

CÔNG TY CỔ PHẦN
SỢI THẾ KỶ
CENTURY SYNTHETIC FIBER
CORPORATION

Số/No: 10 -26/CV-CTTK

CÔNG BỐ THÔNG TIN
TRÊN CÔNG THÔNG TIN ĐIỆN TỬ CỦA ỦY BAN
CHỨNG KHOÁN NHÀ NƯỚC VÀ SỞ GIAO DỊCH
CHỨNG KHOÁN TP.HCM

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

TP.HCM/Hochiminh city, ngày/date 26 tháng/month 01 năm/year 2026

INFORMATION DISCLOSURE
ON THE STATE SECURITIES
COMMISSION AND HOCHIMINH STOCK
EXCHANGE'S PORTAL

Kính gửi/To:

- Ủy ban Chứng khoán Nhà nước
The State Securities Commission
- Sở Giao dịch chứng khoán TP.HCM
Hochiminh Stock Exchange

- Tên tổ chức: Công ty cổ phần Sợi Thế Kỷ
Organization name: Century Synthetic Fiber Corporation
- Mã chứng khoán/Ticker: STK
- Địa chỉ trụ sở chính: Lô B1-1, Khu công nghiệp Tây Bắc Củ Chi, xã Tân An Hới, TP.HCM
Headquarter office: Lot B1-1, North West Cu Chi Industrial Zone, Tan An Hoi Commune, HCMC.
- Điện thoại/Tel.: (+84.276) 388 7565 Fax: (+84.276) 388 7566
- Người thực hiện công bố thông tin: Đặng Triệu Hòa - Chức vụ: Chủ tịch HĐQT
Spokesman: Dang Trieu Hoa – Title: Chairman of the BOD
- Loại thông tin công bố/Type of information disclosure:
 định kỳ/periodic bất thường/irregular 24h/24 hours theo yêu cầu/on demand

Nội dung thông tin công bố/Contents of information disclosure:

1. Báo cáo tài chính riêng và báo cáo tài chính hợp nhất Q4.2025 (bản tiếng việt và bản tiếng anh)
Separate and consolidated financial statements Q4.2025 (English version and Vietnamese version)
2. Giải trình chênh lệch lợi nhuận Q4.2025 so với cùng kỳ
Explanation of Profit differences Q4.2025 year-over-year

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 26 /01/2026 tại đường dẫn:
<https://theky.vn>

This information was published on the Company's website on 26 /01/2026 at the link: <https://theky.vn>
Tôi 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 declare to be responsible for the accuracy and completeness of the above information.

Tài liệu đính kèm/Attachments

- Tài liệu liên quan đến việc CBTT.
Documents related to the information disclosure.

ĐẠI DIỆN TỔ CHỨC/ON BEHALF OF THE COMPANY

NGƯỜI ĐẠI DIỆN THEO PHÁP LUẬT

LEGAL REPRESENTATIVE

CHỦ TỊCH HĐQT/CHAIRMAN OF THE BOD Mr. Chu





No: 25 -26/CV-CTTK

Ho Chi Minh City, January 24, 2026.

Re: Explanation of profit fluctuations between the two reporting periods.

To:

- State Securities Commission.
- Ho Chi Minh City Stock Exchange (HOSE)

Century Synthetic Fiber Corporation hereby provides an explanation for the fluctuation in after-tax profit for Quarter IV of 2025 compared to Quarter IV of 2024, as presented in the VAS financial statements prepared by the Company on January 24, 2026, as follows:

+ Parent Company:

Unit: VND

| No | Item | Quarter IV/2025 | Quarter IV/2024 | Increase (+)/ Decrease (-) |
|----|----------------------|-----------------|-----------------|----------------------------|
| 1 | Net revenue | 324,775,029,721 | 373,089,848,099 | (48,314,818,378) -12.9% |
| 2 | Gross profit | 65,460,026,454 | 56,096,855,287 | 9,363,171,167 16.7% |
| 3 | Profit before tax | 41,795,103,698 | 28,377,622,354 | 13,417,481,344 47.3% |
| 4 | Net profit after tax | 32,730,483,166 | 23,828,588,570 | 8,901,894,596 37.4% |

+ Consolidated:

Unit: VND

| No | Item | Quarter IV/2025 | Quarter IV/2024 | Increase (+)/ Decrease (-) |
|----|----------------------|-----------------|------------------|----------------------------|
| 1 | Net revenue | 324,293,190,359 | 334,079,174,056 | (9,785,983,697) -2.9% |
| 2 | Gross profit | 55,368,657,647 | 64,359,234,089 | (8,990,576,442) -14.0% |
| 3 | Profit before tax | 19,231,842,197 | (17,049,475,077) | 36,281,317,274 212.8% |
| 4 | Net profit after tax | 10,167,221,665 | (21,261,964,697) | 31,429,186,362 147.8% |

Reasons:

Due to weak demand, revenue of the Parent Company and consolidated revenue decreased by 12.9% and 2.9%, respectively. Meanwhile, although the gross profit of the Parent Company increased by 16.7% thanks to a higher proportion of recycled yarn, consolidated gross profit decreased by 14% as the Unitex factory began recognizing depreciation expenses from the fourth quarter of 2025 and due to the impact of the elimination of consolidated intercompany transactions.

Profit before tax of the Parent Company increased by VND 13.4 billion, representing a year-on-year increase of 47.3%, mainly attributable to higher gross profit, higher financial income, and lower financial expenses. However, due to higher corporate income tax expenses compared to the same period last year,





profit after tax of the Parent Company increased by only VND 8.9 billion, equivalent to a year-on-year increase of 37.4%.

