CÔNG TY CỔ PHẦN MIRAE
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CÔNG TY CỔ PHẦN MIRAE	**CỘNG HOÀ XÃ HỘI CHỦ NGHĨA VIỆT NAM**
MIRAE JOINT STOCK COMPANY	**Độc lập - Tự do - Hạnh phúc**
	THE SOCIALIST REPUBLIC OF VIETNAM
	Independence - Freedom - Happiness
Số: 36/2025/CV-CK	
No.: 36/2025/CV-CK	***Thành phố Hồ Chí Minh, ngày 14 tháng 08 năm 2026***
	Thành phố Hồ Chí Minh, August 14 , 2026

CÔNG BỐ THÔNG TIN ĐỊNH KỲ
PERIODIC INFORMATION DISCLOSURE

Kính gửi: **Sở Giao dịch Chứng khoán thành phố Hồ Chí Minh**
To: ***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 soát xét bán niên 2026 và giải trình chênh lệch lợi nhuận sau thuế/ *Reviewed Interim Financial Statements for the First Half of 2026 and Explanation of Variances in Profit After Tax.*

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 14/08/2026 tại đường dẫn http://miraejsc.com/c46/bao-cao-tai-chinh.html /*This information was published on the company's website on , August 14, 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:	**Đại diện tổ chức**
Báo cáo tài chính soát xét bán niên 2026 và giải trình chênh lệch lợi nhuận sau thuế	***Organization representative***
Reviewed half-year financial statements of 2026 and explaination of after-tax profit changes	M.S.D.N:3700393217-C.T.C.P. CÔNG TY CỔ PHẦN MIRAE THÀNH PHỐ HỒ CHÍ MINH
	SHIN YOUNG SIK

CÔNG TY CỔ PHẦN MIRAE MIRAE JOINT STOCK COMPANY ---oOo--- *Số: 35/2026/CV-CK* *No.: 35/2025/CV-CK* V/v Giải trình chênh lệch kết quả hoạt động kinh doanh trước và sau kiểm toán bán niên năm 2026 (Re: Explanation of Audited Reviewed Interim consolidated financial statements 2026)	**CỘNG HOÀ XÃ HỘI CHỦ NGHĨA VIỆT NAM** **Độc lập - Tự do- Hạnh phúc** **THE SOCIALIST REPUBLIC OF VIETNAM** **Independence - Freedom - Happiness** ---oOo--- *TP.Hồ Chí Minh, ngày 14 tháng 08 năm 2026* *Ho Chi Minh City, August 14 , 2026*

Kính gửi: **SỞ GIAO DỊCH CHỨNG KHOÁN TP. HỒ CHÍ MINH**
To: ***Hochiminh Stock Exchange***

Căn cứ vào:

- *Báo cáo cáo tài chính 6 tháng đầu năm 2025 của Công ty Cổ Phần Mirae đã được kiểm toán bởi Chi nhánh Công ty TNHH Kiểm Toán Sao Việt.*
- *Báo cáo cáo tài chính quý 2 năm 2026 đã công bố ngày 20/07/2026.*

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

Công ty xin giải trình các chênh lệch liên quan đến kết quả hoạt động kinh doanh 6 tháng đầu năm 2026 như sau:

Explanation of Audited Reviewed Interim consolidated financial statements 2026 is as follows:

1. Giải trình số liệu, kết quả hoạt động kinh doanh tại báo cáo kết quả hoạt động kinh doanh chênh lệch trước và sau kiểm toán từ 5% trở lên.

Chỉ Tiêu	MS	Số liệu trên BCTC quý 2 năm 2026	Số liệu 6 tháng năm 2026 trên BCTC soát xét của Kiểm toán	Chênh lệch/+-	Chênh lệch%
1. Doanh thu bán hàng và cung cấp dịch vụ	01	177,587,498,634	177,587,498,634	-	0.0%
2. Các khoản giảm trừ doanh thu	02	-	-	-	0.0%
3. Doanh thu thuần về bán hàng và cung cấp dịch vụ (10 = 01 - 02)	10	177,587,498,634	177,587,498,634	-	0.0%
4. Giá vốn hàng bán	11	157,357,296,731	154,848,764,078	-	0.0%
5. Lợi nhuận gộp về bán hàng và cung cấp dịch vụ (20 = 10 - 11)	20	20,230,201,903	22,738,734,556		0.0%
6. Doanh thu hoạt động tài chính	21	2,398,401,987	1,525,963,246	- 872,438,741	-36.4%
7. Chi phí tài chính	22	3,619,840,763	3,417,245,396	- 202,595,367	-5.6%
Trong đó: Chi phí lãi vay	23	3,334,992,854	3,253,982,936		0.0%
8. Chi phí bán hàng	24	7,677,218,884	7,731,661,884	54,443,000	0.7%
9. Chi phí quản lý doanh nghiệp	25	7,668,444,072	9,511,738,999	1,843,294,927	24.0%
10. Lợi nhuận thuần từ hoạt động kinh doanh	30	3,663,100,171	3,604,051,523	- 59,048,648	-1.6%
11. Thu nhập khác	31	69,878,995	69,957,619	78,624	0.1%
12. Chi phí khác	32	1,332,145,342	1,369,548,317	37,402,975	2.8%
13. Lợi nhuận khác (40=31-32)	40	- 1,262,266,347	- 1,299,590,698	- 37,324,351	3.0%
14. Tổng lợi nhuận kế toán trước thuế (50 = 30 + 40)	50	2,400,833,824	2,304,460,825	- 96,372,999	-4.0%
15. Chi phí thuế TNDN hiện hành	51	526,166,421	532,541,735	6,375,314	1.2%
16. Chi phí thuế TNDN hoãn lại	52	-	-	-	
17. Lợi nhuận sau thuế thu nhập doanh nghiệp (60 = 50 - 51-52)	60	1,874,667,403	1,771,919,090	- 102,748,313	-5.5%

1. Explanation of the difference between pre- and post-audited profit after tax:

Item	Code	Financial statements for the quarter II 2026	Audited Reviewed Interim consolidated financial statements 2026	Change +/-	Change %
1. Revenues from sales and services rendered	01	177,587,498,634	177,587,498,634	-	0.0%
2. Revenue deductions	02	-	-	-	0.0%
3. Net revenues from sales and services rendered	10	177,587,498,634	177,587,498,634	-	0.0%
4. Costs of goods sold	11	157,357,296,731	154,848,764,078	-	0.0%
5. Gross revenues from sales and services rendered	20	20,230,201,903	22,738,734,556		0.0%
6. Financial income	21	2,398,401,987	1,525,963,246	- 872,438,741	-36.4%
7. Financial expenses	22	3,619,840,763	3,417,245,396	- 202,595,367	-5.6%
- In which: Interest expenses	23	3,334,992,854	3,253,982,936		0.0%
8. Selling expenses	24	7,677,218,884	7,731,661,884	54,443,000	0.7%
9. General administration expenses	25	7,668,444,072	9,511,738,999	1,843,294,927	24.0%
10. Net profits from operating activities	30	3,663,100,171	3,604,051,523	- 59,048,648	-1.6%
11. Other income	31	69,878,995	69,957,619	78,624	0.1%
12. Other expenses	32	1,332,145,342	1,369,548,317	37,402,975	2.8%
13. Other profits	40	- 1,262,266,347	- 1,299,590,698	- 37,324,351	3.0%
14. Total net profit before tax	50	2,400,833,824	2,304,460,825	- 96,372,999	-4.0%
15. Current corporate income tax expenses	51	526,166,421	532,541,735	6,375,314	1.2%
16. Deferred corporate income tax expenses	52	-	-	-	
17. Profits after enterprise income tax	60	1,874,667,403	1,771,919,090	- 102,748,313	-5.5%

- Tổng các khoản chênh lệch trước và sau kiểm toán làm LNST sau kiểm toán giảm 102 triệu đồng tương đương tỷ lệ giảm 5.5% so với số liệu trên Báo cáo cáo tài chính quý 2 năm 2026 đã công bố ngày 20/07/2026. Giá trị sụt giảm này do sai sót của kế toán nhầm khoản đánh giá trích lập dự phòng của khoản phải thu khó đòi, khoản phải trả trước cho người bán. Kiểm toán đã điều chỉnh khoản trích lập dự phòng phải thu, phải trả quá hạn thanh toán theo đúng nguyên tắc nhất quán, phù hợp với chuẩn mực kế toán trong kỳ báo cáo bán niên.

Total before and after audit adjustments resulting in profit after tax decrease of VND 102 milion equivalent to 5.5 % compared to the figures announced by the Company in the Quarter II Report of 2026. This decrease in value stems from accounting errors regarding the valuation and provisioning for bad debts and prepayments to suppliers. The audit adjusted the provisions for overdue receivables and payables in accordance with the principle of consistency and in compliance with accounting standards for the semi-annual reporting period.

2. Giải trình lợi nhuận sau thuế thu nhập doanh nghiệp tại Báo cáo kết quả hoạt động kinh doanh thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước.

Chỉ Tiêu	MS	Số liệu 6 tháng năm 2026 trên BCTC soát xét của Kiểm toán	Số liệu 6 tháng năm 2025 trên BCTC soát xét của Kiểm toán	Chênh lệch/+-	Chênh lệch %
1. Doanh thu bán hàng và cung cấp dịch vụ	01	**177,587,498,634**	**177,409,342,626**	**178,156,008**	0.1%
2. Các khoản giảm trừ doanh thu	02	-			
3. Doanh thu thuần về bán hàng và cung cấp dịch vụ (10 = 01 - 02)	10	177,587,498,634	177,409,342,626	178,156,008	0.1%
4. Giá vốn hàng bán	11	154,848,764,078	150,559,842,697	4,288,921,381	2.8%
5. Lợi nhuận gộp về bán hàng và cung cấp dịch vụ (20 = 10 - 11)	20	22,738,734,556	26,849,499,929	-4,110,765,373	-15.3%
6. Doanh thu hoạt động tài chính	21	1,525,963,246	1,435,135,775	90,827,471	6.3%
7. Chi phí tài chính	22	3,417,245,396	5,438,808,812	-2,021,563,416	-37.2%
Trong đó: Chi phí lãi vay	23	3,253,982,936	5,105,175,285	-1,851,192,349	-36.3%
8. Chi phí bán hàng	24	7,731,661,884	8,020,084,349	-288,422,465	-3.6%
9. Chi phí quản lý doanh nghiệp	25	9,511,738,999	11,615,686,550	-2,103,947,551	-18.1%
10. Lợi nhuận thuần từ hoạt động kinh doanh	30	3,604,051,523	3,210,055,993	393,995,530	12.3%
11. Thu nhập khác	31	69,957,619	2,446,018	67,511,601	2760.1%
12. Chi phí khác	32	1,369,548,317	1,326,823,052	42,725,265	3.2%
13. Lợi nhuận khác (40=31-32)	40	- 1,299,590,698	- 1,324,377,034	24,786,336	
14. Tổng lợi nhuận kế toán trước thuế (50 = 30 + 40)	50	2,304,460,825	1,885,678,959	418,781,866	22.2%
15. Chi phí thuế TNDN hiện hành	51	532,541,735	491,322,383	41,219,352	8.4%
16. Chi phí thuế TNDN hoãn lại	52	-	0		
17. Lợi nhuận sau thuế thu nhập doanh nghiệp (60 = 50 - 51-52)	60	1,771,919,090	1,394,356,576	377,562,514	27.1%

Lợi nhuận sau thuế thu nhập doanh nghiệp (Chỉ tiêu 60)

Bán niên năm 2026: 1 771 919 090 đồng

Bán niên năm 2025: 1 394 356 576 đồng

Tăng : 377 562 514 đồng (tương đương tỷ lệ 27,1 %)

Explanation of Variances in Profit After Tax on the Interim Income Statement report show a change of 10% or more compared to the report for the same period of the previous year.

