DET MAY 7 JOINT STOCK COMPANY

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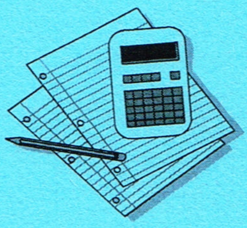
COMBINED FINANCIAL STATEMENTS

2ND QUARTER OF 2026



DET MAY 7 JOINT STOCK COMPANY

109A Tran Van Du, Tan Binh Ward, Ho Chi Minh City

Form B 01 - DN

BALANCE SHEET

As at 30 June 2026

Unit: VND

ASSETS		Codes	Notes	Closing balance	Opening balance
1		2	3	4	5
A.	**CURRENT ASSETS**	**100**		**265.043.741.369**	**406.303.984.542**
I.	**Cash and cash equivalents**	**110**	**V.1**	**88.426.361.723**	**52.146.473.943**
1.	Cash	111		8.426.361.723	12.146.473.943
2.	Cash equivalents	112		80.000.000.000	40.000.000.000
III.	**Short-term receivables**	**130**		**86.572.869.918**	**266.332.148.667**
1.	Short-term trade receivables	131	V.2	86.875.812.106	269.718.502.021
2.	Short-term advances to suppliers	132	V.3	3.162.289.938	755.860.490
6.	Other short-term receivables	135	V.4	1.485.197.241	808.215.523
7.	Provision for short-term doubtful debts	136	V.15	(4.950.429.367)	(4.950.429.367)
IV.	**Inventories**	**140**	V.5	**88.835.843.060**	**87.627.616.096**
1.	Inventories	141		88.835.843.060	87.627.616.096
2.	Provision for devaluation of inventories	142		-	-
V.	**Other short-term assets**	**160**		**1.208.666.668**	**197.745.836**
1.	Short-term awaiting allocated expense.	161	V.6a	1.208.666.668	197.745.836
B.	**NON-CURRENT ASSETS**	**200**		**126.347.576.111**	**139.875.391.580**
I.	**Long-term receivables**	**210**		**561.000.000**	**2.250.000.000**
5.	Other long-term receivables	215	V.4b	561.000.000	2.250.000.000
II.	**Fixed assets**	**220**		**123.291.889.980**	**132.916.970.307**
1.	Tangible fixed assets	221	V.9	123.291.889.980	132.916.970.307
	- Cost	222		533.307.907.795	532.530.130.017
	- Accumulated depreciation	223		(410.016.017.815)	(399.613.159.710)
III.	**Investment property**	**240**			-
IV.	**Long-term assets in progress**	**250**		**832.188.000**	**1.400.000.000**
2.	Long-term construction in progress	252		832.188.000	1.400.000.000
V.	**Long-term financial investments**	**260**			-
VI.	**Other long-term assets**	**270**		**1.662.498.131**	**3.308.421.273**
1.	Long-term prepayments	271	V.6b	1.644.730.586	3.025.177.095
2.	Deferred tax assets	272	V.8	17.767.545	283.244.178
TOTAL ASSETS (280 = 100 + 200)		**280**		**391.391.317.480**	**546.179.376.122**

DET MAY 7 JOINT STOCK COMPANY

Form B 01 - DN

109A Tran Van Du, Tan Binh Ward, Ho Chi Minh City

BALANCE SHEET

As at 30 June 2026

Unit: VND

RESOURCES		Codes	Notes	Closing balance	Opening balance
1		2	3	4	5
C.	**LIABILITIES**	**300**		**102.086.375.108**	**242.304.701.547**
I.	**Current liabilities**	**310**		**102.086.375.108**	**242.304.701.547**
1.	Short-term trade payables	311	V.10	36.318.117.425	44.246.098.583
2.	Short-term advances from customers	312	V.11	37.806.185.538	135.067.322.600
3.	Dividends and profits payable	313	V.12		15.411.100.000
4.	Taxes and amounts payable to the State budget	314	V.13	4.119.196.649	17.180.859.564
5.	Payables to employees	315		11.067.027.484	23.311.244.048
6.	Short-term accrued expenses	316		1.254.162.366	387.615.503
10.	Other current payables	320	V.14	5.519.593.052	5.478.533.835
12.	Short-term provisions	322			-
13.	Bonus and welfare funds	323	V.16	6.002.092.594	1.221.927.414
II.	**Long-term liabilities**	**330**			**-**
4.	Inter-company payables regarding operating capit	335		-	-
D.	**EQUITY**	**400**		**289.304.942.372**	**303.874.674.575**
1.	Owner's contributed capital	411		154.111.000.000	154.111.000.000
	- Ordinary shares carrying voting rights	411a		154.111.000.000	154.111.000.000
8.	Investment and development fund	418		115.461.352.019	109.556.974.666
11.	Retained earnings	420		19.732.590.353	40.206.699.909
	- Retained earnings accumulated to the prior year end	420a			693.815.320
	- Retained earnings of the current period	420b		19.732.590.353	39.512.884.589
TOTAL RESOURCES (440 = 300+ 400)		**440**		**391.391.317.480**	**546.179.376.122**

