CÔNG TY CỔ PHẦN MIRAE ***MIRAE JOINT STOCK COMPANY***	**CỘNG HOÀ XÃ HỘI CHỦ NGHĨA VIỆT NAM** **Độc lập - Tự do - Hạnh phúc** **THE SOCIALIST REPUBLIC OF VIETNAM** **Independence - Freedom - Happiness**
Số: 22/2025/CV-CK *No.: 22/2025/CV-CK*	*Bình Dương, ngày 20 tháng 10 năm 2025* *Binh Duong, October 20, 2025*

CÔNG BỐ THÔNG TIN ĐỊNH KỲ
PERIODIC INFORMATION DISCLOSURE

Kính gửi: **Ủy Ban Chứng Khoán Nhà Nước**
Sở Giao dịch Chứng khoán thành phố Hồ Chí Minh
To: ***The State Securities Commission***
Hochiminh Stock Exchange

1. Tên tổ chức/*Name of organization*: **CÔNG TY CỔ PHẦN MIRAE/** ***MIRAE JOINT STOCK COMPANY***

- Mã chứng khoán/ *Stock code*: **KMR**

- Địa chỉ/*Address*: **Khu phố 1B, Phường An Phú, Thành phố Hồ Chí Minh /** ***Quarter 1B, An Phu Ward, Ho Chi Minh City.***

- Điện thoại liên hệ/*Tel.*: **02743791038** Fax: **02743791037**

- E-mail: thu@miraefiber.com Website: www.miraejsc.com

2. Nội dung thông tin công bố/*Contents of disclosure*:

Báo cáo tài chính quý 3 năm 2025 và giải trình / *Financial report for quarter 3 of 2025 and the explaination.*

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 20/10/2025 tại đường dẫn http://miraejsc.com/c46/bao-cao-tai-chinh.html /*This information was published on the company's website on , October 20, 2025 as in the link http://miraejsc.com/financial-report*

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố/*We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.*

Tài liệu đính kèm/Attached documents:
Báo cáo tài chính quý 3 năm 2025 và giải trình
Financial statement for the 3rd quarter of 2025 and the explaination

Đại diện tổ chức
Organization representative
Chủ tịch Hội Đồng Quản Trị
The Chairman of The Board of Directors

M.S.D.N:3700393217-C.T.C.P * CÔNG TY CỔ PHẦN MIRAE * TP.THUẬN AN-T.BÌNH DƯƠNG

SHIN YOUNG SIK

MIRAE JOINT STOCK COMPANY

FINANCIAL STATEMENTS

FOR THE QUARTER III 2025

Ho Chi Minh City, Oct 2025

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MIRAE JOINT STOCK COMPANY
Road 1B, An Phu Ward, Ho Chi Minh City
Tel: 0274 3 791 038 Fax: 0274 3 791 037

FINANCIAL STATEMENTS
For the period from 01st July 2025
to 30th September 2025
FORM: B01-DN

BALANCE SHEET

As at June 30th, 2025

Currency: VND

Item	Code	Note	30/09/2025	01/01/2025
A. SHORT-TERM ASSETS (100= 110+120+130+140+150)	**100**		**587,553,807,757**	**656,635,297,067**
I. Cash and cash equivalents	**110**	V.1	**7,499,254,920**	**19,043,041,946**
Cash	111		7,499,254,920	19,043,041,946
II. Short-term financial investments	**120**		-	-
1.Trading securities	121			
2.Provision for short-term investments (*)	122			
3.Investment to maturity	123			
III. Short-term receivables	**130**		**175,258,742,996**	**162,966,461,787**
1.Short-term trade receivables	131	V.2	56,953,378,640	57,182,765,325
2.Short-term prepayments to suppliers	132	V.3	103,850,102,118	106,885,860,573
6.Other short-term receivables	136	V.5	18,463,585,866	423,164,402
7.Provisions for short-term doubtful debts	137	V.6	(4,008,323,628)	(1,525,328,513)
IV. Inventories	**140**	V.7	**401,572,924,444**	**470,613,917,627**
Inventories	141		401,572,924,444	470,613,917,627
Provisions for decline in value of inventories	149			-
V. Other current assets	**150**		**3,222,885,397**	**4,011,875,707**
Short-term prepaid expenses	151	V.12	510,081,071	633,359,471
Deductible VAT	152		2,583,199,135	3,378,516,236
Taxes and other receivables from government budget	153	V.16	129,605,191	-
B. LONG-TERM ASSETS (200=210+220+230+240+250+260)	**200**		**220,647,450,316**	**203,938,277,417**
I. Long-term receivables	**210**		-	-
II. Fixed assets	**220**		**201,407,524,371**	**185,785,204,249**
Tangible fixed assets	221	V.9	192,176,408,963	176,223,736,524
- Historical costs	*222*		853,184,313,588	806,275,170,788
- Accumulated depreciation	*223*		(661,007,904,625)	(630,051,434,264)
Intangible fixed assets	227	V.10	9,231,115,408	9,561,467,725
- Historical costs	*228*		17,546,553,200	17,546,553,200
- Accumulated depreciation	*229*		(8,315,437,792)	(7,985,085,475)
III. Investment properties	**230**		-	-
IV. Long-term assets in progress	**240**		**7,966,462,736**	**5,593,050,468**
2.Construction in progress	242	V.8	7,966,462,736	5,593,050,468
V. Long-term investments	**250**		-	-
3.Investments in equity of other entities	253	V.4	8,400,000,000	8,400,000,000
4.Provisions for long-term investments	254	V.4	(8,400,000,000)	(8,400,000,000)
VI. Other long-term assets	**260**		**11,273,463,209**	**12,560,022,700**
1.Long-term prepaid expenses	261	V.12	11,273,463,209	12,560,022,700
TOTAL ASSETS (270=100+200)	**270**		**808,201,258,073**	**860,573,574,484**

MIRAE JOINT STOCK COMPANY
Road 1B, An Phu Ward, Ho Chi Minh City
Tel: 0274 3 791 038 Fax: 0274 3 791 037

FINANCIAL STATEMENTS
For the period from 01st July 2025
to 30th Sep 2025
FORM: B01-DN

BALANCE SHEET

As at June 30th, 2025

Currency: VND

Item	Code	Note	30/09/2025	01/01/2025
C. LIABILITIES (300=310+330)	**300**		**161,137,543,555**	**213,693,837,703**
I. Short-term liabilities	**310**		**159,025,543,555**	**211,665,837,703**
1.Short-term trade payables	311	V.14	16,175,500,222	19,880,624,987
2.Short-term prepayments from customers	312	V.14	443,557,847	10,801,726
3.Taxes and other payables to government budget	313	V.16	1,090,584,262	2,967,087,867
4.Payables to employees	314		2,344,560,444	4,166,597,338
5.Short-term accrued expenses	315	V.17	1,020,652,500	733,445,876
9.Other short-term payments	319	V.18	2,310,472,316	5,886,863,410
10.Short-term loans and finance lease liabilities	320	V.13	122,909,699,440	165,971,276,024
12.Bonus and welfare fund	322		12,730,516,524	12,049,140,475
II. Long-term liabilities	**330**		**2,112,000,000**	**2,028,000,000**
Long-term loans and finance lease liabilities	338	V.13	2,112,000,000	2,028,000,000
D. OWNER'S EQUITY (400=410+430)	**400**		**647,063,714,518**	**646,879,736,781**
I. Owner's equity	**410**	V.19	**647,063,714,518**	**646,879,736,781**
Contributed capital	411		568,814,430,000	568,814,430,000
- Ordinary shares with voting rights	411a		568,814,430,000	568,814,430,000
- Cổ phiếu ưu đãi	411b		-	-
2. Thặng dư vốn cổ phần	412		-	-
3. Quyền chọn chuyển đổi trái phiếu	413		-	-
4. Vốn khác của chủ sở hữu	414		-	-
Treasury shares (*)	415		(35,432,213)	(35,432,213)
6. Chênh lệch đánh giá lại tài sản	416		-	-
7. Chênh lệch tỷ giá hối đoái	417		-	-
Development and investment funds	418		19,528,184,610	18,842,748,561
Other equity funds	420		9,537,528,754	9,194,810,730
Undistributed profit after tax	421		49,219,003,367	50,063,179,703
- Undistributed profit after tax brought forward	*421a*		48,313,589,583	43,208,819,213
- Undistributed profit after tax of the current year	*421b*		905,413,784	6,854,360,490
II. Funding sources and other funds	**430**		-	-
TOTAL SOURCES (440=300+400)	**440**		**808,201,258,073**	**860,573,574,484**

