

DET MAY 7 JOINT STOCK COMPANY

Reviewed financial statements
for the accounting period from 01/01/2026 to 30/06/2026



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REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Det May 7 Joint Stock Company (the "Company") presents its report and the Company's financial statements for the accounting period from 01/01/2026 to 30/06/2026.

Overview of the Company

Det May 7 Joint Stock Company was formerly known as Det May 7 One Member Limited Liability Company. The company was converted into Det May 7 Joint Stock Company under Decision No. 943/QĐ-BQP dated March 29, 2017 of the Ministry of National Defense. Operating under the Certificate of Business Registration of Joint Stock Company No. 0300509782 issued by the Department of Planning and Investment of Ho Chi Minh City on July 3, 2017, Certificate of change 7th time dated July 31, 2025 issued by Ho Chi Minh City Department of Finance.

The Company main business activities are: Weaving, dyeing, printing, sewing; Processing mechanical products; Buying and selling all kinds of raw materials, spare parts, chemicals, products of the textile, dyeing, printing, sewing, mechanical industries.

The Company's headquarters is at 109A Tran Van Du, Tan Binh Ward, HCM City.

The company has the following subsidiary: Branch Det May 7 Joint Stock Company – Ha Nam, located in Nhan Hau Hamlet, Nam Ly Commune, Ninh Binh Province. The branch operates under the authorization of the company with branch registration number 0300509782-002 issued by the Department of Planning and Investment of Ha Nam Province on March 30, 2021, and registered for the second change on July 10, 2026.

The Board of Directors, The Board of Management, and Supervisory Board

Board of Directors:

Mr. Nguyen Manh Tung	Chairman
Mr. Dinh Quang Nhan	Member
Mr. Nguyen Thanh Duong	Member
Mr. Nguyen Xuan Thuy	Member
Ms. Tran Thi Phuong Hong	Member

Board of Management:

Mr. Dinh Quang Nhan	Director
Mr. Ha Hong Quan	Deputy Director
Ms. Tran Thi Phuong Hong	Deputy Director

Board Of Supervisors:

Ms. Nguyen Thi Kim Anh	Head
Ms. Nguyen Thi Hong Thuy	Member
Ms. Nguyen Thi Thuan	Member

Legal Representative:

The legal representative of the Company during the period and as of the date of this report is as follows:

Mr. Dinh Quang Nhan Director

Auditor

NVA Auditing Company Limited has performed the review on the financial statements for the Company.

Statement of the Board of Management's responsibility in respect of the financial statements

The Board of Management is responsible for the financial statements of each financial year which give a true and fair view of the state of affairs of the Company and of its operation results and cash flows for the year. In preparing those financial statements, the board of management is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates reasonably and prudently;
- Prepare and present the financial statements in compliance with current accounting standards, accounting regimes, and relevant regulations;
- Prepare the financial statements on going concern basis unless it is inappropriate to presume that the Company will continue in business;
- Establish and implement an effective internal control system to minimize the risk of material misstatement, whether due to fraud or error, in the preparation and presentation of the financial statements.

The Board of Management is responsible for ensuring that proper accounting records are kept which disclosed, with reasonable accuracy at any time, the financial position of Company and to ensure that the accounting records comply with the registered accounting system. 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.

The Board of Management of the Company approves and commit that the attached financial statements give a true and fair view of the Company's financial position as at 30 June 2026, as well as the results of its operations and cash flows for the accounting period from 01/01/2026 to 30/06/2026, in accordance with Vietnamese accounting standards, accounting regime for enterprises, and compliance with relevant legal regulations.

On behalf of The Board of Management



Dinh Quang Nhan
Director

Ho Chi Minh City, 10 August 2026

No: 11.06.1.1/26/BCTC/NVA

INTERIM FINANCIAL INFORMATION REVIEW REPORT

To: Shareholders, The Board of Directors and the Board of Management
Det May 7 Joint Stock Company

We have reviewed the accompanying interim financial statements of Det May 7 Joint Stock Company, prepared on 10 August 2026, from page 05 to page 35, which include: the Statement of financial position as at 30 June 2026, the income statement, the cash flow statement for the accounting period from 01/01/2026 to 30/06/2026 then ended, and the notes to the financial statements.

The Board of Managements' responsibility

The Board of Management is responsible for the preparation and the presentation to give a true and fair view on the interim financial statements of the Company in accordance with the prevailing Vietnamese Accounting Standards and System as well as other related regulations, and is responsible for internal control which the Management realizes that it is necessary to ensure the preparation and the presentation of the interim financial statements to be free from material errors due to frauds or mistakes.

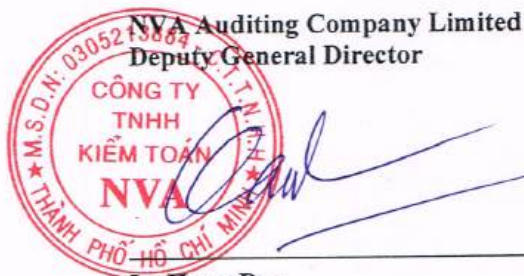
Auditor's responsibility

Our responsibility is to express a conclusion on the interim financial statements based on our review. We performed the review in accordance with Vietnamese Standards on review engagements No. 2410 - Review of interim financial information performed by the entity's independent auditors.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical procedures and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Auditing Standards and, accordingly, does not enable us to obtain assurance that we will become aware of all Material issues may be discovered during an audit. Accordingly, we do not express an audit opinion.

Auditor's conclusion

Based on the results of our review, we have not found anything that causes us to believe that the attached interim financial statements do not give a true and fair view in all material respects of the financial situation of the Company as at 30 June 2026, results of its operations and cash flows of the unit in the accounting period from 01/01/2026 to 30/06/2026 then ended, in accordance with accounting standards, Vietnamese accounting regime and legal regulations related to the preparation and presentation of financial statements.

**Le Hong Dao**

Practicing Auditor Registration Certificate No.

1732-2023-152-1

Ho Chi Minh City, 10 August 2026

STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

ASSETS	Code	Note	Ending balance	Beginning balance
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
II. Short-term financial investments	120		-	-
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
3. Other short-term receivables	135	V.4	1,485,197,241	808,215,523
4. Provision for short-term doubtful debt	136	V.5	(4,950,429,367)	(4,950,429,367)
IV. Inventories	140	V.6	88,835,843,060	87,627,616,096
1. Inventories	141		88,835,843,060	87,627,616,096
2. Provision against devaluation of goods in stock	142		-	-
V. Short-term biological assets	150		-	-
VI. Other current assets	160		1,208,666,668	197,745,836
1. Short-term allocation pending cost	161	V.7	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
1. Other long-term receivables	215	V.4	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. Long-term biological assets	230		-	-
IV. Investment properties	240		-	-
V. Long-term unfinished assets	250		832,188,000	1,400,000,000
1. Construction in progress	252	V.8	832,188,000	1,400,000,000
VI. Long-term investments	260		-	-
VII. Other long-term assets	270		1,662,498,131	3,308,421,273
1. Short-term allocation pending cost	271	V.7	1,644,730,586	3,025,177,095
2. Deferred income tax assets	272	V.10	17,767,545	283,244,178
TOTAL ASSETS	280		391,391,317,480	546,179,376,122

