CÔNG TY CỔ PHẦN MIRAE
MIRAE JOINT STOCK COMPANY

Số: 31/2026//CV-CK
No.: 31/2026/CV-CK

CỘNG HOÀ XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc
THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Thành phố Hồ Chí Minh, ngày 20 tháng 07 năm 2026
Ho Chi Minh City, July 20, 2026

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 2 năm 2026 và giải trình / *Financial report for the 2nd quarter of 2026 and the explaination.*

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 20/07/2026 tại đường dẫn http://miraejsc.com/c46/bao-cao-tai-chinh.html /*This information was published on the company's website on , July 20, 2026 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 2 năm 2026 và giải trình
Financial statement for the 2nd quarter of 2026 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
THÀNH PHỐ HỒ CHÍ MINH

SHIN YOUNG SIK

MIRAE JOINT STOCK COMPANY

FINANCIAL STATEMENTS

FOR THE QUARTER II 2026

Ho Chi Minh City, July 2026

INDEX

Content	**Pages**

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

FINANCIAL POSITION STATEMENT

As at 30th June 2026

Currency: VND

Item	Code	Note	30/06/2026	01/01/2026
A. SHORT-TERM ASSETS (100= 110+120+130+140+150)	**100**		**605,913,874,175**	**587,141,646,932**
I. Cash and cash equivalents	**110**	V.1	**8,082,676,784**	**10,916,757,687**
Cash	111		8,082,676,784	10,916,757,687
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**		**227,947,358,083**	**192,837,578,147**
1.Short-term trade receivables	131	V.2	87,690,805,593	64,496,223,985
2.Short-term prepayments to suppliers	132	V.3	99,754,947,890	102,265,035,610
5.Other short-term receivables	135	V.5	41,194,431,981	29,563,734,093
6.Provisions for short-term doubtful debts	136	V.6	(692,827,381)	(3,487,415,541)
IV. Inventories	**140**	V.7	**361,815,150,259**	**380,056,927,167**
Inventories	141		361,815,150,259	380,056,927,167
Provisions for decline in value of inventories	142			-
VI. Other current assets	**160**		**8,068,689,049**	**3,330,383,931**
Short-term prepaid expenses	161	V.12	622,174,866	514,163,042
Deductible VAT	163		7,338,190,183	2,816,220,889
Taxes and other receivables from government budget	164	V.16	108,324,000	-
B. LONG-TERM ASSETS (200=210+220+230+240+250+260)	**200**		**203,542,766,927**	**225,898,109,693**
I. Long-term receivables	**210**		-	-
II. Fixed assets	**220**		**186,427,307,808**	**207,170,235,725**
Tangible fixed assets	221	V.9	177,514,294,725	198,046,737,756
- Historical costs	*222*		795,545,390,289	842,170,689,484
- Accumulated depreciation	*223*		(618,031,095,564)	(644,123,951,728)
Intangible fixed assets	227	V.10	8,913,013,083	9,123,497,969
- Historical costs	*228*		17,546,553,200	17,546,553,200
- Accumulated depreciation	*229*		(8,633,540,117)	(8,423,055,231)
IV. Investment properties	**240**		-	-
V. Long-term assets in progress	**250**		**3,966,256,154**	**5,446,587,851**
2.Construction in progress	252	V.8	3,966,256,154	5,446,587,851
VI. Long-term investments	**260**		-	-
3.Investments in equity of other entities	263	V.4	-	8,400,000,000
4.Provisions for long-term investments	264	V.4	-	(8,400,000,000)
VII. Other long-term assets	**270**		**13,149,202,965**	**13,281,286,117**
1. Long-term prepaid expenses	271	V.12	13,149,202,965	13,281,286,117
TOTAL ASSETS (280=100+200)	**280**		**809,456,641,102**	**813,039,756,625**

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 Apr 2026
to 30th Jun 2026
FORM: B01a-DN

FINANCIAL POSITION STATEMENT

As at 30th June 2026

Currency: VND

Item	Code	Note	30/06/2026	01/01/2026
C. LIABILITIES (300=310+330)	**300**		**156,334,394,218**	**161,186,701,727**
I. Short-term liabilities	**310**		**156,334,394,218**	**160,976,701,727**
1.Short-term trade payables	311	V.14	25,287,417,861	15,738,518,823
2.Short-term prepayments from customers	312	V.14	94,512,260	60,793,729
3. Phải trả cổ tức, lợi nhuận	313			
4.Taxes and other payables to government budget	314	V.16	1,437,563,539	3,049,173,513
5.Payables to employees	315		2,337,941,719	2,776,596,440
6.Short-term accrued expenses	316	V.17	1,072,427,701	1,739,293,784
9.Other short-term payments	320	V.18	1,328,283,325	785,352,170
10.Short-term loans and finance lease liabilities	321	V.13	111,476,955,872	124,096,456,744
12.Bonus and welfare fund	323		13,299,291,941	12,730,516,524
II. Long-term liabilities	**330**		-	**210,000,000**
9. Long-term loans and finance lease liabilities	339	V.13	-	210,000,000
D. OWNER'S EQUITY (400=410+430)	**400**		**653,122,246,884**	**651,853,054,898**
I. Owner's equity	**410**	V.19	**653,122,246,884**	**651,853,054,898**
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		-	-
8. Development and investment funds	418		20,097,660,027	19,528,184,610
9. Other equity funds	419		9,822,266,462	9,537,528,754
10. Undistributed profit after tax	**420**		54,423,322,608	54,008,343,747
- Undistributed profit after tax brought forward	420a		52,548,655,205	48,313,589,581
- Undistributed profit after tax of the current year	420b		1,874,667,403	5,694,754,166
II. Funding sources and other funds	**430**		-	-
TOTAL SOURCES (440=300+400)	**440**		**809,456,641,102**	**813,039,756,625**