Item	Code	Audited Reviewed Interim consolidated financial statements 2026	Audited Reviewed Interim consolidated financial statements 2025	Change +/-	Change %
1. Revenues from sales and services rendered	01	**177,587,498,634**	**177,409,342,626**	**-178,156,008**	-0.1%
2. Revenue deductions	02	-	-	0	
3. Net revenues from sales and services rendered	10	177,587,498,634	177,409,342,626	-178,156,008	-0.1%
4. Costs of goods sold	11	154,848,764,078	150,559,842,697	-4,288,921,381	-2.8%
5. Gross revenues from sales and services rendered	20	22,738,734,556	26,849,499,929	4,110,765,373	15.3%
6. Financial income	21	1,525,963,246	1,435,135,775	-90,827,471	-6.3%
7. Financial expenses	22	3,417,245,396	5,438,808,812	2,021,563,416	37.2%
- In which: Interest expenses	23	3,253,982,936	5,105,175,285	1,851,192,349	36.3%
8. Selling expenses	24	7,731,661,884	8,020,084,349	288,422,465	3.6%
9. General administration expenses	25	9,511,738,999	11,615,686,550	2,103,947,551	18.1%
10. Net profits from operating activities	30	3,604,051,523	3,210,055,993	-393,995,530	-12.3%
11. Other income	31	69,957,619	2,446,018	-67,511,601	-2760.1%
12. Other expenses	32	1,369,548,317	1,326,823,052	-42,725,265	-3.2%
13. Other profits	40	- 1,299,590,698	- 1,324,377,034	-24,786,336	
14. Total net profit before tax	50	2,304,460,825	1,885,678,959	-418,781,866	-22.2%
15. Current corporate income tax expenses	51	532,541,735	491,322,383	-41,219,352	-8.4%
16. Deferred corporate income tax expenses	52	-	0	0	
17. Profits after enterprise income tax	60	1,771,919,090	1,394,356,576	-377,562,514	-27.1%

Trong bối cảnh ngành dệt may trên toàn cầu nói chung và ngành dệt may ở thị trường nội địa nói riêng đang trải qua giai đoạn hết sức khó khăn. Để giữ chân được khách hàng, giữ doanh thu ổn định là sự nỗ lực phối hợp của Ban quản trị và ban điều hành nhất trong giai đoạn quý 2 năm 2026. Ban lãnh đạo kịp thời đưa ra các phương án phù hợp nhằm tối ưu hóa chi phí quản lý doanh nghiệp; đặc biệt là giảm thiểu chi phí tài chính, cụ thể là thông qua việc cắt giảm chi phí lãi vay 1.8 tỷ đồng (tương đương tỷ lệ giảm 36.3%) so với báo cáo bán niên năm 2025. Đây là những nguyên nhân chính dẫn đến việc lợi nhuận sau thuế trên báo cáo bán niên năm 2026 của công ty tăng 377 triệu đồng (tương đương tỷ lệ 27,1 %) so với cùng kỳ năm trước.

Under circumstances the textile and garment industry worldwide, as well as in the domestic market, as well as in the domestic market, experienced significant difficulties. To retain customers, maintaining stable revenue represents a concerted effort by the Board of Directors and the management team, particularly during the second quarter of 2026. The managers promptly implemented appropriate measures to optimize corporate management costs; particularly by minimizing financial costs specifically through a reduction in interest expenses of VND 1.8 billion (equivalent to a 36.3% decrease) compared to the 2025 semi-annual report. The primary reason for the 377 million VND (equivalent to 27.1%) increase in the company's profit after tax in the 2026 semi-annual report compared to the same period last year.

Trên đây là bản giải trình những chỉ tiêu tài chính chênh lệch tăng, giảm trên 5% so với báo cáo trước kiểm toán; trên 10% so với báo cáo cùng kỳ, chúng tôi xin cam kết nội dung giải trình trên là đúng với thực tế hoạt động sản xuất kinh doanh của Công ty.

The above is an explanation of financial indicators that increased or decreased by more than 5%; than 10% compared to the same period. We hereby certify that the above explanation accurately reflects the Company's actual production and business operations.

CÔNG TY CỔ PHẦN MIRAE
Người đại diện theo pháp luật
MIRAE JOINT STOCK COMPANY
Legal Repressentative

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

SHIN YOUNG SIK

Member of MSI Global Alliance

MIRAE JOINT STOCK COMPANY

REVIEWED INTERIM FINANCIAL STATEMENTS

For 6-month period ended June 30th, 2026

SOUTHERN AUDITING & ACCOUNTING FINANCIAL CONSULTING SERVICES CO., LTD.
MEMBER OF MSI GLOBAL ALLIANCE
29 Vo Thi Sau Street, Tan Dinh Ward, HCMC - Tel: (028) 3820 5944 - 3820 5947; Fax: (028) 3820 5942

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REPORT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of Mirae Joint Stock Company (hereinafter called the Company) presents its report and Interim consolidated financial statements của Công ty for the first 6-month period of 2026.

I. THE COMPANY

1. Form of ownership

Mirae Joint Stock company is established on the basic of conversion from Mirae Vietnam Limited Company to Joint Stock Company according to the Investment certificate No. 1030172375 reissued for the 12th time dated June 03rd, 2020 by Binh Duong People's Committee province, this certificate is replaced by Investment License No 130/GP-KCN-BD issued by Management Board of Binh Duong Industries Zones dated November 15th, 2001. Therefore, Company's information as following:

Charter capital of the Company according to the Business Registration Certificate	:	568,814,430,000 VND
Actual contributed capital of the Company as June 30th, 2026	:	568,814,430,000 VND

Head quarter as: Road 1B, An Phu Ward, Ho Chi Minh City.
The total number of employees as of December 31st, 2025 is 163 people and as of June 30, 2026 is 155 people

2. Business areas: Manufacturing and trading.

3. Business lines

According to Business Registration Certificate, Company has the main business lines include: Manufacturing, processing and trading wool products, wool blankets, geotextile materials: Manufacturing, processing and trading of products of sleepings bags, blankets sheets, pillows, cushions; Manufacturing, processing and trading textile materials; Assembly of equipment of all kinds 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. /.

At June 30th, 2009, the Company completed the merger of Mirae Fiber Joint Stock Company through stock swap transactions to acquire 100% of the net value of Mirae Fiber Joint Stock Company. The company has issued 14,017,123 shares for the merger. This problem creates goodwill in the amount of VND 55,119,066,218 was recorded in the item "Long-term prepaid expenses" on balance sheet, code 216 and are allocated according to the method straight within ten (10) years from January 01st, 2010, with allocated value of each year is VND 5,511,906,622. On January 26th, 2010 the Company has been granted an investment certificate to approve the adjustment of capital to increase the number of shares issued and registered Mirae Fiber Joint Stock Company is an independent subsidiary of the company. As of June 30, 2024, the merger procedures had not yet been completed, and this goodwill had been fully amortized.

II. OPERATION RESULTS

Profit after tax for the period ended 30th, 2026 profit VND 1,771,919,090 (Same accounting period in 2025 profit after tax profiti VND 1,394,356,576).

Undistributed profit at June 30th, 2026 is VND 54,159,537,185 VND (At December 31st, 2025, undistributed profit is VND 54,008,343,747).

III. EVENTS AFTER THE BALANCE SHEET DATE

Board of General Directors confirms that there are no significant events arising after June 30th, 2026 until the time of preparing this report, but have not been considered for adjustment of data or announced in the Interim Financial Statements.

IV. BOARD OF MANAGEMENT, BOARD OF GENNERAL DIRECTORS, BOARD OF SUPERVISION AND LEGAL REPRESENTATIVE

The Board of Management

The members of the Board of Management have managed the Company include:

Mr Park Hee Sung	Chairman	Appointed April 28th, 2026
Mr Shin Young Sik	Chairman	Dismissed on April 28th, 2026
Mr Choi Young Ho	Member	Dismissed on April 28th, 2026
Mr Shin Dong Yun	Member	Dismissed on April 28th, 2026
Mr Shin Jae Eun	Member	Dismissed on April 28th, 2026
Mr Kim In Sou	Member	Appointed April 28th, 2026
Mrs Kim Myung Joo	Member	

Board of Supervision

The members of the Board of Supervision include:

Mr Huynh Cong Khanh	Head of Supervisory Board
Mrs Nguyen Hoang Tu Dung	Member
Mrs Phan Thi Ngoc Bich	Member

The Board of General Directors

The members of the Board of General Directors have managed the Company include:

Mrng Shin Young Sik	General Director	Appointed April 28th, 2026
Mr Park Hee Sung	General Director	Dismissed on January 26th, 2026
Mr Choi Young Ho	Vice General Director	Appointed April 28th, 2026
Mr Shin Dong Jin	Vice General Director	Appointed April 28th, 2026
	General Director	Appointed April 28th, 2026
	General Director	Dismissed on January 26th, 2026
Mr Kim In Sou	Vice General Director	Dismissed on January 26th, 2026

Chief accountant

Mr Nguyen Ngoc Lien	Chief accountant

Legal representative

Mr Shin Young Sik	General Director

According to the above list, no one on the Board of Management, Supervisory Board, the Board of General Directors uses their power in management to operate the Company to obtain any other benefits other than the usual benefits from holding shares as other shareholders.

V. AUDITORS

Southern Auditing and Accounting Financial Consulting Services Co., Ltd (AASCS) was appointed to review the Company's interim consolidated financial statements.

VI. DISCLOSURE RESPONSIBILITIES OF THE BOARD OF GENERAL DIRECTORS FOR FINANCIAL STATEMENTS

Company's Board of General Directors is responsible for preparing the interim financial statement, which give a true and fair view of the operation situation, interim business results, interim Cash flow statement of the Company for the six-months period ended June 30th, 2026. In preparing these interim financial statements, Board of General Directors commits to comply with the following requirements:

- Develop and maintain internal controls that the Board of Directors and the Board of Management determine as necessary to ensure that the preparation and presentation of the financial statements that are free from material misstatement whether due to fraud or error;
- Selecting suitable accounting policies and then applying them consistently.
- Making reasonable and prudent judgments and estimates.
- The applicable accounting standards followed by the Company, are free from material misstatements that need to be disclosed and explained in these financial statements.
- Preparing the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

Company's Board of General Directors is responsible for ensuring that proper accounting records are kept to disclose the interim financial position of the Company, with reasonable accuracy at any time, and to ensure that the interim financial statements comply with the current regulations of the Government. At the same time, Board of General Directors is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of any frauds and other violations.

Board of General Directors confirms that the Interim Financial statements reflects the Company's financial situation honestly and reasonably as at June 30th, 2026, interim business results and interim cash flows for the 6-month operating period then ended, in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting Systems and the statutory requiments relevant to preparing and presentation of Interim Financial statements.

VII. APPROVAL OF INTERIM CONSOLIDATED FINANCIAL STATEMENTS

We, the Board of General Directors of Mirae Joint Stock Company approved the Interim Financial Statements for the 6-month period ended June 30th, 2026.

Approved on August 07th, 2026
For and on behalf of Board of General Directors

Shin Young Sik
Legal Representative

No: 70.7/BCKT-TC/2026/AASCS

REVIEW REPORT
OF INTERIM FINANCIAL INFORMATION

To: **Shareholders, The Board of Management and Board of Directors**
MIRAE JOINT STOCK COMPANY

We have reviewed the accompanying Interim financial statements of Mirae Joint Stock Company prepared on August 07th, 2026 from page No. 07 to page No. 47 including Interim Statement of Financial Position as at June 30th, 2026, Interim Income statement, Interim Cash flow statement for the 6-month operating period then ended and Notes to the Interim financial statements.

The Board of General Director's responsibilities

The Board of General Directors has responsibilities for preparing Interim Financial statements with true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting Systems and the statutory requiments relevant to the preparation and presentation of interim financial statements and is responsible for the internal controls that the Board of General Directors determines is necessary to ensure the preparation and presentation of interim financial statements that are free from material misstatements whether due to fraud or error.

The Auditor's responsibilities

Our responsibility is to express a conclusion on the interim financial statements based on the results of our review. We conducted our review in accordance with Vietnamese Standards of review service contract No. 2410 - Review of interim financial information implemented by independent auditors of the agencies.

The review interim financial information includes the implementation of interviews, mostly interviewing people who are responsible for the financial and accounting matters, and perform analytical procedures and other review procedures. A fundamentally review has narrower scope than audits implemented according to the Vietnam Auditing Standards and consequently does not enable us to achieve assurance that we will recognize all key issues can be detected in an audit. Accordingly, we do not express an audit opinion.

Auditor's conclusion

Based on the results of our review, we do not see any problem that makes us believe that the attached interim financial statements do not reflect fair view, in all material respects, the financial position of Mirae Joint Stock Company as at June 30th, 2026, interim income results and interim cash flows for the six-months operating period then ended, in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting Systems and the statutory requiments relevant to the preparation and presentation of interim financial statements.

29 Vo Thi Sau Street, District 1, Ho Chi Minh City
Tel: (028) 3820 5944 - (028) 3820 5947 - Fax: (028) 3820 5942
Email: info@aascs.com.vn Website: www.aascs.com.vn

Other matters:

The Company's financial statements for the first 6 months of 2025 and the financial statements for the fiscal year ended December 31st, 2025 have been reviewed and audited by another auditor and auditing firm. The review report was issued on August 14th, 2025 and the audit report was issued on March 30th, 2026, and the auditors have issued a conclusion and an unqualified audit opinion.