DET MAY 7 JOINT STOCK COMPANY

Address: 109A Tran Van Du, Tan Binh Ward, HCM City

FINANCIAL STATEMENTS
Statement of financial position (continued)

Unit: VND

RESOURCES	Code	Note	Ending balance	Beginning balance
A. 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.11	36,318,117,425	44,246,098,583
2. Short-term advances from customers	312	V.12	37,806,185,538	135,067,322,600
3. Dividends and profit payable	313	V.13	-	15,411,100,000
4. Short-term taxes and amounts payable to State budget	314	V.14	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	V.15	1,254,162,366	387,615,503
7. Other short-term payables	320	V.16	5,519,593,052	5,478,533,835
8. Bonus and welfare fund	323		6,002,092,594	1,221,927,414
II. Long-term liabilities	330		-	-
B. EQUITY	400	V.17	289,304,942,372	303,874,674,575
1. Owners' contributed capital	411		154,111,000,000	154,111,000,000
- Ordinary shares with voting rights	411a		154,111,000,000	154,111,000,000
2. Investment and development funds	418		115,461,352,019	109,556,974,666
3. Undistributed post-tax profits	420		19,732,590,353	40,206,699,909
- Undistributed post-tax profits accumulated by the end of the previous period	420a		-	693,815,320
- Undistributed post-tax profits of current period	420b		19,732,590,353	39,512,884,589
TOTAL RESOURCES	440		391,391,317,480	546,179,376,122

Prepared by

Chief Accountant

Director

Nguyen Thi Lieu

Nguyen Thi Duc

Dinh Quang Nhan

Ho Chi Minh City, 10 August 2026

INCOME STATEMENT

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

Unit: VND

Items	Code	Note	Current period	Previous period
1. Revenue from sale of goods and rendering of services	01	VI.1	285,405,566,373	289,569,077,488
2. Deductible items	02		-	-
3. Net revenue from sale of goods and rendering of services	10		285,405,566,373	289,569,077,488
4. Cost of goods sold	11	VI.2	243,925,754,009	250,842,251,487
5. Gross profit from sale of goods and rendering of services	20		41,479,812,364	38,726,826,001
6. Gain/(loss) from disposal of investment property	21		-	-
7. Revenue from financial activities	22	VI.3	1,782,613,207	1,567,815,260
8. Financial expenses	23		-	-
<i>In which: Interest expense</i>	24		-	-
9. Selling expenses	25	VI.4	3,655,724,625	3,374,190,403
10. Administrative expenses	26	VI.4	14,834,286,066	18,971,144,481
11. Net profit from operating activities	30		24,772,414,880	17,949,306,377
12. Other income	31	VI.5	45,141,384	1,863,340,071
13. Other expenses	32	VI.5	151,818,324	2,631,096,140
14. Other profit	40		(106,676,940)	(767,756,069)
15. Total profit before tax	50		24,665,737,940	17,181,550,308
16. Current corporate income tax expenses	51	VI.6	4,667,670,954	3,461,592,088
17. Deferred corporate income tax expenses	52	VI.7	265,476,633	(17,462,027)
18. Profit after tax	60		19,732,590,353	13,737,420,247
19. Basic earnings per share	70	VI.8	1,280	891
20. Diluted earnings per share	71	VI.8	1,280	891

Prepared by

Chief Accountant

Director







Nguyen Thi Lieu

Nguyen Thi Duc

Dinh Quang Nhan

Ho Chi Minh City, 10 August 2026

CASH FLOWS STATEMENT

(Under direct method)

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

Unit: VND

Items	Code	Note	Current period	Previous period
I. Cash flows from operating activities				
1. Revenue from sale of goods and rendering services and other revenue	01		366,667,321,051	321,354,381,778
2. Cash paid to suppliers	02		(216,236,547,546)	(281,602,053,057)
3. Cash paid to employees	03		(41,546,413,492)	(46,839,144,107)
4. Interest paid	04		-	-
5. Enterprise income tax paid	05		(12,260,297,756)	(7,311,841,516)
6. Other receipts from operating activities	06		4,310,618,454	6,378,993,062
7. Other expenses on operating activities	07		(28,978,779,582)	(26,473,274,079)
Net cash flows from operating activities	20		71,955,901,129	(34,492,937,919)
II. Cash flow from investing activities				
1. Purchase of fixed assets and other long-term assets	21		(471,986,556)	(6,216,929,000)
2. Proceeds from disposals of fixed assets and other long-term assets	22		-	38,750,000
3. Loans to other entities and purchase of debt instruments of other entities	23		-	-
4. Repayment from borrowers and proceeds from sales of debt instruments of other entities	24		-	-
5. Investments in other entities	25		-	-
6. Investment returns from other entities	26		-	-
7. Interest, dividends and profit received	27		1,782,613,207	1,567,815,260
Net cash flows from investing activities	30		1,310,626,651	(4,610,363,740)
III. Cash flows from financing activities				
1. Receipts from stocks issuing and capital contribution from equity owners	31		-	-
2. Fund returned to equity owners, issued stock redemption	32		-	-
3. Long-term and short-term borrowings received	33		-	-
4. Loan repayment	34		-	-
5. Finance lease principle paid	35		-	-
6. Dividends, profit paid to equity owners	36		(36,986,640,000)	(20,827,443,900)
Net cash flows from financing activities	40		(36,986,640,000)	(20,827,443,900)

DET MAY 7 JOINT STOCK COMPANY
Address: 109A Tran Van Du, Tan Binh Ward, HCM City
FINANCIAL STATEMENTS
Cash flows statement (continued)

Unit: VND

Items	Code	Note	Current period	Previous period
Net cash flows within the period	50		36,279,887,780	(59,930,745,559)
Cash and cash equivalents at the beginning of year	60		52,146,473,943	92,531,395,343
Impact of foreign exchange fluctuation	61		-	-
Cash and cash equivalents at the end of year	70	V.1	88,426,361,723	32,600,649,784

Prepared by

Chief Accountant

Director









Nguyen Thi Lieu

Nguyen Thi Duc

Dinh Quang Nhan

Ho Chi Minh City, 10 August 2026

NOTES TO THE FINANCIAL STATEMENTS
For the accounting period from 01/01/2026 to 30/06/2026

I. BUSINESS HIGHLIGHTS

1. Form of ownership

Det May 7 Joint Stock Company was formerly known as Det May 7 One Member Limited Liability Company. The company was converted into Det May 7 Joint Stock Company under Decision No. 943/QĐ-BQP dated March 29, 2017 of the Ministry of National Defense. Operating under the Certificate of Business Registration of Joint Stock Company No. 0300509782 issued by the Department of Planning and Investment of Ho Chi Minh City on July 3, 2017, Certificate of change 7th time dated July 31, 2025 issued by Ho Chi Minh City Department of Finance.

The Company's headquarters is at 109A Tran Van Du, Tan Binh Ward, HCM City.

2. Business sector

The Company's business fields are production and trade.