Tp Ho Chi Minh Oct 20th, 2025
MIRAE JOINT STOCK COMPANY

Preparer	Chief Accountant	General Director
Nhung		
Tran Trang Nhung	**Nguyen Ngoc Lien**	**Park Hee Sung**

M.S.D.N: 37003932 C.T.C.P
CÔNG TY CỔ PHẦN MIRAE
TP. THUẬN AN - BÌNH DƯƠNG

MIRAE JOINT STOCK COMPANY
Road 1B, An Phu Ward, Ho Chi Minh City
Tel: 0274 3 791 038 Fax: 0274 3 791 037

INCOME STATEMENT
For the period from 01st July 2025 to 30th Sep 2025

Currency: VND

ITEM	CODE	NOTE	Quarter III		year-to-date through the end of this quarter	
			2025	2024	2025	2024
Revenues from sales and services rendered	**01**	VI.1	**54,368,361,422**	**88,157,945,419**	**231,777,704,048**	**314,021,395,471**
Revenue deductions	02	VI.2	-	-	-	-
Net revenues from sales and services rendered (10=01-02)	**10**	VI.3	**54,368,361,422**	**88,157,945,419**	**231,777,704,048**	**314,021,395,471**
Costs of goods sold	11	VI.4	44,545,812,296	74,448,289,673	195,105,654,993	273,495,498,678
Gross revenues from sales and services rendered (20=10-11)	**20**		**9,822,549,126**	**13,709,655,746**	**36,672,049,055**	**40,525,896,793**
Financial income	21	VI.5	(284,044,594)	(351,319,542)	1,151,091,181	3,186,915,057
Financial expenses	22	VI.6	1,970,856,351	2,577,598,802	7,409,665,163	9,334,923,555
- In which: Interest expenses	*23*		*1,893,212,614*	*2,808,875,488*	*6,998,387,899*	*9,174,690,784*
Selling expenses	25	VI.9	3,042,661,879	5,300,958,502	11,062,746,228	14,097,742,321
General administration expenses	26	VI.9	4,194,883,021	4,831,622,001	15,810,569,571	14,341,047,248
Net profits from operating activities {30=20+(21-22)-(25+26)}	**30**		**330,103,281**	**648,156,899**	**3,540,159,274**	**5,939,098,726**
Other income	31	VI.7	242	711,474,304	2,446,260	719,481,943
Other expenses	32	VI.8	819,046,315	1,257,594,137	2,145,869,367	1,950,356,669
Other profits (40=31-32)	**40**		**(819,046,073)**	**(546,119,833)**	**(2,143,423,107)**	**(1,230,874,726)**
Total net profit before tax (50=30+40)	**50**		**(488,942,792)**	**102,037,066**	**1,396,736,167**	**4,708,224,000**
Current corporate income tax expenses	51		-	70,475,124	491,322,383	1,162,732,310
Deferred corporate income tax expenses	52		-	-	-	-
Profits after enterprise income tax (60=50-51-52)	**60**		**(488,942,792)**	**31,561,942**	**905,413,784**	**3,545,491,690**

Tp Ho Chi Minh Oct 20th, 2025
MIRAE JOINT STOCK COMPANY

Preparer	Chief Accountant	General Director
Nhung		CÔNG TY CỔ PHẦN MIRAE M.S.D.N: 3700393217 C.T.C.P * TP.THUẬN AN-T.BÌNH DƯƠNG *
Tran Trang Nhung	Nguyen Ngọc Liêm	Park Hee Sung

MIRAE JOINT STOCK COMPANY
Road 1B, An Phu Ward, Ho Chi Minh City
Tel: 0274 3 791 038 Fax: 0274 3 791 037

CASH FLOWS STATEMENT

(Under indirect method)

For the period from 01st July 2025 to 30th Sep 2025

Currency: VND

	ITEM	CODE	NOTE	Year-to-date through the end of this quarter	
				Quarter III 2025	Quarter III 2024
I	**Cash flows from operating activities**				
	Profit before tax	01		**1,396,736,167**	**4,708,224,000**
	Adjustments for				
	- Depreciation of fixed assets and investment properties	02		31,303,322,226	26,002,266,841
	- Provisions	03		2,482,995,115	(8,495,389,229)
	- (Profits)/loss from investment operation	05		(10,736,905)	(8,709,799)
	- Interest expenses	06		6,998,387,899	9,174,690,784
	Operating profit/ loss before changes in working capital	**08**		**42,170,704,502**	**31,381,082,597**
	- (Increase)/ decrease in receivables	09		(27,809,000,214)	(8,493,336,086)
	- (Increase)/ decrease in inventories	10		68,076,533,183	13,471,945,864
	- (Increase)/decrease payables (exclusive of interest payables, enterprise income tax payables)	11		3,873,333,557	2,300,409,376
	- (Increase)/ decrease in prepaid expenses	12		1,409,837,891	2,385,885,331
	- (Increase)/ decrease in trading securities	13		-	-
	- Interest paid	14		(7,159,761,794)	(8,828,147,794)
	- Enterprise income tax paid	15		(2,208,892,124)	(2,802,466,894)
	- Other receipts from operating activities	16		-	-
	- Other payments on operating activities	17		(4,060,000)	(5,950,000)
	Net cash flows from operating activities	***20***		**78,348,695,001**	**29,409,422,394**
II	**Cash flows from investing activities**				
	Purchase or construction of fixed assets and other long-term assets	21		(46,925,642,348)	(24,093,312,270)
	Proceeds from disposals of fixed assets and other long-term assets	22		-	-
	Interest and dividend received	27		10,736,905	8,709,799
	Net cash flows from investing activities	***30***		**(46,914,905,443)**	**(24,084,602,471)**
III.	**Cash flows from financing activities**				
	Proceeds from borrowings	33	V.13	190,408,356,368	234,665,153,919
	Repayment of principal	34	V.13	(233,385,932,952)	(255,346,813,437)
	Dividends or profits paid to owners	36			
	Net cash flows from financing activities	***40***		**(42,977,576,584)**	**(20,681,659,518)**
	Net cash flows in the period (50=20+30+40)	**50**		**(11,543,787,026)**	**(15,356,839,595)**
	Cash received from business combination				
	Cash and cash equivalents at beginning of the year	**60**	V.1	**19,043,041,946**	**32,794,050,729**
	Impacts of exchange rate fluctuations	61			
	Cash and cash equivalents at the end of the year (70=50+60+61)	**70**	V.1	**7,499,254,920**	**17,437,211,134**

Tp Ho Chi Minh Oct 20th, 2025

Preparer	Chief Accountant	General Director
Nhung		
Tran Trang Nhung	**Nguyen Ngoc Lien**	**Park Hee Sung**

CÔNG TY CỔ PHẦN MIRAE

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NOTES TO THE FINANCIAL STATEMENTS
QUARTER III

I. OPERATION OF THE COMPANY

1. Form of ownership

Mirae Joint Stock Company (referred to as "the Company") was established with an operating period of 50 years from 15 November 2001 according to the Investment Registration Certificate. No. 1030172375 dated 23 June 2017 issued by the People's Committee of Binh Duong province. This Investment Registration Certificate replaces Investment Certificate No. 461033000152 issued by the People's Committee of Binh Duong province on 06 July 2007 and Investment License No. 130/GP-KCN-BD issued by the Zone Management Board. Industry of Binh Duong province issued on 15 November 2001.

On 31 December 2009, the Company completed the merger of Mirae Fiber Joint Stock Company through a stock exchange operation to own 100% of the net value of Mirae Fiber Joint Stock Company. The company issued an additional 14,017,123 shares for this merger. This transaction creates goodwill in the amount of VND 55,119,065,948 which is recorded in the long-term prepaid expenses section and will be amortized on a straight-line basis over ten (10) years from 01 January 2010. On 26 January 2010, the adjusted Investment Certificate approved the increase in charter capital for the number of additional shares issued and the registration of a Joint Stock Company. Mirae Fiber Joint Stock Company is an independent subsidiary of the Company.

