industrial Park to implement this plan.
  As at 30/06/2026, the Company was carrying out activities related to project design and selection of suppliers for production lines. The relocation project is expected to be completed by the end of 2028.
- As at 30/06/2026, the project value represents land rental expenses amortized from 05/08/2025 to 30/06/2026.

13 . DEFERRED EXPENSES

		Ending balance	Beginning balance
		VND	VND
a)	**Short-term**		
	Dispatched tools and supplies	1,242,683,442	1,374,955,370
	Repair expenses	7,333,333	166,518,167
	Land rental and apartment rental expenses (*)	1,870,731,248	-
	Others	422,683,013	646,285,921
		3,543,431,036	**2,187,759,458**
b)	**Long-term**		
	Dispatched tools and supplies	239,506,700	273,608,000
	Repair expenses	2,683,463,642	2,781,052,128
	Land lease expenses (*)	92,595,506,895	94,073,094,771
	Others	83,740,000	-
		95,602,217,237	**97,127,754,899**

(*) Detailed in Note 21a.

14 . SHORT-TERM TRADE PAYABLES

	Ending balance	Beginning balance
	VND	VND
Related parties	**13,238,292,377**	**30,641,894,533**
Fashion Development JSC	13,156,658,446	30,611,044,933
Palm - Song Be Golf Co., Ltd	58,785,231	-
Thuan An General Trading JSC	22,848,700	30,849,600
Other parties	**107,741,220,809**	**125,923,111,043**
Olymp Bezner KG Hopfighemer	8,601,648,810	20,211,382,330
Tuong Long Denim Company Limited	25,820,496,262	21,888,987,130
Grandian Hong Kong Company Limited	8,763,717,655	15,105,756,293
Others	64,555,358,082	68,716,985,290
	120,979,513,186	**156,565,005,576**

15 . DIVIDEND AND PROFIT PAYABLES

	Ending balance	Beginning balance
	VND	VND
Dividend and profit payables	50,570,400	50,570,400
	50,570,400	**50,570,400**

The dividends mainly relate to shareholders who have not completed the securities depository registration procedures and/or have not provided or updated sufficient information necessary to receive dividends. The Company will make payment after the shareholders have completed all required procedures and provided sufficient information in accordance with regulations.

16 . SHORT-TERM TAX AND OTHER PAYABLES TO THE STATE BUDGET

	Opening receivables	Opening payables	Payables in the period	Actual payment in the period	Closing receivables	Closing payables
	VND	VND	VND	VND	VND	VND
Value added tax	-	-	547,363,321	547,363,321	-	-
Export, import duties	-	-	623,972,272	623,972,272	-	-
Corporate income tax	-	17,762,977,932	4,197,908,903	20,121,552,865	-	1,839,333,970
Personal income tax	-	138,135,790	(1,512,537,669)	1,044,867,045	2,419,268,924	-
Environmental protection tax	-	-	624,084	624,084	-	-
Other taxes	-	-	6,816,403	6,816,403	-	-
	-	**17,901,113,722**	**3,864,147,314**	**22,345,195,990**	**2,419,268,924**	**1,839,333,970**

The Company’s tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the Interim Separate Financial Statements could be changed at a later date upon final determination by the tax authorities.

17 . SHORT-TERM ACCRUED EXPENSES

	Ending balance	Beginning balance
	VND	VND
Borrowing costs	102,714,132	90,034,214
Accrued factory rental expenses	1,394,662,500	-
Others	-	23,635,569
	1,497,376,632	**113,669,783**
In which: Related parties		
Binh Duong Project Investment And Management Co., Ltd	1,394,662,500	-
	1,394,662,500	**-**

18 . OTHER SHORT-TERM PAYABLES

	Ending balance	Beginning balance
	VND	VND
Trade union fund	861,840,035	909,021,511
Social insurance	180,508,476	164,893,381
Health insurance	299,229,860	267,831,178
Unemployment insurance	22,677,293	29,870,040
Others	92,992,450	119,382,951
	1,457,248,114	**1,490,999,061**