3. Business activities

The Company main business activities are: Weaving, dyeing, printing, sewing; Processing mechanical products; Buying and selling all kinds of raw materials, spare parts, chemicals, products of the textile, dyeing, printing, sewing, mechanical industries.

4. The cycle of the Company's business: 12 month

5. Company's structure

The company has no investments in subsidiaries, joint ventures and associates at the end of the accounting period to prepare financial statements.

As of June 30, 2026, the Company has an independent accounting unit operating under the Company's authorization: Branch Det May 7 Joint Stock Company - Ha Nam. Branch code: 0300509782-002, initially registered on March 30, 2021, by the Department of Planning and Investment of Ha Nam Province. Second registration amendment on July 10, 2026. Address: Nhan Hau Hamlet, Nam Ly Commune, Ninh Binh Province.

6. The number of employees

The number of employees of the Company as at 30 June 2026 was 405 (As at 31 December 2025 was 450).

7. Declaration on the comparability of information on the financial statements

During the period, the Company made no changes to its accounting policies compared to the previous period, thus there is no impact on the comparability of the information in the financial statements.

II. FISCAL YEAR AND STANDARD CURRENCY UNIT USED IN ACCOUNTING

1. Fiscal year

Fiscal year of the Company is from 1 January to 31 December annually.

2. Standard currency unit used in accounting

The standard currency unit used in accounting is Vietnam dong (VND).

III. ACCOUNTING STANDARDS AND SYSTEM APPLIED

1. Accounting system

The Corporation applies the Vietnamese Accounting System issued under Circular No. 99/2025/TT-BTC ("Circular 99"), which provides guidance on Accounting System for enterprises issued by the Ministry of Finance on October 27, 2025.

2. Statement on the compliance with the accounting standards and system

The Company has applied the Vietnamese Accounting Standards and the related guiding documents issued by the State. The financial statements have been prepared and presented in full compliance with all provisions of each standard, the circulars guiding the implementation of the standards, and the current Vietnamese Accounting System.

IV. ACCOUNTING POLICIES APPLIED

1. Types of exchange rates to be applied in accounting

Foreign currency transactions arising are converted at the exchange rate on the transaction date. The balances of monetary items with foreign currency origins at the end of the period are converted at the exchange rate on this date.

The exchange rates applied to translate foreign currency transactions are the actual transaction exchange rates at the transaction dates, determined based on the average transfer buying and selling rates of the commercial bank where the Corporation regularly conducts transactions. The actual transaction exchange rates for foreign currency transactions are determined as follows:

DET MAY 7 JOINT STOCK COMPANY

Address: 109A Tran Van Du, Tan Binh Ward, HCM City

FINANCIAL STATEMENTS**Notes to the financial statements (continued)**

- For foreign currency purchases and sales (including spot, forward, future, option, and swap contracts): The rate specified in the contract between the Corporation and the commercial bank.
- In cases where foreign currency transactions arise but the contracts do not specify specific exchange rates, the Corporation applies the average transfer buying and selling rates of the commercial bank where it regularly conducts transactions to record such transactions during the period, as follows:
 - + For accounts reflecting revenue and other income: in cases where goods are sold, services are rendered, or income is related to advances from customers, the revenue and corresponding income to the extent of the advances received are translated using the actual exchange rates at the dates of receipt of such advances (instead of the exchange rates at the dates of revenue or income recognition).
 - + For accounts reflecting cost of goods sold, operating expenses, and other expenses: in cases where prepaid expenses are allocated to expenses during the period, such expenses are recognized using the actual exchange rates at the dates of prepayment (instead of the exchange rates at the dates of expense allocation).
 - + For accounts reflecting assets: in cases where assets are acquired in connection with advances to suppliers, the asset values corresponding to the prepaid amounts are translated using the actual exchange rates at the dates of prepayment (instead of the exchange rates at the dates of asset recognition).

The exchange rates used for revaluation of foreign currency-denominated balances at the year-end are determined in accordance with the following principles:

- + For monetary items denominated in foreign currencies that are demand deposits, all foreign currency bank balances are retranslated using the average transfer buying and selling rates of the commercial bank where the Corporation maintains such accounts.
- + For other monetary items denominated in foreign currencies that are not demand deposits, retranslation is performed using the average transfer buying and selling rates of the commercial bank where the Corporation regularly conducts transactions.

Foreign exchange differences arising from the retranslation of monetary items denominated in foreign currencies at the end of the period are recognized in financial income (if gain) or financial expenses (if loss) in determining the results of operations for the period. Such foreign exchange differences are presented in the statement of profit or loss on a net basis between total gains and total losses arising from the retranslation of foreign currency monetary items.

2. Principles to determine cash and cash equivalents

Cash includes cash at the fund, demand deposits in bank, monetary gold used with value storage functions, excluding gold classified as inventory used for the purpose of raw materials, materials to manufacture products or goods for sale.

Cash equivalents are short-term investments with a maturity of no more than 3 months from the date of purchase, easily convertible into a specified amount of money and without much risk in conversion into money.

3. Accounting principles for financial investments

Held-to-maturity investments include investments that the Company intends and is able to hold until maturity. These investments comprise: fixed-term bank deposits (including treasury bills and promissory notes), bonds, preferred shares where the issuer is obligated to repurchase them at a

specified future date, loans held to maturity for the purpose of earning periodic interest, and other held-to-maturity investments.

Held-to-maturity investments are recognized starting from the purchase date and initially measured at purchase cost, including any transaction-related costs. Interest income from held-to-maturity investments after the purchase date is recognized in the income statement on an accrual basis. Interest accrued prior to the Company's holding of the investment is deducted from the principal at the time of purchase.

A provision for impairment of held-to-maturity investments is made when there is clear evidence showing that part or all of the investment may not be recoverable. This provision is recognized as a financial expense during the period.

4. Principles of recognizing trade receivables and other receivables

Receivables are presented at their carrying amount, net of any provision for doubtful debts.

The classification of receivables as trade receivables or other receivables is based on the following principles:

- Trade receivables represent amounts arising from commercial transactions, including amounts receivable from consigned export sales on behalf of other entities.
- Other receivables refer to non-commercial amounts that are not related to purchase and sale transactions.

The provision for doubtful debts reflects the estimated value of receivables that the Company anticipates may be lost or unrecoverable as of the end of the accounting period. Any increase or decrease in the balance of the provision account is recorded as administrative expenses in the income statement.

Receivables are categorized as short-term or long-term based on their remaining maturity periods.

5. Principles for inventory recognition

Inventories are recognized at the lower of cost and net realizable value.

The cost of inventories is determined as follows:

- Raw materials and merchandise: Includes purchase costs and other direct costs incurred to bring the inventories to their current location and condition.
- Products: Includes the main raw material costs, direct labor costs, and related general manufacturing costs allocated based on normal operating levels.
- Work in progress: Includes main raw material costs, direct labor costs, and general manufacturing costs.

Net realizable value is the estimated selling price of inventories at the end of the period minus the estimated costs to complete and sell them.

The cost of inventories is calculated using the weighted average method and is accounted for on a perpetual basis.