Ho Chi Minh City, August 14th, 2026

Southern Auditing and Accounting Financial Consulting Services Co., Ltd (AASCS)

Vice General Director

Vo Thi My Huong

Certificate of auditing practice registration No: 0858-2023-142-1

INTERIM STATEMENT OF FINANCIAL POSITION

As at June 30th, 2026

Form: B01a-DN
Currency: VND

Item	Code	Note	Closing balance	Opening balance
A. SHORT-TERM ASSETS	**100**		**606,156,184,511**	**587,141,646,932**
I. Cash and cash equivalents	**110**	**V.1**	**8,084,992,954**	**10,916,757,687**
Cash	111		8,084,992,954	10,916,757,687
II. Short-term investments	**120**		-	-
III. Short-term receivables	**130**		**225,540,708,596**	**192,837,578,147**
Short-term trade receivables	131	V.2	87,016,281,533	64,496,223,985
Short-term prepayments to suppliers	132	V.3	99,754,947,890	102,265,035,810
Other short-term receivables	135	V.5	41,194,431,981	29,563,734,093
Short-term provisions for doubtful debts	136	V.6	(2,424,952,808)	(3,487,415,541)
IV. Inventories	**140**	**V.7**	**364,461,793,912**	**380,056,927,167**
Inventories	141		364,461,793,912	380,056,927,167
V. Short-term biological assets	**150**		-	
VI. Other current assets	**160**		**8,068,689,049**	**3,330,383,931**
Short-term deferred expenses	161	V.11	622,174,866	514,163,042
Deductible VAT	162		7,338,190,183	2,816,220,889
Taxes and other receivables from government budget	163	V.15	108,324,000	-
B. LONG-TERM ASSETS	**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)
III. Long-term biological assets	**230**		-	-
IV. Investment properties	**240**		-	-
V. Long-term assets in progress	**250**		**3,966,256,154**	**5,446,587,851**
Construction in progress	252	V.8	3,966,256,154	5,446,587,851
VI. Long-term investments	**260**		-	-
Investments in equity of other entities	263	V.4	8,400,000,000	8,400,000,000
Provision for losses on long-term investments in other entities(*)	264	V.4	(8,400,000,000)	(8,400,000,000)
VII. Other long-term assets	**270**		**13,149,202,965**	**13,281,286,117**
Long-term deferred expenses	271	V.11	13,149,202,965	13,281,286,117
TOTAL ASSETS (280=100+200)	**280**		**809,698,951,438**	**813,039,756,625**

INTERIM STATEMENT OF FINANCIAL POSITION

As at June 30th, 2026

Form: B01a-DN
Currency: VND

Item	Code	Note	Closing balance	Opening balance
C. LIABILITIES	**300**		**156,679,452,867**	**161,186,701,727**
I. Short-term liabilities	**310**		**156,679,452,867**	**160,976,701,727**
Short-term trade payables	311	V.13	25,287,417,861	15,738,518,823
Short-term prepayments from customers	312	V.14	92,662,207	60,793,729
Taxes and other payables to government budget	314	V.15	1,480,748,741	3,049,173,513
Payables to employees	315		2,335,405,219	2,776,596,440
Short-term accrued expenses	316	V.16	1,370,677,701	1,739,293,784
Other short-term payments	320	V.17	1,336,293,325	785,352,170
Short-term loans and finance lease liabilities	321	V.12	111,476,955,872	124,096,456,744
Bonus and welfare fund	323		13,299,291,941	12,730,516,524
II. Long-term liabilities	**330**		**-**	**210,000,000**
Long-term loans and finance lease liabilities	339	V.12	-	210,000,000
D. OWNER'S EQUITY	**400**		**653,019,498,571**	**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
- Preferred shares	411b		-	-
Treasury shares (*)	415		(35,432,213)	(35,432,213)
Development and investment funds	418		20,097,660,027	19,528,184,610
Other equity funds	419		9,822,266,462	9,537,528,754
Undistributed profits after tax	420		54,320,574,295	54,008,343,747
- Undistributed profits after tax by the end of the prior year	*420a*		*52,548,655,205*	*48,313,589,581*
- Undistributed profits after tax for the current year	*420b*		*1,771,919,090*	*5,694,754,166*
TOTAL RESOURCES (440=300+400)	**440**		**809,698,951,438**	**813,039,756,625**

Approved on August 07th, 2026

Preparer	Chief Accountant	Legal Representative
Nhung		CÔNG TY CỔ PHẦN MIRAE M.S.D.N: 3700393217-C.T.C.P THÀNH PHỐ HỒ CHÍ MINH
Tran Trang Nhung	**Nguyen Ngoc Lien**	**Shin Young Sik**

INTERIM INCOME STATEMENT

For 6-month period ended June 30th, 2026

Form: B02a-DN
Currency: VND

Item	Code	Note	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Revenues from sales of goods and services rendered	**01**	**VI.1**	**177,587,498,634**	**177,409,342,626**
Revenue deductions	02	VI.2	-	-
Net revenues from sales of goods and services rendered (10=01-02)	**10**		**177,587,498,634**	**177,409,342,626**
Costs of goods sold	11	VI.4	154,848,764,078	150,559,842,697
Gross revenues from sales of goods and services rendered (20=10-11)	**20**		**22,738,734,556**	**26,849,499,929**
Gain or loss from the disposal of investment properties	21		-	-
Financial income	22	VI.5	1,525,963,246	1,435,135,775
Financial expenses	23	VI.6	3,417,245,396	5,438,808,812
- In which: Borrowing cost	24		*3,253,982,936*	*5,105,175,285*
Selling expenses	25	VI.9	7,731,661,884	8,020,084,349
General administration expenses	26	VI.9	9,511,738,999	11,615,686,550
Net profits from operating activities {30=20+21+22-(23+25+26)}	**30**		**3,604,051,523**	**3,210,055,993**
Other income	31	VI.7	69,957,619	2,446,018
Other expenses	32	VI.8	1,369,548,317	1,326,823,052
Other profits (40=31-32)	**40**		**(1,299,590,698)**	**(1,324,377,034)**
Total net profit before tax (50=30+40)	**50**		**2,304,460,825**	**1,885,678,959**
Current corporate income tax expenses	51	VI.11	532,541,735	491,322,383
Deferred corporate income tax expenses	52		-	-
Profits after corporate income tax (60=50-51-52)	**60**		**1,771,919,090**	**1,394,356,576**
Basic earnings per share	70	VI.12	21	12
Diluted earnings per share	71		-	-

Approved on August 07th, 2026

Preparer	**Chief Accountant**	**Legal Representative**
Nhung		M.S.D.N: 3700393217 - C.T.C.P. CÔNG TY CỔ PHẦN MIRAE THÀNH PHỐ HỒ CHÍ MINH
Tran Trang Nhung	**Nguyen Ngoc Lien**	**Shin Young Sik**

INTERIM CASH FLOWS STATEMENT

(Under indirect method)

For 6-month period ended June 30th, 2026

Form: B03a-DN
Currency: VND

Items	Code	Note	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
I. Cash flows from operating activities				
Profit before tax	**01**		**2,304,460,825**	**1,885,678,959**
Adjustments for				
- Depreciation of fixed assets and investment properties	02		20,872,604,482	20,490,662,808
- Provisions	03		(1,062,462,733)	2,482,995,115
- (Gain)/loss on exchange rate differences due to revaluation of foreign currency items	04		(970,319,911)	94,915,327
- (Profits)/loss from investment operation	05		(74,041,057)	(8,598,094)
- Borrowing cost	06		3,253,982,936	5,105,175,285
Operating profit/ loss before changes in working capital	**08**		**24,324,224,542**	**30,050,829,400**
- (Increase)/ decrease in receivables	09		(36,270,961,010)	(27,511,196,349)
- (Increase)/ decrease in inventories	10		15,595,133,255	71,216,305,009
- (Increase)/decrease payables (exclusive of interest payables, enterprise income tax payables)	11		11,535,084,914	11,511,430,598
- (Increase)/ decrease in prepaid expenses	12		24,071,328	1,019,547,972
- Borrowing cost paid	14		(3,221,666,899)	(5,138,289,629)
- Corporate income tax paid	15		(2,189,331,961)	(1,959,592,040)
- Other payments on operating activities	17		(700,000)	(4,060,000)
Net cash flows from operating activities	**20**		**9,795,854,169**	**79,184,974,961**
II. Cash flows from investing activities				
Purchase or construction of fixed assets and other long-term assets	21		(129,676,565)	(46,865,715,022)
Proceeds from disposals of fixed assets and other long-term assets	22		66,500,000	-
Interest and dividend received	27		7,541,057	8,598,094
Net cash flows from investing activities	**30**		**(55,635,508)**	**(46,857,116,928)**
III. Cash flows from financing activities				
Proceeds from borrowings	33		129,681,054,483	126,493,156,358
Repayment of principal	34		(142,510,555,355)	(167,310,846,926)
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**		**(3,089,282,211)**	**(8,489,832,535)**

INTERIM CASH FLOWS STATEMENT

(Under indirect method)

For 6-month period ended June 30th, 2026

Form: B03a-DN

Currency: VND

Items	Code	Note	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
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		257,517,478	312,452,676
Cash and cash equivalents at the end of the year (70=50+60+61)	**70**	V.1	**8,084,992,954**	**10,865,662,087**

Approved on August 07th, 2026

Preparer	Chief accountant	Legal Representative
Nhung		
Tran Trang Nhung	**Nguyen Ngoc Lien**	**Shin Young Sik**

M.S.D.N.:3700... - C.T.C.P
CÔNG TY
CỔ PHẦN
MIRAE
THÀNH PHỐ HỒ CHÍ MINH

NOTES TO THE INTERIM FINANCIAL STATEMENTS

For 6-month period ended June 30th, 2026

Form: B09a-DN

I. OPERATION CHARACTERISTICS OF THE COMPANY

1. Form of ownership

Mirae Joint Stock company is established on the basic of conversion from Mirae Vietnam Limited Company to Joint Stock Company according to the Investment certificate No. 1030172375 reissued for the 12th time dated June 03rd, 2020 by Binh Duong People's Committee province, this certificate is replaced by Investment License No 130/GP-KCN-BD issued by Management Board of Binh Duong Industries Zones dated November 15th, 2001. Therefore, Company's information as following:

Charter capital of the Company according to the Business Registration Certificate	: VND	568,814,430,000
Actual contributed capital of the Company as June 30th, 2026	:	568,814,430,000

Head quarter as: Road 1B, An Phu Ward, Ho Chi Minh City.

The total number of employees as of December 31st, 2025 is 163 people and as of June 30, 2026 is 155 people

2. Business areas: Manufacturing - trading

3. Business lines

According to Business Registration Certificate, Company has the main business lines include: Manufacturing, processing and trading wool products, wool blankets, geotextile materials: Manufacturing, processing and trading of products of sleepings bags, blankets sheets, pillows, cushions; Manufacturing, processing and trading textile materials; Assembly of equipment of all kinds 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. /.

At June 30th, 2009, the Company completed the merger of Mirae Fiber Joint Stock Company through stock swap transactions to acquire 100% of the net value of Mirae Fiber Joint Stock Company. The company has issued 14,017,123 shares for the merger. This problem creates goodwill in the amount of VND 55,119,066,218 was recorded in the item "Long-term prepaid expenses" on balance sheet, code 216 and are allocated according to the method straight within ten (10) years from January 01st, 2010, with allocated value of each year is VND 5,511,906,622. On January 26th, 2010 the Company has been granted an investment certificate to approve the adjustment of capital to increase the number of shares issued and registered Mirae Fiber Joint Stock Company is an independent subsidiary of the company. As of June 30, 2024, the merger procedures had not yet been completed, and this goodwill had been fully amortized.

4. Normal business cycle: 12 months

5. The operation of the Company in the fiscal year affects the Financial Statements

None

6. Corporate Structure

Subsidiary units with independent legal status and independent accounting:

Name	Address
Mirae Fiber Joint Stock Company (Hung Yen Branch)	*Lieu Thuong Village, Nguyen Van Linh Commune, Hung Yen Province*

II. ACCOUNTING PERIOD, CURRENCY UNIT USED IN ACCOUNTING

1. Accongting period: Starting on January 01st and ends on December 31st every year.

2. Currency unit: The currency unit used in accounting is Vietnam dong (VND).

III. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

1. Accounting system

The Company applies the Vietnamese Accounting System for Enterprises issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 by the Ministry of Finance, and the circulars guiding the implementation of Vietnamese Accounting Standards issued by the Ministry of Finance in the preparation and presentation of the Financial Statements.

2. Declaration on compliance with Accounting Standards and Accounting Regime

The Company has applied the Vietnamese Accounting Standards and the relevant guidance documents issued by the State. The financial statements have been prepared and presented in accordance with the requirements of the applicable standards, circulars guiding the implementation of such standards, and the prevailing applicable accounting regime.

IV. ACCOUNTING POLICIES

1. Basis for preparing financial statements

The consolidated financial statements are prepared on the accrual basis of accounting (except for information relating to cash flows).