19 . SHORT-TERM BORROWINGS

	Beginning balance	During the period Increase	Decrease	Ending balance
	VND	VND	VND	VND
- Vietnam Joint Stock Commercial Bank for Industry and Trade - Ho Chi Minh City Branch (1)	20,045,747,418	52,090,871,531	57,398,859,141	14,737,759,808
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Binh Duong Branch (2)	27,292,833,707	123,322,608,048	87,614,096,154	63,001,345,601
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Binh Duong Branch (3)	101,453,666,241	465,168,462,826	463,224,615,593	103,397,513,474
	148,792,247,366	**640,581,942,405**	**608,237,570,888**	**181,136,618,883**

Detailed information on short-term borrowings:

	Contract No.	Currency	Interest Rate	Date due	Loan purpose	Guarantee	Ending balance USD	Ending balance VND
(1)	Credit Facility Agreement No. 26.4921763/2026-HĐCVHM/NHCT900-3700769438 dated 12/06/2026	VND and/or USD	According to each Debt Acknowledgement	31/03/2027	Supplement working capital for production and business activities	Unsecured	562,338.21	14,737,759,808
(2)	Credit Facility Agreement No. 100B25-MBD dated 14/11/2025	VND and/or USD	According to each Debt Acknowledgement	13/11/2026	To finance lawful and valid short-term credit needs for production and business activities (including short-term needs to finance fixed asset investment activities).	- Mortgage of inventories in circulation during the production and business process; - Mortgage of receivables arising from ordinary business contracts/agreements with counterparties; - Pledge of term deposits.	2,396,764.27	63,001,345,601
(3)	Credit Facility Agreement No. 01/2025/4675359/HĐTD dated 03/09/2025	VND and foreign currencies	According to each specific Credit Agreement	31/08/2026	Supplement working capital, issue bank guarantees, L/Cs and discount documents for production and business	Pledge of term deposits at the Bank	3,933,558.30	103,397,513,474

20 . OWNER'S EQUITY

a) Changes in owner's equity

	Contributed capital	Share premium	Development and investment funds	Retained earnings	**Total**
	VND	VND	VND	VND	**VND**
Beginning balance of previous year	**247,999,200,000**	**130,334,259**	**83,301,072,046**	**285,922,586,452**	**617,353,192,757**
Profit for previous period	-	-	-	46,774,967,373	46,774,967,373
Appropriation to Development and investment funds	-	-	31,853,518,479	(31,853,518,479)	-
Appropriation to Bonus and welfare fund	-	-	-	(7,963,379,620)	(7,963,379,620)
Appropriation to the Executive Management Bonus Fund	-	-	-	(2,389,013,886)	(2,389,013,886)
Ending balance of previous year	**247,999,200,000**	**130,334,259**	**115,154,590,525**	**290,491,641,840**	**653,775,766,624**
Beginning balance of current period	**247,999,200,000**	**130,334,259**	**115,154,590,525**	**302,415,935,430**	**665,700,060,214**
Profit for this period	-	-	-	16,971,721,168	16,971,721,168
Appropriation to Development and investment funds	-	-	24,139,812,193	(24,139,812,193)	-
Appropriation to Bonus and welfare fund	-	-	-	(6,034,953,048)	(6,034,953,048)
Appropriation to the Executive Management Bonus Fund	-	-	-	(1,810,485,914)	(1,810,485,914)
Ending balance of this period	**247,999,200,000**	**130,334,259**	**139,294,402,718**	**287,402,405,443**	**674,826,342,420**

According to Resolution No. 01/NQ-ĐHĐCĐ dated 11/06/2026 issued by the Annual General Meeting of Shareholders, the Company announced its profit distribution of 2025 as follows:

	Amount
	VND
Accumulated undistributed profit after tax at the end of the previous year	181,716,874,467
Net profit after tax for 2025	120,699,060,963
Appropriation to Development and investment funds	24,139,812,193
Appropriation to Bonus and welfare fund	6,034,953,048
Appropriation to the Executive Management Bonus Fund	1,810,485,914
Cash dividend payment (*) *(equivalent to VND 5,000 per share)*	123,999,600,000
Remaining undistributed profit	146,431,084,275

(*) The record date is 15/07/2026, the ex-dividend date is 14/07/2026 and the dividend payment date is 31/07/2026.