Tan Binh, 20 July 2026

PREPAIRER	CHIEF ACCOUNTANT	DIRECTOR
Nguyen Thi Lieu	Nguyen Thi Duc	Dinh Quang Nhan

M.S.D.N: 0300509782 C.T.C.P
CÔNG TY CỔ PHẦN DỆT MAY 7
THÀNH PHỐ HỒ CHÍ MINH

DET MAY 7 JOINT STOCK COMPANY

109A Tran Van Du, Tan Binh Ward, Ho Chi Minh City

INCOME STATEMENT

2nd quarter of 2026

Unit: VND

	Items	Codes	Notes	2nd quarter		Accumulated from the beginning of the year	
				2026	2025	2026	2025
1.	**Gross revenue from goods sold and services rendered**	**01**	**VI.1**	**184.173.732.020**	**90.653.203.921**	**285.405.566.373**	**289.569.077.488**
2.	Deductions	02	VI.2				
3.	**Net revenue from goods sold and services rendered (10 = 01 - 02)**	**10**		**184.173.732.020**	**90.653.203.921**	**285.405.566.373**	**289.569.077.488**
4.	Cost of sales	11	VI.3	155.930.846.393	82.041.304.831	243.925.754.009	250.842.251.487
5.	**Gross profit from goods sold and services rendered (20 = 10 - 11)**	**20**		**28.242.885.627**	**8.611.899.090**	**41.479.812.364**	**38.726.826.001**
6.	**Profit/loss from the sale and liquidation of investment properties.**	**21**					
7	Financial income	22	VI.4	962.604.052	760.628.784	1.782.613.207	1.567.815.260
8	Financial expenses	23	VI.5				
	- In which: Interest expense	*25*					
9	Selling expenses	26	VI.8	2.203.620.499	822.224.322	3.655.724.625	3.374.190.403
10	General and administration expenses	30	VI.8	9.799.520.184	5.319.023.134	14.834.286.066	18.971.144.481
11	**Operating profit (30=20+(21-22)-(25+26))**	**31**		**17.202.348.996**	**3.231.280.418**	**24.772.414.880**	**17.949.306.377**
12	Other income	32	VI.6	344.869	1.531.842.545	45.141.384	1.863.340.071
13	Other expenses	40	VI.7	-	2.625.345.499	151.818.324	2.631.096.140
14	Other profit	50		344.869	(1.093.502.954)	(106.676.940)	(767.756.069)
15	**Accounting profit before tax (50 = 30 + 40)**	**51**		**17.202.693.865**	**2.137.777.464**	**24.665.737.940**	**17.181.550.308**
16	Current corporate income tax expense	52	VI.10	3.458.306.317	371.317.520	4.667.670.954	3.461.592.088
17	Deferred corporate tax income	60		(17.767.545)	(17.462.027)	265.476.633	(17.462.027)
18	**Net profit after corporate income tax (60 = 50 - 51 - 52)**	**70**		**13.762.155.093**	**1.783.921.971**	**19.732.590.353**	**13.737.420.247**
19	Basic earnings per share	71					
20	Diluted earnings per share	71					

Tan Binh, 20 July 2026

PREPAIRER	CHIEF ACCOUNTANT	DIRECTOR
Nguyen Thi Lieu	Nguyen Thi Duc	Dinh Quang Nhan