2. Business areas:

The Company's main business is manufacturing, processing and trading cotton products, cotton sheets, raw materials and machinery for the garment industry.

3. Business lines :

- Manufacturing, processing and trading wool products, wool blankets, geotextile materials:
- Manufacturing, processing and trading of products of sleeping bags, blankets sheets, pillows, cushions;
- Manufacturing, processing and trading textile materials;
- Assembly of equipment of all kinds such as cotton, cushion, quilting, spring washers, machine embroidery;
- Production of spring washer; Implementing the right to import spring washers and equipments to make cotton, cushion, quilting, spring washers;
- Manufacturing and assembling machinery and equipment products cotton pad. /.

II. ACCOUNTING PERIOD, CURRENCY UNIT USED IN ACCOUNTING:

1. Accongting period:

The Company's fiscal year starts on January 01st and ends on December 31st every year.

2. Currency unit:

The currency used in accounting is Vietnamese Dong ("VND"), accounting according to the historical cost method, in accordance with the provisions of Accounting Law No. 03/2003/QH11 dated 17 June 2003 and Vietnamese Accounting Standards No. 01 - General Standards

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NOTES TO THE FINANCIAL STATEMENTS
QUARTER III

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III.ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

1. Accounting system:

In the fiscal year, The Company applies the Vietnamese Enterprise Accounting System issued in accordance with Circular No. 200/2014/ TT/BTC dated December 22nd, 2014 of the Ministry of Finance and Circulars providing additional and amended guidelines.

2. Declaration on compliance with Accounting Standards and Accounting Regime:

The company has applied Vietnamese Accounting Standards and guidelines issued by the State. The financial statements are prepared and presented in accordance with the provisions of the standard, the circulars guiding the implementation of the standards and the current accounting regime are applied.

3. Applicable accounting form

The company applies computerized accounting method

IV.ACCOUNTING POLICIES

1. Principle of recognizing cash and cash equivalents

Cash is a general indicator reflecting all available cash of the enterprise at the time of reporting, including cash in the enterprise's fund, demand deposits in banks, recorded and reported in Vietnamese Dong. Vietnam Dong (VND), in accordance with the provisions of Accounting Law No. 03/2003/QH11 dated 17 June 2003.

Transactions arising in foreign currencies are converted at the exchange rate at the date of the transaction.

2. Principle of recording and depreciation of fixed assets

Fixed assets are stated at the historical cost. During the using time, fixed assets are recorded at cost, accumulated depreciation and net book value.

The recognition of tangible fixed assets and depreciation of fixed assets is carried out in accordance with Vietnamese Accounting Standard No. 03 - Tangible fixed assets, Circular 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance and Circular 45/2013/TT - BTC dated 25 April 2013 promulgating the Regime for management, use and depreciation of fixed assets determined.

The original cost of purchased tangible fixed assets includes the purchase price (minus trade discounts or rebates), taxes and costs directly related to bringing the asset into a ready-to-use state.

Expenses incurred after the initial recognition of tangible fixed assets are recorded as increasing the original cost of the asset when these expenses certainly increase future economic benefits. The costs incurred that do not satisfy the above conditions are recorded by the Company in production and business expenses during the period.

The company applies the straight-line depreciation method for tangible assets. Accounting for tangible fixed assets is classified into groups of assets with the same nature and purpose of use in the Company's production and business activities, including:

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QUARTER III

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Type of fixed assets	*Depreciation period <year>*
Buildings, plants	10 – 41 year
Machinery, equipment's	3 – 15 year
Transportation equipment's, transmitters	6 – 8 year
Management equipment, tools	3 – 5 year
Other fixed assets	5 – 8 year

3. Principles of recognition and depreciation methods of intangible fixed assets

Intangible fixed assets at the Company include: Value of land use rights and accounting software

Intangible fixed assets are recorded at their original cost, reflected on the Balance Sheet according to the criteria of original price, accumulated depreciation and residual value

The recognition of Intangible Fixed Assets and Depreciation of Fixed Assets is carried out in accordance with Vietnamese Accounting Standards No. 04 - Intangible Fixed Assets, Circular 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance and Circular No. 45/2013/TT - BTC dated 25 April 2013 guiding the regime of management, use and depreciation of fixed assets determined

The company applies the straight-line depreciation method for intangible fixed assets. Accounting for intangible fixed assets is classified into groups of assets with the same nature and purpose of use in the Company's production and business activities, including:

Type of fixed assets	*Depreciation period <year>*
Accounting software	5
Land using rights	40

4. Prepaid expenses:

Prepaid expenses are recorded at cost and amortized on a straight-line basis over 3 years

5. Capital

Contributed capital of the Company's owners is recorded according to the actual amount of capital contributed by the owner.

Share premium is recorded according to the greater difference between the actual issuance price and the par value of the shares when issuing shares or re-issuing treasury shares.

Treasury shares are shares issued and then repurchased by the Company. Treasury shares are recorded at the actual acquisition price. At the end of the accounting period, when preparing the Financial Statement, the actual value of treasury shares is recorded as a decrease in business capital on the Balance Sheet by recording a negative number (...).

Undistributed after-tax profit is the amount of profit from the business's operations after deducting this year's corporate income tax expenses and adjustments due to retroactive application of accounting policy changes and retroactive adjustment of errors. important in previous years.

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NOTES TO THE FINANCIAL STATEMENTS
QUARTER III

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6. Principles and methods of recording Revenues

The Company's revenue includes revenue from selling finished products, revenue from interest on bank deposits and interest on exchange rate differences.

Sales revenue is recognized when the transaction outcome can be determined reliably and the Company has the ability to obtain economic benefits from this transaction. Sales revenue is recognized upon delivery and transfer of ownership to the buyer.

Revenue from bank deposit interest is recognized on the basis of time and actual interest rate each period, in accordance with the two conditions for recording revenue arising from deposit interest specified in Vietnamese Accounting Standards No. 14 - "Revenue and other income".

Exchange rate differences arising during the period and reassessed at the end of the period are recorded according to the guidance in Vietnamese Accounting Standard No. 10 - Effects of changes in exchange rates

7. Principles and methods of recording financial expenses

Financial expenses recorded in the Income Statement are the total financial expenses incurred in the period, not offset against financial revenue, including interest expenses, exchange rate differences, Guarantee fees, money transfer fees and other costs

8. Principles and methods for recording current corporate income tax expenses and deferred corporate income tax expenses

Current corporate income tax expense is determined on the basis of taxable income and corporate income tax rate in the current year.

Deferred corporate income tax expense is determined on the basis of the deductible temporary difference, the taxable temporary difference and the corporate income tax rate. Do not offset current corporate income tax expense with deferred corporate income tax expense

9. Other accounting principles and methods

9.1. Record accounts receivable and payable

Principles for determining customer receivables based on the Contract and recording when delivering finished products to customers.

Advance payments to sellers are accounted for based on payment vouchers, bank documents and economic contracts .

Principles for determining payables to the seller are based on the Contract, warehouse receipt and recorded according to the Seller's Invoice.

The buyer's prepayment is recorded based on the contract, receipts, and bank documents

9.2. Principles for recording construction in progress costs

Assets under construction for production purposes are recorded at cost, at the time of acceptance and finalization of each construction item or project or when the actual costs incurred are fully met. Invoices and legal documents

9.3. Tax obligations

VAT tax

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NOTES TO THE FINANCIAL STATEMENTS
QUARTER III

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The Company applies VAT declaration and calculation according to the guidance of current tax laws in Vietnam

Corporate income tax

The company is obliged to pay corporate income tax at the rate of 20% on taxable income for 10 years from the first year of operation (2001) and at the rate of 25% for the following years. According to the Investment Certificate, the Company is exempt from corporate income tax for 2 years from the first year of profitable business (2004) and is exempted 50% for the next 5 years. According to the tax settlement inspection results of the Tax Authority up to the fiscal year 2008, the Company's corporate income tax incentive regime has changed, whereby 2008 is the last year the Company can enjoy reduced incentives. 50% of corporate income tax payable and accordingly the Company must pay corporate income tax at the current tax rate starting from 2009.