Pursuant to Resolution No. 01/NQ-ĐHĐCĐ dated 11/06/2026 of the Annual General Meeting of Shareholders, the shareholders approved the plan to increase the Company's charter capital in order to strengthen its financial capacity. Accordingly, the first charter capital increase is expected to be carried out through the proposed issuance of 19,839,936 ordinary shares to existing shareholders from the Company's equity, thereby increasing the charter capital from VND 247,999,200,000 to an expected amount of VND 446,398,560,000.

b) Details of Contributed capital

	Rate	Ending balance	Rate	Beginning balance
	(%)	VND	(%)	VND
Binh Duong Producing And Trading Corporation	47.71	118,314,180,000	47.71	118,314,180,000
Viet Vuong Trading Co., Ltd	39.02	96,775,800,000	39.02	96,775,800,000
Others	13.27	32,909,220,000	13.27	32,909,220,000
	100	**247,999,200,000**	**100**	**247,999,200,000**

c) Capital transactions with owners and distribution of dividends and profits

	This period	Previous period
	VND	VND
Owner's contributed capital		
- *At the beginning of the year*	*247,999,200,000*	*247,999,200,000*
- *At the end of the period*	*247,999,200,000*	*247,999,200,000*
Distributed dividends and profit		
- *Dividend, profit payable at the beginning of the year*	*50,570,400*	*10,755,900*
- *Dividend, profit payable at the end of the period*	***50,570,400***	***10,755,900***

d) Share

	Ending balance	Beginning balance
Quantity of Authorized issuing shares	24,799,920	24,799,920
Quantity of issued shares	24,799,920	24,799,920
- *Common shares*	*24,799,920*	*24,799,920*
Quantity of outstanding shares in circulation	24,799,920	24,799,920
- *Common shares*	*24,799,920*	*24,799,920*

Par value per share: VND 10,000

e) Company's reserves

	Ending balance	Beginning balance
	VND	VND
Development and investment funds	139,294,402,718	115,154,590,525
	139,294,402,718	**115,154,590,525**

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

a) Operating leased assets

Protrade Garment Joint Stock Company signed land lease contract with Binh Duong Project Investment and Management Co., Ltd at No. 7/128 Binh Duc Quarter 1, Binh Hoa Ward, Ho Chi Minh City under Operating lease contract No. 02-19/12/HĐ-IMPCo dated 19/12/2018, for use as a factory and staff canteen from 01/01/2018 to 31/12/2034. The leased land area is 51,281.9 m². Under this contract, the Company is required to pay the annual land rental in January of each year until the expiry of the contract as agreed. As at 30/06/2026, the future lease payments under the operating lease contract were presented as follows:

	Ending balance	Beginning balance
	VND	VND
Under 1 year	2,487,500,000	2,435,000,000
From 1 to 5 years	10,493,500,000	10,380,500,000
Over 5 years	10,051,800,000	11,434,800,000

Binh Duong Garment Joint Stock Company leases assets attached to land, comprising a factory and staff canteen, from Binh Duong Project Investment and Management Co., Ltd at No. 7/128, Binh Duc 1 Quarter, Binh Hoa Ward, Ho Chi Minh City, under Operating Lease Contract No. 01-19/12/HĐ-IMPCo dated 19/12/2018 and Appendix No. 01 dated 26/08/2024. Under this contract, the Company is required to pay the annual asset rental until the expiry of the contract as agreed. As at 30/06/2026, the future lease payments under the non-cancellable operating lease contract by maturity were presented as follows:

	Ending balance	Beginning balance
	VND	VND
Under 1 year	2,859,058,000	2,789,325,000
From 1 to 5 years	12,939,042,500	12,623,456,000
Over 5 years	13,563,907,000	15,343,889,000

Binh Duong Garment Joint Stock Company leased the land use rights and the Block 1 worker apartment complex from Binh Duong Project Investment and Management Co., Ltd, located in Binh Duc 1 Quarter, Binh Hoa Ward, Ho Chi Minh City, under the Operating Lease Contract No. 12/HĐ-IMPCo dated 10/05/2024, with Appendix No. 01 dated 26/08/2024. The leased area is 7,510.68 m², with a lease term from 01/01/2024 to 31/12/2034. Under this contract, the Company is required to pay the annual lease fee until the contract's expiration as agreed. As of 30/06/2026, the total minimum lease payments to be made in the future under the non-cancellable contract according to the respective periods are as follows:

	Ending balance	Beginning balance
	VND	VND
Under 1 year	1,339,124,250	1,306,462,500
From 1 to 5 years	6,060,382,000	5,912,568,000
Over 5 years	6,353,056,000	7,186,763,000

Protrade Garment Joint Stock Company signed a land lease contract with Protrade International One Member Co., Ltd for Lot Nos. 23-4A2 and 23-8B2, Road 7, Protrade International Industrial Park, Tay Nam Ward, Ho Chi Minh City, under operational lease contract No. SLA-PICL/089-2025 dated 02/05/2025. The land lease term is from 02/05/2025 to 28/10/2057. The leased land area is 17,015 m². According to this contract, the Company must pay the entire land rent at a unit price of VND 5,601,200/m², corresponding to a total land rental value of VND 95,304,418,000, before 30/11/2025. The Company has fully paid the lease and taken over the premises.

b) Assets held under trust

Items	Unit	Quality	Ending balance	Beginning balance
Fabric	Yard	Normal	68,764.16	62,269.93

c) **Foreign currencies**

	Ending balance	Beginning balance
USD	868,306.90	991,159.68
EUR	3,795.00	3,795.00

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

	This period	Previous period
	VND	VND
Revenue from sales of finished goods	709,163,715,666	781,719,860,347
Revenue from sales of processing services	16,031,887,859	34,954,951,016
Revenue from sales of raw materials, scraps	600,971,701	894,801,887
	725,796,575,226	**817,569,613,250**

23 . REVENUE DEDUCTIONS

	This period	Previous period
	VND	VND
Sales discounts	1,483,420,815	1,079,280,825
	1,483,420,815	**1,079,280,825**

24 . COST OF GOODS SOLD

	This period	Previous period
	VND	VND
Cost of products sold	626,549,074,177	681,868,798,008
Cost of provision of services	19,365,845,032	37,195,969,372
Cost of raw materials sold	221,186,653	278,524,323
	646,136,105,862	**719,343,291,703**
In which: Goods purchased from related parties *(Detailed in Note 36)*	**102,667,161,593**	**191,728,521,811**

25 . FINANCIAL INCOME

	This period	Previous period
	VND	VND
Interest income from demand deposits	2,922,123	7,435,793
Interest income from term deposits	5,526,449,187	6,154,388,319
Gains on exchange difference in the period	7,564,867,662	16,639,282,521
	13,094,238,972	**22,801,106,633**

26 . FINANCIAL EXPENSES

	This period	Previous period
	VND	VND
Interest expenses	3,034,227,834	2,286,589,866
Loss on exchange difference in the period	4,319,343,835	12,383,910,097
Loss on exchange difference at the period-end	816,628,564	2,350,514,007
Allowance for losses from investment in other entities	3,848,682,595	(15,958,180,219)
	12,018,882,828	**1,062,833,751**

27 . SELLING EXPENSES

	This period	Previous period
	VND	VND
Raw materials	2,141,753,195	2,446,996,482
Expenses of outsourcing services	5,389,905,095	4,991,515,259
	7,531,658,290	**7,438,511,741**

28 . GENERAL AND ADMINISTRATIVE EXPENSES

	This period	Previous period
	VND	VND
Raw materials	347,940,407	454,299,178
Labor expenses	48,795,743,209	49,510,124,349
Depreciation expenses	209,269,413	446,810,514
Allowance expenses	-	78,248,045
Tax, Charge, Fee	159,513,111	1,094,528,417
Expenses of outsourcing services	5,086,584,125	3,335,630,260
Other expenses in cash	3,023,612,966	1,570,327,032
	57,622,663,231	**56,489,967,795**
In which: Expenses purchased from related parties *(Detailed in Note 36)*	**118,842,163**	**339,040,750**