Ho Chi Minh City, July 20th, 2026

MIRAE JOINT STOCK COMPANY

Preparer	Chief Accountant	General Director
Tran Trang Nhung	**Nguyen Ngoc Lien**	**Shin Young Sik**

M.S.D.N:3700593217-C.T.C.P CÔNG TY CỔ PHẦN MIRAE THÀNH PHỐ HỒ CHÍ MINH

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 Apr 2026 to 30th Jun 2026

Currency: VND

ITEM	CODE	NOTE	Quarter II		year-to-date through the end of this quarter	
			2026	2025	2026	2025
Revenues from sales and services rendered	01	VI.1	**93,264,333,002**	**102,337,309,259**	**177,587,498,634**	**177,409,342,626**
Revenue deductions	02	VI.2	-	-	-	-
Net revenues from sales and services rendered (10=01-02)	10	VI.3	**93,264,333,002**	**102,337,309,259**	**177,587,498,634**	**177,409,342,626**
Costs of goods sold	11	VI.4	82,686,990,967	89,369,580,811	157,357,296,731	150,559,842,697
Gross revenues from sales and services rendered (20=10-11)	20		**10,577,342,035**	**12,967,728,448**	**20,230,201,903**	**26,849,499,929**
Financial income	21	VI.5	2,154,811,084	884,858,456	2,398,401,987	1,435,135,775
Financial expenses	22	VI.6	2,096,832,374	2,735,777,161	3,619,840,763	5,438,808,812
- In which: Interest expenses	*23*		*1,814,625,673*	*2,615,554,456*	*3,334,992,854*	*5,105,175,285*
Selling expenses	25	VI.9	4,112,384,533	4,356,262,796	7,677,218,884	8,020,084,349
General administration expenses	26	VI.9	3,622,919,847	5,407,786,849	7,668,444,072	11,615,686,550
Net profits from operating activities {30=20+(21-22)-(25+26)}	30		**2,900,016,365**	**1,352,760,098**	**3,663,100,171**	**3,210,055,993**
Other income	31	VI.7	68,097,440	1,941,923	69,878,995	2,446,018
Other expenses	32	VI.8	732,169,890	219,622,639	1,332,145,342	1,326,823,052
Other profits (40=31-32)	40		**(664,072,450)**	**(217,680,716)**	**(1,262,266,347)**	**(1,324,377,034)**
Total net profit before tax (50=30+40)	50		**2,235,943,915**	**1,135,079,382**	**2,400,833,824**	**1,885,678,959**
Current corporate income tax expenses	51		526,166,421	674,635,007	526,166,421	491,322,383
Deferred corporate income tax expenses	52		-	-	-	-
Profits after enterprise income tax (60=50-51-52)	60		**1,709,777,494**	**460,444,375**	**1,874,667,403**	**1,394,356,576**

Ho Chi Minh City, July 20th, 2026
MIRAE JOINT STOCK COMPANY

Preparer	**Chief Accountant**	**General Director**
Tran Trang Nhung	**Nguyen Ngoc Lien**	**Shin Young Sik**

CÔNG TY CỔ PHẦN MIRAE M.S.D.N THÀNH PHỐ HỒ CHÍ MINH

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 Apr 2026 to 30th Jun 2026

Currency: VND

ITEM	CODE	NOTE	Year-to-date through the end of this quarter	
			Quarter II 2026	**Quarter II 2025**
I Cash flows from operating activities				
Profit before tax	01		**2,400,833,824**	**1,885,678,959**
Adjustments for				
- Depreciation of fixed assets and investment properties	02		20,872,604,482	20,490,662,808
- Provisions	03		(2,794,588,160)	2,482,995,115
- (Gains)/ losses of exchange rate difference	04		(875,451,905)	94,915,327
- (Profits)/loss from investment operation	05		(81,767,635)	(8,598,094)
- Interest expenses	06		3,334,992,854	5,105,175,285
Operating profit/ loss before changes in working capital	**08**		**22,856,623,460**	**30,050,829,400**
- (Increase)/ decrease in receivables	09		(58,782,828,504)	(27,511,196,349)
- (Increase)/ decrease in inventories	10		18,241,776,908	71,216,305,009
- (Increase)/decrease payables (exclusive of interest payables, enterprise income tax payables)	11		31,677,262,407	11,511,430,598
- (Increase)/ decrease in prepaid expenses	12		24,071,328	1,019,547,972
- (Increase)/ decrease in trading securities	13		-	-
- Interest paid	14		(3,263,876,436)	(5,138,289,629)
- Enterprise income tax paid	15		(2,189,331,961)	(1,959,592,040)
- Other receipts from operating activities	16		-	-
- Other payments on operating activities	17		(700,000)	(4,060,000)
Net cash flows from operating activities	***20***		**8,562,997,202**	**79,184,974,961**
II Cash flows from investing activities				
Purchase or construction of fixed assets and other long-term assets	21		1,350,655,132	(46,865,715,022)
Proceeds from disposals of fixed assets and other long-term assets	22		-	-
Interest and dividend received	27		81,767,635	8,598,094
Net cash flows from investing activities	***30***		**1,432,422,767**	**(46,857,116,928)**
III. Cash flows from financing activities				
Proceeds from borrowings	33	V.13	129,681,054,483	126,493,156,358
Repayment of principal	34	V.13	(142,510,555,355)	(167,310,846,926)
Dividends or profits paid to owners	36			
Net cash flows from financing activities	***40***		**(12,829,500,872)**	**(40,817,690,568)**
Net cash flows in the period (50=20+30+40)	**50**		**(2,834,080,903)**	**(8,489,832,535)**
Cash received from business combination				
Cash and cash equivalents at beginning of the year	60	V.1	**10,916,757,687**	**19,043,041,946**
Impacts of exchange rate fluctuations	61			312,452,676
Cash and cash equivalents at the end of the year (70=50+60+61)	70	V.1	**8,082,676,784**	**10,865,662,087**