DET MAY 7 JOINT STOCK COMPANY

Address: 109A Tran Van Du, Tan Binh Ward, HCM City

FINANCIAL STATEMENTS**Notes to the financial statements (continued)**

Provisions for inventory devaluation are made for each inventory item whose original cost exceeds its net realizable value. For unfinished services, provisions are calculated for each type of service with distinct pricing. Any increase or decrease in the balance of the provision for inventory devaluation that needs to be made as of the end of the financial year is recognized in the cost of goods sold.

6. Principles for the recognition and depreciation of tangible

Fixed assets are presented at historical cost less accumulated depreciation. The historical cost of fixed assets includes all costs incurred by the enterprise to acquire the fixed assets until they are in a condition ready for use. Subsequent expenditures are only added to the historical cost of fixed assets if these expenditures certainly increase the future economic benefits from using the asset. Expenditures that do not meet this condition are recognized as production and business expenses in the period.

When fixed assets are sold or disposed of, the historical cost and accumulated depreciation are written off, and any gains or losses arising from the disposal are recognized in income or expenses for the year.

Depreciation of assets is calculated using the straight-line method. The estimated depreciation periods are as follows:

Type of asset	Depreciation period (years)	
	Current period	Previous period
- Buildings and structures	05 - 25	05 - 25
- Transportation means	03 - 10	03 - 10
- Machinery and equipment	06 - 10	06 - 10

The historical cost of fixed assets and the depreciation period are determined in accordance with Circular No. 45/2013/TT-BTC dated April 25, 2013, issued by the Ministry of Finance, providing guidance on the management, use, and depreciation of fixed assets, and other relevant regulations.

7. Principles for the recognition and allocation of allocation pending cost

Allocation pending cost related only to production and business costs within the year are recognized as short-term allocation pending cost and allocated to production and business expenses of the same year.

The calculation and allocation of long-term allocation pending cost to production and business costs for each accounting period are based on the nature and magnitude of each type of expense to select a reasonable allocation method and basis. Allocation pending cost are gradually allocated to production and business expenses using the straight-line method.

8. Principles for the recognition of liabilities and accrued expenses

Liabilities and accrued expenses are recognized for amounts payable in the future related to goods and services received. Accrued expenses are recognized based on reasonable estimates of the amount payable.

The classification of liabilities into trade payables and other payables is performed according to the following principles:

- Trade payables reflect the amounts payable of a commercial nature arising from transactions of purchasing goods, services, assets, and the seller is an independent entity from the Company, including amounts payable upon import through a trustee.
- Trade payables reflect the amounts payable of a commercial nature arising from transactions of purchasing goods, services, assets, and the seller is an independent entity from the Company, including amounts payable upon import through a trustee.
- Other payables reflect the amounts payable that are not of a commercial nature, not related to the transactions of buying, selling, or providing goods and services.

9. Principles for the recognition of dividends and profit payables

Dividends and profit payables are recognized for the future obligations to pay dividends or distribute profits (in the form of cash or non-monetary assets) and reflect the settlement status of cash dividends or profit distributions to the Corporation's shareholders and capital contributors.

The Corporation recognizes a liability for dividends or profits at the point when the entity no longer has the discretion to avoid the obligation to pay such dividends or profits to its shareholders and capital contributors in accordance with relevant laws. The determination of the timing and payment of dividends or profits is as follows: For entities subject to securities regulations, the timing at which the investee no longer has the right to refuse the dividend payment is determined in accordance with the prevailing securities laws.

10. Principles for recording provisions for payables

Value of a provision is a reasonable estimate of an amount used to settle present liabilities at the Statement of financial position date.

In case provision set for the previous period but not used up exceeds the one set for the current period, the difference is recorded as decrease in production and operation expenditures. This method is not applied for provision for warranty of construction work that is recorded into other income.

11. Principles of recognizing owners' equity

Owner's contributed capital

Owner's contributed capital is recognized based on the actual contributed capital of the shareholders.

Profit distribution

Profit after corporate income tax is distributed to shareholders after appropriations to funds as per the Company Charter and legal regulations, and as approved by the General Meeting of Shareholders.

The distribution of profits to shareholders considers non-monetary items within undistributed post-tax profits that may affect cash flows and the ability to pay dividends, such as gains from revaluation of contributed assets, revaluation gains from monetary items, financial instruments, and other non-monetary items.

Dividends payable to shareholders are recognized as liabilities in the Company's consolidated Statement of financial position following the resolution of the Annual General Meeting of Shareholders, the resolution of the Board of Directors, and the establishment of the record date for dividend entitlement by the Central securities depository.

Other funds

Other funds are established and utilized in accordance with the Company's Charter and the resolutions approved annually by the General Meeting of Shareholders.

12. Principles for the recognition of revenue and income

Revenue is recognized when the Company is likely to receive economic benefits that can be reliably measured. Revenue is determined at the fair value of the amounts received or to be received, after deducting trade discounts, sales returns, and allowances. The following specific conditions must also be satisfied before revenue is recognized:

Revenue from sales of goods and products

Revenue from the sale of goods and products is recognized when all of the following conditions are satisfied:

- The significant risks and rewards of ownership of the goods have been transferred to the buyer;
- The company no longer retains managerial involvement to the degree usually associated with ownership, nor does it have effective control over the goods sold;
- The revenue can be measured reliably. If the contract allows the buyer to return the goods under specific conditions, revenue is only recognized when those conditions no longer exist and the buyer no longer has the right to return the goods (except in cases where the customer may exchange the goods for other goods or services);
- It is probable that the economic benefits associated with the transaction will flow to the company;
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Service revenue

Revenue from rendering of services is recognized when the outcome of the transaction can be measured reliably. When services are rendered over multiple accounting periods, revenue is recognized by reference to the stage of completion at the end of the reporting period, in accordance with the percentage-of-completion method. The outcome of a service transaction can be measured reliably when all of the following criteria are met:

- The amount of revenue can be measured reliably. If the contract grants the customer the right to return the service under specific conditions, revenue is recognized only when such conditions no longer exist and the customer no longer has the right to return the service;
- It is probable that the economic benefits associated with the transaction will flow to the entity;
- The stage of completion of the transaction at the reporting date can be measured reliably;
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Interest income

Interest income is recognized on an accrual basis and is determined based on the balance of deposit accounts and the actual interest rates for each period.

Revenue deductions

This category reflects adjustments reducing sales revenue and service revenue incurred during the year, including trade discounts, sales returns, and allowances. It does not reflect taxes deducted from revenue, such as output VAT calculated using the direct method.

Revenue adjustments are conducted as follows:

- Trade discounts, sales returns, and allowances incurred in the same period as the consumption of products, goods, and services are deducted from the revenue of that period;
- For products, goods, and services sold in prior years, if trade discounts, sales returns, or allowances occur in subsequent periods, the revenue reduction is recorded according to the following principles:
 - + If the adjustments occur after the consumption of products, goods, and services in prior years but before the issuance of the financial statements, these adjustments are treated as post-Statement of financial position events requiring adjustment. They are recorded as revenue reductions in the financial statements of the reporting period (prior year).
 - + If the adjustments occur after the issuance of the financial statements, the revenue reduction is recorded in the reporting period during which the event occurs (current period).