29 . OTHER INCOME

	This period	Previous period
	VND	VND
Compensation received	6,590,105,564	3,099,928,726
Support received from customers	617,206,901	1,067,412,000
Others	21,732,518	39,169,826
	7,229,044,983	**4,206,510,552**
In which: Income from related parties *(Detailed in Note 36)*	**5,652,893,554**	**2,460,603,175**

30 . OTHER EXPENSES

	This period	Previous period
	VND	VND
Penalties and arrears	155,749,093	44,911,384
Others	1,748,991	13,675,391
	157,498,084	**58,586,775**

31 . CURRENT CORPORATE INCOME TAX EXPENSE

	This period	Previous period
	VND	VND
Total profit before tax	21,169,630,071	59,104,757,845
Increase	2,468,860,624	2,544,194,514
- *Ineligible expenses*	*2,097,353,004*	*937,539,085*
- *Fines*	*62,642,766*	*40,000,000*
- *Loss on exchange difference at the period-end*	*308,864,854*	*764,015,811*
- *Gain on exchange difference at the end of previous period*	-	*802,639,618*
Decrease	(2,648,946,179)	-
- *Loss on exchange difference at the end of previous period*	*(2,648,946,179)*	-
Taxable income	20,989,544,516	61,648,952,359
Current corporate income tax expense (Tax rate 20%)	**4,197,908,903**	**12,329,790,472**
Tax payable at the beginning of the year	17,762,977,932	18,576,225,891
Tax paid in the period	(20,121,552,865)	(18,576,225,891)
Corporate income tax payable at the period-end	**1,839,333,970**	**12,329,790,472**

32 . BUSINESS AND PRODUCTIONS COST BY ITEMS

	This period	Previous period
	VND	VND
Raw materials	349,382,180,230	395,226,662,455
Labour expenses	182,407,810,795	192,868,957,375
Depreciation expenses	5,053,326,437	5,824,479,987
Allowance expenses	-	78,248,045
Expenses of outsourcing services	166,707,822,145	189,084,353,055
Other expenses in cash	3,064,794,662	2,844,193,184
	706,615,934,269	**785,926,894,101**

33 . FINANCIAL INSTRUMENTS

Financial risk management

Financial risks that the Company may face include: market risk, credit risk and liquidity risk.

The Company has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. The Board of Management of the Company is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

Market risk

The Company may face with the market risk such as: changes in exchange rates and interest rates.

Exchange rate risk:

The Company bears exchange rate risk when transactions are made in currencies other than Vietnam Dong such as: loans, revenues, expenses, imports of supplies, goods, machinery and equipment, ...

Interest rate risk:

The Company bears the risk of interest rates due to the fluctuation in fair value of future cash flow of a financial instrument in line with changes in market interest rates if the Company has time or demand deposits, borrowings and debts subject to floating interest rates. The Company manages interest rate risk by analyzing the market competition situation to obtain interest beneficial for its operation purpose.

Credit risk

Credit risk is the risk of financial loss to the Company if a counterparty fails to perform its contractual obligations. The Company has credit risk from operating activities (mainly to trade receivables) and financial activities (including deposits, loans and other financial instruments), detailed as follows:

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Cash and cash equivalents	44,740,046,884	-	-	44,740,046,884
Trade receivables, other receivables	226,685,921,170	77,996,760	-	226,763,917,930
Loans	208,812,434,220	3,026,630,137	-	211,839,064,357
	480,238,402,274	**3,104,626,897**	**-**	**483,343,029,171**
As at 01/01/2026				
Cash and cash equivalents	26,855,485,140	-	-	26,855,485,140
Trade receivables, other receivables	305,463,739,763	77,996,760	-	305,541,736,523
Loans	189,580,650,787	-	-	189,580,650,787
	521,899,875,690	**77,996,760**	**-**	**521,977,872,450**

Liquidity risk

Liquidity risk is the risk that the Company has trouble in settlement of its financial obligations due to the lack of funds. Liquidity risk of the Company mainly arises from different maturity of its financial assets and liabilities.