The determination of the Company's corporate income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the inspection results of the competent tax authority.

Other taxes

Other taxes and fees are declared and paid by enterprises to local tax authorities in accordance with current State regulations.

9.4. Costs of goods sold

Cost of goods sold is recorded and grouped according to the value and quantity of finished products and supplies sold to customers, in accordance with the revenue recorded in the period

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01st July 2025 to 30th September 2025
(next)

Currency: VND

V . ADDITIONAL INFORMATION FOR ITERMS PRESENTED IN BALANCE SHEET

1 . CASH AND CASH EQUIVALENTS

	30/09/2025	01/01/2025
Cash on hand	**3,084,406,553**	**4,108,423,047**
Cash in banks	**4,414,848,367**	**14,934,618,899**
+ Deposits (VND)	***1,466,605,946***	***5,932,430,066***
Vietnam Bank for Industry and Trade (Vietinbank-East Ho Chi Minh Branch	*380,139,961*	*2,370,161,501*
Vietnam Bank For Agriculture and Rural Development ((Agribank	*23,532,193*	*245,578,142*
Joint Stock Commercial Bank For Foreign Trade Of Vietnam (Vie	*28,882,699*	*28,834,631*
Orient Commercial Joint Stock Bank (OCB)	*1,988,069*	*54,061,843*
Korea Exchange Bank- Hung Yen Branch	*2,000,571*	*2,000,571*
Joint Stock Commercial Bank For Foreign Trade Of Vietnam (Vie	*1,024,320,858*	*3,225,840,510*
Vietnam Bank for Industry and Trade (Vietinbank-Hung Yen Bran	*5,741,595*	*5,952,868*
Bank for Foreign Trade of Vietnam (VietcomBank)		
Saigon Thuong Tin Commercial Joint Stock Bank (Sacombank-Hưng Yên Branch		
+ Deposits (USD)	***2,948,242,421***	***9,002,188,833***
Phuong Nam Commercial Joint Stock Bank - Dien Bien Phu	*34,905,853*	*34,905,853*
Vietnam Bank for Industry and Trade (Vietinbank-East Ho Chi Minh Branch	*2,032,914,203*	*5,055,588,835*
Vietnam Bank for Agriculture and Rural Development - Song Than branch	*2,897,053*	*7,750,993*
Woori Bank Vietnam Limited – Hoan Kiem Branch	-	-
Orient Commercial Joint Stock Bank	*72,110,265*	*6,929,610*
Korea Exchange Bank	*17,048,120*	*14,245,545*
Joint Stock Commercial Bank For Foreign Trade Of Vietnam- Hưng Yên branch	*775,169,827*	*3,779,864,400*
Vietnam Joint Stock Commercial Bank - Hưng Yên branch	*13,197,100*	*102,903,597*
Vietnam Technological And Commercial Joint Stock Bank- Hưng Yên branch		
+ Deposits (EUR)		
Total	**7,499,254,920**	**19,043,041,946**

2 . TRADE RECEIVABLES

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01st July 2025 to 30th September 2025
(next)

Currency: VND

	30/09/2025	01/01/2025
2.1. Short-term	**56,953,378,640**	**57,182,765,325**
Công Ty TNHH E.land Việt Nam	541,914,493	1,096,563,915
Công Ty TNHH Aban Việt Nam	398,108,714	397,468,984
Công Ty Cổ Phần DV Và ĐT Liên Phong Việt	-	3,040,991,800
Công Ty TNHH Bông Kỳ Phong	-	1,650,000,000
Công ty TNHH Global Garment Sourcing Việt Nam	-	497,556,618
Công ty Cổ Phần May Thái Sơn Global	298,227,838	946,904,615
Công Ty TNHH TM-DV-KT Rồng Việt	349,968,994	473,833,237
Công ty TNHH FGL VN	-	2,542,219,458
Công ty TNHH Bình Phát Hưng Yên	-	766,400,400
Công ty TNHH ARAVIET	1,397,549,421	155,690,078
Công ty TNHH Năng Lượng Xanh LONA	1,279,692,000	-
NAEEN GLOBAL SOURCING, INC	1,219,008,530	-
TP Inc (Pan Pacific Co., Ltd.)	-	1,016,301,138
PrimaLoft, Inc	7,989,612,380	12,208,008,446
HA HAE CORPORATION	4,306,263,918	3,820,057,098
ENTER B COMPANY LTD	2,779,219,272	2,779,219,272
ARAUM CORPORATION	1,173,619,610	774,650,557
D & J TRADING CO., LTD/YEJU CO., LTD	270,584,555	270,584,555
TP NADIA CO.,LTD	178,551,584	369,847,835
JNK TRADING CO.,LTD	1,255,481,510	1,255,481,510
GREAT ENTERPRISE CO., LTD	1,484,795,183	-
HANSAE CO.,LTD	11,814,440,949	7,855,926,500
J. LAND KOREA CO., LTD	4,702,895,075	3,817,100,322
GLOBAL GARMENT SOURCING CO., LTD	1,769,424,250	-
Orther	11,483,880,751	8,937,126,762
Receivables of customers from related parties	**2,260,139,613**	**2,510,832,225**
Mirae Fiber Tech Co., Ltd	2,260,139,613	2,510,832,225
2.2. Long-term	-	-
Orther		
Receivables of customers from related parties	**-**	**-**
Mirae Fiber tech co ., LTD		
Total	**56,953,378,640**	**57,182,765,325**

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01st July 2025 to 30th September 2025
(next)

Currency: VND

3 . PREPAYMENTS TO SUPPLIERS

	30/09/2025	01/01/2025
3.1. Short-term	**2,162,198,802**	**4,307,982,132**
Công ty TNHH Khang Linh	374,879,540	422,089,905
KORECO CO.,LTD	-	862,141,680
Công ty Cổ phần Cơ điện SASCOM	-	268,081,440
SHISHI MINSHI IMPORT & EXPORT CO,.LTD	656,109,900	656,109,900
TEIJIN FRONIER (U.S.A) , INC	-	1,671,802,441
Others	1,131,209,362	427,756,766
3.2. Prepayments to sppliers are related parties	**101,687,903,316**	**102,577,878,441**
Mirae Fiber Tech Co., Ltd	101,687,903,316	102,577,878,441
Total	**103,850,102,118**	**106,885,860,573**

4 . FINANCIAL INVESTMENTS

Investments in other entities

	30/09/2025	01/01/2025
a. Investments in subsidiaries		
...		
b. Investments in joint ventures and		
c. Investments in other entities		
Hanoi Financial Investment Joint Stock Company (Hafi)	7,140,000,000	7,140,000,000
Ellisha Joint Stock Company	1,260,000,000	1,260,000,000
Total	**8,400,000,000**	**8,400,000,000**
Hanoi Financial Investment Joint Stock Company (Hafi)	7,140,000,000	7,140,000,000
Ellisha Joint Stock Company	1,260,000,000	1,260,000,000
Total	**8,400,000,000**	**8,400,000,000**

Note: Provision for financial investments is made from 2009, up to now, there is no information that these units are operating continuously.