13. Principles for the recognition of cost of goods sold

Cost of goods sold reflects the capital value of goods and services sold during the period.

Provision for devaluation of inventories is charged to cost of goods sold on the basis of inventories and the difference between the net realizable value and the cost of inventories. When determining the volume of inventory that is subject to a decline in value for which a provision is made, the accountant must exclude the volume of inventory that has been signed for sale (with a net realizable value not lower than the value of the contract). book) but has not yet been delivered to the customer if there is solid evidence that the customer will not abandon the performance of the contract.

14. Principles for the recognition of financial expenses

Financial expenses include costs or losses related to financial activities, such as: Costs or losses from financial investments, borrowing and lending costs, expenses from contributions to joint ventures or associates, losses from the transfer of short-term securities, expenses incurred from securities trading transactions, provisions for devaluation of trading securities, provisions for losses from investments in other entities, losses from foreign currency sales, and exchange rate losses...

15. Principles for the recognition of selling expenses and administrative expenses

Sale expenses reflect the actual costs incurred in the process of selling products or goods or providing services, including the costs of offering goods, introducing products, advertising products, sales commissions, expenses for product and goods warranty (except for construction activities), expenses for preservation, packing and transportation.

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FINANCIAL STATEMENTS**Notes to the financial statements (continued)**

Management expenses reflect general management expenses of the enterprise, including expenses for salaries of employees of the enterprise management sections (salaries, wages, allowances ...); social insurance, health insurance, trade union funds, unemployment insurance of enterprise managers; expenses for office materials, labor tools, depreciation of fixed assets used for enterprise management; land rent, excise tax; provision for bad debts; Outbound services (electricity, water, telephone, fax, property insurance, fire and explosion); Other monetary expenses (guest reception, customer conference ...).

16. Principles and methods for recognizing corporate income tax expenses

Corporate income tax expenses recorded in the income statement include current corporate income tax expenses and deferred corporate income tax expenses.

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

Deferred corporate income tax expenses are determined based on temporary differences between tax and accounting, non-deductible expenses, adjustments for non-taxable income, and carried-forward losses.

17. Segment reporting

Segment reporting include a business segment or a geographical segment.

A business segment is a distinguishable component of an enterprise that is engaged in providing an individual product or service or a group of related products or services and that is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component of an enterprise that is engaged in providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments.

18. Financial instruments**Initial recognition**

Financial Assets: On the initial recognition date, financial assets are recorded at cost, including directly attributable transaction costs related to the acquisition of the financial assets. The Company's financial assets include cash and cash equivalents, short-term receivables, other receivables, and held-to-maturity investments.

Financial Liabilities: On the initial recognition date, financial liabilities are recorded at cost, net of directly attributable transaction costs related to the issuance of those financial liabilities. The Company's financial liabilities include payables to suppliers, other payables, accrued expenses, and borrowings.

Subsequent measurement

Currently, there are no regulations on the revaluation of financial instruments after initial recognition.

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FINANCIAL STATEMENTS**Notes to the financial statements (continued)****19. Related parties**

Parties are considered a related party of the Company if one party has the ability to control the other party or otherwise significantly influence the other party in making financial decisions and operate, or when the Company and the other party jointly or severally control.

In considering related parties relationship, the nature of relationship is focused more than the legal form.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION**1. Cash and cash equivalents**

	Ending balance VND	Beginning balance VND
Cash	340,841,029	229,623,660
Deposits without term	8,085,520,694	11,916,850,283
- Military Commercial Joint Stock Bank - Ho Chi Minh City Branch	4,629,112,855	2,765,617,128
- Vietnam Foreign Trade Commercial Bank - Tan Son Nhat Branch	2,714,677,148	5,235,677,162
- Vietnam Bank for Agriculture and Rural Development - An Phu Branch	573,166,952	2,328,905,229
- Other Banks	168,563,739	1,586,650,764
Deposits with term of less than 03 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
- Vietnam Foreign Trade Commercial Bank - Tan Son Nhat Branch	30,000,000,000	20,000,000,000
Total	88,426,361,723	52,146,473,943

2. Trade receivables

	Ending balance VND	Beginning balance VND
a. Short-term trade receivables		
Quartermaster Department/General Department of Logistics and Technology (formerly Quartermaster Department - TCHC)	46,089,087,184	246,015,500,984
Other objects	40,786,724,922	23,703,001,037
Total	86,875,812,106	269,718,502,021

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FINANCIAL STATEMENTS
Notes to the financial statements (continued)

b. Accounts receivable from related party customers		
Cao Gia Phat Group Joint Stock Company	1,434,549,609	3,399,767,768
Thanh Vinh Company Limited	1,841,066,172	226,890,011
3. Advances to suppliers		
	Ending balance	Beginning balance
	VND	VND
a. Short-term advances to suppliers		
Cao Gia Phat Group Joint Stock Company	373,611,560	-
Viet Son Technology Joint Stock Company	316,431,000	-
Dai Quang Phat Investment Trading Service Co., Ltd.	1,647,177,600	-
Truong Gia Thanh Company Limited	-	210,000,000
Other objects	825,069,778	545,860,490
Total	3,162,289,938	755,860,490
b. Advances to suppliers from related party customers		
Cao Gia Phat Group Joint Stock Company	373,611,560	-
4. Other receivables		
	Ending balance	Beginning balance
	VND	VND
a. Other short-term receivables		
Advance	1,485,197,241	808,215,523
Short-term deposits and bets	237,254,827	137,854,403
Must collect social insurance, health insurance, unemployment insurance of employees	15,000,000	15,000,000
Other receivables	249,551,736	262,215,596
	983,390,678	393,145,524
b. Other long-term receivables	561,000,000	2,250,000,000
Long-term deposits and bets	561,000,000	2,250,000,000
Total	2,046,197,241	3,058,215,523
c. Other receivables from related party customers		
Cao Gia Phat Group Joint Stock Company	840,000,000	-

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FINANCIAL STATEMENTS

Notes to the financial statements (continued)

5. Bad debt

	Ending balance		Beginning balance	
	Cost	Provision	Cost	Provision
Green Bee Logistics Company Limited	3,988,035,982	2,791,625,187	3,988,035,982	2,791,625,187
Dong Tien Hung Textile Company Limited	2,593,246,780	2,158,804,180	2,963,401,260	2,158,804,180
Total	6,581,282,762	4,950,429,367	6,951,437,242	4,950,429,367

6. Inventory

	Ending balance		Beginning balance	
	Cost	Provision	Cost	Provision
Raw materials	7,931,236,301	-	8,864,973,376	-
Tools and equipment	144,000,000	-	-	-
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	-

7. Allocation pending cost

	Ending balance VND	Beginning balance VND
a. Short-term	1,208,666,668	197,745,836
Tools and equipments	-	188,333,336
Property repair costs	1,208,666,668	-
Other cost	-	9,412,500
b. Long-term	1,644,730,586	3,025,177,095
Tools and equipments	1,644,730,586	2,107,872,818
Property repair costs	-	911,111,104
Other cost	-	6,193,173
Total	2,853,397,254	3,222,922,931