Meanwhile, consolidated profit before tax increased by VND 36.2 billion, equivalent to a year-on-year increase of 212.8%, and consolidated profit after tax increased by VND 31.4 billion, corresponding to a year-on-year increase of 147.8%, primarily because Unitex no longer had to recognize foreign exchange losses starting from the fourth quarter of 2024.

We sincerely thank you and extend our best regards.

Recipients:

- SSC, HOSE;
- Company Website;
- Office archives.

Century Synthetic Fiber Corporation
Information Disclosure Officer



Century Synthetic Fiber Corporation

Separate Financial Statement

December 31, 2025



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Century Synthetic Fiber Corporation
GENERAL INFORMATION

THE COMPANY

Century Synthetic Fiber Corporation (“the Company”) is a joint-stock company established under the Enterprise Law of Vietnam in accordance with Business Registration Certificate (“BRC”) No. 4103003288 issued by the Department of Planning and Investment of Ho Chi Minh City on April 11, 2005, and subsequent amended BRCs.

| <i>Amended Business Registration Certificates</i> | <i>Date of issue</i> |
|---------------------------------------------------|----------------------|
| 4103003288 – 1 st issue | May 24, 2007 |
| 4103003288 – 2 nd amendment | September 12, 2007 |
| 4103003288 – 3 rd amendment | August 06, 2008 |
| 4103003288 – 4 th amendment | March 14, 2009 |
| 0302018927 – 5 th amendment | November 12, 2009 |
| 0302018927 – 6 th amendment | January 13, 2010 |
| 0302018927 – 7 th amendment | October 08, 2010 |
| 0302018927 – 8 th amendment | October 19, 2011 |
| 0302018927 – 9 th amendment | July 06, 2013 |
| 0302018927 – 10 th amendment | July 19, 2013 |
| 0302018927 – 11 th amendment | July 10, 2014 |
| 0302018927 – 12 th amendment | July 25, 2014 |
| 0302018927 – 13 th amendment | January 14, 2015 |
| 0302018927 – 14 th amendment | November 23, 2015 |
| 0302018927 – 15 th amendment | June 15, 2016 |
| 0302018927 – 16 th amendment | August 09, 2017 |
| 0302018927 – 17 th amendment | April 18, 2019 |
| 0302018927 – 18 th amendment | March 25, 2020 |
| 0302018927 – 19 th amendment | August 10, 2020 |
| 0302018927 – 20 th amendment | November 12, 2022 |
| 0302018927 – 21 st amendment | August 14, 2023 |
| 0302018927 – 22 nd amendment | April 28, 2025 |
| 0302018927 – 23 rd amendment | December 31, 2025 |
| 0302018927 – 24 th amendment | December 24, 2025 |

On **June 11, 2015**, the Company submitted its initial listing registration application to the Ho Chi Minh City Stock Exchange (HOSE).

On **September 10, 2015**, HOSE issued the Stock Listing Certificate through Decision No. 410/QĐ-SGDHCM. The Board of Directors approved the listing disclosure plan in meeting minutes No. 17-2015/BBHHDQT/TK dated **September 15, 2015**, and the initial listing date was **September 30, 2015**, with a listing price of **VND 29,000 per share** and a nominal value of **VND 10,000 per share**.

The Company's registered headquarters is located in Tay Bac Cu Chi Industrial Zone, Tan An Hoi Commune, Ho Chi Minh City, Vietnam, with a branch in Trang Bang Industrial Zone, An Tinh Ward, Tay Ninh Province, Vietnam.

The branch was established under Investment Certificate No. 45211000130 issued by the Tay Ninh Industrial Zone Authority on **June 26, 2009**, and subsequent amended Investment Certificates:

| <i>Amended Investment Certificate No.</i> | <i>Date of issue</i> |
|-------------------------------------------|----------------------|
| 45211000130 – 1 st issue | August 17, 2009 |
| 45211000130 – 2 nd amendment | May 27, 2010 |
| 45211000130 – 3 rd amendment | June 11, 2010 |
| 45211000130 – 4 th amendment | April 15, 2011 |
| 45211000130 – 5 th amendment | January 14, 2014 |

Century Synthetic Fiber Corporation
GENERAL INFORMATION

| | |
|-----------------------------------------|--------------------|
| 45211000130 – 6 th amendment | October 27, 2014 |
| 0380478317 – 7 th amendment | September 03, 2015 |
| 0380478317 – 8 th amendment | September 06, 2016 |
| 0380478317 – 9 th amendment | December 09, 2016 |
| 0380478317 – 10 th amendment | November 10, 2017 |
| 0380478317 – 11 th amendment | December 04, 2017 |
| 0380478317 – 12 th amendment | October 08, 2018 |

The Company has a representative office at **102-104-106 Bau Cat, Tan Binh Ward, Ho Chi Minh City, Vietnam**, established under Operation Registration Certificate No. 0302018927-002 issued by the Business Registration Office of the Department of Planning and Investment of Ho Chi Minh City on **March 30, 2015**.

The Company's primary business is the production of synthetic yarn and knitting.