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01st July 2025 to 30th September 2025
(next)

Currency: VND

5 . OTHER RECEIVABLES

	30/09/2025	01/01/2025
	Value	Value
5.1 Short-term	**18,463,585,866**	**423,164,402**
Advances		
Short-term deposits		
Receivables from employees		
Advance payment	**18,112,772,678**	**82,416,178**
Mrs Trịnh Thị Phương Thoa	-	*20,000,000*
Lê Thị Thanh	*8,000,000*	*8,000,000*
Lê Thị Hiền	*32,469,678*	*45,309,178*
Mr Lee Chang Ik	*18,070,000,000*	
Others	*2,303,000*	*9,107,000*
Receivables from related parties		
Shin Young Sik		
Park Hee Sung		
Mr Choi Young Ho		
Short-term deposits	**350,813,188**	**340,748,224**
'Vietinbank - Branch of Binh Duong Industrial Park	*200,902,859*	*200,602,579*
'Vietinbank - Branch of Binh Duong Industrial Park	*126,910,329*	*122,145,645*
Other deposits	*23,000,000*	*18,000,000*
5.2 Long-term		
Long-term deposits		
Other receivables		
Total	**18,463,585,866**	**423,164,402**

6 . DOUBTFUL DEBTS

	30/09/2025	01/01/2025
	Value	Value
- The total value of receivables and loans are overdue or not overdue but difficult to recover		
<u>*Detail:*</u>		
JUNNY INTERWORK CORP	54,175,160	-
Elegant Team Manufactuner Co.,Ltd	69,625,539	-
Cty CP Đầu tư và TM TNG	318,463,027	*267,257,249*
Ivory Co., Ltd.	227,500,470	155,602,903
ENTER B COMPANY LTD	1,945,453,491	-
D & J TRADING CO., LTD/YEJU CO., LTD	276,049,827	270,745,298
SHISHI MINSHI IMPORT & EXPORT CO,.LTD	459,276,930	-
Others	657,779,184	831,723,063

Total	**4,008,323,628**	**1,525,328,513**

7 . INVENTORIES

	30/09/2025 Value	01/01/2025 Value
Raw materials	255,384,152,951	281,321,311,595
Tools, instruments	-	344,171,227
Unfinished business expenses	16,428,593,352	62,659,138,375
Finished goods	88,086,286,380	98,994,505,583
Goods	41,673,891,761	27,294,790,847
Total	**401,572,924,444**	**470,613,917,627**

Inventories according to the goods security contract No. 12.00124 dated July 31, 2012 with Vietinbank. Mortgages are goods circulated at the company's warehouse. The company has full discretion to actively transfer inventory for production and business needs, but commits at any time the total value of inventories is not lower than 46 billion dong.

8 . LONG-TERM ASSETS IN PROGRESS

8.1. Long-term unfinished business production costs

8.2. Construction cost in progress

	30/09/2025 Value	01/01/2025 Value
Purchasing fixed assets	**937,184,054**	**937,184,054**
Repairing of fixed assets	**1,730,746,870**	**1,730,746,870**
Import machine system from China cotton line 3	*1,730,746,870*	*1,730,746,870*
Building a pading machine system in Hung Yen	-	-
Construction in progress	**5,247,935,812**	**2,927,644,544**
Build a warehouse's lable hang tag	*243,039,371*	*2,525,000*
Build a new dep.t elongation	*786,445,626*	*2,525,000*
Fire protection and prevention system	*1,681,325,566*	*533,582,109*
Construction of Drying Oven line 6, OvenGold IR1	*1,283,055,507*	*1,206,690,453*
Construction of a new storehouse lable of Binh Duong		*467,546,493*
'Construction of Drying line IR2	*472,404,253*	
Construction of Drying Oven Hoa Net	*781,665,489*	*714,775,489*
Total	**7,966,462,736**	**5,593,050,468**

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01st July 2025 to 30th September 2025

(next)

9 . INCREASES, DECREASES IN TANGIBLE FIXED ASSETS

Currency: VND

Item	Buildings, structures	Machinery, equipment	Transportation equipments	Management equipment, tools	Other tangible fixed assets	Total
Historical cost						
Opening balance	**59,824,213,524**	**721,864,665,495**	**14,061,426,008**	**1,833,983,189**	**8,690,882,572**	**806,275,170,788**
Increase	**58,475,000**	**46,808,222,345**	-	**42,445,455**	-	**46,909,142,800**
- Additions	58,475,000	-	-	42,445,455	-	100,920,455
- Construction	-	*46,808,222,345*	-	-	-	46,808,222,345
- Increase due to purchase of financial lease fixed assets	-	-	-	-	-	-
Decrease	-	-	-	-	-	-
- Disposals	-	-	-	-	-	-
- Other decrease	-	-	-	-	-	-
Closing balance	**59,882,688,524**	**768,672,887,840**	**14,061,426,008**	**1,876,428,644**	**8,690,882,572**	**853,184,313,588**
Accumulated depreciation						
Opening balance	**36,724,522,936**	**577,626,508,963**	**9,515,522,060**	**1,699,036,555**	**4,485,843,750**	**630,051,434,264**
Increase	**1,754,417,594**	**27,416,794,674**	**677,571,877**	**73,534,601**	**1,034,151,615**	**30,956,470,361**
- Depreciation	1,754,417,594	*27,416,794,674*	677,571,877	73,534,601	1,034,151,615	30,956,470,361
- Increase due to purchase of financial lease fixed assets	-	-	-	-	-	-
Decrease	-	-	-	-	-	-
- Disposals	-	-	-	-	-	-
- Other decrease	-	-	-	-	-	-
Closing balance	**38,478,940,530**	**605,043,303,637**	**10,193,093,937**	**1,772,571,156**	**5,519,995,365**	**661,007,904,625**
Net book value						
Opening balance	**23,099,690,588**	**144,238,156,532**	**4,545,903,948**	**134,946,634**	**4,205,038,822**	**176,223,736,524**
Closing balance	**21,403,747,994**	**163,629,584,203**	**3,868,332,071**	**103,857,488**	**3,170,887,207**	**192,176,408,963**

MIRAE JOINT STOCK COMPANY
Road 1B, An Phu Ward, Ho Chi Minh City
Tel: 0274 3 791 038 Fax: 0274 3 791 037

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01st July 2025 to 30th September 2025

(Next)

10 . INCREASES, DECREASES IN INTANGIBLE FIXED ASSETS

Currency: VND

Items	Land use rights	Computer software	Total
Original cost			
Opening balance	**17,236,000,000**	**310,553,200**	**17,546,553,200**
Increase	-	-	-
- Additions	-	-	-
- Other increases	-	-	-
Decrease	-	-	-
- Disposals	-	-	-
- Other decreases	-	-	-
Closing balance	**17,236,000,000**	**310,553,200**	**17,546,553,200**
Accumulated depreciation			
Opening balance	**7,698,282,275**	**286,053,200**	**7,984,335,475**
Increase	**312,352,317**	**18,000,000**	**330,352,317**
- Depreciation	312,352,317	18,000,000	330,352,317
- Other increases	-	-	-
Decrease	-	-	-
Closing balance	**8,010,634,592**	**304,803,200**	**8,315,437,792**
Net book value			
Opening balance	**9,537,717,725**	**23,750,000**	**9,561,467,725**
Closing balance	**9,225,365,408**	**5,750,000**	**9,231,115,408**

Note:

- Ending net book value of intangible fixed assets used as collateral for loans:	-	*VND*
- Historical cost of intangible fixed assets at the end of the year has been fully depreciated but still in use	*82,443,200*	*VND*

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01st July 2025 to 30th September 2025

(Next)

11 . INCREASES, DECREASES IN FINANCIAL LEASING FIXED ASSETS

Currency: VND

Item	Machinery, equipment	Total
Historical cost		
Opening balance		
Increase		
- Financial leasing in the year		
- Acquisition of financial leasing fixed assets		
- Other increase		
Decrease in the year		
- Return financial leasing fixed assets		
- Other decrease		
Ending balance		
Accumulated depreciation		
Opening balance		
Increase in the year		
- Depreciation		
- Acquisition of financial leasing fixed assets		
- Other increase		
Decrease in the year		
- Return financial leasing fixed assets		
- Other decrease		
Ending balance		
Net book value		
Beginning balance		
End balance	-	-

12 . PREPAID EXPENSES

	30/09/2025 Value VND	01/01/2025 Value VND
12.1. Short-term		
Cost of buying insurance, road fee	118,860,327	143,488,655
Remaining value of tools and supplements	391,220,744	489,870,816
Total	**510,081,071**	**633,359,471**
12.2. Long-term		
Land use right	7,415,347,371	7,629,251,622
Value of repair costs	2,465,586,516	2,949,218,050
Remaining value of tools and supplements	1,392,529,322	1,981,553,028
Total	**11,273,463,209**	**12,560,022,700**

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01st July 2025 to 30th September 2025
(next)