2. Cash and cash equivalents

Cash includes cash on hand, Non-term and term bank deposits, cash in transit, and monetary gold. Cash equivalents are short-term investments with a maturity of no more than three months from the date of purchase, which are readily convertible to a specified amounts of cash and and there is not much risk in converting it into money.

3. Receivables

All receivables must be recorded detail by aging, entities and in original currency if any and others details according to management requirements.

The classification of receivables must be followed the rules below:

- Trade receivables: any receivable having from trading activities between the company and its clients: selling goods, providing service, disposal of assets, exported receivable of consigner through the consignee;
- Intra-company receivables: receivables between the company with its dependent branches;
- Other receivables: are non-trading receivables and non-commercial receivables.

In the preparation of financial statements, the receivables must be classified as bellows:

- Receivables having remaining maturity less than 12 months or 01 normal production period are recorded as short - term receivables.
- Receivables having remaining maturity over than 12 months or 01 normal production period are recorded as long - term receivables.

At the reporting date, the company revaluates the receivables which have balance in foreign currency (except for advance to suppliers; if we have evidence that the supplier will not supply the good or provide the service and the company will receive back this advance in foreign currency, this advance will be treated as monetary item having foreign currency) at the average transfer exchange rate quoted by commercial bank which is trading with the company at the reporting date.

Provision for bad debts: bad debts are provisioned for bad debts when preparing the Financial Statement. The provisioning or reversal of this provision is made at the time of preparing the Financial Statement and is recorded in the business management expenses of the year. For bad debts that have lasted for many years and the Company has tried to use all measures to collect the debt but still cannot collect the debt and determines that the debtor is truly unable to pay, the Company may have to carry out procedures to sell the debt to a debt buying and selling company or write off the bad debts on the accounting books (implemented in accordance with the provisions of the Law and the Company's Charter).

4. Inventories

Inventories are determined on the basis of historical cost. Where the net realizable value is lower than historical cost, calculated the net realizable value.

The cost of inventories is determined as follows:

- Raw materials, goods includes: all costs of purchase, costs of processing and other directly related costs incurred to acquire inventory location and current state.

- Finished products: include costs of raw materials, direct labor and related general production costs allocated based on normal operating levels/land use rights costs, direct costs and related general costs incurred during the investment process of constructing to become real estate products.

Work in progress costs: include only the cost of main raw materials (or other appropriate cost factors).

Net realizable value is the estimated selling price of inventories in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

Assets purchased by the Company for production, use or sale are not presented as inventories on the Statement of Financial Position but are presented as long-term assets, including

- Unfinished products with a production or circulation period exceeding a normal business cycle (over 12 months);

- Materials, equipment, and spare parts with a storage period of over 12 months or more than a normal production or business cycle.

The value of ending inventory is determined by the method: weighted average.

Inventories are recorded in line with perpetual method.

Provision for inventory devaluation is established for each inventory item whose original cost is greater than its net realizable value. For unfinished services, provision for devaluation is calculated for each type of service with a separate price. Increases and decreases in the balance of provision for devaluation of inventory that must be established at the end of the accounting period are recorded in cost of goods sold.

5. Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of tangible fixed assets includes all costs incurred by the Company to acquire the fixed assets up to the time the assets are ready for use. Expenses incurred after initial recognition are only recorded as an increase in the cost of fixed assets if it is certain that these costs will increase future economic benefits from the use of the assets. Expenses incurred that do not satisfy the above conditions are recorded as production and business expenses in the year.

When tangible fixed assets are sold or liquidated, their original cost and accumulated depreciation are written off and profits and losses arising from disposal are recorded in income or expenses during the year.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives. The number of years of depreciation of tangible fixed assets is as follows:

- Buildings, structures	50 year
- Machinery, equipment's	03 - 15 year
- Transportation equipment's, transmitters	06 - 12 year
- Office equipment	03 - 05 year
- Other	05 - 10 year

6. Intangible fixed assets

Intangible fixed assets are stated at historical cost less accumulated depreciation.

The cost of intangible fixed assets includes all costs incurred by the Company to acquire the fixed assets up to the date when the assets are ready for use. Expenses related to intangible fixed assets incurred after initial recognition are recognized as production and business expenses in the period, unless these expenses are associated with a specific intangible fixed asset and increase the economic benefits from these assets.

When intangible fixed assets are sold or liquidated, their original cost and accumulated depreciation are written off and profits and losses arising from disposal are recorded in income or expenses during the year.

The Company's intangible fixed assets include:

Land use rights

Land use rights are all actual expenses the Company has paid that are directly related to used land, including: money spent to obtain land use rights, costs for compensation, site clearance, site leveling, registration fees, etc. Land use rights have an indefinite term so they are not depreciated.

Land use rights are land rents that the Company pays once for many years and is granted a Land Use Rights Certificate. Leased land use rights are amortized over the lease term.

Software programs

Costs relating to computer software programs that are not an integral part of the related hardware are capitalized. The cost of computer software comprises all costs incurred by the Company up to the date the software is put into use. Computer software is amortized on a straight-line basis over a period of 5 years.

7. Cost of basic construction in progress

Construction in progress reflects costs directly related (including related interest expenses in accordance with the Company's accounting policies) to assets under construction, machinery and equipment being installed for production, leasing and management purposes as well as costs related to repairs of fixed assets in progress. These assets are recorded at original cost and are not depreciated.

8. Deferred expenses

Calculating and allocating deferred expenses into production and business expenses for each accounting period is based on the nature and extent of each type of expense to select a reasonable and consistent method and criteria.

Deferred expenses are tracked according to each prepayment period incurred, allocated to cost objects of each accounting period, and the remaining balance has not been allocated to expenses.

Classify deferred expenses when preparing Financial Statements according to the following principles:

- Prepayments for the provision of goods and services for a period not exceeding 12 months or a normal production and business cycle from the time of prepayment are classified as short-term.

- Prepayments for the provision of goods and services for a period of more than 12 months or more than one normal production and business cycle from the time of prepayment are classified as long-term

9. Trade payables

- Trade payables: trade-related payables arising from transactions for the purchase of goods, services and assets, and payables arising from imports through an entrusted import agent;

Payables are classified when preparing the Financial Statements based on the following principles:

- Payables with a remaining settlement period of 12 months or less, or within one normal operating cycle, are classified as current.

- Payables with a remaining settlement period of more than 12 months, or beyond one normal operating cycle, are classified as non-current.

At the time of preparing the financial statements in accordance with the law, the Company revalues the balances of foreign currency-denominated liabilities (excluding advances from customers; however, at the time of preparing the financial statements if there is conclusive evidence that the Company cannot supply the goods or services and will be required to refund the foreign currency advances, such advances are treated as foreign currency monetary items) based on the average transfer exchange rate of the commercial bank where the Company regularly conducts transactions at the time of preparing the financial statements.

10. Accrued expenses

Payables for goods or services received from suppliers or provided to customers during the period that remain unpaid due to the absence of invoices or insufficient accounting documentation, as well as amounts payable to employees are recognized as production or business expenses for the period. This practice ensures that the actual incurrence of these costs does not cause sudden fluctuations in production and business expenses, thereby upholding the matching principle between revenue and expenses. The accrual of such expenses must be calculated rigorously and supported by reasonable, reliable evidence. When the actual expenses are incurred, any discrepancy between the actual amount and the accrued amount is adjusted by recording an additional expense or a reduction in expense corresponding to the difference.

At the time of preparing the financial statements in accordance with the law, the Company revalues the balances of loans and finance lease liabilities denominated in foreign currencies based on the average transfer exchange rate of the commercial bank where the Company regularly conducts transactions at the financial statement preparation date.

11. Loans and financial lease liabilities

Loans in the form of bond issuance or preferred stock issuance with provisions that require the issuer to repurchase at a certain time in the future are not reflected in this item.

Loans and debts need to be monitored in detail for each subject, each contract and each type of debt asset. Financial lease liabilities are reflected at the present value of the minimum lease payments or the fair value of the leased asset.

Classify loans and financial lease liabilities when preparing financial statements according to the following principles:

- Loans and finance lease liabilities with a remaining repayment period of no more than 12 months are classified as short-term.

- Loans and finance lease liabilities with a remaining repayment period of more than 12 months are classified as long-term.

At the time of preparing the Financial Statements in accordance with the provisions of law, the Company re-evaluates the balance of loans and financial leases in foreign currencies at the foreign currency selling rate of the commercial bank where the Company regularly conducts transactions at the time of preparing the Financial Statements.

12. Borrowing costs

Borrowing costs include loan interest and other costs incurred directly related to the loans

Borrowing costs are recognized as expenses when incurred. Where borrowing costs are directly related to the construction or production of an asset in progress, which takes a substantial period of time (over 12 months) to get ready for its intended use or sale, these borrowing costs are capitalized. For loans specifically used to build fixed assets or investment properties, interest is capitalized even if the construction period is less than 12 months. Income from temporary investment of loans is recorded as a reduction in the original cost of the related assets.

For general loans that are used for the purpose of construction investment or production of unfinished assets, the capitalized borrowing costs are determined according to the capitalization rate for the weighted average accumulated costs incurred for capital construction investment or production of that asset. The capitalization rate is calculated according to the weighted average interest rate of the outstanding borrowings during the year, except for separate borrowings serving the purpose of forming a specific asset.

13. Owner's capital

Owner's capital contribution

Owner's equity is recorded according to the actual capital contributed by the Company's shareholders.

Treasury shares

When repurchasing shares issued by the Company, the amount paid—including transaction-related costs—is recorded as treasury shares and reflected as a deduction from equity. Upon reissuance, the difference between the reissuance price and the carrying amount of the treasury shares is recorded in the "Share premium" account.

Profit Distribution

Undistributed profit after tax is the profit derived from the company's operations after adding (+) or subtracting (-) adjustments resulting from the retrospective application of changes in accounting policies and the retrospective correction of material errors from prior years.

The distribution of the company's operating profits must be carried out in accordance with current financial policies.

When distributing profits, it is necessary to consider non-monetary items included in undistributed profit after tax that could affect cash flow and the company's capacity to pay dividends or distribute profits.

Dividends are recognized as liabilities when approved by the General Meeting of Shareholders.

14. Revenue and income

Revenue from sales of goods and finished products

Revenue from the sale of goods and finished goods is recognized when all of the following conditions are met:
- The Company has transferred most of the risks and benefits associated with ownership of the product or goods to the buyer;
- The Company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods;
- The revenue can be measured with reasonable certainty;
- The Company has received, or is likely to receive, economic benefits from the sales transaction;
- The costs associated with the sales transaction can be determined.

Revenue from service provision

Revenue from the provision of services is recognized when the following conditions are simultaneously met:
- The revenue can be determined with reasonable certainty;
- It is probable that economic benefits associated with the service transaction will flow to the entity;
- The stage of completion of the transaction at the reporting date can be determined;
- The costs incurred for the transaction and the costs to complete the service transaction can be determined.

Financial income

Financial income comprises revenue from interest, royalties, dividends, profit distributions, and other financial activities. Regarding interest income from loans and sales with deferred or installment payments, revenue is recognized when collection is virtually certain and the loan principal or outstanding receivable is not classified as overdue requiring a provision. Dividend income is recognized when the right to receive the dividend is established.

Other income

Other income includes income other than the company's production and business activities: sale and liquidation of fixed assets; fines due to customers' breach of contract; compensation from third parties to compensate for lost assets; revenue from bad debts that have been written off; debts payable with unidentified owners; income from gifts in cash or in kind...

15. Revenue deductions

The revenue reduction adjustment is made as follows:
- Adjust the revenue reduction of the period if the revenue deductions arise in the same period as the consumption of products, goods and services;
- Adjust the revenue reduction as follows if the revenue deductions arise after the consumption period of products, goods and services:
+ Adjust the revenue reduction on the Financial Statement of the reporting period if the revenue deductions arise before the issuance of the Financial Statement;
+ Adjust the revenue reduction on the Financial Statement of the period after the reporting period if the revenue deductions arise after the issuance of the Financial Statement.

Trade discounts payable are discounts given by a company to customers who purchase goods in large quantities.

Sales discount is a deduction for the buyer due to poor quality, degraded products or goods that do not meet the specifications specified in the economic contract.

Returned goods reflect the value of products and goods returned by customers due to reasons such as breach of commitment, breach of economic contract, poor quality, loss of quality, incorrect type or specification.

16. Cost of goods sold

Cost of goods sold includes the cost of products, goods and services sold during the year.

The value of inventory loss or damage is recorded in the cost of goods sold after deducting compensation (if any).

For direct material costs consumed in excess of normal levels, labor costs, and fixed general manufacturing costs not allocated to the value of products in stock are included in the cost of goods sold after deducting compensation (if any), even when the products and goods have not been determined to be consumed.