Ho Chi Minh City, July 20th, 2026

Preparer	Chief Accountant	General Director
Tran Trang Nhung	Nguyen Ngoc Lien	Shin Young Sik

M.S.D.N: 3700393217 - C.T.C.P
CÔNG TY CỔ PHẦN MIRAE
THÀNH PHỐ HỒ CHÍ MINH

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NOTES TO THE FINANCIAL STATEMENTS
QUARTER II YEAR 2026

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

(Next)

Form:B09a - DN

NOTES TO THE FINANCIAL STATEMENTS
QUARTER II YEAR 2026

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:

(Next)

NOTES TO THE FINANCIAL STATEMENTS
QUARTER II YEAR 2026

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.

(Next)

NOTES TO THE FINANCIAL STATEMENTS
QUARTER II YEAR 2026

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

(Next)

NOTES TO THE FINANCIAL STATEMENTS
QUARTER II YEAR 2026

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 Apr 2026 to 30th Jun 2026
(next)

Currency: VND

V . ADDITIONAL INFORMATION FOR ITERMS PRESENTED IN BALANCE SHEET

1 . CASH AND CASH EQUIVALENTS

	30/06/2026	01/01/2026
Cash on hand	**1,853,893,861**	**1,041,524,902**
Cash in banks	**6,228,782,923**	**9,875,232,785**
+ Deposits (VND)	***2,431,909,931***	***5,549,269,745***
Vietnam Bank for Industry and Trade (Vietinbank-East Ho Chi Minh Branch	*1,218,957,648*	*3,952,078,833*
Vietnam Bank For Agriculture and Rural Development ((Agribank)	*133,723,268*	*127,037,327*
Joint Stock Commercial Bank For Foreign Trade Of Vietnam (Vietc	*28,940,517*	*28,912,623*
Orient Commercial Joint Stock Bank (OCB)	*75,796,080*	*4,317,980*
Korea Exchange Bank- Hung Yen Branch	*2,000,571*	*2,000,571*
Joint Stock Commercial Bank For Foreign Trade Of Vietnam (Vietc	*966,741,658*	*1,429,177,921*
Vietnam Bank for Industry and Trade (Vietinbank-Hung Yen Branc	*5,750,189*	*5,744,490*
Bank for Foreign Trade of Vietnam (VietcomBank)	-	-
Saigon Thuong Tin Commercial Joint Stock Bank (Sacombank-Hưng Yên Branch	-	-
+ Deposits (USD)	***3,796,872,992***	***4,325,963,040***
Phuong Nam Commercial Joint Stock Bank - Dien Bien Phu	*36,230,201*	*35,804,419*
Vietnam Bank for Industry and Trade (Vietinbank-East Ho Chi Minh Branch	*3,014,331,203*	*4,054,523,011*
Vietnam Bank for Agriculture and Rural Development - Song Than branch	*289,376,680*	*3,024,602*
Orient Commercial Joint Stock Bank	*14,658,921*	*22,221,941*
Korea Exchange Bank	*14,786,029*	*14,612,262*
Joint Stock Commercial Bank For Foreign Trade Of Vietnam-Hưng Yên branch	*407,913,106*	*176,430,023*
Vietnam Joint Stock Commercial Bank - Hưng Yên branch	*19,576,852*	*19,346,782*
Vietnam Technological And Commercial Joint Stock Bank- Hưng Yên branch		
+ Deposits (EUR)		
Total	**8,082,676,784**	**10,916,757,687**

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01st Apr 2026 to 30th Jun 2026
(next)