8. Construction in progress

	Ending balance VND	Beginning balance VND
Cost of constructing a transformer substation	-	1,400,000,000
Cost of repairing a wastewater treatment system	832,188,000	-
Total	832,188,000	1,400,000,000

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FINANCIAL STATEMENTS

Notes to the financial statements (continued)

9. Increases and decreases in tangible fixed assets

	Buildings and structures	Machinery, equipment	Transportation means	Total
Unit: VND				
Cost				
Opening balance	83,553,511,651	440,763,635,758	8,212,982,608	532,530,130,017
Increase	777,777,778	-	-	777,777,778
- <i>Basic construction is complete</i>	777,777,778	-	-	777,777,778
Decrease	-	-	-	-
Closing balance	84,331,289,429	440,763,635,758	8,212,982,608	533,307,907,795
Accumulated depreciation				
Opening balance	49,881,470,031	341,760,203,561	7,971,486,118	399,613,159,710
Increase	1,074,253,357	9,225,106,266	103,498,482	10,402,858,105
Decrease	-	-	-	-
Closing balance	50,955,723,388	350,985,309,827	8,074,984,600	410,016,017,815
Net book value				
Opening balance	33,672,041,620	99,003,432,197	241,496,490	132,916,970,307
Closing balance	33,375,566,041	89,778,325,931	137,998,008	123,291,889,980

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

- Cost of tangible fixed assets waiting for liquidation: 418,704,132 VND.

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FINANCIAL STATEMENTS
Notes to the financial statements (continued)

10. Deferred income tax assets

	Ending balance VND	Beginning balance VND
Deferred income tax assets related to deductible temporary differences	17,767,545	283,244,178
Deferred income tax assets	17,767,545	283,244,178

11. Trade payables

	Ending balance VND	Beginning balance VND
a. Short-term trade payables		
H68 One Member Company Limited	6,094,315,248	-
Tan Thuy Lam Production and Trading Company Limited	7,593,666,400	3,658,712,520
Thanh Quang Trading Production Investment Company Limited	-	1,851,564,878
Chau Phu Garment Company Limited	2,516,672,000	7,411,895,360
Phu Yen Textile Company Limited	-	2,026,890,000
Ngoc Duy Import Export Trading Production Company Limited - Tra Vinh Branch	1,213,747,000	3,549,424,320
Viet Nam Boiler Joint Stock Company	-	4,734,615,600
Other Trade payables	18,899,716,777	21,012,995,905
Total	36,318,117,425	44,246,098,583
b. Trade payable to related parties		
Tan Thuy Lam Production and Trading Company Limited	7,593,666,400	3,658,712,520

12. Short-term advances from customers

	Ending balance VND	Beginning balance VND
Loan Huynh Import Export Service Trading Company Limited	1,703,720,967	5,367,771,109
Department of Barracks/General Administration of Logistics and Technical Services	5,907,195,000	-
General Department of Logistics and Engineering (formerly General Department of Logistics)	26,780,000,000	129,170,000,000
Other objects	3,415,269,571	529,551,491
Total	37,806,185,538	135,067,322,600

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FINANCIAL STATEMENTS

Notes to the financial statements (continued)

13. Dividends and profit payable

	Ending balance VND	Beginning balance VND
a. Dividends and profit payable		
Dividends and profit payable	-	15,411,100,000
Total	-	15,411,100,000
b. Related parties (Dividends payable)		
Dong Hai One Member Limited Company	-	7,859,661,000
Thanh Vinh Company Limited	-	2,000,000,000
Ms. Tran Thi Phuong Hanh	-	2,000,000,000
Mr. Dang Van Lam	-	2,000,000,000
Ms. Tran Thi Phuong Hong		281,300,000

14. Taxes and other payables to the State

	Beginning balance VND	Amounts payable during the period	Amounts paid during the period	Ending balance VND
Domestic value-added tax	5,824,744,849	5,654,323,172	11,046,933,664	432,134,357
Export, 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
Natural resource tax	5,814,480	30,212,560	30,134,160	5,892,880
Other taxes and fees	-	9,760,742	9,760,742	-
Total	17,180,859,564	11,422,768,819	24,484,431,734	4,119,196,649

15. Short-term accrued expenses

	Ending balance VND	Beginning balance VND
Electricity cost	862,517,667	387,615,503
Other accrued expenses	391,644,699	-
Total	1,254,162,366	387,615,503

16. Other payables

	Ending balance VND	Beginning balance VND
a. Other short-term payables		
Union funds	655,397,797	1,535,491,497
Social insurance, health insurance, unemployment insurance	112,772,551	158,460,126
Receive deposit	1,603,875,000	1,603,875,000
Funds and party membership fees	476,806,985	552,069,795
Union Shareholder	1,994,598,114	884,998,914
Other payables	676,142,605	743,638,503
Total	5,519,593,052	5,478,533,835

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FINANCIAL STATEMENTS
Notes to the financial statements (continued)

b. Other payables to related parties		
Cao Gia Phat Group Joint Stock Company	1,578,875,000	1,578,875,000
(Receive deposit)		

17. Owner's equity

a Reconciliation table of changes in owners' equity	Owner's contributed capital	Development Investment Fund	Undistributed after-tax profit	Total
Beginning balance of the last year	154,111,000,000	93,150,510,200	39,115,821,915	286,377,332,115
Profit in previous period			54,978,209,164	54,978,209,164
Development investment fund		16,406,464,466	(16,406,464,466)	-
Bonus and welfare fund			(10,832,897,129)	(10,832,897,129)
Bonus fund for the company's management and operations			(394,875,000)	(394,875,000)
Provision for the allocation of funds from profits in 2025			(54,224,575)	(54,224,575)
Dividends from previous years' profits			(10,787,770,000)	(10,787,770,000)
Provisional dividend from 2025 profit			(15,411,100,000)	(15,411,100,000)
Beginning balance of this year	154,111,000,000	109,556,974,666	40,206,699,909	303,874,674,575
Interest for this period			19,732,590,353	19,732,590,353
Development investment fund		5,904,377,353	(5,904,377,353)	-
Bonus and welfare fund			(12,306,032,556)	(12,306,032,556)
Bonus fund for the company's management and operations			(420,750,000)	(420,750,000)
Dividends			(21,575,540,000)	(21,575,540,000)
This period's ending balance	154,111,000,000	115,461,352,019	19,732,590,353	289,304,942,372

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FINANCIAL STATEMENTS
Notes to the financial statements (continued)

b Details of owners' capital

	Ending balance VND	%	Beginning balance VND	%
Dong Hai One Member Limited Company	78,596,610,000	51.00	78,596,610,000	51.00
Thanh Vinh Company Limited	20,000,000,000	12.98	20,000,000,000	12.98
Ms. Tran Thi Phuong Hanh	-	-	20,000,000,000	12.98
Mr. Dang Van Lam	5,000,000,000	3.24	20,000,000,000	12.98
Mr. Cao Tran Xuan Bach	20,000,000,000	12.98	-	-
Ms. Tran Thi Phuong Hong	17,792,000,000	11.54	2,813,000,000	1.83
Capital contribution of other shareholders	12,722,390,000	8.26	12,701,390,000	8.23
Total	154,111,000,000	100	154,111,000,000	100

c Capital transactions with owners

	Current period VND	Previous period VND
At the beginning of year	154,111,000,000	154,111,000,000
Increase in the period	-	-
Decrease in the period	-	-
At the end of period	154,111,000,000	154,111,000,000

d Share

	Ending balance	Beginning balance
- Number of shares registered for issuance	15,411,100	15,411,100
- Number of shares sold to the public	15,411,100	15,411,100
+ Common shares	15,411,100	15,411,100
- Number of shares to be redeemed	-	-
- Number of outstanding shares	15,411,100	15,411,100
+ Common shares	15,411,100	15,411,100

Par value of outstanding shares: 10,000 VND.