17. Financial costs

Financial expenses include financial operating expenses: expenses or losses related to financial investment activities; expenses for lending and borrowing capital; expenses for contributing capital to joint ventures and associations; losses on securities transfers; provisions for devaluation of trading securities; provisions for losses on investments in other entities; losses arising from selling foreign currencies, and exchange rate losses.

18. Selling costs and business management costs

Selling costs reflect actual costs incurred in the process of selling products, goods, and providing services.

Business management costs reflect the general expenses of the company including expenses for salaries, social insurance, health insurance, unemployment insurance, union fees of management staff; costs of office materials, labor tools, depreciation of fixed assets used for company management; land rent, business license tax; provision for bad debts; outsourced services; other cash expenses...

19. Corporate income tax

Current corporate income tax

Current corporate income tax is the tax calculated on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting, non-deductible expenses as well as adjustments for non-taxable income and losses carried forward.

The company is obliged to pay corporate income tax at the rate of 20% on taxable income.

The Company's tax reports are subject to examination by the tax authorities. Because the application of tax laws and regulations to different operations can be interpreted in many different ways, the tax figures shown in the financial statements may be changed according to the final decision of the tax authority.

20. Related parties

The party is considered as related party if one party has ability to control or exercise significant influence over other party in making financial and operating decisions. Parties are also recognized as related parties if they are under common control or common significant influence.

In the review of related parties, nature of the relationship is considered more than legal form.

21. Segment reporting

A business segment is a distinguishable component of the company that is engaged in manufacturing or providing products or services and that is subjects to risks and returns that are different from those of other business segments.

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

22. Financial instruments

Basis of Circular No. 75/2015/TT-BTC dated 18/05/2015 of the Ministry of Finance, before accounting standards for financial instruments and the guiding documents were issued, the Board of Directors of the Company decided not presented and disclosed financial instruments in financial statements of the Company in accordance with Circular No. 210/2009/TT-BTC.

V. ADDITIONAL INFORMATION FOR ITERMS PRESENTED IN STATEMENT OF POSITION

Currency: VND

1. CASH AND CASH EQUIVALENTS

Cash and cash equivalents held by the Company that are not subject to restrictions on use	Closing balance	Opening balance
Cash on hand	1,853,893,861	1,041,524,902
Cash in banks	6,231,099,093	9,875,232,785
+ Cash in bank (VND)	*2,431,909,931*	*5,549,269,745*
Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank)	*1,224,707,837*	*3,957,823,323*
Vietnam Bank for Agriculture and Rural Development (Agribank)	*133,723,268*	*127,037,327*
Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank)	*995,682,175*	*1,458,090,544*
Orient Commercial Joint Stock Bank (OCB)	*75,796,080*	*4,317,980*
Korea Exchange Bank	*2,000,571*	*2,000,571*
+ Cash in bank (USD)	*3,799,189,162*	*4,325,963,040*
Southern Commercial Joint Stock Bank – Dien Bien Phu Transaction Office	*36,313,146*	*35,804,419*
Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank)	*1,635,917,323*	*2,212,327,754*
Vietnam Bank for Agriculture and Rural Development (Agribank)	*290,348,336*	*3,024,602*
Orient Commercial Joint Stock Bank (OCB)	*14,706,463*	*22,221,941*
Korea Exchange Bank	*14,786,029*	*14,612,262*
Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank)	*1,807,117,865*	*2,037,972,062*
Total	**8,084,992,954**	**10,916,757,687**

2. TRADE RECEIVABLES

Item	Closing balance		Opening balance	
	Book Value	Provision	Book Value	Provision
2.1. Short-term	**84,931,191,399**	**2,424,952,808**	**58,385,915,410**	**3,487,415,541**
HaHae Corporation	4,743,207,706	-	4,282,503,617	-
Enter B Co., Ltd.	6,299,206,280	-	3,354,259,531	-
J. Land Korea Co., Ltd.	10,264,111,603	-	5,900,712,902	-
Hansae Co., Ltd.	13,207,799,405	-	9,533,506,421	-
GGS Co.,LTD	8,155,385,784	-	-	-
Prima Loft, Inc.	17,183,758,947	-	18,985,047,837	-
Others	25,077,721,674	2,424,952,808	16,329,885,102	3,487,415,541
2.2. Receivables of customers from related parties	**2,085,090,134**	**-**	**6,110,308,575**	**-**
Mirae Fiber Tech Co., Ltd	2,085,090,134	-	6,110,308,575	-
Total	**87,016,281,533**	**2,424,952,808**	**64,496,223,985**	**3,487,415,541**

3 . PREPAYMENTS TO SUPPLIERS

	Closing balance		Opening balance	
	Book Value	Provision	Book Value	Provision
3.1. Short-term	**431,442,620**	**-**	**1,343,323,654**	**-**
Machinery Co., Ltd	-	-	144,951,915	-
Khang Linh Co., Ltd.	376,115,804	-	399,517,573	-
Shishi Minshi Import & Export Co., Ltd.	-	-	656,109,900	-
Others	55,326,816	-	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

Currency: VND

	Closing balance			Opening balance		
	Original value	**Recoverable value**	**Fair value**	**Original value**	**Recoverable value**	**Fair value**
a. Investments in subsidiaries	-	-	-	-	-	-
b. Investments in joint ventures and associates	-	-	-	-	-	-
c. Investments in other entities	***8,400,000,000***	***8,400,000,000***	-	***8,400,000,000***	***8,400,000,000***	-
Hanoi Financial Investment Joint Stock Company (Hafi)	7,140,000,000	7,140,000,000	-	7,140,000,000	7,140,000,000	-
Ellisha Joint Stock Company	1,260,000,000	1,260,000,000	-	1,260,000,000	1,260,000,000	-
Total	**8,400,000,000**	**8,400,000,000**	-	**8,400,000,000**	**8,400,000,000**	-

Note: The value of financial investment reserves set up from 2009 to June 30, 2026 on the General Department of Taxation's website (gdt.gov.vn) shows that Hanoi Financial Investment Joint Stock Company (Hafi) has closed its tax code since August 9, 2010 but has not completed the tax code closing procedure. Ellisha Vietnam Joint Stock Company does not operate at the registered address (Road 39A, Lieu Xa Commune, Yen My District, Hung Yen Province). In addition, there is no other information about these two units.

5 . OTHER RECEIVABLES

Item	Closing balance		Opening balance	
	Value	Provision	Value	Provision
Short-term	**41,194,431,981**	**-**	**29,563,734,093**	**-**
Advances	40,837,938,678	-	29,212,454,178	-
Lee Chang Ik (*)	*-*	*-*	*22,370,000,000*	*-*
Do Thi Lan	*2,800,000,000*	*-*	*6,800,000,000*	*-*
Nguyen Tuan Anh (**)	*16,320,000,000*	*-*	*-*	*-*
Phan Quoc Bao (**)	*21,100,000,000*	*-*	*-*	*-*
Doan Duc Hau	*580,000,000*	*-*	*-*	*-*
Le Thi Thanh	*8,000,000*	*-*	*8,000,000*	*-*
Le Thi Hien	*27,635,678*	*-*	*30,151,178*	*-*
Others	*2,303,000*	*-*	*4,303,000*	*-*
Short-term deposits	341,349,232	-	341,149,798	-
Vietinbank - Branch of Binh Duong Industrial	*323,349,232*	*-*	*323,149,798*	*-*
Others	*18,000,000*	*-*	*18,000,000*	*-*
Other short-term receivables	15,144,071	-	10,130,117	-
Interest accrued on deposits	*15,144,071*	*-*	*10,130,117*	*-*
Total	**41,194,431,981**	**-**	**29,563,734,093**	**-**

(*) Guarantee for the performance of Contract No. BG 21009768 dated July 9, 2021 on solar power service contract No. 01138 dated June 1, 2021, guarantee value: 200,000,000 VND. Term: 12 months from the date of signing the guarantee.

(**) Advance payment for construction and fire protection system installation costs; paid in cash.

6 . DOUBTFUL DEBTS

Item	Closing balance		Opening balance	
	Value	Recoverable value	Value	Recoverable value
- The total value of receivables and loans are overdue or not overdue but difficult to recover	3,229,729,453	804,776,645	4,303,695,779	816,280,238
<u>*Detail:*</u>				
TNG Investment and Trading JSC	*-*	*-*	*318,463,027*	
Ivoray Co., Ltd		*-*	*228,736,886*	*-*
Shishi Minshi Import&Export Co., Ltd	*-*	*-*	*656,109,900*	*-*
KMTC (Vietnam) Co., Ltd-Hai Phong Branch	*-*	*-*	63,999,890	*-*
Green Wear Limited	*188,546,400*	*56,563,920*	*188,546,400*	*94,273,200*
YA2 Co., Ltd	*-*	*-*	*195,811,252*	*97,905,626*
GJ Inc Co., Ltd	*64,193,075*	*19,257,923*	*136,105,795*	*68,052,898*

Moon Chang Co., Ltd	*109,370,439*	*32,811,132*	*108,085,103*	*54,042,552*
JNK Trading Co., Ltd	*1,303,115,224*	*193,553,214*	*1,287,800,836*	*299,362,348*
SHINWOO TRADING CO., LTD	*63,617,823*	19,085,347	62,870,178	31,435,089
GREENWEAR LIMITED	*16,662,240*	-	-	-
GJ INC CO.,LTD	*73,531,275*	-	-	-
YAKJIN Vietnam Co., Ltd	*13,684,942*	-	-	-
HANG SUNG TRADING CO., LTD	*198,139,818*	59,441,945	-	-
Hansae Co., Ltd	-	-	24,518,649	12,259,325
D&J Trading Co., Ltd / Yeju Co., Ltd	*280,850,694*	-	*277,550,098*	-
Others	*918,017,523*	*424,063,164*	*755,097,765*	*158,949,201*
- Information on fines, late interest receivables... arising from overdue debts but not recorded as revenue	-	-	-	-
- Ability to recover overdue receivables	-	-	-	-
Total	**3,229,729,453**	**804,776,645**	**4,303,695,779**	**816,280,238**

7 . INVENTORIES

Iterms	**Closing balance**		**Opening balance**	
	Historical cost	**Provision**	**Historical cost**	**Provision**
Raw materials	233,716,143,423	-	246,721,646,124	-
Tools, instruments	186,405,251	-	27,522,862	-
Finished goods	99,402,031,170	-	96,305,393,087	-
Goods	31,157,214,068	-	37,002,365,094	-
Total	**364,461,793,912**	**-**	**380,056,927,167**	**-**

Criteria for allocating raw materials: The company establishes allocations based on material consumption standards.

Value of stagnant, poor-quality, degraded, or technically obsolete inventory that cannot be sold at the end of the period: None; Causes and proposed handling measures for such inventory: None.

The value of inventory used as collateral to secure liabilities at the end of the period was VND 120,000,000,000

Reasons for additional provision or reversal of provisions for inventory devaluation: none

The Company uses inventory as collateral under the goods security contract No. 12.00124 dated July 31, 2012 and the document amending and supplementing the goods security contract No. 2.001/2020/VBSĐHĐBD/NHCT901 dated April 23, 2020 with Vietnam Joint Stock Commercial Bank for Industry and Trade - Binh Duong Industrial Park (which is the goods circulating at the Company's warehouse in Binh Duong, details are determined by the Company and Vietinbank at the end of each month). The Company has full authority to actively rotate inventory to serve production and business needs, but commits that at any time the total value of inventory is not less than 120 billion VND.