Currency: VND

2 . TRADE RECEIVABLES

	30/06/2026	01/01/2026
2.1. Short-term	**87,690,805,593**	**64,496,223,985**
Công Ty TNHH Aban Việt Nam	83,849,579	277,704,539
Công Ty TNHH E.land Việt Nam	1,103,698,074	2,555,216,679
Công Ty TNHH Kỹ Nghệ Gỗ Hoa Nét	345,437,589	654,295,968
Công ty Cổ Phần May Thái Sơn Global	298,227,838	298,227,838
Công Ty TNHH TM-DV-KT Rồng Việt	926,463,731	363,144,527
Công ty TNHH ARAVIET	468,808,430	1,245,253,860
GGS Co.,LTD	8,155,385,784	-
PT.Daehan Global	1,365,763,614	-
DAEHAN GLOBAL KOREA CO.,LTD	1,761,891,506	-
Enter B Co.,Ltd	6,299,206,280	-
POND GROUP CO.,LTD	441,321,858	-
D & J TRADING CO., LTD/YEJU CO., LTD	280,850,694	277,550,098
HANSAE CO.,LTD	14,138,017,785	9,558,025,070
PrimaLoft, Inc	17,183,758,948	18,985,047,837
HA HAE CORPORATION	4,743,207,706	4,282,503,617
MSA CO ., LTD	758,027,613	3,354,259,531
ARAUM CORPORATION	1,431,570,854	1,401,674,460
TP NADIA CO.,LTD	685,847,895	197,243,781
J&K Trading co.,Ltd	1,303,115,224	1,287,800,836
Sae-a Trading Co.,Ltd	1,633,655,761	-
J Land Korea Co.,Ltd	10,264,073,698	5,900,712,902
Orther	11,933,534,997	7,747,253,867
Receivables of customers from related parties	**2,085,090,135**	**6,110,308,575**
Mirae Fiber Tech Co., Ltd	2,085,090,135	6,110,308,575
2.2. Long-term		
Orther	-	-
Receivables of customers from related parties		
Mirae Fiber tech co ., LTD	-	-
Total	**87,690,805,593**	**64,496,223,985**

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01st Apr 2026 to 30th Jun 2026
(next)

Currency: VND

3 . PREPAYMENTS TO SUPPLIERS

	30/06/2026	01/01/2026
3.1. Short-term	**431,442,620**	**1,343,323,654**
Công ty TNHH Khang Linh	376,115,804	399,517,573
Công ty Cổ phần Cơ điện SASCOM	-	-
CN Công ty TNHH xăng dầu IDEMITSU Q8 tại HY	27,872,776	-
SHISHI MINSHI IMPORT & EXPORT CO,.LTD	-	656,109,900
Shandong New Haina Machinery Co., Ltd	-	144,951,915
Others	27,454,040	142,744,266
3.2. Prepayments to sppliers are related parties	**99,323,505,270**	**100,921,711,956**
Mirae Fiber Tech Co., Ltd	99,323,505,270	100,921,711,956
Total	**99,754,947,890**	**102,265,035,610**

4 . FINANCIAL INVESTMENTS

Investments in other entities

	30/06/2026	01/01/2026
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
Ellisha Joint Stock Company		1,260,000,000
Total	-	8,400,000,000
Hanoi Financial Investment Joint Stock Company (Hafi)		7,140,000,000
Ellisha Joint Stock Company		1,260,000,000
Total	-	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.

Short-term deposits	**356,493,303**	**351,279,915**
'Vietinbank - Branch of Binh Duong Industrial Park (*)	*201,203,587*	*201,004,153*
'Vietinbank - Branch of Binh Duong Industrial Park (**)	*132,289,716*	*127,275,762*
Other deposits	*23,000,000*	*23,000,000*
5.2 Long-term		
Long-term deposits		
Other receivables		
Total	**41,194,431,981**	**29,563,734,093**

6 . DOUBTFUL DEBTS

	30/06/2026	01/01/2026
	Value	Value
- The total value of receivables and loans are overdue or not overdue but difficult to recover		
<u>*Detail:*</u>		
CN Cong ty TNHH KMTC(Viet Nam) tai Hai Phong		63,999,890
CN tai HP- Cty TNHH Hoi Wah Shipping Agencies(VN)		35,900,000
SHISHI MINSHI IMPORT & EXPORT CO,.LTD		656,109,900
D & J TRADING CO., LTD/YEJU CO., LTD	280,850,694	277,550,098
JNK TRADING CO.,LTD	-	988,438,488
Cty CP Đầu Tư và Thương Mại TNG	-	318,463,027
IVORY CO.,LTD	-	228,736,886
Others	380,041,219	918,217,252
Total	**692,827,381**	**3,487,415,541**

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01st Apr 2026 to 30th Jun 2026
(next)

Currency: VND

5 . OTHER RECEIVABLES

	30/06/2026 Value	01/01/2026 Value
5.1 Short-term	**41,194,431,981**	**29,563,734,093**
Advances		
Short-term deposits		
Receivables from employees		
Advance payment	**40,837,938,678**	**29,212,454,178**
Mrs Đoàn Đức Hậu	*580,000,000*	*-*
Mrs Lê Thị Thanh	*8,000,000*	*8,000,000*
Mrs Lê Thị Hiền	*27,635,678*	*30,151,178*
Mr Lee Chang Ik (*)	*37,420,000,000*	*22,370,000,000*
Mrs Đỗ Thị Lan (*)	*2,800,000,000*	*6,800,000,000*
Others	*2,303,000*	*4,303,000*
Receivables from related parties		
Mr Shin Young Sik		
Mr Shin Dong Jin		

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01st Apr 2026 to 30th Jun 2026

(next)

Currency: VND

7 . INVENTORIES

	30/06/2026	01/01/2026
	Value	Value
Raw materials	233,716,143,423	246,721,646,124
Tools, instruments	186,405,251	27,522,862
Unfinished business expenses	-	-
Finished goods	96,755,387,517	85,801,494,019
Goods	31,157,214,068	47,506,264,162
Total	**361,815,150,259**	**380,056,927,167**