THE BOARD OF DIRECTORS (BOD)

All BOD members during the period and at the date of this report are as follows:

| | <i>From Jan 01, 2025 to the end of Apr 08, 2025</i> | <i>From Apr 09, 2025, to the signing date of the report</i> |
|-----------------------|---------------------------------------------------------|-----------------------------------------------------------------|
| Mdm. Dang My Linh | Chairperson | Vice chairperson |
| Mr. Dang Trieu Hoa | Vice chairperson | Chairperson |
| Mr. Dang Huong Cuong | Member | Member |
| Mdm. Cao Thi Que Anh | Member | Member |
| Mr. Vo Quang Long | Member | Member |
| Mr. Chen Che Jen | Independent member | Independent member |
| Mr. Nguyen Quoc Huong | Independent member | Independent member |

THE BOARD OF SUPERVISORS (BOS)

All BOS members during the period and at the date of this report are as follows:

| | |
|---------------------|--------------------------------------------------|
| Mr. Nguyen Tu Luc | Former head of BOS (passed away on Sep 23, 2025) |
| Ms. Ha Kiet Tran | Head of BOS from Dec 17, 2025 |
| Ms. Dinh Ngoc Hoa | Member |
| Ms. Nguyen Thi Sang | Member from Dec 10, 2025 |

GENERAL DIRECTOR

The General Director during the period and as at the date of this report is as followed:

| | <i>From Jan 01, 2025 to the end of Apr 08, 2025</i> | <i>From Apr 09, 2025, to the signing date of the report</i> |
|------------------|---------------------------------------------------------|-----------------------------------------------------------------|
| General Director | Mr. Dang Trieu Hoa | Vacant |

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and at the date of this report is Mr. Dang Trieu Hoa.

AUDITOR

Ernst & Young Vietnam Limited Liability Company has been appointed as the auditor for the fiscal year 2025. At the time of preparation of the separate financial statements for the fourth quarter of 2025, this report has not yet been audited.

RESPONSIBILITY OF THE BOARD OF MANAGEMENT FOR THE SEPARATE FINANCIAL STATEMENTS FOR QUARTER IV/2025

Century Synthetic Fiber Corporation
GENERAL INFORMATION

The Board of Management is responsible for ensuring that the Quarter IV/2025 financial statements present a true and fair view of the financial position, operating results, and cash flows of the Company for the accounting period. During the preparation of these financial statements, the Board of Management must:

- Select appropriate accounting policies and apply them consistently.
- Make reasonable and prudent estimates and judgments.
- Clarify whether applicable accounting standards have been followed and explain material deviations, if any.
- Prepare the financial statements on a going-concern basis, unless it is inappropriate to assume the Company will continue operations.

The Board of Management is also responsible for maintaining proper accounting records to accurately reflect the Company's financial position and ensuring compliance with prevailing laws. Additionally, they are tasked with safeguarding the Company's assets and implementing appropriate measures to prevent and detect fraud and other irregularities.

The Board of Management confirms compliance with the above requirements in preparing the accompanying interim separate financial statements.

DECLARATION BY THE BOARD OF DIRECTORS

In the opinion of the Board of Directors, the attached separate financial statements for Quarter IV/2025 accurately reflect the financial status of the Company as of December 31, 2025, the separate business results, and cash flows for the period in accordance with Vietnamese Accounting Standards, the Vietnamese corporate accounting system, and relevant legal regulations.



January 24, 2026

Century Synthetic Fiber Corporation
 SEPARATE BALANCE SHEET
 As at December 31, 2025

B01a-DN

VND

| ASSETS | Code | Notes | As at 31.12.2025 | As at 31.12.2024 |
|-------------------------------------------------------------------------------------|------------|----------|--------------------------|--------------------------|
| A – CURRENT ASSETS | 100 | | 1,612,858,604,485 | 951,155,841,512 |
| I. Cash and cash equivalents | 110 | 4 | 52,977,388,316 | 94,669,463,759 |
| 1. Cash | 111 | | 5,877,388,316 | 4,669,463,759 |
| 2. Cash equivalents | 112 | | 47,100,000,000 | 90,000,000,000 |
| II. Short-term financial investment | 120 | 5 | - | - |
| 1. Held-for-trading securities | 121 | | - | - |
| 2. Held to maturity | 123 | | - | - |
| 3. Short-term investments held to maturity | 123 | | - | - |
| 4. Provision for diminution in value of short-term investments held to maturity (*) | 124 | | - | - |
| 5. Other short-term investments | 125 | | - | - |
| 6. Provision for diminution in value of other short-term investments (*) | 126 | | - | - |
| III. Current accounts receivables | 130 | | 399,192,831,012 | 125,802,073,810 |
| 1. Short-term trade receivables | 131 | 6.1 | 92,223,999,149 | 100,502,033,566 |
| 2. Short-term advances to suppliers | 132 | 6.2 | 296,536,540,909 | 1,024,792,564 |
| 3. Short-term intercompany receivables | 133 | 7 | - | - |
| 4. Receivables from construction contract progress | 134 | | - | - |
| 5. Other short-term receivables | 135 | | 10,432,290,954 | 24,275,247,680 |
| 6. Provision for doubtful short-term receivables (*) | 136 | | - | - |
| 7. Assets pending settlement | 137 | | - | - |
| IV. Inventories | 140 | 8 | 986,351,230,168 | 584,626,693,115 |
| 1. Inventories | 141 | | 993,948,390,754 | 591,223,730,234 |
| 2. Provision for obsolete inventories (*) | 142 | | (7,597,160,586) | (6,597,037,119) |
| V. Short-term biological assets | 150 | | | |
| 1. Short-term livestock for one-time product harvesting | 151 | | - | - |
| 2. Short-term seasonal crops or crops for one-time harvesting | 152 | | - | - |
| 3. Provision for loss of short-term biological assets (*) | 153 | | - | - |
| VI. Other current assets | 160 | | 174,337,154,989 | 146,057,610,828 |
| 1. Short-term prepaid expenses | 161 | | 2,281,487,245 | 4,129,693,461 |
| 2. Value-added tax deductible | 162 | 14 | 171,814,862,595 | 141,864,903,390 |
| 3. Tax receivable from the State | 163 | 14 | 240,805,149 | 63,013,977 |
| 4. Trading Government bonds | 164 | | - | - |
| 5. Other current assets | 165 | | - | - |
| B – NON-CURRENT ASSETS | 200 | | 1,568,567,313,778 | 1,680,547,982,670 |
| I. Long-term receivables | 210 | | 511,566,265,595 | 518,856,838,309 |
| 1. Long-term trade receivables | 211 | 6.3 | 511,566,265,595 | 518,856,838,309 |
| II. Fixed assets | 220 | | 468,210,208,386 | 560,684,345,537 |
| 1. Tangible fixed assets | 221 | 9.1 | 468,210,208,386 | 560,684,345,537 |
| - Historical cost | 222 | | 2,103,161,115,998 | 2,103,161,115,998 |
| - Accumulated depreciation (*) | 223 | | (1,634,950,907,612) | (1,542,476,770,461) |
| 2. Finance leases | 224 | | - | - |
| - Historical cost | 225 | | - | - |
| - Accumulated depreciation (*) | 226 | | - | - |
| 3. Intangible fixed assets | 227 | 9.2 | - | - |
| - Historical cost | 228 | | 14,385,298,205 | 14,385,298,205 |
| - Accumulated depreciation | 229 | | (14,385,298,205) | (14,385,298,205) |
| III. Long-term biological assets | 230 | | - | - |