Due date for payment of financial liabilities based on expected payment under the contracts (based on cash flow of the original debts) as follows:

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Borrowings and debts	181,136,618,883	-	-	181,136,618,883
Trade payables, other payables	122,487,331,700	-	-	122,487,331,700
Accrued expenses	1,497,376,632	-	-	1,497,376,632
	305,121,327,215	**-**	**-**	**305,121,327,215**
As at 01/01/2026				
Borrowings and debts	148,792,247,366	-	-	148,792,247,366
Trade payables, other payables	158,106,575,037	-	-	158,106,575,037
Accrued expenses	113,669,783	-	-	113,669,783
	307,012,492,186	**-**	**-**	**307,012,492,186**

The Company believes that risk level of loan repayment is low. The Company has the ability to pay due debts from cash flows from its operating activities and cash received from mature financial assets.

34 . ADDITIONAL INFORMATION FOR THE ITEMS OF THE INTERIM SEPARATE STATEMENT OF CASH FLOWS

		This period	Previous period
		VND	VND
a)	**Proceeds from borrowings during the period**		
	Proceeds from ordinary contracts	640,080,750,613	640,325,737,748
b)	**Actual repayments on principal during the period**		
	Repayment on principal from ordinary contracts	608,237,570,888	648,646,462,670

35 . SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

There have been no significant events occurring after the reporting accounting period, which would require adjustments or disclosures to be made in the Interim Separate Financial Statements .

36 . TRANSACTIONS AND BALANCES WITH RELATED PARTIES

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

Related parties	Relation
Binh Duong Project Investment And Management Co., Ltd	Parent Company of Major shareholder
Binh Duong Producing And Trading Corporation - JSC	Major shareholders with significant influence
Viet Vuong Trading Co., Ltd	Major shareholders with significant influence
Fashion Development JSC	Subsidiary
Protrade International One Member Co., Ltd	Company that Mr. Nguyen An Dinh - Chairman of The Company is the Chairman of Member's Council
Dau Tieng Viet Lao Rubber JSC	Company that Mr. Nguyen An Dinh - Chairman of The Company is the Chairman of the BoD
Tan Thanh Investment & Development JSC	Company that Mr. Nguyen An Dinh - Chairman of The Company is the Chairman of the BoD
FrieslandCampina Vietnam Co., Ltd	Company that Mr. Nguyen An Dinh - Chairman of The Company is the Chairman of Member's Council
Palm - Song Be Golf Co., Ltd	Company that Mr. Nguyen An Dinh - Chairman of The Company is the Chairman of Member's Council
Thuan An General Trading JSC	Company that Mr. Le Trong Nghia - Head of the BoS is the Chairman of the BoD
Vinh Phu Paper Co., Ltd	Company that Mr. Le Trong Nghia - Head of the BoS is the Chairman of Member's Council
YCH - Protrade Co., Ltd	Company that Mr. Le Trong Nghia - Head of the BoS is the Member of Member's Council
Prosper JSC	Company that Mr. Le Trong Nghia - Head of the BoS is the Member of BoD
Saigon Bank for Industry and Trade - District 07 Branch	Company that Mr. Hua Tuan Cuong - Member of the BoS is the Director
Saigonbank Berjaya Securities JSC (SBBS)	Company that Mr. Hua Tuan Cuong - Member of the BoS is the Head of the BoS
Members of the Board of Directors, the Board of Management and the Board of Supervision	Key managers

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

	This period	Previous period
	VND	VND
Purchasing goods	**102,667,161,593**	**191,728,521,811**
Fashion Development JSC	97,384,347,972	121,157,351,480
Binh Duong Project Investment And Management Co., Ltd	5,136,125,000	3,679,250,000
Thuan An General Trading JSC	146,688,621	178,827,731
Protrade International One Member Co., Ltd	-	66,713,092,600
General administrative expenses	**118,842,163**	**339,040,750**
Palm - Song Be Golf Co., Ltd	118,842,163	339,040,750
Other income	**5,652,893,554**	**2,460,603,175**
Fashion Development JSC	5,652,893,554	2,460,603,175

Transactions with other related parties:

	Position	This period	Previous period
		VND	VND
Remuneration to the key managers:		**5,128,366,647**	**4,910,846,401**
Mr. Phan Thanh Duc	General Director	1,563,915,771	1,523,553,522
Mrs. Nguyen Thi Truc Thanh	Deputy General Director	1,406,328,133	1,386,224,689
Mr. Nguyen Xuan Quan	Standing Deputy General Director	1,416,577,871	1,265,967,579
Mrs. Nguyen Minh Thuy	Chief accoutant	741,544,872	703,488,754
Mrs. Doan Thi Kim Ngan	Chief accoutant *(Resigned on 01/01/2024)*	-	31,611,857

During the period, the Company did not incur any remuneration or income for members of the Board of Directors.