M.S.D.N: 0300509782 CÔNG TY CỔ PHẦN DỆT MAY 7 T.P THÀNH PHỐ HỒ CHÍ MINH

CASH FLOW STATEMENT

(Direct method)

From 01/01/2026 to 30/6/2026

Unit: VND

	Items	Codes	Notes	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
I.	**Cash flows from operating activities**				
1.	Cash receipts from goods sale, services supply and others	01		366.667.321.051	321.354.381.778
2.	Cash payments to goods suppliers and service providers	02		(216.236.547.546)	(281.602.053.057)
3.	Cash payments to employees	03		(41.546.413.492)	(46.839.144.107)
5.	Cash payment of enterprise income tax	05		(12.260.297.756)	(7.311.841.516)
6.	Other cash receipts from business activities	06		4.310.618.454	6.378.993.062
7.	Other cash payments to production and business activities	07		(28.978.779.582)	(26.473.274.079)
Net cash flows from business activities		**20**		**71.955.901.129**	**(34.492.937.919)**
II.	**Cash flow from investment activities**				
1.	Cash payments to procure and/or construct fixed assets and other long-term assets	21		(471.986.556)	(6.216.929.000)
2.	Cash receipts from the liquidation, assignment or sale of fixed assets and other long-term assets	22		-	38.750.000
7.	Cash receipts from loan interests, dividends and earned profits	27		1.782.613.207	1.567.815.260
Net cash flow from investment activities		**30**		**1.310.626.651**	**(4.610.363.740)**
III.	**Cash flow from financial activities**				
6.	Cash payments of dividends or profits to owners or shareholders	36		(36.986.640.000)	(20.827.443.900)
Net cash flow from financial activities		**40**		**(36.986.640.000)**	**(20.827.443.900)**
Net cash flow in the period (50=20+30+40)		**50**		**36.279.887.780**	**(59.930.745.559)**
Cash and cash equivalents at the beginning of period		**60**		**52.146.473.943**	**92.531.395.343**
Effects of changes in foreign exchange rates		61			
Cash and cash equivalents at the end of period (70 = 50+60+61)		**70**		**88.426.361.723**	**32.600.649.784**

Tan Binh, 20 July 2026

PREPAIRER	**CHIEF ACCOUNTANT**	**DIRECTOR**
Nguyen Thi Lieu	**Nguyen Thi Duc**	**Dinh Quang Nhan**

M.S.D.N: 0300509782 - C.T.C.P
CÔNG TY CỔ PHẦN DỆT MAY 7
THÀNH PHỐ HỒ CHÍ MINH

NOTES TO THE FINANCIAL STATEMENTS
2nd quarter 2026

I. GENERAL INFORMATION

1. General information

Det May 7 Joint Stock Company which was transformed from Det May 7 One-member limited liability company on 03 July 2017 under the Enterprise Registration Certificate No.0300509782 and the 7th amendment dated 31 July 2025, issued by the Department of Finance of Ho Chi Minh City.

The Company's head office is located at 109A Tran Van Du Street, Tan Binh Ward , Ho Chi Minh City, Vietnam.

The company has the following affiliated units: Det May 7 Joint Stock Company - Ha Nam Branch at Hamlet 8, Nam Ly Commune, Ninh Binh Province, Vietnam. The branch operates under the authorization of the Company No. 0300509782-002 issued by the the Department of Planning and Investment of Ha Nam Province on 30 March 2021.

The charter capital under the Enterprise Registration Certificate is 154,111,000,000 VND, details are as follows:

Investors	Ratio (%)	Closing Balance	Opening Balance
- Dong Hai One Member Limited Liability Company	51,00	78.596.610.000	78.596.610.000
- Thanh Vinh Company Limited	12,98	20.000.000.000	20.000.000.000
- Ms. Tran Thi Phuong Hanh	3,24	5.000.000.000	20.000.000.000
- Ms. Tran Thi Phuong Hong	11,54	17.792.000.000	2.813.000.000
- Mr. Dang Van Lam			20.000.000.000
- Mr. Cao Tran Xuan Bach	12,98	20.000.000.000	
- Others	8,26	12.722.390.000	12.701.390.000
Total	**100,00**	**154.111.000.000**	**154.111.000.000**

2. Business sector

The Company operates in production and trading.