Century Synthetic Fiber Corporation
 SEPARATE BALANCE SHEET
 As at December 31, 2025

B01a-DN

| | | | | |
|------------------------------------------------------------------------------------|------------|-----------|--------------------------|--------------------------|
| 1. Livestock for periodic product harvesting | 231 | | - | - |
| a) Immature livestock for periodic product harvesting | 232 | | - | - |
| b) Mature livestock for periodic product harvesting | 233 | | - | - |
| Cost | 234 | | - | - |
| Accumulated depreciation (*) | 235 | | - | - |
| Long-term livestock for one-time product harvesting | 236 | | - | - |
| Long-term seasonal crops or crops for one-time harvesting | 237 | | - | - |
| Provision for loss of long-term biological assets (*) | 238 | | - | - |
| IV. Investment properties | 240 | | - | - |
| - Historical cost | 241 | | - | - |
| - Accumulated depreciation | 242 | | - | - |
| V. Long-term assets in progress | 250 | | 14,992,452,882 | 14,992,452,882 |
| 1. Long-term work-in-progress production and business expenses | 251 | | - | - |
| 2. Construction in progress | 252 | 10 | 14,992,452,882 | 14,992,452,882 |
| VI. Long-term financial investment | 260 | 11 | 522,000,000,000 | 535,800,000,000 |
| 1. Investment in subsidiary | 261 | | 522,000,000,000 | 522,000,000,000 |
| 2. Investment in associates, joint ventures | 262 | | - | - |
| 3. Investment in other entities | 263 | | - | 13,800,000,000 |
| 4. Provision for long-term investments (*) | 264 | | - | - |
| 5. Held-to-maturity investment | 265 | | - | - |
| 6. Provision for diminution in value of long-term investments held to maturity (*) | 266 | | - | - |
| VI. Other long-term assets | 270 | | 51,798,386,915 | 50,214,345,942 |
| 1. Long-term prepaid expenses | 271 | 12 | 49,135,742,516 | 47,657,745,499 |
| 2. Deferred tax assets | 272 | 20.2 | 2,662,644,399 | 2,556,600,443 |
| 3. Long-term Equipment, Materials, and Spare Parts | 273 | | - | - |
| 4. Other non-current assets | 274 | | - | - |
| TOTAL ASSETS (280 = 100 + 200) | 280 | | 3,181,425,918,263 | 2,631,703,824,182 |

| RESOURCES | Code | Notes | As at 31.12.2025 | As at 31.12.2024 |
|---------------------------------------------------------|------------|-------|--------------------------|------------------------|
| C - LIABILITIES | 300 | | 1,271,166,552,617 | 881,684,480,704 |
| I. Current liabilities | 310 | | 976,908,670,612 | 881,425,017,367 |
| 1. Short-term trade payables | 311 | 13.1 | 248,665,491,107 | 320,701,509,596 |
| 2. Short-term advances from customers | 312 | 13.2 | 12,203,905,959 | 22,221,633,134 |
| 3. Dividends and profit payable | 313 | | - | - |
| 4. Statutory obligations | 314 | 14 | 39,890,071,053 | 6,894,007,297 |
| 5. Payable to employees | 315 | | 14,772,547,990 | 18,000,026,438 |
| 6. Short-term accrued expenses | 316 | 15 | 4,755,317,816 | 8,276,193,479 |
| 7. Short-term internal payables | 317 | | - | - |
| 8. Payables according to construction contract progress | 318 | | - | - |
| 9. Short-term unearned revenue | 319 | | - | - |
| 10. Other short-term payables | 320 | | 8,183,829,531 | 7,413,589,343 |
| 11. Short-term loans | 321 | 16.1 | 640,180,701,985 | 489,819,144,259 |
| 12. Provision for short-term payables | 322 | | - | - |
| 13. Bonus and welfare fund | 323 | | 8,256,805,171 | 8,098,913,821 |

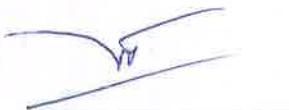
Century Synthetic Fiber Corporation
SEPARATE BALANCE SHEET
As at December 31, 2025