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

	30/06/2026	01/01/2026
	Value	Value
Purchasing fixed assets	**987,180,054**	**987,180,054**
Repairing of fixed assets	**-**	**286,899,231**
Import machine system from China cotton line 3		
Factory and machinery facilities to meet safety and environmental standards		*286,899,231*
Construction in progress	**2,979,076,100**	**4,172,508,566**
Construction of machines		-
Build a warehouse's lable hang tag	-	*253,189,371*
Build a new dep.t elongation	*1,178,119,420*	*884,812,113*
Fire protection and prevention system	*1,800,956,680*	*1,800,956,680*
Construction of Drying Oven Hoa Net	-	*772,651,489*
'Construction of Drying line IR2	-	*460,898,913*
Total	**3,966,256,154**	**5,446,587,851**

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01st Apr 2026 to 30th Jun 2026

(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	**58,747,232,710**	**761,292,130,665**	**11,817,929,790**	**1,622,513,747**	**8,690,882,572**	**842,170,689,484**
Increase	-	-	-	-	**129,676,565**	**129,676,565**
- Additions	-	-	-	-	129,676,565	129,676,565
- Construction	-	-	-	-	-	-
- Increase due to purchase of financial lease fixed assets	-	-	-	-	-	-
Decrease	-	**46,184,678,760**	**570,297,000**	-	-	**46,754,975,760**
- Disposals	-	46,184,678,760	570,297,000	-	-	46,754,975,760
- Other decrease	-	-	-	-	-	-
Closing balance	**58,747,232,710**	**715,107,451,905**	**11,247,632,790**	**1,622,513,747**	**8,820,559,137**	**795,545,390,289**
Accumulated depreciation						
Opening balance	**37,930,456,322**	**590,632,262,923**	**8,152,068,277**	**1,544,451,636**	**5,864,712,570**	**644,123,951,728**
Increase	**1,172,134,539**	**18,348,356,661**	**404,941,117**	**45,640,754**	**691,046,525**	**20,662,119,596**
- Depreciation	1,172,134,539	*18,348,356,661*	404,941,117	45,640,754	691,046,525	20,662,119,596
- Increase due to purchase of financial lease fixed assets	-	-	-	-	-	-
Decrease	-	**46,184,678,760**	**570,297,000**	-	-	**46,754,975,760**
- Disposals	-	*46,184,678,760*	570,297,000	-	-	46,754,975,760
- Other decrease	-	-	-	-	-	-
Closing balance	**39,102,590,861**	**562,795,940,824**	**7,986,712,394**	**1,590,092,390**	**6,555,759,095**	**618,031,095,564**
Net book value						
Opening balance	**20,816,776,388**	**170,659,867,742**	**3,665,861,513**	**78,062,111**	**2,826,170,002**	**198,046,737,756**
Closing balance	**19,644,641,849**	**152,311,511,081**	**3,260,920,396**	**32,421,357**	**2,264,800,042**	**177,514,294,725**

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 Apr 2026 to 30th Jun 2026

(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	**8,114,752,039**	**308,303,192**	**8,423,055,231**
Increase	**208,234,878**	**2,250,008**	**210,484,886**
- Depreciation	208,234,878	2,250,008	210,484,886
- Other increases	-	-	-
Decrease	-	-	-
Closing balance	**8,322,986,917**	**310,553,200**	**8,633,540,117**
Net book value			
Opening balance	**9,121,247,961**	**2,250,008**	**9,123,497,969**
Closing balance	**8,913,013,083**	**-**	**8,913,013,083**

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 Apr 2026 to 30th Jun 2026

(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

	30/06/2026	01/01/2026
	Value VND	**Value VND**
12.1. Short-term		
Cost of buying insurance, road fee		160,342,030
Remaining value of tools and supplements	622,174,866	353,821,012
Total	**622,174,866**	**514,163,042**
12.2. Long-term		
Land use right	7,201,443,120	7,344,045,954
Value of repair costs	4,027,434,745	4,267,188,438
Remaining value of tools and supplements	1,920,325,100	1,670,051,725
Total	**13,149,202,965**	**13,281,286,117**

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01st Apr 2026 to 30th Jun 2026
(next)

13 . LOANS AND FINANCE LEASE LIABILITIES

13.1 Short-term loans and finance lease liabilities

Currency: VND

	30/06/2026		Arising		01/01/2026	
	Value	Payable amount	Increase	Decrease	Value	Payable amount
Short-term loans from Banks	**111,476,955,872**	**111,476,955,872**	**129,681,054,483**	**140,810,555,355**	**122,606,456,744**	**122,606,456,744**
Short-term loans - VND:	***17,161,000,000***	***17,161,000,000***	***24,032,000,000***	***53,926,513,580***	***47,055,513,580***	***47,055,513,580***
Vietinbank - Binh Duong Branch (1)	-	-	-	28,731,220,474	28,731,220,474	28,731,220,474
Agribank - Song Than Branch (2)	17,161,000,000	17,161,000,000	24,032,000,000	21,241,000,000	14,370,000,000	14,370,000,000
Oceanbank (OCB) (3)	-	-	-	3,954,293,106	3,954,293,106	3,954,293,106
Vietcombank - Hung Yen Branch (**)	-	-	-	-	-	-
Short-term loans - USD	***94,315,955,872***	***94,315,955,872***	***105,649,054,483***	***86,884,041,775***	***75,550,943,164***	***75,550,943,164***
Vietinbank - Binh Duong Branch (1)	54,771,892,681	54,771,892,681	58,980,079,263	69,640,316,426	65,432,129,844	65,432,129,844
Vietcombank - Hung Yen Branch (**)	39,544,063,191	39,544,063,191	46,668,975,220	17,243,725,349	10,118,813,320	10,118,813,320
Long-term liabilities come due for payment	-	-	-	**1,490,000,000**	**1,490,000,000**	**1,490,000,000**
Long-term liabilities VND						
Vietinbank - Binh Duong Branch (5)	-	-	-	1,490,000,000	1,490,000,000	1,490,000,000
Agribank - CN Sóng Thần	-	-	-	-	-	-
NH TMCP Ngoại thương Việt Nam-CN Hưng Yên (***)	-	-	-	-	-	-
Total	**111,476,955,872**	**111,476,955,872**	**129,681,054,483**	**142,300,555,355**	**124,096,456,744**	**124,096,456,744**