3. Operating industry

- Weaving, dyeing, printing, sewing;
- Machining machinery;
- Buy and sell materials, components, chemicals, and products of the weaving, dyeing, printing, and sewing industries and mechanical engineering

4. Normal production and business cycle: 12 months

5. Characteristics of the business activities in the fiscal year which have impact on the financial statements

The company's ownership structure was converted from Det May 7 One-member limited liability company into a joint stock company named Det May 7 Joint Stock Company under the Enterprise Registration Certificate No.0300509782 dated 03 July 2017.

II. FINANCIAL YEAR AND ACCOUNTING CONVENTION

1. Financial year

The Company's financial year begins on 01 January and ends on 31 December 2026.

2. Accounting convention

The financial statements are prepared on an accrual basis in accordance with the historical cost principle.

III. ACCOUNTING STANDARDS AND REGIME APPLIED

1. Accounting regime applied

The Company applies Corporate Accounting Regimes as stipulated in Circular No. 99/2025/TT-BTC dated October 27, 2025 issued by the Minister of Finance.

2. Accounting standards and regime applied

The Board of Director commits to comply with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to material respects.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, bank deposits, cash in transit, demand deposits and short-term (with an original maturity of no more than three months) that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

2. Investments

NOTES TO THE FINANCIAL STATEMENTS
2nd quarter 2026

3. Receivables

Receivables in the financial statements represent the estimated amounts recoverable. The amount of receivables is estimated based on stated book value less provision for doubtful debts for the value lost due to overdue payment or the customer's inability to pay.

4. Inventories

Inventories are calculated at cost less allowances for inventory.

Cost comprises cost of purchases, production cost and other attributable expenses to bring inventory to its correct state and current location.

Net realizable value is the estimated selling price less the estimated costs to completion along with costs incurred in marketing, selling and distributing the product.

The company applies the perpetual inventory method.

Cost is calculated using the weighted average method.

Provision for devaluation of inventories is made in accordance with prevailing accounting regulations which allow provision to be made for obsolete, damaged, or sub-standard inventories and for those which have costs higher than net realisable values as at reporting date.

5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation

The costs of purchased tangible fixed assets comprise their purchase prices and any directly attributable costs of bringing the assets to their working condition and location for their intended use. The costs of purchasing, upgrading, and renewing fixed assets are capitalized, and maintenance and repair costs is recognised in the income statement.

Loss or gain resulting from sales and disposals of tangible fixed assets is the difference between profit from sales or disposals of assets and their residual values and is recognised in the income statement.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

Buildings and structures	*05 - 25 years*
Machinery and equipment	*03 - 10 years*
Motor vehicles	*06 - 10 years*
Office equipment	*03 - 05 years*

6. Intangible assets and amortisation

7. Construction in progress

Properties in the course of construction for production, rental or administrative purposes, or for other purposes, are carried at cost. The cost includes service costs and interest expense in accordance with the Company's accounting policy.

8. Deferred expenses

Deferred expenses include short-term and long-term deferred expenses, presented at their residual value.

The calculation and amortization of deferred expenses into production and business costs for each accounting period shall be based on the nature and extent of each type of expense to select an appropriate amortization method and allocation basis. Deferred expenses are amortized gradually into production and business costs using the straight-line method.

Deferred expenses that provide economic benefits for more than one year are classified as long-term prepaid expenses.

9. Trade payables and accrued expenses

Accounts payable are monitored in detail by payable terms, debtors, original currency and other factors depending on the Company's managerial requirements. Accounts payable to suppliers include trade payables arising from buying-selling transactions and payables for import through entrustees (in import entrustment transactions). Other payables include non-trade payables, not related to buying-selling transactions. Accounts payable are classified as short-term and long-term in the consolidated statement of financial position based on the remaining year of these payables at the reporting date.

Accrued expenses are recognized for amounts to be paid in the future for goods and services received, whether or not billed to the Company or lack of accounting document, which are recorded to operating expenses of the reporting period.

NOTES TO THE FINANCIAL STATEMENTS

2nd quarter 2026

Production and business expenses incurred during the period but not yet paid, as well as costs not yet actually incurred but provisioned in advance for the current period to ensure that actual payments, when they occur, do not cause sudden spikes in production and business costs, are recognized as accrued expenses.