18. Off-Statement of financial position items

	Ending balance	Beginning balance
Bad debt resolved	2,611,255,182	2,611,255,182

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

1. Revenue from sales and services

	Current period VND	Previous period VND
Sales of products and other revenue	285,405,566,373	289,569,077,488
Total	285,405,566,373	289,569,077,488

Revenue from sales and provision of services to related parties: Refer to note VII.2

2. Cost of goods

	Current period VND	Previous period VND
Cost of products and other operating costs	243,925,754,009	250,842,251,487
Total	243,925,754,009	250,842,251,487

3. Financial income

	Current period VND	Previous period VND
Interest on deposits and loans	1,782,613,207	1,567,815,260
Total	1,782,613,207	1,567,815,260

4. Selling expenses and administrative expenses

	Current period VND	Previous period VND
a. Selling expenses		
Employee expenses	1,262,183,005	1,254,333,819
Cost of tools and supplies	162,006,678	61,003,956
Depreciation expense of fixed assets	-	26,868,668
Other costs	2,231,534,942	2,031,983,960
Total	3,655,724,625	3,374,190,403
b. General administration expenses		
Cost of tools and supplies	285,981,879	65,290,565
Employee expenses	6,520,537,447	8,639,811,416
Depreciation expense of fixed assets	463,751,647	517,538,646
Other costs	7,564,015,093	9,748,503,854
Total	14,834,286,066	18,971,144,481

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5. Other income, Other expenses

	Current period VND	Previous period VND
a. Other income		
Asset liquidation	-	35,879,631
Income from receiving compensation	-	1,495,962,914
Other income	45,141,384	331,497,526
Total	45,141,384	1,863,340,071
b. Other expenses		
Administrative penalties, late tax payment	-	6,011,156
Cost of repairing and moving assets	-	2,625,075,985
Other expenses	151,818,324	8,999
Total	151,818,324	2,631,096,140

6. Current corporate income tax expense

Corporate income tax payable by the Company is determined at a tax rate of 20% on taxable income.

The Company's tax finalization will be subject to inspection by the tax authorities. Due to the application of laws and tax regulations concerning various types of transactions, which may be interpreted in different ways, the tax amount presented in the financial statements may change based on the tax authorities' decision.

The estimated current corporate income tax of the Company is presented below:

	Current period VND	Previous period VND
Total profit before tax	24,665,737,940	17,181,550,308
Adjustment to accounting profits to determine Company income taxable profit	(1,327,383,165)	87,310,134
- Increases	88,837,724	87,310,134
+ <i>Deductible temporary differences</i>	88,837,724	87,310,134
- Decreases	1,416,220,889	-
+ <i>Unrealized profits from sales during the year</i>	1,416,220,889	-
Total taxable profits	23,338,354,775	17,268,860,442
Corporate income tax rate	20%	20%
Current corporate income tax expense this year	4,667,670,954	3,453,772,088
Corporate income tax expense collected from previous years	-	7,820,000
Current corporate income tax expenses	4,667,670,954	3,461,592,088

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7. Deferred income tax expense

	Current period VND	Previous period VND
Deferred corporate income tax expense arising from unrealized intragroup profits	283,244,178	(17,462,027)
Deferred corporate income tax expense arising from unrealized intragroup profits	(17,767,545)	-
Corporate income tax rate	20%	20%
Deferred income tax expense	265,476,633	(17,462,027)

8. Basic earnings, diluted earnings per share

Basic earnings per share is calculated by dividing the net income or loss after tax, allocated to ordinary shareholders of the company (after the allocation of the reward and welfare fund), by the weighted average number of common shares outstanding during the period.

Diluted earnings per share is calculated by dividing the net income or loss after tax, allocated to ordinary shareholders of the company, by the weighted average number of common shares outstanding during the year, plus the weighted average number of common shares that would be issued if all potentially dilutive common shares were converted into common shares.

	Current period VND	Previous period VND
Profit after tax	19,732,590,353	13,737,420,247
Increases and decreases profit to determine profit and loss for common shares	-	-
- Increases	-	-
- Decreases	-	-
Earnings used to calculate earnings per share	19,732,590,353	13,737,420,247
Number of weighted average of ordinary shares	15,411,100	15,411,100
Earnings per share		
- Basic earnings per share	1,280	891
- Diluted earnings per share	1,280	891

There are no potential dilutive common shares for the year or at the date of this report.

9. Cost by factor

	Current period VND	Previous period VND
Cost of raw materials, materials	185,609,422,225	177,135,392,539
Labor costs	32,860,182,120	37,025,958,597
Fixed asset depreciation expense	10,402,858,105	10,041,268,069
Cost of hired services and Other costs	35,541,266,289	66,204,284,624
Total	264,413,728,739	290,406,903,829

VII. OTHER INFORMATION

1. Subsequent events information

There are no significant events occurring after the date of the financial statements that require adjustment or disclosure in the financial statements.

2. Information about related parties

2.1 List of related parties

Related parties	Relationship
Dong Hai One Member Limited Company	Parent company
Thanh Vinh Company Limited	Shareholder
Ms. Tran Thi Phuong Hanh	Shareholder - To date 30/03/2026
Mr. Dang Van Lam	Shareholder - To date 25/03/2026
Ms. Tran Thi Phuong Hong	Shareholder - From date 30/03/2026
Mr. Cao Tran Xuan Bach	Shareholder - From date 25/03/2026
Tan Thuy Lam Production and Trading Company Limited	Related parties with shareholders
Cao Gia Phat Group Joint Stock Company	Stakeholders with management

Key management personnel and related individuals include: Members of the Board of Directors, the Board of Management, Board of Supervisors, the Chief Accountant, and close family members of these individuals.