8 . LONG-TERM ASSETS IN PROGRESS

8.1. Long-term unfinished business production costs

8.2. Construction cost in progress

Item	Closing balance		Opening balance	
	Value	Recoverable value	Value	Recoverable value
Purchasing fixed assets	**987,180,054**	**987,180,054**	**987,180,054**	**987,180,054**
HAWKS polyester fiber shredding machine for cotton production	331,322,364	331,322,364	331,322,364	331,322,364
HEATING BR2500 rolling and pressing machine, 380V/50HZ	339,271,800	339,271,800	339,271,800	339,271,800
PT carding shaft for carding machine CARD CYLINDER BR-1230-2000	266,589,890	266,589,890	266,589,890	266,589,890
Wilden P4/AAAPP//TNU/TF/ATF/0014 diaphragm pump as a spare for Line 1.	49,996,000	49,996,000	49,996,000	49,996,000
Repairing of fixed assets	-	-	**1,520,449,633**	**1,520,449,633**
Repairing the Prima safety standards assessment workshop.	-	-	286,899,231	286,899,231
Construction and renovation of drying kilns 1,2,3,4	-	-	772,651,489	772,651,489
Construction and improvement of IR2 line solar dryer	-	-	460,898,913	460,898,913
Construction in progress		**2,979,076,100**	**2,938,958,164**	**2,938,958,164**
Build a room to label the end of the office	-	-	253,189,371	253,189,371
Construction of a new, extended office building.	1,178,119,420	1,178,119,420	884,812,113	884,812,113
Construction of waste discharge system and fire protection equipment	1,800,956,680	1,800,956,680	1,800,956,680	1,800,956,680
Total	**987,180,054**	**3,966,256,154**	**5,446,587,851**	**5,446,587,851**

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
Decrease	-	**46,184,678,760**	**570,297,000**	-	-	**46,754,975,760**
- Disposals	-	46,184,678,760	570,297,000	-	-	46,754,975,760
- Decrease due to reclassification	-	-	-	-	-	-
Closing balance	**58,747,232,710**	**715,107,451,905**	**11,247,632,790**	**1,752,190,312**	**8,690,882,572**	**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**	**18,831,467,991**	**404,696,215**	**47,501,565**	**689,430,616**	**21,145,230,926**
- Depreciation	1,172,134,539	18,831,467,991	404,696,215	47,501,565	689,430,616	21,145,230,926
Decrease	-	**46,667,790,090**	**570,297,000**	-	-	**47,238,087,090**
- Disposals	-	46,184,678,760	570,297,000	-	-	46,754,975,760
- Other reductions due to adjustments this period	-	483,111,330	-	-	-	483,111,330
Closing balance	**39,102,590,861**	**562,795,940,824**	**7,986,467,492**	**1,591,953,201**	**6,554,143,186**	**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**	**3,261,165,298**	**160,237,111**	**2,136,739,386**	**177,514,294,725**

Note:

- *Ending net book value of tangible fixed assets used as collateral for loans:* *45,670,312,927 VND*
- *Historical cost of tangible fixed assets at the end of the year has been fully depreciated but still in use* *464,519,697,626 VND*
- *Historical cost of tangible fixed assets awaiting disposal at the end of the period: None.*
- *Commitments regarding the purchase and sale of significant tangible fixed assets in the future: None*
- *Detailed explanation of the list of tangible fixed assets currently held and those liquidated/ sold or transferred during the period with a value equal to or exceeding 10% of the total value of tangible fixed assets: None.*

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10 . INCREASES, DECREASES IN INTANGIBLE FIXED ASSETS

Currency: VND

Items	Land use rights	Accounting software	Copyrights, patents	Issuance rights	Other intangible fixed assets	Total
Historical cost						
Opening balance	**17,236,000,000**	**310,553,200**	-	-	-	**17,546,553,200**
Increase	-	-	-	-	-	-
Decrease	-	-	-	-	-	-
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
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* *234,039,200* *VND*

Supplementary notes on assets with a value exceeding 10% of total intangible fixed assets

Asset	Opening balance			Closing balance		
	Historical cost	Accumulated Depreciation	Net Book Value	Historical cost	Accumulated Depreciation	Net Book Value
Land use rights 61A valid until 06/08/2052 (in Binh Duong)	5,681,000,000	2,289,106,121	3,391,893,879	5,681,000,000	2,352,903,497	3,328,096,503
Land use rights valid until 15/11/2045 (in Binh Duong)	11,555,000,000	5,825,645,918	5,729,354,082	11,555,000,000	5,970,083,420	5,584,916,580
Total	**17,236,000,000**	**8,114,752,039**	**9,121,247,961**	**17,236,000,000**	**8,322,986,917**	**8,913,013,083**

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DỊCH VỤ TƯ VẤN
TÀI CHÍNH KẾ TOÁN
VÀ KIỂM TOÁN
PHÍA NAM
T.P HỒ CHÍ

11 . DEFERRED EXPENSES

Item	Closing balance	Opening balance
11.1. Short-term		
Cost of buying insurance, road fee	40,488,007	99,002,913
Remaining value of tools and supplements	386,837,369	415,160,129
Other costs	194,849,490	-
Total	**622,174,866**	**514,163,042**
11.2. Long-term		
Value of repair costs	5,234,146,585	3,348,837,647
Remaining value of tools and supplements	616,516,214	2,588,402,517
Land use right	7,201,443,120	7,344,045,953
Other costs	97,097,046	-
Total	**13,149,202,965**	**13,281,286,117**

12 . LOANS AND FINANCE LEASE LIABILITIES

12.1. Short-term loans

Currency: VND

	Closing balance	Arising		Opening balance
	Value	Increase	Decrease	Value
Short-term loans from Banks	**111,476,955,872**	**129,681,054,483**	**140,810,555,355**	**122,606,456,744**
Short-term loans (VND)	**17,161,000,000**	**24,032,000,000**	**53,926,513,580**	**47,055,513,580**
Viettinbank - Binh Duong Branch (1)		-	28,731,220,474	28,731,220,474
Agribannk - Song Than Branch (2)	17,161,000,000	24,032,000,000	21,241,000,000	14,370,000,000
Oceanbank (OCB)	-	-	3,954,293,106	3,954,293,106
Short-term loans (USD) - -	**94,315,955,872**	**105,649,054,483**	**86,884,041,775**	**75,550,943,164**
Viettinbank - Binh Duong Branch (1)	94,315,955,872	105,649,054,483	86,884,041,775	75,550,943,164
Long-term liabilities come due for payment	-	-	**1,490,000,000**	**1,490,000,000**
Viettinbank - Binh Duong Branch	-	-	1,490,000,000	1,490,000,000
Total	**111,476,955,872**	**129,681,054,483**	**142,300,555,355**	**124,096,456,744**

Details of loans as at June 30th, 2026 are as follows:

Number/day of loan Contract	Lenders	Loan term	Interest rate	Closing balance	Form of a loan guarantee
(1) Contract No 25.028/2025-HĐCVHM/NHCT901-MIRAE dated November 03, 2025	Vietinbank - Binh Duong Branch	12 months	Recorded on each debentures	54,771,892,681	Land use rights in An Phu, Thuan An City, Binh Duong province according to Land Use Rights Certificate No. AC471583; Textile machinery and equipment; Hole mattress production machine, spring mattress sewing machine line, spring mattress making machine, cotton wool production line

(1) Credit line contract No.25.029/2025-HĐCVHM/NHCT901-MIRAE FIBER dated November 03, 2025	Vietinbank - Binh Duong Branch	06 months	According to each debt indenture	39,544,063,191	Land use rights in An Phu, Thuan An City, Binh Duong province according to Land Use Rights Certificate No. AC471583 issued by Binh Duong Provincial People's Committee on October 13, 2005; Textile machinery and equipment; Hole mattress production machine, spring mattress sewing machine line, spring mattress making machine, cotton wool production line
(2) Contract No. 5590-LAV-202600014 dated January 08, 2026	Agribank - CN KCN Sóng thần	According to each debt indenture	Recorded on each debentures	17,161,000,000	Guarantee contract No.5590-LCL-201901096 dated September 10, 2019, the value of asset is 35 billion dong
Total				**111,476,955,872**	

12.2. Long-term loans

	Closing balance	Arising		Opening balance
	Value	Increase	Decrease	Value
Bank loans:	-		**210,000,000**	**210,000,000**
Long -term loans VND	-		**210,000,000**	**210,000,000**
Vietinbank - Binh Duong Industrial Zone Branch	-	-	210,000,000	210,000,000
Total	-	-	**210,000,000**	**210,000,000**

13 . TRADE PAYABLES

Item	Closing balance	Opening balance
Short-term	**25,287,417,861**	**15,738,518,823**
Lucky Overseas Pte., Ltd	6,262,087,157	1,405,239,687
An Viet Yarn JSC	544,924,800	654,117,120
Ngoc Anh Thu Packaging Production Import Export Trading Co., Ltd	723,362,184	463,676,832
Shinhan Vina Co., Ltd	1,296,738,632	1,776,969,144
Wolsung Vina Co., Ltd	708,840,720	688,981,680
Sopet Gas One Gas Co., Ltd	1,321,542,000	683,580,072
Mirae Innobiz	2,219,293,440	1,582,620,000
Vu Gia International Co., Ltd - Ha Nam Branch	2,312,820,777	2,069,096,400
Myung Shin Industry Vina Co., Ltd	798,218,287	154,769,007
AndTop Co.Kr	2,529,857,978	2,546,171,546
LoNa Green Energy Co., Ltd	532,624,950	467,147,520
Others	6,037,106,936	3,246,149,815
Total	**25,287,417,861**	**15,738,518,823**

14 . PREPAYMENTS FROM CUSTOMERS

Item	Closing balance	Opening balance
Short-term	**92,662,207**	**60,793,729**
ASPIS	-	9,487,245
Global Garment Sourcing Co.,	84,238,146	28,239,411
I-BLE FNC	-	3,116,100
Others	8,424,061	19,950,973
Total	**92,662,207**	**60,793,729**

15 . TAXES AND RECEIVABLES, PAYABLES TO GOVERNMENT

Item	Closing balance	Increase in year	Actually paid in year	Opening balance
15.1. Taxes and other payables to government				
Value added tax	-	318,022	318,022	-
Import VAT	-	185,172,908	185,172,908	-
Import and export tax	-	13,271,123	13,271,123	-
Corporate income tax	2,168,050,770	532,541,735	2,189,331,961	511,260,544
Personal income tax	149,667,968	493,311,533	441,755,967	201,223,534
Land rent, land use	-	108,324,000	108,324,000	-
Taxes, charges, and fees payable	731,454,775	36,809,888	-	768,264,663
Total	**3,049,173,513**	**1,369,749,209**	**2,938,173,981**	**1,480,748,741**
15.2. Taxes and receivables				
Land tax	-	-	108,324,000	108,324,000
Total	**-**	**-**	**108,324,000**	**108,324,000**

Note: The Company's tax settlements are subject to examination by the Tax Authority. Because the application of tax laws and regulations to many types of transactions is susceptible to varying interpetations, amounts reported in the financial statements could be changed at a later date upon final determination by the Tax Authority.

16 . ACCRUED EXPENSES

Item	Closing balance	Opening balance
Short-term	**1,370,677,701**	**1,739,293,784**
Advance deduction for import and export expenses	432,745,754	292,754,741
Deduction of electricity costs	211,437,214	492,873,486
Interest expense accruals	97,659,133	100,429,637
The13th month salary accruals	628,835,600	678,235,920
Other accruals	-	175,000,000
Total	**1,370,677,701**	**1,739,293,784**

17 . OTHER PAYABLES

Item	Closing balance	Opening balance
Short-term	**1,336,293,325**	**785,352,170**
Trade union fund	602,630,268	555,401,954
Social insurance, health insurance and unemployment insurance	277,663,057	1,950,216
Other payables	456,000,000	228,000,000
Remuneration for Board of Directors, Board of Control	*456,000,000*	*228,000,000*
Total	**1,336,293,325**	**785,352,170**

18 . OWNER'S EQUITY

18.1. Change in owner's equity

Currency: VND

Item	Contributed capital	Treasury shares	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**	**50,224,216,813**	**647,040,773,891**
- Increase in capital	-	-	-	-	-	-
- Profit of the previous year	-	-	-	-	1,394,356,576	1,394,356,576
- Increase due to distribution	-	-	685,436,049	342,718,024	-	1,028,154,073
- Other decrease (Distribution)	-	-	-	-	(1,749,590,122)	(1,749,590,122)
Closing balance of last year	**568,814,430,000**	**(35,432,213)**	**19,528,184,610**	**9,537,528,754**	**49,868,983,267**	**647,713,694,418**
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	-	-	-	-	1,771,919,090	1,771,919,090
- Increase for profit distribution	-	-	569,475,417	284,737,708	-	854,213,125
- Other decrease (Distribution)	-	-	-	-	(1,459,688,542)	(1,459,688,542)
Current closing balance	**568,814,430,000**	**(35,432,213)**	**20,097,660,027**	**9,822,266,462**	**54,320,574,295**	**653,019,498,571**

(*) Distribution of profits according to the Resolution of the Annual General Meeting of Shareholders No 01/2026/NQ-ĐHĐCĐ dated April 26, 2026

- Development and Investment Fund	*569,475,417*
- Reserve fund to supplement charter capital	*284,737,708*
- Bonus and welfare	*569,475,417*
- Remuneration for the Board of Directors, Board of Supervision	*36,000,000*
Total	**1,459,688,542**

18.2. Details of contributed capital	Closing balance	Opening balance
Contributed capital of Parent Company	-	-
Contributed capital of others	568,814,430,000	568,814,430,000

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

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
- 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	(1,459,688,542)	(1,749,590,122)

18.4. Shares	Closing balance	Opening balance
- Number of shares registered		
- Number of shares sold to public	56,881,443	56,881,443
+ Common shares	56,881,443	56,881,443
+ Preferred shares (classified as equity)	-	-
- Number of shares repurchased (treasury shares)	(3,543)	(3,543)
+ Common shares	(3,543)	(3,543)
+ Preferred shares (classified as equity)	-	-
- Number of shares outstanding	56,877,900	56,877,900
+ Common shares	56,877,900	56,877,900
+ Preferred shares (classified as equity)	-	-