Details of loans as at 30th Jun 2026 are as follows:

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01st Apr 2026 to 30th Jun 2026
(next)

Number / day of loan Contract	Lenders	Loan term	Closing balance	Form of a loan guarantee
(1) Limit loan contract No 25.028/2025-HĐCVHM/NHCT901-MIRAE dated 03/11/2025	Vietinbank - Bình Dương Branch	06 months	94,315,955,872	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 machine, cotton
(1) Limit loan contract No 25.029/2025-HĐCVHM/NHCT901-MIRAE FIBER dated 03/11/2025	Vietinbank - Bình Dương Branch	06 months	-	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	17,161,000,000	'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		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 23.0345/VCB.KH/PL01 dated	Vietcombank - Hung Yen Branch	08 months		Ownership of assets attached to land; means of transport
Total			**111,476,955,872**	

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01st Apr 2026 to 30th Jun 2026
(next)

13.2. Long-term loans and finance lease liabilities

a. Loans and finance lease liabilities

	30/06/2026		Arising		01/01/2026	
	Value	Payable amount	Increase	Decrease	Value	Payable amount
Bank loans:				**210,000,000**	**210,000,000**	**210,000,000**
Long -term loans VND				**210,000,000**	**210,000,000**	**210,000,000**
Agribank - Song Than Branch				-	-	-
Vietinbank - Binh Duong Branch (1)				210,000,000	210,000,000	210,000,000
Long-term loans - USD					-	-
Total				**210,000,000**	**210,000,000**	**210,000,000**

Details of loans as at 30th Jun, 2026 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		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		
(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			-	

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01st Apr 2026 to 30th Jun 2026

(next)

14 . TRADE PAYABLES

	30/06/2026		01/01/2026	
	Value	**Payable amount**	**Value**	**Payable amount**
14.1. Short-term	**25,287,417,861**	**25,287,417,861**	**15,738,518,823**	**15,738,518,823**
Công ty TNHH Quốc tế Vũ	2,312,820,777	2,312,820,777	2,069,096,400	2,069,096,400
Công ty TNHH Shinhan Vina	1,296,738,632	1,296,738,632	1,776,969,144	1,776,969,144
Công Ty Cổ Phần Sợi An	544,924,800	544,924,800	654,117,120	654,117,120
Công Ty TNHH Polytex Far	201,592,800	201,592,800	330,480,000	330,480,000
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	798,218,287	798,218,287	154,769,007	154,769,007
Công ty TNHH Gas Sopet Gas One	1,321,542,000	1,321,542,000	683,580,072	683,580,072
Công ty TNHH WOLSUNG VINA	708,840,720	708,840,720	688,981,680	688,981,680
MIRAE INNOBIZ	2,219,293,440	2,219,293,440	1,582,620,000	1,582,620,000
ANDTOP CO. KR	2,529,857,978	2,529,857,978	2,546,171,546	2,546,171,546
LUCKY OVERSEAS PTE. LTD	5,613,056,520	5,613,056,520	1,405,239,687	1,405,239,687
Orther	7,260,888,853	7,260,888,853	3,366,851,113	3,366,851,113
Total	**25,287,417,861**	**25,287,417,861**	**15,738,518,823**	**15,738,518,823**

15 . PREPAYMENTS FROM CUSTOMERS

	30/06/2026		01/01/2026	
	Value	**Payable amount**	**Value**	**Payable amount**
15.1. Short-term	**94,512,260**	**94,512,260**	**60,793,729**	**60,793,729**
GREAT ENTERPRISE CO.,	84,238,146	84,238,146	-	-
ELIM INTERNATIONAL CO., L	5,286,848	5,286,848	5,286,848	5,286,848
Orther	4,987,266	4,987,266	55,506,881	55,506,881
Total	**94,512,260**	**94,512,260**	**60,793,729**	**60,793,729**

16 . TAXES AND RECEIVABLES, PAYABLES TO GOVERNMENT

	30/06/2026	**Increase in year**	**Actually paid in year**	**01/01/2026**
16.1. Taxes and other payables to government				
VAT	-	2,934,410,105	2,934,410,105	-
Value added tax imports	-	185,490,930	185,490,930	-
Import and export tax	-	13,271,123	13,271,123	-
Corporate income tax	504,885,230	526,166,421	2,189,331,961	2,168,050,770

	30/06/2026	**Increase in year**	**Actually paid in year**	**01/01/2026**
Personal income tax	201,223,534	493,311,533	441,755,967	149,667,968