10. Payable provisions

Payable provisions are recognised when the Company has a present obligation as a result of a past event, and it is probable that the Company will be required to settle that obligation. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation as at the balance sheet date.

11. Revenue

Revenue from the sale of goods is recognised when all five (5) following conditions are satisfied:

(a) the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;

(b) the Company retains neither continuing managerial involvement to the degree usually associated with; ownership nor effective control over the goods sold;

(c) the amount of revenue can be measured reliably;

(d) it is probable that the economic benefits associated with the transaction will flow to the Company; and

(e) the costs incurred or to be incurred in respect of the transaction can be measured reliably

Interest income is accrued on a time basis, by reference to the principal outstanding and at the applicable interest rate.

Dividend income from investments is recognised when the Company's right to receive payment has been established.

12. Cost

Production, business, and other expenses are recognized in the statement of profit and loss when such expenses lead to a reduction in future economic benefits through a decrease in assets or an increase in liabilities, and when these expenses can be reliably measured.

13. Borrowing costs

All incurred loan interest expenses are recognised in the operating results for the period.

14. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit before tax as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years (including loss carried forward, if any) and it further excludes items that are never taxable or deductible.

The Company's corporate income tax expense is calculated at the tax rates in effect on the balance sheet date.

Deferred tax is recognised on significant differences between carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit and is accounted for using balance sheet method. Deferred tax liabilities are generally recognised for all temporary differences and deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which deductible temporary differences can be utilised

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset realised. Deferred tax is charged or credited to profit or loss, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.

The determination of the tax currently payable is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation and their ultimate determination depends on the results of the tax authorities' examinations

Other taxes are paid in accordance with the prevailing tax laws in Vietnam.

15. Related parties

Parties are considered related if one party has the ability to control or significantly influence the other party in making financial and operating policy decisions.

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE BALANCE SHEET

Unit: VND

1. Cash and cash equivalents	Closing balance	Opening balance
Cash on hand	340.841.029	229.623.660
Bank demand deposits	8.085.520.694	11.916.850.283

NOTES TO THE FINANCIAL STATEMENTS

2nd quarter 2026

Military Commercial Joint Stock Bank - Ho Chi Minh City Branch	*4.629.112.855*	*2.765.617.128*
Vietnam Bank for Agriculture and Rural Development - An Phu Branch	*573.166.952*	*2.328.905.229*
Joint Stock Commercial Bank for Foreign Trade of Vietnam	*2.714.677.148*	*5.235.677.162*
Vietnam Joint Stock Commercial Bank for Industry and Trade - Nam Dinh Branch	*168.563.739*	*1.586.650.764*
Bank deposits with a term of less than 3 months	80.000.000.000	40.000.000.000
Military Commercial Joint Stock Bank - Ho Chi Minh City Branch	*30.000.000.000*	*10.000.000.000*
Vietnam Bank for Agriculture and Rural Development - An Phu Branch	*20.000.000.000*	*10.000.000.000*
Joint Stock Commercial Bank for Foreign Trade of Vietnam	*30.000.000.000*	*20.000.000.000*
Total	**88.426.361.723**	**52.146.473.943**
2. Trade receivables		
Short-term trade receivables		
Department of Military Supplies – General Logistics Department	46.089.087.184	246.015.500.984
Cao Gia Phat group joint stock company	1.434.549.609	3.399.767.768
Que Huong production commerce service company limited	3.985.714.200	1.637.132.668
Gia Thai business company limited	4.085.510.223	2.312.879.676
Green Bee logistics company limited	3.988.035.982	3.988.035.982
Others	27.292.914.908	12.365.184.943
Total	**86.875.812.106**	**269.718.502.021**
3. Advances to suppliers		
a. Short-term advances to suppliers		
Truong Gia Thanh Company Limited		210.000.000
Formosa Industries Corporation		156.919.999
Peja (S.E.A) B.V		190.884.185
LUWA AIR ENGINEERING (SHANGHAI) CO., LTD		104.006.324
DAI QUANG PHAT INVESTMENT TRADING COMPANY LIMITED	1.647.177.600	
VIET SON TECHNOLOGY JOINT STOCK COMPANY	316.431.000	
Cao Gia Phat group joint stock company	373.611.560	
Others	825.069.778	94.049.982
Total	**3.162.289.938**	**755.860.490**
4. Other receivables		
a. Other short-term receivables	**1.485.197.241**	**808.215.523**
Receivable from employees	237.254.827	137.854.403
Deposits and mortgages	15.000.000	15.000.000
Receivable from employee's insurances	249.551.736	262.215.596
Other receivables	983.390.678	393.145.524
b. Other long-term receivables	**561.000.000**	**2.250.000.000**
Long - term deposits and mortgages	561.000.000	2.250.000.000
Total	**2.046.197.241**	**3.058.215.523**