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FINANCIAL STATEMENTS

Notes to the financial statements (continued)

2.2 Transactions with related parties

During the period, the Company entered into transactions with related parties. The main transactions are as follows:

Related parties	Transaction details	Transaction value (VND)	
		Current period	Previous period
Dong Hai One Member Limited Company	Dividends	11,003,525,400	5,501,762,700
	Purchase	44,685,000	
	Sell goods	-	193,513,889
Thanh Vinh Company Limited	Dividends	2,800,000,000	1,400,000,000
	Sell goods	3,400,168,750	12,154,945,044
	Purchase of raw materials	15,841,488	23,013,777,208
Ms. Tran Thi Phuong Hanh	Dividends	-	1,400,000,000
Mr. Dang Van Lam	Dividends	700,000,000	1,400,000,000
Ms. Tran Thi Phuong Hong	Dividends	2,490,880,000	387,670,000
Mr. Cao Tran Xuan Bach	Dividends	2,800,000,000	-
Tan Thuy Lam Production and Trading Company Limited	Purchase of raw materials	29,486,637,575	16,696,478,500
Cao Gia Phat Group Joint Stock Company	Sell goods	7,426,126,584	16,623,883,737
	Purchase of raw materials	18,084,867,786	1,405,523,754

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FINANCIAL STATEMENTS**Notes to the financial statements (continued)**

Salaries and remuneration of members of the Board of Directors, Board of Management, Board of Supervisors and Chief Accountant during the period are as follows:

Full Name	Position	Content	Current period VND	Previous period VND
Mr. Nguyen Manh Tung	Chairman - From date 06/03/2025	Income	401,800,000	97,200,000
Ms. Lai Thi Bay	Chairman - To date 06/03/2025	Income	46,800,000	372,600,000
Mr. Dinh Quang Nhan	Director, Member	Income	448,600,000	435,200,000
Mr. Nguyen Thanh Duong	Deputy Director - To date 01/04/2025, Member	Income	94,620,000	332,980,000
Mr. Ha Hong Quan	Deputy Director	Income	372,000,000	374,200,000
Mr. Cao Xuan Minh	Member - To date 06/03/2025	Remuneration	1,680,000	19,600,000
Mr. Nguyen Xuan Thuy	Member	Income	309,000,000	281,257,404
Ms. Tran Thi Phuong Hong	Deputy Director - From date 01/04/2025, Member - From date 06/03/2025	Income	314,340,000	60,260,000
Ms. Nguyen Thi Kim Anh	Head of Supervisory Board	Remuneration	20,700,000	20,700,000
Ms. Nguyen Thi Hong Thuy	Member of Supervisory Board	Remuneration	13,800,000	13,800,000
Ms. Nguyen Thi Thuan	Member of Supervisory Board	Remuneration	13,800,000	13,800,000
Ms. Nguyen Thi Duc	Chief Accountant - From date 01/04/2024	Income	372,000,000	319,600,000
Mr. Pham Van Tai	Chief Accountant - To date 01/04/2024	Income	-	54,600,000
Total			2,409,140,000	2,395,797,404

3. Segment reporting

Segment information is presented by business segment and geographic area. The primary segment reporting is by business segment, based on the Company's organizational structure, internal management, and internal financial reporting system.

Geographic area

The Company operates only within the territory of Vietnam, so it does not present segment reporting by geographic area.

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FINANCIAL STATEMENTS

Notes to the financial statements (continued)

Business segment

The Company's main business activity is the production and trading of textile products, therefore, it does not present segment reports by business sector.

4. Secured assets

As at 30 June 2026, the Company did not pledge any assets as collateral for other parties, nor did it hold any collateral assets on behalf of other entities.

5. Credit risk

Credit risk is the risk that partners will not perform its obligations under the provisions of a financial instrument or contract leading to financial losses. Company has credit risk from its business activities (primarily accounts receivable for customers) and from its own financial operations, including bank deposits and other financial instruments.

Account receivable: The management of customer credit risk based on Company policies, procedures and process control of the Company relating to the management of customers credit risk.

Customer receivables which are unpaid are regularly monitored. The analysis of the ability to be made redundant at the reporting date on the basis of each large customer. On this basis, Company does not have risk of credit concentration.

Bank deposits: Most bank deposits of Company shall be deposited at the prestigious banks in Vietnam. The Company found that concentrations of credit risk for bank deposits are low.

6. Liquidity risk

Liquidity risk is the risk that Company has difficulty in complete the financial obligations due to lack of capital. Liquidity risk of the Company arises mainly due to mismatch in the maturities of financial assets and financial liabilities.

Company manage liquidity risk through maintaining the ratio of cash and cash equivalents at the level that Board of Directors thought its sufficient to provide financial support for the business of Company and to minimize impact of changing cash flows.

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FINANCIAL STATEMENTS**Notes to the financial statements (continued)**

Information maturities of financial liabilities of the Company based on the value without discounting payments under the contract as follows:

	Under 01 year	From 01 year to 05 years	Total
Ending balance	96,084,282,514	-	96,084,282,514
Trade payables	36,318,117,425	-	36,318,117,425
Advances from customers	37,806,185,538	-	37,806,185,538
Accrued expenses	1,254,162,366	-	1,254,162,366
Other payables	20,705,817,185	-	20,705,817,185
Beginning balance	241,082,774,133	-	241,082,774,133
Trade payables	44,246,098,583	-	44,246,098,583
Advances from customers	135,067,322,600	-	135,067,322,600
Accrued expenses	387,615,503	-	387,615,503
Other payables	61,381,737,447	-	61,381,737,447

The Company believe that the risk level for payments to financial liabilities is low. The Company can settle their current portion of debts from operating cash flow and the gain from financial liabilities on due dates.

7. Market risk

Market risk is the risk that fair value or future value of cash flows from financial instruments will fluctuate with changing of market prices. Market risk includes three types: foreign currency risk, interest rate risk and other price risk.

Foreign currency risk

Foreign currency risk is the risk that fair value or future cash flows of financial instruments will fluctuate with changes in the exchange rate.

Company management of exchange risks by considering the current market and expected the Company to plan for the future trading in foreign currency. Company monitored the risks to assets and financial liabilities in foreign currency.

Interest rate risk

Interest rate risk is the risk that fair value or future cash flows of a financial instrument will fluctuate due to changes of market interest rates. The risk of changes in market interest rates of the Company primarily related to short-term deposits and loans.

The Company manages interest rate risk by closely monitoring market conditions relevant. by that Company will determine the appropriate interest rate policy for risk limited purpose Company.

The Company does not perform a sensitivity analysis for interest rate risk because interest rate changes at the reporting date is not significant.

Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to market price changes, other than changes in interest rates and exchange rates.

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FINANCIAL STATEMENTS**Notes to the financial statements (continued)****8. Information about going concern**

During the period, there were no activities or events that significantly affected the Company's ability to continue as a going concern. Therefore, the Company's financial statements are prepared on the assumption that the Company will continue to operate.

9. Comparative figures

The comparative figures are the figures in the financial statements for the fiscal year ended 31 December 2025, which have been audited, and the financial statements for the accounting period from 01/01/2025 to 30/06/2025, which have been reviewed. The opening figures in the financial statement are restated due to the application of the corporate accounting regime according to Circular 99/2025/TT-BTC dated October 27, 2025, as follows:

Statement of financial position	Beginning balance (As reclassified)	Beginning balance (As previously reported)	Difference
Dividends and profit payable	15,411,100,000	-	15,411,100,000
Other short-term payables	5,478,533,835	20,889,633,835	(15,411,100,000)

Prepared by



Nguyen Thi Lieu

Ho Chi Minh City, 10 August 2026

Chief Accountant



Nguyen Thi Duc



Director

Dinh Quang Nhan