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

37 . COMPARATIVE FIGURES

The comparative figures in the Interim Statement of Financial Statements are presented in corresponding figures. According to this method, the comparative information of the previous period is presented regarding the financial position, operating results and cash flow of Company during the previous period.

The comparative figures in the Interim Separate Statement of Financial Position and related notes are those of the Separate Financial Statements for the fiscal year ended 31 December 2025. Comparative information in the Interim Separate Statement of Income, Interim Separate Statement of Cash flows, and related notes is that of the Interim Separate Financial Statements for the period from 01 January 2025 to 30 June 2025. These figures have been audited and reviewed by AASC Auditing Firm Company Limited.

As presented in Note 2.3, the Company applies to retrospectively adjustment in accordance with Circular No. 99/2025/TT-BTC from 01 January 2026, resulting in changes to certain items in the Financial Statements. Certain figures as of 01 January 2026 and for the accounting period from 01 January 2025 to 30 June 2025 have been reclassified to comply with the Financial statements presentation requirements under Circular No. 99/2025/TT-BTC. Details are presented in Appendix No.01.

M.S.D.N:3700769438-C.T.C.P
CÔNG TY CỔ PHẦN MAY MẶC BÌNH DƯƠNG
TP.THUẬN AN-T.BÌNH DƯƠNG

Le Van Dong	Nguyen Minh Thuy	Phan Thanh Duc
Preparer	Chief Accountant	Legal Representative
		Approved, 26 August 2026

APPENDIX I: COMPARATIVE FIGURES

Figures according to the Separate Financial Statements for the fiscal year ended as at 31/12/2025			Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27/10/2025			
Code	**Items**	**Value** VND	**Code**	**Items**	**Value** VND	**Change**
	SEPARATE STATEMENT OF FINANCIAL POSITION			**SEPARATE STATEMENT OF FINANCIAL POSITION**		
	CURRENT ASSETS			**CURRENT ASSETS**		
120	**II. Short-term investments**		**120**	**II. Short-term investments**		
123	1. Held-to-maturity investments	186,523,398,636	123	1. Short-term held-to-maturity investments	189,580,650,787	Restatement, rename
130	**III. Short-term receivables**		**130**	**III. Short-term receivables**		
136	3. Other short-term receivables	12,182,553,753	135	3. Other short-term receivables	9,125,301,602	Restatement, code change
137	4. Provision for short-term doubtful debts	(78,248,045)	136	4. Allowance for short-term doubtful debts	(78,248,045)	Code change
150	**V. Other short-term assets**	**59,762,110,089**	**160**	**V. Other short-term assets**	**59,762,110,089**	**Code change**
151	1. Short-term prepaid expenses	2,187,759,458	161	1. Short-term deferred expenses	2,187,759,458	Rename, code change
152	2. Deductible VAT	57,574,350,631	162	2. Deductible VAT	57,574,350,631	Code change