5. Inventories	**Closing balance**		**Opening balance**	
	Cost	**Provision**	**Cost**	**Provision**
Raw materials and supplies	7.931.236.301		8.864.973.376	
Tools and supplies	144.000.000			
Costs of work in progress	24.545.618.108		4.067.787.669	
Products	56.214.988.651		74.694.855.051	
Total	**88.835.843.060**		**87.627.616.096**	

NOTES TO THE FINANCIAL STATEMENTS
2nd quarter 2026

6. Deferred expenses	Closing Balance	Opening Balance
a. Short-term	**1.208.666.668**	**197.745.836**
Repair cost	1.208.666.668	
Deferred expenses for tools and equipment		188.333.336
Other short-term expenses		9.412.500
b. Long-term	**1.644.730.586**	**3.025.177.095**
Operating lease costs for fixed assets		
Deferred expenses for tools and equipment	1.644.730.586	2.107.872.818
Repair costs		911.111.104
Other long-term expenses		6.193.173
Total	**2.853.397.254**	**3.222.922.931**
7. Deductible input VAT		
Deductible input VAT		
8. Deferred tax assets		
Deferred tax assets related to deductible temporary differences	17.767.545	283.244.178

9. Tangible fixed assets

Items	Buildings and structures	Machinery and equipment	Motor vehicles and transmission systems	Total
Cost				
Balance as of January 1, 2026	**83.553.511.651**	**440.763.635.758**	**8.212.982.608**	**532.530.130.017**
- Purchases during the period	777.777.778			777.777.778
- Disposals, sales				
Balance as of June 30, 2026	**84.331.289.429**	**440.763.635.758**	**8.212.982.608**	**533.307.907.795**
Accumulated depreciation				
Balance as of January 1, 2026	**49.881.470.031**	**341.760.203.561**	**7.971.486.118**	**399.613.159.710**
-Depreciation during the period	1.074.253.357	9.225.106.266	103.498.482	10.402.858.105
- Disposals, sales				
Balance as of June 30, 2026	**50.955.723.388**	**350.985.309.827**	**8.074.984.600**	**410.016.017.815**
Carrying value				
As of January 1, 2026	33.672.041.620	99.003.432.197	241.496.490	132.916.970.307
As of June 30, 2026	33.375.566.041	89.778.325.931	137.998.008	123.291.889.980

The cost of the tangible fixed assets have been fully depreciated awaiting liquidation: VND 418,704,132 4

The cost of the tangible fixed assets have been fully depreciated but are still in use: VND 303,650,826,759

10. Trade payables

	Closing Balance	Opening Balance
Current payables		
Thanh Quang Trading Production Investment Company Limited	-	1.851.564.878
Tan Thuy Lam Production And Trading Company Limited	7.593.666.400	3.658.712.520
Anh Linh trading company limited		
AZ one joint stock company	2.916.851.040	
NGOC THAO - SEW - TRADING - PRODUCE COMPANY LIMITED	2.963.560.529	3.608.059.120
H68 ONE MEMBER COMPANY LIMITED	6.094.315.248	
CHAU PHU GARMENT COMPANY LIMITED		7.411.895.360
Vietnam Boiler Joint Stock Company	-	4.734.615.600
Other payables	16.749.724.208	22.981.251.105
Total	**36.318.117.425**	**44.246.098.583**

NOTES TO THE FINANCIAL STATEMENTS

2nd quarter 2026

11. Advances from customers	**Closing balance**	**Opening balance**
Short-term		
- General Department of Logistics	26.780.000.000	129.170.000.000
- Loan Huynh Import Export Service Trading Company Limited	1.703.720.967	5.367.771.109
- Barracks Department - General Department of Logistics	5.907.195.000	
- Other payables	3.415.269.571	529.551.491
Total	**37.806.185.538**	**135.067.322.600**