B01a-DN

| | | | | |
|---------------------------------------------------------------|------------|-----------|--------------------------|--------------------------|
| 14. Price stabilization fund | 324 | | - | - |
| 15. Trading Government bonds | 325 | | - | - |
| II. Non-current liabilities | 330 | | 294,257,882,005 | 259,463,337 |
| 1. Long-term trade payables | 331 | | - | - |
| 2. Long-term advances from customers | 332 | | - | - |
| 3. Long-term taxes and other amounts payable to the State | 333 | | - | - |
| 3. Long-term expense payables | 334 | | - | - |
| 4. Internal payables for operating capital | 335 | | - | - |
| 5. Long-term internal payables | 336 | | - | - |
| 6. Long-term unearned revenue | 337 | | - | - |
| 7. Other long-term payables | 338 | | - | - |
| 8. Long-term loan | 339 | 16.2 | 294,000,000,000 | - |
| 9. Exchangeable bonds | 340 | | - | - |
| 10. Preferred stock | 341 | | - | - |
| 11. Deferred tax liabilities | 342 | | - | - |
| 12. Long-term provision | 343 | | 257,882,005 | 259,463,337 |
| 13. Research & development fund | 344 | | - | - |
| D - OWNERS' EQUITY | 400 | 17 | 1,910,259,365,646 | 1,750,019,343,478 |
| 1. Share capital | 411 | | 1,401,231,300,000 | 966,369,240,000 |
| - Common shares with voting rights | 411a | | 1,401,231,300,000 | 966,369,240,000 |
| - Preferred stock | 411b | | - | - |
| 2. Share premium | 412 | | 64,483,675,412 | 64,477,297,852 |
| 3. Bond conversions | 413 | | - | - |
| 4. Other owners' capital | 414 | | - | - |
| 5. Treasury share (*) | 415 | | - | - |
| 6. Difference in asset revaluation | 416 | | - | - |
| 7. Foreign exchange differences reserve | 417 | | - | - |
| 8. Investment and development fund | 418 | | 1,219,011,000 | 1,219,011,000 |
| 9. Other funds of owners' equity | 419 | | - | - |
| 10. Undistributed earnings | 420 | | 443,325,379,234 | 717,953,794,626 |
| - Undistributed earnings at the end of prior year | 420a | | 283,091,734,626 | 666,409,000,602 |
| - Earnings of current year | 420b | | 160,233,644,608 | 51,544,794,024 |
| Total liabilities and owners' equity (440 = 300 + 400) | 440 | | 3,181,425,918,263 | 2,631,703,824,182 |

ITEMS NOT INCLUDED IN BALANCE SHEET

| ITEMS | As at 31.12.2025 | As at 31.12.2024 |
|------------------------|------------------|------------------|
| Major foreign currency | | |
| US Dollar (USD) | 82,730,96 | 37,037,25 |



Prepared by
Vo Thi Thu Trang



Chief Accountant Officer
Phan Nhu Bich



January 24, 2026

Century Synthetic Fiber Corporation
 SEPARATE INCOME STATEMENT
 As at December 31, 2025

B02a-DN

VND

| Items | Code | Note | Current Quarter (Quarter IV/2025) | Previous year's Quarter (Quarter IV/2024) | Year to date December 31, 2025 | Previous year's corresponding period |
|------------------------------------------------------------------------------|-----------|-------------|-----------------------------------------|-------------------------------------------------|--------------------------------------|--------------------------------------------|
| 1. Revenue from sales of goods | 1 | | 326,228,798,041 | 373,184,963,044 | 1,357,184,796,209 | 1,249,467,054,177 |
| 2. Revenue deduction | 2 | | 1,453,768,320 | 95,114,945 | 1,522,652,784 | 203,810,405 |
| 3. Net revenue from sales of goods(10=01-02) | 10 | 18.1 | 324,775,029,721 | 373,089,848,099 | 1,355,662,143,425 | 1,249,263,243,772 |
| 4. Cost of goods sold | 11 | | 259,315,003,267 | 316,992,992,812 | 1,061,676,046,812 | 1,094,298,734,759 |
| 5. Gross profit from sales of goods (20=10 - 11) | 20 | | 65,460,026,454 | 56,096,855,287 | 293,986,096,613 | 154,964,509,013 |
| 6. Gain/(loss) from disposal and liquidation of investment properties | 21 | | - | - | - | - |
| 7. Financial income | 22 | 18.2 | 12,587,176,766 | 8,401,602,385 | 64,032,168,934 | 26,546,157,075 |
| 8. Financial expenses | 23 | 19 | 14,799,379,819 | 18,588,849,111 | 83,754,121,029 | 52,114,072,789 |
| - In which: Interest expenses | 24 | | 14,831,798,470 | 4,095,088,502 | 42,918,108,540 | 17,127,583,213 |
| 9. Selling expenses | 25 | | 3,419,754,851 | 2,500,147,979 | 10,295,497,316 | 12,473,186,828 |
| 10. General and administrative expenses | 26 | | 14,582,761,207 | 13,074,714,085 | 54,688,448,477 | 52,004,776,510 |
| 11. Operating profit {30 = 20 + (21-22)-(24+25+26)} | 30 | | 45,245,307,343 | 30,334,746,497 | 209,280,198,725 | 64,918,629,961 |
| 12. Other income | 31 | | 40,293,813 | 53,172,377 | 235,467,632 | 260,006,335 |
| 13. Other expense | 32 | | 3,490,497,458 | 2,010,296,520 | 6,475,165,453 | 6,798,596,719 |
| 14. Other profits (40 = 31 - 32) | 40 | | (3,450,203,645) | (1,957,124,143) | (6,239,697,821) | (6,538,590,384) |
| 15. Accounting profit before tax(50 = 30 + 40) | 50 | | 41,795,103,698 | 28,377,622,354 | 203,040,500,904 | 58,380,039,577 |
| 16. Current corporate income tax expense | 51 | | 9,363,895,825 | 4,234,196,706 | 42,912,900,252 | 6,448,574,855 |
| 17. Deferred tax expense | 52 | 20.1 | (299,275,293) | 314,837,078 | (106,043,956) | 386,670,698 |
| 18. Net profit after tax (60=50 - 51 - 52) | 60 | 20.2 | 32,730,483,166 | 23,828,588,570 | 160,233,644,608 | 51,544,794,024 |
| 21. Basic earnings per share (*) | 70 | | 234 | 250 | 1,144 | 542 |
| 22. Diluted earnings per share (*) | 71 | | | | | |