Figures according to the Separate Financial Statements for the fiscal year ended as at 31/12/2025			Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27/10/2025			
Code	**Items**	**Value**	**Code**	**Items**	**Value**	**Change**
		VND			VND	
	SEPARATE STATEMENT OF FINANCIAL POSITION			**SEPARATE STATEMENT OF FINANCIAL POSITION**		
	NON-CURRENT ASSETS			**NON-CURRENT ASSETS**		
210	**I. Long-term receivables**		**210**	**I. Long-term receivables**		
216	1. Other long-term receivables	77,996,760	215	1. Other long-term receivables	77,996,760	Code change
240	**III. Long-term assets in progress**	**1,231,323,229**	**250**	**III. Long-term assets in progress**	**1,231,323,229**	**Code change**
242	1. Construction in progress	1,231,323,229	252	1. Construction in progress	1,231,323,229	Code change
250	**IV. Long-term investments**	**132,056,731,003**	**260**	**IV. Long-term investments**	**132,056,731,003**	**Code change**
251	1. Investments in subsidiaries	173,291,000,000	261	1. Investments in subsidiaries	173,291,000,000	Code change
253	2. Equity investments in other entities	-	263	2. Equity investments in other entities	-	Code change
254	3. Provision for devaluation of long-term investments	(41,234,268,997)	264	3. Allowance for long-term impairment of other investments	(41,234,268,997)	Code change, rename
260	**V. Other long-term assets**	**97,127,754,899**	**270**	**V. Other long-term assets**	**97,127,754,899**	**Code change**
261	1. Long-term prepaid expenses	97,127,754,899	271	1. Long-term deferred expenses	97,127,754,899	Rename, code change

Figures according to the Separate Financial Statements for the fiscal year ended as at 31/12/2025				Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27/10/2025				
Code		**Items**	**Value**	**Code**		**Items**	**Value**	**Change**
			VND				VND	
SEPARATE STATEMENT OF FINANCIAL POSITION				**SEPARATE STATEMENT OF FINANCIAL POSITION**				
	LIABILITIES				**LIABILITIES**			
310	**I.**	**Current liabilities**		**310**	**I.**	**Current liabilities**		
				313	2.	Dividend and profit payables	50,570,400	Add code
313	2.	Taxes and other payables to State budget	17,901,113,722	314	3.	Short-term taxes and other payables to State budget	17,901,113,722	Code change, rename
314	3.	Payables to employees	57,645,803,704	315	4.	Payables to employees	57,645,803,704	Code change
315	4.	Short-term accrued expenses	113,669,783	316	5.	Short-term accrued expenses	113,669,783	Code change
319	5.	Other short-term payables	1,541,569,461	320	6.	Other short-term payables	1,490,999,061	Restatement, code change
320	6.	Short-term borrowings and finance lease liabilities	148,792,247,366	321	7.	Short-term borrowings and finance lease liabilities	148,792,247,366	Code change
322	7.	Bonus and welfare fund	16,718,934,979	323	8.	Bonus and welfare fund	16,718,934,979	Code change
	OWNER'S EQUITY				**OWNER'S EQUITY**			
412	2.	Share Premium	130,334,259	412	2.	Share Premium	130,334,259	Rename
421	4.	Retained earnings	302,415,935,430	420	4.	Retained earnings	302,415,935,430	Code change
421a		*RE accumulated to previous year*	*181,716,874,467*	*420a*		*RE accumulated to previous year*	*181,716,874,467*	*Code change*
421b		*RE of the current year*	*120,699,060,963*	*420b*		*RE of the current period*	*120,699,060,963*	*Code change*

Figures according to the Separate Financial Statements for the period from 01/01/2025 to 30/06/2025				Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27/10/2025				
Code		Items	Value	Code		Items	Value	Change
			VND				VND	
SEPARATE STATEMENT OF INCOME				**SEPARATE STATEMENT OF INCOME**				
21	6.	Financial income	22,801,106,633	22	7.	Financial income	22,801,106,633	Code change
22	7.	Financial expense	1,062,833,751	23	8.	Financial expense	1,062,833,751	Code change
23		In which: Interest expense	2,286,589,866	24		In which: Interest expense	2,286,589,866	Rename, code change
SEPARATE STATEMENT OF CASH FLOWS				**SEPARATE STATEMENT OF CASH FLOWS**				
05	-	Gains / losses from investment activities	(6,161,824,112)	05	-	Gains / losses from financial investment activities	(6,161,824,112)	Rename
06	-	Interest expense	2,286,589,866	06	-	Interest expense	2,286,589,866	Rename
12	-	Increase, decrease in prepaid expenses	(3,353,462,323)	12	-	Increase, decrease in deferred expenses	(3,353,462,323)	Rename
14	-	Interest paid	(2,297,631,682)	14	-	Interest paid	(2,297,631,682)	Rename