13 Dividends and profits payable

	Closing balance	**Opening balance**
- Dividends and profits payable		15.411.100.000

13 Taxes and amount receivable from/ payables to the state budget	**Opening balance**	**Payable during the period**	**Payment during the period**	**Closing balance**
a Taxes payable	**17.180.859.564**	**11.422.768.819**	**24.484.431.734**	**4.119.196.649**
- Value-added tax (VAT)	5.824.744.849	5.654.323.172	11.046.933.664	432.134.357
- Export and import duties	-	23.762.500	23.762.500	-
-Corporate income tax	11.059.331.742	4.667.670.954	12.260.297.756	3.466.704.940
- Personal income tax	290.968.493	1.037.038.891	1.113.542.912	214.464.472
- Resource tax	5.814.480	30.212.560	30.134.160	5.892.880
- Other taxes, fees, and charges	-	-	-	-
- Other types of fees	-	9.760.742	9.760.742	-

Value-added tax: The company applies the deduction method

Corporate income tax (CIT): The company applies a tax rate of 20%

14 Other payables	**Closing balance**	**Opening balance**
Short-term		
- Trade union fee	655.397.797	1.308.920.155
- Dividends of union shareholders	1.994.598.114	884.998.914
- Party dues	476.806.985	552.069.795
- Social insurance, Health insurance	104.724.351	109.120.529
- Deposits and mortgages received	1.603.875.000	1.603.875.000
- Other payables	684.190.805	1.019.549.442
Total	**5.519.593.052**	**5.478.533.835**
15 Provisions		
Long-term		
- Provision for product warranty		
16 Loss allowance		
- Provision for doubtful debts	4.950.429.367	4.950.429.367
17 Bonus and welfare funds		
- Reward fund	1.004.604.720	709.938.209
- Welfare fund	4.997.487.874	511.989.205
- Executive bonus fund	-	-
Total	**6.002.092.594**	**1.221.927.414**

NOTES TO THE FINANCIAL STATEMENTS

2nd quarter 2026

18 Owner's Equity

a. Movement in owner's equity

Owner's Equity	Items				
	Owner's contributed capital	Investment and development fund	Retained earnings	Revalueation assets	Total
Opening balance	**154.111.000.000**	**109.556.974.666**	**40.206.699.909**		**303.874.674.575**
Increase during the period		5.904.377.353			5.904.377.353
Profit during the period			19.732.590.353		19.732.590.353
Distributed funds			40.206.699.909		40.206.699.909
- Dividends declared			21.575.540.000		21.575.540.000
- Investment and development fund			5.904.377.353		5.904.377.353
- Fund to reward the company's management board			420.750.000		420.750.000
- Bonus and welfare funds			12.306.032.556		12.306.032.556
Closing balance	**154.111.000.000**	**115.461.352.019**	**39.677.135.169**		**289.304.942.372**

b. Details of the owners' contributed capital

Investtors	Closing balance		Opening balance	
	VND	Ratio	VND	Ratio
- State ownership	78.596.610.000	51%	78.596.610.000	51%
- Other shareholders	75.514.390.000	49%	75.514.390.000	49%
Total	**154.111.000.000**	**100%**	**154.111.000.000**	**100%**

c. Funds	**Closing balance**	**Opening balance**
Investment and development fund	115.461.352.019	109.556.974.666

19 Off-balance sheet items	**Closing balance**	**Opening balance**
Written-off doubtful debts	2.611.255.182	2.611.255.182

f. Other information for off balance sheet items

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE INCOME STATEMENT

	2nd quarte 2026	**2nd quarte 2025**
1. Sales of merchandise and services		
Sales		
Sales of finished goods/merchandise	184.173.732.020	90.653.203.921
Sales of services		
2. Deductions	-	-
Sales discount		
Sales return	-	-
3. Cost of sales		
Cost of finished goods sold	155.930.846.393	82.041.304.831
Cost of services rendered		
4. Financial income		
Bank and loan interest	962.604.052	760.628.784
Other financial income		
Total	**962.604.052**	**760.628.784**
5. Financial expenses		
Interest expense	-	-
6. Other income		
Disposal of fixed assets		35.879.631
Other income	344.869	1.495.962.914
Total	**344.869**	**1.531.842.545**
7. Other expenses		
Other expenses	-	2.625.345.499
Asset revaluation		
Total	**-**	**2.625.345.499**