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01st Apr 2026 to 30th Jun 2026

(next)

Land rent, land use	731,454,775	-	-	731,454,775
Excise tax				
Other tax	-			-
Total	**1,437,563,539**	**4,152,650,112**	**5,764,260,086**	**3,049,173,513**

	30/06/2026	**Increase in year**	**Actually paid in year**	**01/01/2026**
16.2. Taxes and other receivables from government				
Land rent, land use	-	108,324,000	216,648,000	108,324,000
Total	**-**	**108,324,000**	**216,648,000**	**108,324,000**

17 . ACCRUED EXPENSES

	30/06/2026	**01/01/2026**
17.1 Short-term	**1,072,427,701**	**1,739,293,784**
Deduction of costs	-	292,754,741
Deduction of electricity costs	257,506,858	492,873,486
Interest expense accruals	97,659,133	100,429,637
The13th month salary accruals	330,585,600	678,235,920
Other accruals	386,676,110	175,000,000
Total	**1,072,427,701**	**1,739,293,784**

18 . OTHER PAYABLES

	30/06/2026	**01/01/2026**
18.1. Short-term	**1,328,283,325**	**785,352,170**
Trade union fund	602,630,268	555,401,954
Social insurance, health insurance and unemployment insurance	269,653,057	1,950,216
Other payables	456,000,000	228,000,000
Nguyễn Ngọc Lưu (*)	-	
Phạm Văn Sáng (*)	-	
Payment is required	*456,000,000*	*228,000,000*
Other payables		
Total	**1,328,283,325**	**785,352,170**

(*) Personal loans (borrowing papers, loan contracts and extension appendices, without interest).

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01st Apr 2026 to 30th Jun 2026
(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)**	**18,842,748,561**	**9,194,810,730**	**50,063,179,703**	**646,879,736,781**
- Increase in capital	-	-	-	-	-	-
- Profit of the previous year	-	-	-	-	5,694,754,166	5,694,754,166
- Other increase	-	-	685,436,049	342,718,024	-	1,028,154,073
- Decrease in capital	-	-	-	-	-	-
- Distribution of profits (*)	-	-	-	-	(1,749,590,122)	(1,749,590,122)
- Other decrease	-	-	-	-	-	-
Closing balance of last year	**568,814,430,000**	**(35,432,213)**	**19,528,184,610**	**9,537,528,754**	**54,008,343,747**	**651,853,054,898**
Current opening balance	**568,814,430,000**	**(35,432,213)**	**19,528,184,610**	**9,537,528,754**	**54,008,343,747**	**651,853,054,898**
- Increase in capital	-	-	-	-	-	-
- Profit of the current year	-	-	-	-	1,874,667,403	1,874,667,403
- Increase for profit distribution	-	-	569,475,417	284,737,708	-	854,213,125
- Decrease	-	-	-	-	-	-
- Distribution of profits (*)	-	-	-	-	(1,459,688,542)	(1,459,688,542)
- Other Decrease (**)	-	-	-	-	-	-
Current closing balance	**568,814,430,000**	**(35,432,213)**	**20,097,660,027**	**9,822,266,462**	**54,423,322,608**	**653,122,246,884**

(*) Phân phối lợi nhuận theo Nghị quyết đại hội đồng cổ đông thường niên số 01/2026/NQ-ĐHĐCĐ ngày 29/04/2026

- Development and investment funds	*569,475,417*
- Otherequity funds	*284,737,708*
- Welfare reward fund	*569,475,417*
- Remuneration Kim Myung Joo	*36,000,000*
Cộng	***1,459,688,542***

NOTES TO THE FINANCIAL STATEMENTS
(next)

Currency: VND

19.2. Details of contributed capital	**30/06/2026**	**01/01/2026**
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

	30/06/2026	**01/01/2026**
- 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	**30/06/2026**	**01/01/2026**
- 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	**30/06/2026**	**01/01/2026**
Development and investment funds	20,097,660,027	19,528,184,610
Other equity funds	9,822,266,462	9,537,528,754

20 . OFF-BALANCE SHEET ACCOUNTS

20.1. Foreign currency	**30/06/2026**	**01/01/2026**
USD	173,764.87	167,025.60

NOTES TO THE FINANCIAL STATEMENTS
(Next)

Currency: VND

VI . ADDITIONAL INFORMATION FOR ITERMS PRESENTED IN INCOME STATEMENT

Currency: VND

1 . TOTAL REVENUES FROM SALES OF GOODS AND SERVICES RENDERED

	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
1.1. Revenues		
Revenue from selling finished products, goods	89,060,468,182	81,501,418,168
Revenue from selling material	4,203,864,820	20,835,891,091
Total	**93,264,333,002**	**102,337,309,259**

2 . REVENUE DEDUCTIONS

	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
Sales returns		
Total		

3 NET REVENUE FROM SALES OF GOODS AND SERVICES RENDERED

	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
Net revenue from selling finished products, goods	89,060,468,182	81,501,418,168
Net revenue from selling material	4,203,864,820	20,835,891,091
Total	**93,264,333,002**	**102,337,309,259**

4 . COSTS OF GOODS SOLD

	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
Original cost of finished products sold	80,754,303,555	67,509,723,866
Original cost of selling material	1,932,687,412	21,859,856,945
Total	**82,686,990,967**	**89,369,580,811**