13 . LOANS AND FINANCE LEASE LIABILITIES

13.1 Short-term loans and finance lease liabilities

Currency: VND

	30/09/2025		Arising		01/01/2025	
	Value	Payable amount	Increase	Decrease	Value	Payable amount
Short-term loans from Banks	**122,909,699,440**	**122,909,699,440**	**190,408,356,368**	**231,821,932,952**	**164,323,276,024**	**164,323,276,024**
Short-term loans - VND:	***82,607,966,664***	***82,607,966,664***	***133,831,804,117***	***186,245,145,424***	***135,021,307,971***	***135,021,307,971***
Vietinbank - Binh Duong Branch (1)	53,675,673,558	53,675,673,558	98,132,245,039	137,410,076,614	92,953,505,133	92,953,505,133
Agribank - Song Than Branch (2)	24,978,000,000	24,978,000,000	29,809,000,000	24,275,000,000	19,444,000,000	19,444,000,000
Oceanbank (OCB) (3)	3,954,293,106	3,954,293,106	5,890,559,078	7,361,706,476	5,425,440,504	5,425,440,504
Vietcombank - Hung Yen Branch (**)	-	-	-	17,198,362,334	17,198,362,334	17,198,362,334
Short-term loans - USD	***40,301,732,776***	***40,301,732,776***	***56,576,552,251***	***45,576,787,528***	***29,301,968,053***	***29,301,968,053***
Vietinbank - Binh Duong Branch (1)	40,301,732,776	40,301,732,776	56,511,632,821	31,542,267,153	15,332,367,108	15,332,367,108
Vietcombank - Hung Yen Branch (**)	-	-	64,919,430	14,034,520,375	13,969,600,945	13,969,600,945
Long-term liabilities come due for payment	-	-	-	**1,648,000,000**	**1,648,000,000**	**1,648,000,000**
Long-term liabilities VND						
Vietinbank - Binh Duong Branch (5)	-	-	-	-	-	-
Agribank - CN Sóng Thần	-	-	-	-	-	-
NH TMCP Ngoại thương Việt Nam-CN Hưng Yên (***)	-	-	-	-	-	-
Total	**122,909,699,440**	**122,909,699,440**	**190,408,356,368**	**233,469,932,952**	**165,971,276,024**	**165,971,276,024**

Details of loans as at 30th June, 2025 are as follows:

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01st July 2025 to 30th September 2025
(next)

Number / day of loan Contract	Lenders	Loan term	Closing balance	Form of a loan guarantee
(1) Limit loan contract No 24.024-HĐCVHM/NHCT901-MIRAE FIBER dated 21/10/2024	Vietinbank - Bình Dương Branch	06 months	62,368,075,818	Land use rights in 1B, An Phu ward, Thuan An city, Binh Duong province and Korean textile machinery and equipment; Hole mattress production machine, spring mattress sewing machine line, spring mattress making
(1) Credit Contract No 23.024/2023-HĐCVHM/NHCT901-MIRAE FIBER dated 03/08/2023	Vietinbank - Bình Dương Branch	06 months	31,609,330,516	Assets attached to land are factories and machinery and equipment in Binh Duong
(2) Credit Contract No 5590-LAV-202300977 dated 04/12/2023	Agribank - Sóng thần Branch	09 months	24,978,000,000	'Guarantee contract No.5590-LCL-201901096 dated September 10, 2019, the value of asset is 35 billion dong
(3) Credit Contract No 0241/2024/HĐTD-OCB-DN ngày 17/12/2024	OCB - HCM city	06 months	3,954,293,106	Machinery and equipmen value 46,836 tỷ dong
(*) Credit Contract No 23.0344/VCB.KH ngày 28/11/2023	Vietcombank - Hung Yen Branch	08 months		Ownership of assets attached to land; means of transport
(**) Limit loan contract No. 23.0345/VCB.KH dated 28/11/2023 and Additional amendment text No	Vietcombank - Hung Yen Branch	08 months		Ownership of assets attached to land; means of transport
Total			**122,909,699,440**	

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01st July 2025 to 30th September 2025
(next)

13.2. Long-term loans and finance lease liabilities

a. Loans and finance lease liabilities

	30/09/2025		Arising		01/01/2025	
	Value	Payable amount	Increase	Decrease	Value	Payable amount
Bank loans:	**2,112,000,000**	**2,112,000,000**	**1,648,000,000**	**1,564,000,000**	**2,028,000,000**	**2,028,000,000**
Long -term loans VND	**2,112,000,000**	**2,112,000,000**	**1,648,000,000**	**1,564,000,000**	**2,028,000,000**	**2,028,000,000**
Agribank - Song Than Branch	-	-	-	328,000,000	328,000,000	328,000,000
Vietinbank - Binh Duong Branch (1)	2,112,000,000	2,112,000,000	1,648,000,000	1,236,000,000	1,700,000,000	1,700,000,000
Long-term loans - USD					-	-
Total	**2,112,000,000**	**2,112,000,000**	**1,648,000,000**	**1,564,000,000**	**2,028,000,000**	**2,028,000,000**

Details of loans as at 30th June, 2025 are as follows:

Number / day of loan Contract	Lenders	Loan term	Closing balance	Form of a loan guarantee
(1) Contract No 16.135/2016-HĐTDDA/NHCT901-MIRAE dated 01/08/2016	Vietinbank - Bình Dương Branch	120 months	1,236,000,000	Assets attached to land is a factory at 1B, An Phu Ward, Di An Town, Binh Duong Province; Machinery and equipment in Binh Duong (cotton sheet production line from 2018-2019)
(1) Contract No 18.035/2018-HĐTDDA/NHCT901-MIRAE dated 01/10/2018	Vietinbank - Bình Dương Branch	96 months	876,000,000	
(2) Contract No 5590-LAV-202201412 dated 28/11/2022	Agribank - Sóng thần Branch	36 months		Assets attached to land is a factory at 1B, An Phu Ward, Di An Town, Binh
Total			**2,112,000,000**	

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01st July 2025 to 30th September 2025

(next)

14 . TRADE PAYABLES

	30/09/2025		01/01/2025	
	Value	**Payable amount**	**Value**	**Payable amount**
14.1. Short-term	**16,175,500,222**	**16,175,500,222**	**19,880,624,987**	**19,880,624,987**
Công ty TNHH Quốc tế Vũ	3,507,361,302	3,507,361,302	581,778,615	581,778,615
Công ty TNHH Shinhan Vina	769,615,560	769,615,560	1,701,391,780	1,701,391,780
Công Ty Cổ Phần Sợi An Việt	355,920,480	355,920,480	1,013,299,200	1,013,299,200
Công Ty TNHH Polytex Far	664,459,200	664,459,200	660,330,000	660,330,000
Công ty cổ phần đầu tư dệt may G.HOME	479,643,054	479,643,054	479,643,054	479,643,054
Cty TNHH Myung Shin Industry Vina	505,050,749	505,050,749	52,947,795	52,947,795
Công ty TNHH Gas Sopet Gas One	895,772,964	895,772,964	1,720,858,260	1,720,858,260
Công ty TNHH TB Điện và Công nghiệp Bình Dương	435,591,000	435,591,000	-	-
ANDTOP CO. KR	3,130,819,018	3,130,819,018	3,741,943,694	3,741,943,694
LUCKY OVERSEAS PTE.	1,485,209,824	1,485,209,824	5,032,218,859	5,032,218,859
MIRAE INNOBIZ	889,696,125	889,696,125	-	-
Orther	3,056,360,946	3,056,360,946	4,896,213,730	4,896,213,730
Total	**16,175,500,222**	**16,175,500,222**	**19,880,624,987**	**19,880,624,987**

15 . PREPAYMENTS FROM CUSTOMERS

	30/09/2025		01/01/2025	
	Value	**Payable amount**	**Value**	**Payable amount**
15.1. Short-term	**443,557,847**	**443,557,847**	**10,801,726**	**10,801,726**
JINYANG INTERNATION	208,779,328	208,779,328	-	-
POONGSHIN CO., LTD	54,726,335	54,726,335	-	-
MISEONG FC CO., LTD	42,088,483	42,088,483	-	-
ELIM INTERNATIONAL CO., L	5,286,848	5,286,848	-	-
ASPIS	38,678,075	38,678,075	-	-
HIN DOLL INC	43,339,120	43,339,120	-	-
LINK TOWN KOREA	19,807,586	19,807,586	-	-
MYUNG MIN	-	-	-	-
POONGSHIN CO., LTD			-	-
Đối tượng khác	30,852,072	30,852,072	10,801,726	10,801,726
Total	**443,557,847**	**443,557,847**	**10,801,726**	**10,801,726**