** Par value of shares outstanding: VND 10,000 / share*

18.5. Funds	Closing balance	Opening balance
Development and investment funds	20,097,660,027	19,528,184,610
Other equity funds	9,822,266,462	9,537,528,754

19 . OFF-BALANCE INTERIM STATEMENT OF FINANCIAL POSITION

19.1. Assets of the enterprise used for pledge or mortgage

Asset	Term	Original cost	Mortgagee
Buildings, structures		**36,106,491,482**	
Guardhouse and perimeter fence	6 months	210,373,122	Vietinbank
Factory building on new land - 61a	6 months	2,250,000,000	Vietinbank
Office building	6 months	2,156,115,928	Vietinbank
Assets attached to land purchased from HDTP	6 months	2,179,261,600	Vietinbank
Bedding Factory	6 months	1,051,893,344	Vietinbank
New Bedding Factory 2	6 months	3,020,485,286	Vietinbank
Padding Workshop (1,234 m²)	6 months	1,013,787,799	Vietinbank
Building a PD warehouse system	6 months	79,980,909	Vietinbank

Building Padding Workshop	6 months	3,216,339,319	AGRIBANK
Q/T Factory	6 months	1,747,666,932	Vietinbank
Construction of Quilting Factory	6 months	1,827,389,500	Vietinbank
Spring mattress factory	6 months	5,281,149,598	Vietinbank
Spring mattress factory	6 months	1,303,054,085	Vietinbank
New padding workshop	6 months	6,907,570,200	Vietinbank
Construction of Workshop No. 4	6 months	1,179,796,989	Vietinbank
The guardhouse and gate were rebuilt due to the expansion of the	6 months	738,091,364	Vietinbank
New Factory Building (Line 2 Storage Facility)	6 months	1,145,578,567	Vietinbank
New warehouse (Area at the far end of the premises)	6 months	797,956,940	Vietinbank
Machinery and equipment		**194,856,589,901**	
Generator for offices	6 months	75,000,000	Vietinbank
Pillow press machine	6 months	49,000,000	Vietinbank
Finished product winding machine	6 months	33,253,000	Vietinbank
Automatic pressure-regulating air conditioner	6 months	33,253,000	Vietinbank
Cotton Synchronization Equipment Line II	6 months	5,034,510,000	Vietinbank
Cotton Synchronization Equipment Line II	6 months	4,098,753,000	Vietinbank
Mitsubishi FD20 forklift	6 months	79,140,204	Vietinbank
Shredding machine	6 months	36,000,000	Vietinbank
Line 2 installation cost	6 months	533,542,477	Vietinbank
10-ton gas tank (Lines 1 + 2)	6 months	267,140,427	Vietinbank
KEC-15 Piston Air Compressor	6 months	40,695,416	Vietinbank
Cotton spreading and associated equipment (Line 2)	6 months	3,208,348,000	Vietinbank
10-ton gas tank (Line II)	6 months	248,207,143	Vietinbank
Cotton production line I synchronization equipment	6 months	21,201,284,130	AGRIBANK
Cotton production line III synchronization equipment	6 months	26,112,154,814	Vietinbank
Cotton cutter	6 months	129,328,000	Vietinbank
Pillow filling machine	6 months	802,100,000	Vietinbank
Cotton production line VII synchronization equipment	6 months	38,810,462,820	OCB
QXH3800 60kW Heating Unit	6 months	319,060,000	Vietinbank
QXH2800 60kW Heating Unit	6 months	250,855,000	Vietinbank
Carding Machine Model ZLD003F-2	6 months	238,629,000	Vietinbank
Fiber Carding Machine Model MC2D1C 350 kg/h (Line 1)	6 months	1,169,250,000	Vietinbank
Spreading Machine Model MIBWCL-001 (30 m/min)	6 months	179,596,800	Vietinbank
Cotton Opening Machine Model MIBH-001 (350 kg/h)	6 months	126,279,000	Vietinbank

Metal Detector Model DLZ-2000 (Line 5)	6 months	70,140,000	Vietinbank
Fiber Carding Machine Model MC2D1C 350 kg/h (Line 7)	6 months	1,167,250,000	Vietinbank
Fiber Carding Machine Model MC2D1C 350 kg/h (Line 7)	6 months	1,167,000,000	Vietinbank
Cotton Opening Machine Model MIBH-001 350 kg/h (Line 7)	6 months	126,036,000	Vietinbank
Spreading Machine Model MIBWCL-001 30m/min (Line 7)	6 months	179,251,200	Vietinbank
OVENLINE 1 Fiber Production System (Hoa Net 1)	6 months	21,722,535,220	OCB
OVENLINE 2 Fiber Production System (Hoa Net 2)	6 months	7,529,927,672	Vietinbank
OVENLINE 3 Fiber Production System	6 months	6,044,359,200	Vietinbank
Doosan 3-ton diesel forklift, Model D30S-7	6 months	526,117,500	Vietinbank
Cotton Opening Machine Model MIBH-001 350 kg/h (Line 1)	6 months	125,496,000	Vietinbank
Spreading Machine Model MIBWCL-001 30m/min (Line 1)	6 months	178,483,200	Vietinbank
Fiber Carding Machine Model MC2D1C 350 kg/h (Line 1)	6 months	1,162,000,000	Vietinbank
Fiber production system Line 6	6 months	4,455,139,200	OCB
Fiber production system Line 8	6 months	6,345,613,825	OCB
Fiber production system Line 2	6 months	7,402,601,575	OCB
Cam-driven quilting machine	6 months	157,800,600	Vietinbank
Cam-driven quilting machine	6 months	157,800,600	Vietinbank
Cam-driven quilting machine	6 months	157,800,600	Vietinbank
Computerized quilting machine	6 months	815,303,100	Vietinbank
Computerized quilting machine	6 months	815,303,100	Vietinbank
Thread winding machine	6 months	36,880,600	Vietinbank
Thread winding machine	6 months	36,880,600	Vietinbank
Thread winding machine	6 months	36,880,600	Vietinbank
Fabric rolling machine	6 months	30,230,000	Vietinbank
Cam-driven quilting machine	6 months	151,350,000	Vietinbank
Cam-driven quilting machine	6 months	151,350,000	Vietinbank
Cam-driven quilting machine	6 months	151,350,000	Vietinbank
Cam-driven quilting machine	6 months	123,176,700	Vietinbank
Cam-driven quilting machine	6 months	123,176,700	Vietinbank
Cam-driven quilting machine	6 months	123,176,700	Vietinbank
Cam-driven quilting machine	6 months	123,176,700	Vietinbank
Cam-driven quilting machine	6 months	123,176,700	Vietinbank
Cam-driven quilting machine	6 months	123,176,700	Vietinbank
Computerized quilting machine	6 months	243,792,000	Vietinbank
KM 137B industrial sewing machine	6 months	31,787,700	Vietinbank
Computerized quilting machine	6 months	1,001,650,000	Vietinbank
Computerized quilting machine	6 months	1,063,290,000	Vietinbank

Computerized quilting machine	6 months	1,063,290,000	Vietinbank
Computerized quilting machine	6 months	1,077,790,000	Vietinbank
Computerized quilting machine	6 months	1,077,790,000	Vietinbank
Quilting machine installation cost	6 months	136,768,925	Vietinbank
KW96C quilting machine	6 months	952,820,000	Vietinbank
64-inch quilting machine unit	6 months	314,400,000	Vietinbank
64-inch quilting machine unit	6 months	314,400,000	Vietinbank
64-inch quilting machine unit	6 months	314,400,000	Vietinbank
94-inch quilting machine unit	6 months	471,600,000	Vietinbank
VT 2-needle quilting sewing machine - No. 10	6 months	642,880,000	Vietinbank
VT 2-needle quilting sewing machine - No. 7	6 months	627,200,000	Vietinbank
VT 2-needle quilting sewing machine - No. 7	6 months	627,200,000	Vietinbank
VT 2-needle quilting sewing machine - No. 7 (KW68C 2BAR)	6 months	628,000,000	Vietinbank
Spring mattress sewing machine system	6 months	12,973,913,754	Vietinbank
Spring mattress machine	6 months	177,461,696	Vietinbank
Spring mattress sewing machine system 2	6 months	6,400,373,003	Vietinbank
Total assets		**230,963,081,383**	

19.2. Foreign currencies of all kinds	**Closing balance**	**Opening balance**
- USD	144,874.58	167,025.60

19.3. Resolved bad debts

Objects	Balance (USD)	Balance VND	Time write-off
List of liabilities over 3 years with 100% provisioning but has not yet recovered, because customers are no longer able to pay			
Apex Global Co., Ltd	20,955.66	436,192,063	31/12/2020
Doo Sol Trading Co., Ltd	65,889.77	1,117,443,719	31/12/2020
Irwin Fashion Import Inc	23,658.71	351,306,370	31/12/2020
Nahnoom Ons A Co., Ltd	12,495.64	191,953,240	31/12/2020
Pic-Trading Co., Ltd	12,722.40	217,483,586	31/12/2020
Shinjin Pacific Co., Ltd	48,426.84	912,726,306	31/12/2020
FX Korea Co., Ltd	134,712.76	3,114,559,011	31/12/2020
Durosourcing Co., Ltd	60,645.05	1,402,113,556	31/12/2020
World Best (World BNB Far East)	49,171.17	1,136,837,450	31/12/2020
Ester Trading	35,027.94	809,845,973	31/12/2020
Hana Reports Co., Ltd	34,466.15	796,857,388	31/12/2020
Estia Co ., Ltd	34,206.23	790,848,038	31/12/2020
NK International	26,025.20	601,702,624	31/12/2020
Itochu Corporation	19,837.02	458,631,902	31/12/2020

FUGY International Trading Co., Ltd	17,895.57	413,745,578	31/12/2020
Others	234,938.73	8,427,405,705	31/12/2020
TRIVERS PTE	61,912.83	1,486,217,484	30/06/2024
Dowon Textile Vietnam Co., Ltd.	-	1,942,066,654	30/06/2024
Shinhwa TNS Corporation	28,896.59	693,662,643	30/06/2024
BPI Co., Ltd	24,011.58	576,397,978	30/06/2024
Yun Garment Corp	18,386.98	441,379,455	30/06/2024
Asean Link Group Co.,Ltd	16,814.75	403,638,074	30/06/2024
Ospinter Limited	15,143.31	363,515,156	30/06/2024
HongHwi Inc	14,367.26	344,886,076	30/06/2024
DaeKyung Apprel	11,977.50	287,519,887	30/06/2024
Namyang INTL Co.,Ltd	7,429.92	178,355,230	30/06/2024
Ji Sand Js Co., Ltd	8,479.38	203,547,517	30/06/2024
Joy Global	6,641.45	159,428,007	30/06/2024
Others	30,340.22	1,649,882,698	30/06/2024
IVORY CO.,LTD	8,831.54	228,736,886	30/06/2026
JUNNY INTERWORK CORP	3,004.39	77,813,701	30/06/2026
WOOJIN DESIGN VENTURES Co., Ltd.	2,621.58	67,898,922	30/06/2026
DYM FASHION N DESIGN CO	1,965.89	50,916,551	30/06/2026
BNG APPAREL	1,955.23	50,640,457	30/06/2026
DUBHE CORPORATION	1,711.22	44,320,598	30/06/2026
CARMEL CLOTHING LTD	1,195.25	30,956,975	30/06/2026
SHISHI MINSHI IMPORT & EXPORT CO,.LTD	29,070.01	656,110,126	30/06/2026
TNG Investment and Trading Joint Stock Company	-	318,463,027	30/06/2026
Elegant Team Manufactuner Co.,Ltd	-	72,137,219	30/06/2026
Representative Office of Asmara International Limited in Ho Chi Minh City	-	20,992,697	30/06/2026
KMTC Company Limited (Vietnam) branch in Hai Phong	-	63,999,890	30/06/2026
Hai Phong Branch – Hoi Wah Shipping Agencies (Vietnam) Co., Ltd.	-	35,900,000	30/06/2026
Total	**1,075,476.61**	**29,910,149,368**	

VI . ADDITIONAL INFORMATION FOR ITERMS PRESENTED IN INCOME STATEMENT

Currency: VND

1 . TOTAL REVENUES FROM SALES OF GOODS AND SERVICES RENDERED

Item	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Revenue from selling finished products, goods	143,769,232,355	125,698,998,208
Revenue from selling material	33,613,666,279	51,710,344,418
Others revenue	204,600,000	-
Total	**177,587,498,634**	**177,409,342,626**

2 . REVENUE DEDUCTIONS

Item	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Sales returns	-	-
Total	**-**	**-**