5 . FINANCIAL INCOME

	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
Interest income from loans and deposits	80,547,647	6,311,938
Realized exchange rate difference gains	1,198,811,532	665,978,689
Unrealized exchange rate difference gains	875,451,905	212,567,829
Total	**2,154,811,084**	**884,858,456**

6 . FINANCIAL EXPENSES

	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
Loan interest	1,814,625,673	2,615,554,456
Financial leasing interest	-	-
Loss from realized exchange rate difference	282,206,701	120,222,705
Loss from unrealized exchange rate difference	-	-
Total	**2,096,832,374**	**2,735,777,161**

NOTES TO THE FINANCIAL STATEMENTS
(Next)

Currency: VND

7 . OTHER INCOME

	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
Others	68,097,440	1,941,923
Total	**68,097,440**	**1,941,923**

8 . OTHER EXPENSES

	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
Depreciation of assets not used	586,445,658	111,779,349
Debt settlement		
Cost of tax penalties, administrative		20,781,957
Tax costs and administrative penalties are determined by yourself	125,276,769	
Others	20,447,463	87,061,333
Total	**732,169,890**	**219,622,639**

9 . SELLING EXPENSES AND GENERAL ADMINISTRATION EXPENSES

	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
9.1. Selling expenses		
Staff costs	1,563,706,148	1,349,113,381
Costs of tools, supplies	26,249,280	21,831,604
Depreciation costs fixed assets	50,000,001	77,735,821
Costs of outsourcing services	2,303,973,289	2,110,732,515
Other expenses in cash	168,455,815	796,849,475
Total	**4,112,384,533**	**4,356,262,796**
9.2. General administration expenses		
Staff costs	2,675,275,421	2,671,748,706
Costs of tools, supplies	108,127,393	135,367,607
Depreciation costs fixed assets	349,557,007	365,333,207
Taxes, fees, charges	180,067,445	183,698,648
Provision expenses	-	194,680,090
Reversal of provisions for bad debts	-	29,236,754
Costs of outsourcing services	309,892,581	827,202,861
Other expenses in cash	-	1,000,518,976
Total	**3,622,919,847**	**5,407,786,849**

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01st Apr 2026 to 30th Jun 2026

(Next)

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
Mrs 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	From 01/04/2026 to 30/06/2026	From 01/04/2025 to 30/06/2025
Mirae Fiber Tech Co., Ltd	Purchasing goods	5,886,615,015	3,048,848,725
"	Payment Goods	3,522,613,170	2,158,873,600
	Selling goods	-	207,239,991
	Collect payment for gooc	1,308,150,000	

Liabilities with relevant parties

Up to 30th June 2026, 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	99,323,505,270	100,921,711,956
Mirae Fiber Tech Co., Ltd	Debit balance 131	2,085,090,135	6,110,308,575

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 Apr 2026 to 30th Jun 2026

(Next)

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 2025 was audited by Branch of Sao Viet Auditing Co., Ltd.

VIII Explanation of the profit fluctuation of the financial statements for Quarter I Year 2026 compared to the same period in 2025

In Q2 2026, profit recorded a decrease of VND 1.1 billion, equivalent to a 96.9% decline compared to the same period in 2025.
In addition, the upward pressure on the USD/VND exchange rate caused financial income in Q2 2026 to drop significantly by 143% compared to the same period last year. This was the key factor contributing to the decline in profit in Q2 2026 compared to Q2 2025.

Ho Chi Minh City, 20th July, 2026

Prepaper	Chief Accountant	General Director
Tran Trang Nhung	Nguyen Ngoc Lien	Shin Young Sik

CÔNG TY CỔ PHẦN MIRAE
M.S.D.N: 37006... C.T.C.P
THÀNH PHỐ HỒ CHÍ MINH

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 Ho Chi Minh		Mirae Fiber Hung Yen		Elimination		Total	
	QII.2026	QII.2025	QII.2026	QII.2025	QII.2026	QII.2025	QII.2026	QII.2025
External net revenue	53,126,439,876	51,714,946,447	40,137,893,126	50,622,362,812			93,264,333,002	102,337,309,259
revenue	189,327,950	5,993,122,000			(189,327,950)	(5,993,122,000)	-	-
Total segment revenue	53,315,767,826	57,708,068,447	40,137,893,126	50,622,362,812	(189,327,950)	(5,993,122,000)	93,264,333,002	102,337,309,259
Gross profit	4,311,540,843	6,302,246,304	6,024,245,527	6,665,482,144	241,555,665	-	10,577,342,035	12,967,728,448
Profit before tax	(1,452,540,769)	(433,139,173)	3,446,929,019	1,568,218,555	905,628,115	-	2,900,016,365	1,135,079,382
Segment assets	475,729,517,947	511,322,806,950	354,815,671,756	343,771,917,169	(21,088,548,601)	(22,305,892,222)	809,456,641,102	832,788,831,897
Segment liabilities	83,651,357,892	120,471,499,356	83,601,708,043	76,500,358,816	(10,918,671,717)	(11,491,866,898)	156,334,394,218	185,479,991,274
Purchase fixed assets	129,676,565	21,198,564,372		27,092,875,000			129,676,565	48,291,439,372
Depreciation and amortization	6,519,660,324	6,215,794,006	5,594,509,598	5,830,579,726			12,114,169,922	12,046,373,732

Product reports by business

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