Century Synthetic Fiber Corporation
SEPARATE INCOME STATEMENT
As at December 31, 2025

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Century Synthetic Fiber Corporation compares fluctuations of net profit after tax between Quarter IV/2025 and Quarter IV/2024 in Separate Financial Statement issued by the Company on January 24, 2026 as follows:

| No. | Items | Quarter IV/2025 | Quarter IV/2024 | Increase (+)/Decrease (-) |
|-----|-------------------|-----------------|-----------------|---------------------------|
| 1 | Net revenue | 324,775,029,721 | 373,089,848,099 | (48,314,818,378) -12.9% |
| 2 | Gross profit | 65,460,026,454 | 56,096,855,287 | 9,363,171,167 16.7% |
| 3 | Profit before tax | 41,795,103,698 | 28,377,622,354 | 13,417,481,344 47.3% |
| 4 | Profit after tax | 32,730,483,166 | 23,828,588,570 | 8,901,894,596 37.4% |

Reasons:

Due to weak demand, the Parent Company's revenue decreased by VND 48.3 billion, equivalent to a decline of 12.9%. Meanwhile, the Parent Company's gross profit increased by 16.7%, mainly attributable to a higher proportion of recycled yarn in the product mix.

The Parent Company's profit before tax increased by VND 13.4 billion, representing a year-on-year increase of 47.3%, primarily due to higher gross profit, increased financial income, and lower financial expenses. However, as corporate income tax expense rose compared to the same period last year, the Parent Company's profit after tax increased by only VND 8.9 billion, equivalent to an increase of 37.4%.

Thank you and best regards.


Prepared by
Vo Thi Thu Trang


Chief Accountant Officer
Phan Nhu Bich




BOD Chairperson
Dang Trieu Hoa

January 24, 2026

Century Synthetic Fiber Corporation
SEPARATE CASH FLOW
As at December 31, 2025

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VND

| Items | Code | Notes | Year to date December 31, 2025 | Previous year's corresponding period |
|---------------------------------------------------------------------------------------------------------------|-----------|-------|-----------------------------------|-----------------------------------------|
| I. Cash flow from operating activities | | | | |
| 1. Accounting profit before tax | 1 | | 203,040,500,904 | 58,380,039,577 |
| 2. Adjustments for: | | | | |
| - Depreciation and amortisation | 2 | | 92,474,137,151 | 92,837,137,603 |
| - Provisions | 3 | | 1,000,123,467 | 286,794,923 |
| - Foreign exchange gains/losses arising from revaluation of monetary accounts denominated in foreign currency | 4 | | 433,673,216 | 15,161,841,423 |
| - Profit/Loss from investing activities | 5 | | (44,284,215,689) | (14,028,912,161) |
| - Interest expense | 6 | | 42,918,108,540 | 17,127,583,213 |
| - Other adjustments | 7 | | - | - |
| Operating profit before changes in working capital | 8 | | 295,582,327,589 | 169,764,484,578 |
| - Increase/Decrease in receivables | 9 | | (134,869,767,804) | (25,742,402,151) |
| - Increase/Decrease in inventories | 10 | | (401,724,537,053) | 29,788,117,166 |
| - Increase/Decrease in payables (excluding interest expense payables, corporate income tax) | 11 | | (47,569,369,759) | 118,041,404,142 |
| - Increase/Decrease in prepaid expenses | 12 | | 370,209,199 | 8,678,850,278 |
| - Increase/Decrease in held-for-trading securities | 13 | | - | - |
| - Interest paid | 14 | | (42,085,257,000) | (16,881,918,686) |
| - Corporate income tax paid | 15 | | (8,762,732,899) | - |
| - Other incomes from operating activities | 16 | | - | - |
| - Other expenses for operating activities | 17 | | - | - |
| Net cash flows (used in) from operating activities | 20 | | (339,059,127,727) | 283,648,535,327 |
| II. Cash flows from investing activities | | | | |
| 1. Purchase and construction of fixed assets | 21 | | - | (860,295,000) |
| 2. Proceeds from disposals of fixed assets and other non-current assets | 22 | | - | - |
| 3. Cash paid for term deposits at banks | 23 | | - | - |
| 4. Cash received from the withdrawal of term deposits at banks | 24 | | - | - |
| 5. Investment in other entities | 25 | | (466,889,673,041) | (593,810,091,750) |
| 6. Cash recovered from investment in other entities | 26 | | 602,473,371,381 | 253,763,903,048 |
| 7. Interest earned, dividends and profit received | 27 | | 7,743,503,903 | 237,634,370 |