3 NET REVENUE FROM SALES OF GOODS AND SERVICES RENDERED

Item	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Net revenue from selling goods	143,769,232,355	125,698,998,208
Net revenue from selling material	33,613,666,279	51,710,344,418
Other net revenue	204,600,000	-
Total	**177,587,498,634**	**177,409,342,626**

4 . COSTS OF GOODS SOLD

Item	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Cost of finished products sold	125,526,244,393	94,763,342,638
Cost of selling material	29,322,519,685	55,796,500,059
Total	**154,848,764,078**	**150,559,842,697**

5 . FINANCIAL INCOME

Item	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Interest income from loans and deposits	7,541,057	8,598,094
Realized exchange rate difference gains	548,102,278	1,213,969,852
Unrealized exchange rate difference gains	970,319,911	212,567,829
Total	**1,525,963,246**	**1,435,135,775**

6 . FINANCIAL EXPENSES

Item	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Borrowing cost	3,253,982,936	5,105,175,285
Realized foreign exchange loss	163,262,460	26,150,371
Unrealized foreign exchange loss	-	307,483,156
Total	**3,417,245,396**	**5,438,808,812**

7 . OTHER INCOME

Item	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Liquidation or sale of fixed assets	66,500,000	-
Others	3,457,619	2,446,018
Total	**69,957,619**	**2,446,018**

8 . OTHER EXPENSES

Item	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Pan Pacific fined for wrong order	-	953,169,573
Depreciation of assets not used	1,170,058,602	207,196,200
Disaster Prevention Fund	36,809,888	73,619,775
Tax and administrative penalties are self-determined	-	26,320,565
Pay additional personal income tax.	95,551,136	-
Depreciation cost exceeding 1.6 billion	29,892,294	29,892,294
Cost of tax penalties, administrative	36,643,304	20,781,957
Others	593,094	15,842,688
Total	**1,369,548,317**	**1,326,823,052**

9 . SELLING EXPENSES AND GENERAL ADMINISTRATION EXPENSES

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
9.1. Selling expenses		
Cost of raw materials	26,249,280	43,231,604
Costs of tools, supplies	99,459,395	11,404,610
Sales staff costs	3,065,438,684	2,852,157,101
Depreciation costs	100,000,002	127,735,822
Taxes, fees, charges	-	220,080
Costs of outsourcing services	4,172,903,160	4,743,278,210
Other expenses in cash	267,611,363	242,056,922
Total	**7,731,661,884**	**8,020,084,349**

9.2. General administration expenses

Costs of tools, supplies	187,461,695	220,780,620
Staff costs	5,225,980,828	4,873,982,488
Depreciation costs	699,748,114	736,855,843
Taxes, fees, charges	249,391,368	269,178,575
Provision costs	656,424,316	2,482,995,115
Costs of outsourcing services	1,025,482,483	1,297,377,809
Other expenses in cash	1,467,250,195	1,734,516,100
Total	**9,511,738,999**	**11,615,686,550**

10 . PRODUCTION AND OPERATING COSTS

Item	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Cost of raw materials	115,694,323,670	99,654,411,271
Costs of tools, supplies	2,984,133,252	1,723,224,657
Staff costs	18,618,181,540	17,785,455,334
Depreciation costs	20,155,764,916	20,253,574,314
Taxes, fees, charges	249,391,368	269,398,655
Provision costs	656,424,316	2,482,995,115
Costs of outsourcing services	11,456,174,235	10,089,818,373
Other expenses in cash	2,277,771,664	3,078,093,657
Total	**172,092,164,961**	**155,336,971,376**

11 . CURRENT CORPORATE INCOME TAX EXPENSES

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Total profit before tax in year (1)	**2,304,460,825**	**1,885,678,959**
Profit adjustments to determine taxable profit (2)=(3)+(4)	445,870,096	570,932,955
Amounts adjusted to increase (3)	1,707,650,872	1,041,396,539
Price difference with related parties	-	174,403,074
Tax and administrative penalties	36,643,304	20,781,957
Depreciation costs of assets not used	1,170,058,602	207,196,200
Salary expenses without a work permit	-	538,580,217
Self-determined tax and administrative fines	-	54,702,275
Depreciation costs exceed 1.6 billion	29,892,294	29,892,294
Other costs	593,088	15,840,522
Foreign exchange gain arising from the revaluation of foreign currency principals at the end of the previous period.	470,463,584	-
Amounts adjusted to decrease (4)	(1,261,780,776)	(470,463,584)
Gain due to revaluation of foreign currency principal at end of period	(1,261,780,776)	(470,463,584)
Total taxable income in the year (5)=(1)+(2)	2,750,330,921	2,456,611,914

Corporate income tax expense calculated on current year taxable income (6)	453,443,918	491,322,383
Adjustment of prior years' corporate income tax expenses to the current year's current income tax expense (7)	79,097,817	-
Profit after CIT (8)=(1)-(6)-(7)	**1,771,919,090**	**1,394,356,576**

12 . BASIC EARNINGS PER SHARE

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Profits after Corporate income tax	**1,771,919,090**	**1,394,356,576**
Increases and decreases in profit	-	-
Profits are distributed to common stockholders	1,771,919,090	1,394,356,576
Bonus and welfare fund extracted from after-tax profit	569,475,417	685,436,049
Average shares outstanding during the year	56,877,900	56,877,900
Basic earning per share	**21**	**12**

VII . ADDITIONAL INFORMATION FOR ITERMS PRESENTED IN CASH FLOW STATEMENT

1 . Non-monetary transactions affecting cash flows statement in the future

During the 6-month operating period of 2026, Mirae Joint Stock Company did not have any non-monetary transactions affecting the cash flow statement.

2 . Cash and cash equivalents held by the Company without use

During the 6-month operating period of 2026, Mirae Joint Stock Company did not incur cash and cash equivalents held by the Company without use.

3 . Actual cash received from borrowings during the fiscal year	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Cash received from normal loan contracts	129,681,054,483	126,493,156,358

4 . Actual cash payments for borrowings during the fiscal year	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Cash payments for normal loan contracts	142,510,555,355	167,310,846,926

VIII . 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.

Related Parties	Relationship
Mr Park Hee Sung	Chairman
Mr Kim In Sou	Member
Mrs Kim Myung Joo	Member
Mr Huynh Cong Khanh	Head of Supervisory Board
Mrs Nguyen Hoang Tu Dung	Member of the supervisory board
Mrs Phan Thi Ngoc Bich	Member of the supervisory board
Mr Shin Young Sik	General Director, Major shareholder
Mr Choi Young Ho	Vice General Director
Mr Shin Dong Jin	Vice General Director
Mr Nguyen Ngoc Lien	Chief accountant

Income of the Board of Directors and members at (Appendix 02 page 47)

1.2. Transactions with relevant parties

Transactions with Mirae Fiber Tech Company are regular transactions, must comply with the terms approved by the Board of Directors in Resolution No. 08/2022/NQ-HĐQT dated December 13, 2022.

Related Parties	Relationship
Mirae Fiber Tech Co., Ltd	Major shareholder
Mirae JSC	Hung Yen Branch

During the year, the Company had the following transactions with related parties:

Related Parties	Transaction	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Mirae Fiber Tech Co., Ltd	Purchasing goods	13,365,477,598	4,479,023,055
	Payment for purchases	11,043,930,112	3,589,047,930
	Selling goods	419,268,080	1,411,277,760
	Collect payment for goods	4,444,486,521	1,092,979,599

Liabilities with relevant parties

Up to June 30th, 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	100,921,711,956	100,921,711,956
Mirae Fiber Tech Co., Ltd	Debit balance 131	2,085,090,134	6,110,308,575

2 . Segment reporting

The Company's factories in Binh Duong province and Hung Yen province according to the geographical area are a separately identifiable part participating in the production process or providing products and services within a specific economic environment and have risks and economic benefits that are different from business segments in other economic environments. Segment reporting is presented in Appendix 01 page 46.

3 . Going concern

There are no events that cause significant doubts about the ability to continue to operate and the Company has no intention and is forced to stop operating, or narrow the scale of its operations significantly.

4 . Comparative data

Comparative figures are figures on the Balance Sheet as of December 31, 2025 and figures on the Income Statement and Cash Flow Statement for the semi-annual accounting period ended June 30th, 2025, which have been audited and reviewed by Branch of Sao Viet Auditing Co., Ltd.

In accordance with Circular 99/2025/TT-BTC dated October 27, 2025—which replaces Circular 200/2014/TT-BTC dated December 20, 2014, issued by the Ministry of Finance—the Company is adjusting certain line item codes in the Balance Sheet and figures in the Income Statement. This adjustment does not result in the reclassification of the corresponding line items.

Approved on August 07th, 2026

Preparer	Chief Accountant	Legal Representative
Nhung		CÔNG TY CỔ PHẦN MIRAE
Tran Trang Nhung	**Nguyen Ngoc Lien**	**Shin Young Sik**

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:

Curency: VND

Items	Binh Duong		Hung Yen		Elimination		Total	
	From 01/01/2026 to	From 01/01/2025 to 30/06/2025	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025	From 01/01/2026 to	From 01/01/2025 to
External net revenue	116,995,721,960	126,857,406,553	60,591,776,674	62,701,961,073	-	-	177,587,498,634	189,559,367,626
Inter-segment net revenue	18,806,212,200	9,861,802,000	7,808,512,500	22,729,495,000	(26,614,724,700)	(32,591,297,000)	-	-
Total segment revenue	135,801,934,160	136,719,208,553	68,400,289,174	85,431,456,073	(26,614,724,700)	(32,591,297,000)	177,587,498,634	189,559,367,626
Gross profit	12,777,578,632	12,854,037,584	9,478,044,594	13,995,462,345	483,111,330	-	22,738,734,556	26,849,499,929
Profit before tax	784,936,115	(7,555,594)	1,036,413,380	1,893,234,553	483,111,330	-	2,304,460,825	1,885,678,959
Segment assets	475,730,620,090	511,362,027,529	355,056,879,949	343,793,200,652	(21,088,548,601)	(17,359,729,812)	809,698,951,438	837,795,498,369
Segment liabilities	83,630,108,137	120,578,450,281	83,968,016,447	76,210,095,268	(10,918,671,717)	(6,545,704,488)	156,679,452,867	190,242,841,061
Purchase fixed assets	129,676,565	42,445,455	-	27,092,875,000	-	-	129,676,565	27,135,320,455
Depreciation and amortization	13,002,070,938	12,441,741,124	11,047,849,409	10,725,367,522	-	-	24,049,920,347	23,167,108,646

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Curency: VND

Name	Postion	Salary	Rewards	Remuneration	Total
Last period					
Shin Young Sik	Chairman	779,403,443	133,399,455	-	912,802,898
Choi Young Ho	Member	284,648,904	68,160,725	-	352,809,629
Shin Dong Yun	Member	278,789,765	23,274,710	-	302,064,475
Shin Jae Eun	Member	278,730,000	23,220,000	-	301,950,000
Park Hee Sung	Genernal Director	284,660,978	23,880,000	-	308,540,978
Shin Dong Jin	Vice Genernal Director	313,971,485	26,155,790	-	340,127,275
Kim In Sou	Vice Genernal Director	280,020,619	23,491,000	-	303,511,619
Huynh Cong Khanh	Head of Supervisory Board	80,531,500	4,182,000	-	84,713,500
Nguyen Hoang Tu Dung	Member of Supervisory Board	139,247,100	9,430,000	-	148,677,100
Phan Thi Ngoc Bich	Member of Supervisory Board	83,077,800	5,191,000	-	88,268,800
Nguyen Ngoc Lien	Chief accountant	142,173,650	5,850,000	-	148,023,650
Total		**2,945,255,244**	**346,234,680**	-	**3,291,489,924**
This period					
Park Hee Sung	Chairman	290,303,440	24,198,000	-	314,501,440
Kim In Sou	Member	285,599,220	23,806,000	-	309,405,220
Shin Dong Yun	Member	187,963,560	46,985,195	-	234,948,755
Shin Jae Eun	Member	187,963,560	46,980,000	-	234,943,560
Shin Young Sik	Genernal Director	791,969,820	94,727,277	-	886,697,097
Choi Young Ho	Vice Genernal Director	290,310,600	24,198,000	-	314,508,600
Shin Dong Jin	Vice Genernal Director	317,518,660	52,925,290	-	370,443,950
Huynh Cong Khanh	Head of Supervisory Board	85,166,900	4,358,000	-	89,524,900
Nguyen Hoang Tu Dung	Member of Supervisory Board	144,488,100	9,606,000	-	154,094,100
Phan Thi Ngoc Bich	Member of Supervisory Board	86,686,700	5,366,000	-	92,052,700
Nguyen Ngoc Lien	Chief accountant	148,289,000	6,030,000	-	154,319,000
Total		**2,816,259,560**	**339,179,762**	-	**3,155,439,322**