16 . TAXES AND RECEIVABLES, PAYABLES TO GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01st July 2025 to 30th September 2025

(next)

	01/01/2025	Increase in year	Actually paid in year	30/09/2025
16.1. Taxes and other payables to government				
VAT	244,511,236	10,442,359,223	10,686,870,459	-
Value added tax imports	-	179,301,039	179,301,039	-
Import and export tax	-	4,788,247	4,788,247	-
Corporate income tax	1,889,116,851	192,828,300	1,889,116,851	192,828,300
Personal income tax	175,624,780	733,536,101	742,859,694	166,301,187
Land rent, land use				
Excise tax	-	6,000,000	6,000,000	-
Other tax	657,835,000	73,619,775	-	731,454,775
Total	**2,967,087,867**	**11,632,432,685**	**13,508,936,290**	**1,090,584,262**

	01/01/2025	Increase in year	Actually paid in year	30/09/2025
16.2. Taxes and other receivables from government				
Corporate income tax	-	298,494,084	319,775,275	21,281,191
Land rent, land use	-	108,324,000	216,648,000	108,324,000
Total	-	**406,818,084**	**536,423,275**	**129,605,191**

17 . ACCRUED EXPENSES

	01/01/2025	30/09/2025
17.1 Short-term	**733,445,876**	**1,020,652,500**
The13th month salary accruals	-	508,676,940
Audit financial statements costs expenses	261,500,000	87,500,000
Deduction of electricity costs	-	304,658,054
Interest expense accruals	280,939,168	-
Other accruals	191,006,708	119,817,506
Total	**733,445,876**	**1,020,652,500**

18 . OTHER PAYABLES

	01/01/2025	30/09/2025
18.1. Short-term	**5,886,863,410**	**2,310,472,316**
Trade union fund	556,740,219	602,617,356
Social insurance, health insurance and unemployment insurance	2,201,991	220,963,460
Other payables	5,327,921,200	1,486,891,500
Mr Lee Chang Ik (*)	-	-
Mr Kang Hyeoung Geun (*)	-	-
Nguyễn Ngọc Lưu (*)	*613,172,300*	*613,172,300*
Phạm Văn Sáng (*)	*613,172,300*	*613,172,300*
Phải trả thù lao HĐQT, BKS	*4,071,000,000*	*228,000,000*
Other payables	*30,576,600*	*32,546,900*
Total	**5,886,863,410**	**2,310,472,316**

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01st July 2025 to 30th September 2025
(next)

19 . OWNER'S EQUITY

19.1. Change in owner's equity

Currency: VND

Contents	Contributed capital	Treasury stocks	Development and investment funds	Other equity funds	Undistributed profit after tax	Total
Previous opening balance	**568,814,430,000**	**(35,432,213)**	**17,861,258,345**	**8,704,065,622**	**45,698,544,753**	**641,042,866,507**
- Increase in capital	-	-	-	-	-	-
- Profit of the previous year	-	-	-	-	6,854,360,490	6,854,360,490
- Other increase	-	-	981,490,216	490,745,108	-	1,472,235,324
- Decrease in capital	-	-	-	-	-	-
- Distribution of profits	-	-	-	-	(2,489,725,540)	(2,489,725,540)
- Other decrease	-	-	-	-	-	-
Closing balance of last year	**568,814,430,000**	**(35,432,213)**	**18,842,748,561**	**9,194,810,730**	**50,063,179,703**	**646,879,736,781**
Current opening balance	**568,814,430,000**	**(35,432,213)**	**18,842,748,561**	**9,194,810,730**	**50,063,179,703**	**646,879,736,781**
- Increase in capital	-	-	-	-	-	-
- Profit of the current year	-	-	-	-	905,413,784	905,413,784
- Increase for profit distribution	-	-	685,436,049	342,718,024	-	1,028,154,073
- Decrease	-	-	-	-	-	-
- Distribution of profits (*)	-	-	-	-	(1,749,590,122)	(1,749,590,122)
- Other Decrease (**)	-	-	-	-	-	-
Current closing balance	**568,814,430,000**	**(35,432,213)**	**19,528,184,610**	**9,537,528,754**	**49,219,003,365**	**647,063,714,518**

(*) Phân phối lợi nhuận theo Nghị quyết đại hội đồng cổ đông thường niên số 01/2025/NQ-ĐHĐCĐ ngày 27/04/2025

- Development and investment funds	*685,436,049*
- Otherequity funds	*342,718,024*
- Welfare reward fund	*685,436,049*
- Remuneration Kim Myung Joo	*36,000,000*
Cộng	***1,749,590,122***

NOTES TO THE FINANCIAL STATEMENTS

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Currency: VND

19.2. Details of contributed capital	30/09/2025	01/01/2025
Contributed capital of Parent Company	-	-
Contributed capital of others (*)	568,814,430,000	568,814,430,000

19.3. Capital transactions with owners and distribution of dividends and profits

	30/09/2025	01/01/2025
- Owner's contributed equity		
+ Opening balance	568,814,430,000	568,814,430,000
+ Increases during the fiscal year	-	-
+ Decreases during the fiscal year	-	-
+ Closing balance	568,814,430,000	568,814,430,000
- Dividends or distributed profits	-	-

19.4. Shares	30/09/2025	01/01/2025
- Number of shares registered issuance		
- Number of shares sold to public market	56,881,443	56,881,443
+ Common shares	56,881,443	56,881,443
+ Preference shares	-	-
- Number of shares repurchased (treasury shares)	(3,543)	(3,543)
+ Common shares	(3,543)	(3,543)
+ Preference shares	-	-
- Number of shares outstanding	56,877,900	56,877,900
+ Common shares	56,877,900	56,877,900
+ Preference shares	-	-

** Par value of shares outstanding: 10.000 VND / share*

19.5. Funds	30/09/2025	01/01/2025
Development and investment funds	19,528,184,610	18,842,748,561
Other equity funds	9,537,528,754	9,194,810,730

20 . OFF-BALANCE SHEET ACCOUNTS

20.1. Foreign currency	30/09/2025	01/01/2025
USD	703,138.80	852,504.42

NOTES TO THE FINANCIAL STATEMENTS

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VI . ADDITIONAL INFORMATION FOR ITERMS PRESENTED IN INCOME STATEMENT

Currency: VND

1 . TOTAL REVENUES FROM SALES OF GOODS AND SERVICES RENDERED

	From 01/07/2025 to 30/09/2025	From 01/07/2024 to 30/09/2024
1.1. Revenues		
Revenue from selling finished products, goods	53,403,600,384	80,975,379,103
Revenue from selling material	964,761,038	7,182,566,316
Total	**54,368,361,422**	**88,157,945,419**

2 . REVENUE DEDUCTIONS

	From 01/07/2025 to 30/09/2025	From 01/07/2024 to 30/09/2024
Sales returns		
Total		

3 NET REVENUE FROM SALES OF GOODS AND SERVICES RENDERED

	From 01/07/2025 to 30/09/2025	From 01/07/2024 to 30/09/2024
Net revenue from selling finished products, goods	53,403,600,384	80,975,379,103
Net revenue from selling material	964,761,038	7,182,566,316
Total	**54,368,361,422**	**88,157,945,419**

4 . COSTS OF GOODS SOLD

	From 01/07/2025 to 30/09/2025	From 01/07/2024 to 30/09/2024
Original cost of finished products sold	44,219,414,891	67,714,399,885
Original cost of selling material	326,397,405	6,733,889,788
Total	**44,545,812,296**	**74,448,289,673**

5 . FINANCIAL INCOME

	From 01/07/2025 to 30/09/2025	From 01/07/2024 to 30/09/2024
Interest income from loans and deposits	2,138,811	2,083,914
Realized exchange rate difference gains	(285,382,152)	235,038,089
Unrealized exchange rate difference gains	(801,253)	(588,441,545)
Total	**(284,044,594)**	**(351,319,542)**