Century Synthetic Fiber Corporation
 SEPARATE CASH FLOW
 As at December 31, 2025

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| | | | | |
|------------------------------------------------------------------------------------------------------|-----------|--|-------------------------|-------------------------|
| Net cash flows used in investing activities | 30 | | 143,327,202,243 | (340,668,849,332) |
| III. Cash flows from financing activities | | | | |
| 1. Cash received from issuing shares, selling treasury shares, and capital contributions from owners | 31 | | - | - |
| 2. Return contributed capital to owners, purchase issued shares | 32 | | - | - |
| 3. Drawdown of borrowings | 33 | | 1,493,174,434,779 | 976,723,408,023 |
| 4. Repayment of borrowings | 34 | | (1,339,046,035,839) | (932,696,487,760) |
| 5. Payments for principal of finance leases | 35 | | - | - |
| 6. Dividends paid | 36 | | - | - |
| Net cash flows from financing activities | 40 | | 154,128,398,940 | 44,026,920,263 |
| Net increase/decrease in cash and cash equivalents for the quarter (50 = 20+30+40) | 50 | | (41,603,526,544) | (12,993,393,742) |
| Cash and cash equivalents at the beginning of the year | 60 | | 94,669,463,759 | 108,619,404,123 |
| Impact of exchange rate fluctuation | 61 | | (88,548,899) | (956,546,622) |
| Cash and cash equivalents at the end of the year (70 = 50+60+61) | 70 | | 52,977,388,316 | 94,669,463,759 |



Prepared by
 Vo Thi Thu Trang



Chief Accountant Officer
 Phan Nhu Bich



BOD Chairperson
 Dang Trieu Hoa

January 24, 2026

Century Synthetic Fiber Corporation
 NOTES TO QUARTERLY SEPARATE FINANCIAL STATEMENT
 As at December 31, 2025
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1. About the Company

Century Synthetic Fiber Corporation (“the Company”) is a joint-stock company established under the Enterprise Law of Vietnam in accordance with Business Registration Certificate (“BRC”) No. 4103003288 issued by the Department of Planning and Investment of Ho Chi Minh City on April 11, 2005, and subsequent amended BRCs:

| <i>Amended Business Registration Certificates</i> | <i>Date of issue</i> |
|---------------------------------------------------|----------------------|
| 4103003288 – 1 st issue | May 24, 2007 |
| 4103003288 – 2 nd amendment | September 12, 2007 |
| 4103003288 – 3 rd amendment | August 06, 2008 |
| 4103003288 – 4 th amendment | March 14, 2009 |
| 0302018927 – 5 th amendment | November 12, 2009 |
| 0302018927 – 6 th amendment | January 13, 2010 |
| 0302018927 – 7 th amendment | October 08, 2010 |
| 0302018927 – 8 th amendment | October 19, 2011 |
| 0302018927 – 9 th amendment | July 06, 2013 |
| 0302018927 – 10 th amendment | July 19, 2013 |
| 0302018927 – 11 th amendment | July 10, 2014 |
| 0302018927 – 12 th amendment | July 25, 2014 |
| 0302018927 – 13 th amendment | January 14, 2015 |
| 0302018927 – 14 th amendment | November 23, 2015 |
| 0302018927 – 15 th amendment | June 15, 2016 |
| 0302018927 – 16 th amendment | August 09, 2017 |
| 0302018927 – 17 th amendment | April 18, 2019 |
| 0302018927 – 18 th amendment | March 25, 2020 |
| 0302018927 – 19 th amendment | August 10, 2020 |
| 0302018927 – 20 th amendment | November 12, 2022 |
| 0302018927 – 21 st amendment | August 14, 2023 |
| 0302018927 – 22 nd amendment | April 28, 2025 |
| 0302018927 – 23 rd amendment | December 31, 2025 |
| 0302018927 – 24 th amendment | December 24, 2025 |

On **June 11, 2015**, the Company submitted its initial listing registration application to the Ho Chi Minh City Stock Exchange (HOSE).

On **September 10, 2015**, HOSE issued the Stock Listing Certificate through Decision No. 410/QĐ-SGDHCM. The Board of Directors approved the listing disclosure plan in meeting minutes No. 17-2015/BHHDQT/TK dated **September 15, 2015**, and the initial listing date was **September 30, 2015**, with a listing price of **VND 29,000 per share** and a nominal value of **VND 10,000 per share**.

The Company's registered headquarters is located in Tay Bac Cu Chi Industrial Zone, Tan An Hoi Commune, Ho Chi Minh City, Vietnam, with a branch in Trang Bang Industrial Zone, An Tinh Ward, Tay Ninh Province, Vietnam.

The branch was established under Investment Certificate No. 45211000130 issued by the Tay Ninh Industrial Zone Authority on **June 26, 2009**, and subsequent amended Investment Certificates:

| <i>Amended Investment Certificate No.</i> | <i>Date of issue</i> |
|-------------------------------------------|----------------------|
| 45211000130 – 1 st issue | August 17, 2009 |
| 45211000130 – 2 nd amendment | May 27, 2010 |
| 45211000130 – 3 rd amendment | June 11, 2010 |
| 45211000130 – 4 th amendment | April 15, 2011 |
| 45211000130 – 5 th amendment | January 14, 2014 |

Century Synthetic Fiber Corporation
NOTES TO QUARTERLY SEPARATE FINANCIAL STATEMENT
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| | |
|-----------------------------------------|--------------------|
| 45211000130 – 6 th amendment | October 27, 2014 |
| 0380478317 – 7 th amendment | September 03, 2015 |
| 0380478317 – 8 th amendment | September 06, 2016 |
| 0380478317 – 9 th amendment | December 09, 2016 |
| 0380478317 – 10 th amendment | November 10, 2017 |
| 0380478317 – 11 th amendment | December 04, 2017 |
| 0380478317 – 12 th amendment | October 08, 2018 |

The Company has a representative office at **102-104-106 Bau Cat, Tan Binh Ward, Ho Chi Minh City, Vietnam**, established under Operation Registration Certificate No. 0302018927-002 issued by the Business Registration Office of the Department of Planning and Investment of Ho Chi Minh City on **March 30, 2015**.

The Company's primary business is the production of synthetic yarn and knitting.