NOTES TO THE FINANCIAL STATEMENTS

2nd quarter 2026

8. Selling expenses and general and administration expenses		
a. Selling expenses incurred during the period	2.203.620.499	822.224.322
Total	**2.203.620.499**	**822.224.322**
b. General and administrative expenses incurred during the period	9.799.520.184	5.319.023.134
Total	**9.799.520.184**	**5.319.023.134**
9. Production cost by nature		
Raw materials and consumables	112.342.686.925	94.975.615.222
Labour	22.698.777.422	12.384.931.820
Depreciation and amortisation	5.203.807.293	5.004.018.632
Out-sourced services and other monetary expenses	17.990.195.344	14.717.351.926
Total	**158.235.466.984**	**127.081.917.600**
10. Corporate income tax expense		
- Corporate income tax expense based on taxable profit in the current year (*)	3.458.306.317	371.317.520
- Adjustments for corporate income tax expense in previous years to the current year		
Total	**3.458.306.317**	**371.317.520**
11. Deferred corporate income tax expense		
Deferred corporate income tax income arising from deductible temporary differences	17.767.545	17.462.027
- Total deferred corporate income tax expense	**17.767.545**	**17.462.027**

VII. OTHER INFORMATION

1. Equitizated information

2. Related parties information

Related parties	Relationship	Description	Value cumulated transactions from the beginning of the year to 30/6/2026 (VND)
Dong Hai One Member Limited Liability	Parent company	Dividends	11.003.525.400
		Purchasing	44.685.000
Thanh Vinh Company Limited	Shareholders	Dividends	2.800.000.000
		Selling	1.889.069.700
		Purchase of raw materials	15.841.488
Tan Thuy Lam Production And Trading Company Limited	Mr. Dang Van Lam is both a capital contributor and the legal representative of Tan Thuy Lam Production and Trading Company Limited.	Purchasing	29.486.637.575
Cao Gia Phat Group Joint Stock Company	Mr. Cao Xuan Minh - husband of Ms. Tran Thi Phuong Hong owns 20% of contributed capital and holds the position of Member of the Board of Directors at Cao Gia Phat Group Joint Stock Company.	Purchasing	7.426.126.584
		Selling	18.084.867.786
		Deposit	1.578.875.000

NOTES TO THE FINANCIAL STATEMENTS
2nd quarter 2026

3 Comparative figures

Comparative figures are the figures in the audited Financial Statements for the financial year ended December 31, 2025.

These figures are reclassified in accordance with Circular No. 99/2025/TT-BTC issued by the Minister of Finance on October 27, 2025 guiding the corporate accounting regime as follows:

Indicator	31/12/2025	31/12/2025	Difference
	Reclassification	*Pre-classification*	
Dividends and profits payable		15.411.100.000	15.411.100.000
Other short-term payables	20.889.633.835	5.478.533.835	(15.411.100.000)

3. Information related to Financial Statements

- Decree No. 146/2017/ND-CP amending and supplementing a number of articles of Decree No. 100/2016/ND-CP dated July 1, 2016 and Decree No. 12/2015/ND-CP dated February 12, 2015 of the Government.

- Decree No. 100/2016/ND-CP dated 01 July 2016 of the Government on elaboration and guidelines for some articles of the law on amendment of the law on value-added tax, the law on special excise duty and the law on tax administration.

- Circular no. 28/2017/TT-BTC dated 12 April 2017, on amendments to Circular no. 45/2013/TT-BTC dated 25 April 2013 and Circular no. 147/2016/TT-BTC dated 13 October 2016 of the Ministry of Finance on guidelines for management, use, and depreciation of fixed assets.

Tan Binh, 20 July 2026

PREPAIRER	CHIEF ACCOUNTANT	DIRECTOR
Nguyen Thi Lieu	Nguyen Thi Duc	Dinh Quang Nhan

M.S.D.N: 0300509782 C.T.C.P CÔNG TY CỔ PHẦN DỆT MAY 7 THÀNH PHỐ HỒ CHÍ MINH