6 . FINANCIAL EXPENSES

	From 01/07/2025 to 30/09/2025	From 01/07/2024 to 30/09/2024
Loan interest	1,893,212,641	2,808,875,488
Financial leasing interest	77,643,710	69,255,981
Loss from realized exchange rate difference	-	-
Loss from unrealized exchange rate difference		(300,532,667)

NOTES TO THE FINANCIAL STATEMENTS
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Total	**1,970,856,351**	**2,577,598,802**

7 . OTHER INCOME

	From 01/07/2025 to 30/09/2025	From 01/07/2024 to 30/09/2024
Others	242	711,474,304
Total	**242**	**711,474,304**

8 . OTHER EXPENSES

	From 01/07/2025 to 30/09/2025	From 01/07/2024 to 30/09/2024
Depreciation of assets not used	593,210,551	189,659,468
Debt settlement		
Cost of tax penalties, administrative	20,781,957	
Tax costs and administrative penalties are determined by yourself		82,885,320
Others	205,053,807	985,049,349
Total	**819,046,315**	**1,257,594,137**

Decision No.	Content	From 01/07/2025 to 30/09/2025	Note
Decision No. 83/QD-XPHC on administrative violation sanction from Song Than Industrial Park Customs Branch.	Tax and Sanctioning of administrative violations	20,781,957	Extraordinary Information Disclosure No. 09/2025/CV-CK date 18/03/2025

9 . SELLING EXPENSES AND GENERAL ADMINISTRATION EXPENSES

	From 01/07/2025 to 30/09/2025	From 01/07/2024 to 30/09/2024
9.1. Selling expenses		
Staff costs	1,436,784,857	1,794,896,511
Costs of tools, supplies	-	-
Depreciation costs fixed assets	50,000,001	79,505,931
Costs of outsourcing services	1,443,819,947	3,127,763,558
Other expenses in cash	112,057,074	298,792,502
Total	**3,042,661,879**	**5,300,958,502**
9.2. General administration expenses		
Staff costs	2,370,558,187	2,451,840,160
Costs of tools, supplies	78,903,260	89,903,329
Depreciation costs fixed assets	353,424,101	384,182,167
Taxes, fees, charges	119,314,867	229,001,211
Provision expenses		
Reversal of provisions for bad debts		
Costs of outsourcing services	373,181,172	761,835,174
Other expenses in cash	899,501,434	914,859,960
Total	**4,194,883,021**	**4,831,622,001**

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01st July 2025 to 30th September 2025

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VII . OTHER INFORMATION

1 . Information about relevant parties

1.1. Transactions with key management members

Key management members and related individuals include: Board of Management, Board of Supervision, Board of Genernal Directors and Chief Accountant.

1.2. Transactions with relevant parties

Transactions with Mirae Fiber Tech Company are regular transactions, must comply with the provisions of Decision No. 08/2022/QĐ-HĐQT dated Decmember 13, 2022.

Related Parties	Relationship
Mirae Fiber Tech Co., Ltd	Major shareholder
Mr Shin Young Sik	Chairman, Major shareholder
Mr Park Hee Sung	General Director
Ms Kim In Sou	Vice General Director
Mr Shin Dong Jin	Vice General Director
Mr Choi Young Ho	Member
Mr Shin Dong Yun	Member
Mr Shin Jae Eun	Member
Mrs Kim Myung Joo	Member
Mr Nguyen Ngoc Lien	Chief accountant

During the year, the Company had transactions with related parties as follows:

Related Parties	**Transaction**	**Từ 01/07/2025 đến 30/09/2025**	**Từ 01/07/2024 đến 30/09/2024**
Mirae Fiber Tech Co., Ltd	Purchasing goods	-	3,820,064,423
	Payment Goods	-	2,739,538,300
	Selling goods	276,527,295	349,355,920
	Collect payment for goods	158,113,005	

Liabilities with relevant parties

Up to March 31st, 2025, these amounts have not been paid to related parties are as follows:

Receivables

Related Parties	**Account**	**Closing**	**Opening**
Mirae Fiber Tech Co., Ltd	Debit balance 331	101,687,903,316	102,577,878,441
Mirae Fiber Tech Co., Ltd	Debit balance 131	2,192,534,064	2,510,832,225

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01st July 2025 to 30th September 2025

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Payables

Related Parties	Account	Closing	Opening
Mirae Fiber Tech Co., Ltd	Credit balance 131		
Mirae Fiber Tech Co., Ltd	Credit balance 331		

2 . Segment reporting

Segment reporting is presented in Appendix 01 page 30

3 . Comparative data

Comparative data is Financial statements for the fiscal year 2024 was audited by Southern Auditing & Accounting Financial Consulting Services Co., Ltd. (ASSCS)

VIII Explanation of the profit fluctuation of the financial statements for Quarter III/2025 compared to the same period in 2024

The overall downturn in the textile and garment industry was impacted by inflation and global economic instability, which led consumers to tighten spending, especially on non-essential goods. Orders and profit recorded in Q3 2025 a decrease of VND 33.8 billion, equivalent to a 38.3% decline compared to the same period in 2024. In addition, fixed costs, asset depreciation, general administration expenses remain unchanged, make the quarter III/2025 loss of VND 488 million.

Ho Chi Minh City, Oct 20th, 2025

Người lập biểu	Kế toán trưởng	Tổng Giám đốc
Nhung		CÔNG TY CỔ PHẦN MIRAE * M.S.D.N: 3700393... * C.T.C.P * TP. THUẬN AN-T. BÌNH DƯƠNG
Trần Trang Nhung	**Nguyễn Ngọc Liên**	**Park Hee Sung**

APPENDIX ATTACHED NOTES TO THE FINANCIAL STATEMENTS

Annex 01 : Segment reporting

Information on Segment Reporting

Segment information is presented according to the geographical area of the Company. Segment reporting by geographic area, based on the Company's internal and management reporting structure

Segment reporting results include items directly attributable to a segment as well as parts divided according to a reasonable basis. Unallocated items include assets, liabilities, financial income, financial expenses, selling expenses, general and administrative expenses, other profits or losses and corporate income taxes

Report by geographic area

For management purposes, the Company is organized to manage and account the Company's business activities in the following geographical areas:

Currency: VND

Items	Mirae Binh Duong		Mirae Fiber Hung Yen		Elimination		Total	
	III.2025	III.2024	III.2025	III.2024	III.2025	III.2024	III.2025	III.2024
External net revenue	39,708,421,097	39,155,013,993	38,279,920,325	49,002,931,426		-	77,988,341,422	88,157,945,419
revenue	10,261,580,000		13,358,400,000		(23,619,980,000)	-	-	-
Total segment revenue	29,446,841,097	39,155,013,993	24,921,520,325	49,002,931,426		-	54,368,361,422	88,157,945,419
Gross profit	4,003,412,582	6,740,292,214	5,819,136,544	6,969,363,532		-	9,822,549,126	13,709,655,746
Profit before tax	(2,266,931,446)	(914,318,630)	1,777,988,654	1,016,355,696		-	(488,942,792)	102,037,066
Segment assets	506,227,844,162	528,055,182,507	328,344,299,733	354,505,694,190	(26,370,885,822)	(18,109,729,812)	808,201,258,073	864,451,146,885
Segment liabilities	117,711,198,358	138,390,728,246	58,983,205,695	89,785,255,146	(15,556,860,498)	(7,295,704,488)	161,137,543,555	220,880,278,904
Purchase fixed assets		2,314,851,957		1,215,189,330		-	-	3,530,041,287
Depreciation and amortization	6,613,811,237	6,550,201,076	5,068,775,302	5,064,273,143		-	11,682,586,539	11,614,474,219

Product reports by business

For management, The company is organized, managed and accounts for business activities classified by product:

Chỉ tiêu	Padding		Machines		Other		Tổng	
	III.2025	III.2024	III.2025	III.2024	III.2025	III.2024	III.2025	III.2024
Net revenue selling to outside	53,403,600,384	80,975,379,103	-	-	964,761,038	7,182,566,316	54,368,361,422	88,157,945,419