The number of employees of the Company as of December 31, 2024 was 679; as of December 31, 2025 was 664).

2. BASIS OF PRESENTATION

2.1 Accounting Standards and Policies Applied

The interim separate financial statements of the Company are presented in Vietnamese Dong ("VND") and prepared in accordance with the Vietnamese Accounting System for Enterprises and Vietnamese Accounting Standard No. 27 – Interim Financial Reporting, as well as other Vietnamese Accounting Standards ("VAS") issued by the Ministry of Finance under the following decisions:

- Decision No. 149/2001/QĐ-BTC dated December 31, 2001, on the issuance of the first batch of four Vietnamese Accounting Standards;
- Decision No. 165/2002/QĐ-BTC dated December 31, 2002, on the issuance of the second batch of six Vietnamese Accounting Standards;
- Decision No. 234/2003/QĐ-BTC dated December 30, 2003, on the issuance of the third batch of six Vietnamese Accounting Standards;
- Decision No. 12/2005/QĐ-BTC dated February 15, 2005, on the issuance of the fourth batch of six Vietnamese Accounting Standards; and
- Decision No. 100/2005/QĐ-BTC dated December 28, 2005, on the issuance of the fifth batch of four Vietnamese Accounting Standards.

Accordingly, the interim separate balance sheet, separate income statement, separate cash flow statement, and explanatory notes to the interim separate financial statements, as presented, are not intended for users unfamiliar with the accounting procedures and principles, as well as accounting practices in Vietnam. Furthermore, they are not intended to present the financial position, results of operations, or cash flows in accordance with generally accepted accounting principles and practices in countries or territories outside Vietnam.

2.2 Applied Accounting Record System

The accounting record system registered and applied by the Company is the General Journal method.

2.3 Fiscal Year

The fiscal year of the Company for financial reporting purposes begins on January 1 and ends on December 31.

2.4 Accounting Currency

The financial statements are prepared in the accounting currency of the Company, which is VND.

Century Synthetic Fiber Corporation
NOTES TO QUARTERLY SEPARATE FINANCIAL STATEMENT
As at December 31, 2025
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3. KEY ACCOUNTING POLICIES

3.1 Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank deposits, and short-term investments with an original maturity of no more than three months, which are highly liquid, easily convertible to a known amount of cash, and subject to minimal risk of changes in value. The exchange rate as of December 31, 2024, for foreign currency and foreign currency-denominated items is VND 25,251/USD. The exchange rate as of December 31, 2025, is VND 26,077/USD.

3.2 Inventories

Inventories are recorded at the lower of cost or net realizable value.

Net realizable value is the estimated selling price of inventory in the ordinary course of business, less estimated costs of completion and estimated selling expenses.

The Company uses the perpetual inventory system to account for inventory costs, which are determined as follows:

| | |
|--------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| Raw materials and goods for sale | - Cost of purchase, calculated using the weighted average method |
| Finished goods and work-in-progress | - Cost of direct materials, direct labor, and allocated overhead, based on normal operating capacity, calculated using the weighted average method. |

Inventory Provision

Provisions are made for anticipated losses in value (e.g., due to obsolescence, damage, or quality degradation) for raw materials, finished goods, or other inventory items under the Company's ownership, based on reasonable evidence of value reduction as of the reporting date.

Any increase or decrease in inventory provisions is recorded in the cost of goods sold on the separate interim income statement.

3.3 Accounts Receivable

Accounts receivable are reported in the separate interim financial statements at their carrying amounts, net of provisions for doubtful debts.

Provision for Doubtful Debts: Reflects the estimated portion of receivables unlikely to be collected as of the reporting date. Changes in provisions are recorded as administrative expenses on the separate interim income statement.

3.4 Tangible and Intangible Fixed Assets

Tangible and intangible fixed assets are recorded at historical cost less accumulated depreciation/amortization.

Historical Cost: Includes purchase price and directly attributable costs for bringing the asset into working condition for its intended use. Capital expenditures for asset upgrades or replacements increase the asset's carrying value, while maintenance and repair costs are expensed as incurred.

When an asset is sold or disposed of, its cost and accumulated depreciation/amortization are derecognized, and any resulting gain or loss is recorded in the separate interim income statement.

3.5 Depreciation and Amortization

Depreciation of tangible fixed assets, finance-leased assets, and amortization of intangible fixed assets is calculated using the straight-line method over the estimated useful lives of the assets as follows:

| | |
|--------------------------|--------------|
| Buildings and structures | 4 - 25 years |
| Machinery and equipment | 2 - 15 years |
| Vehicles | 3 - 10 years |
| Office equipment | 3 - 5 years |
| Computer software | 3 - 5 years |

3.6 Borrowing Costs

Borrowing costs include interest expenses and other costs directly related to the Company's borrowings.

Borrowing costs are recognized as expenses in the period they are incurred, except for costs eligible for capitalization as outlined in the following paragraph.

Borrowing costs directly attributable to the acquisition, construction, or production of a qualifying asset that requires a substantial period of time to be ready for its intended use or sale are capitalized as part of the cost of that asset.

Century Synthetic Fiber Corporation
NOTES TO QUARTERLY SEPARATE FINANCIAL STATEMENT
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3.7 Prepaid Expenses

Prepaid expenses are classified as either short-term or long-term and are amortized over the benefit period. **Land lease prepayments:** Unamortized balances of prepaid land lease amounts are recognized as long-term prepaid expenses and amortized over the remaining lease term. These leases include agreements signed with specific companies for durations ranging from 45 to 50 years, as per Circular No. 45/2013/TT-BTC issued by the Ministry of Finance.

3.8 Construction in Progress

Construction in progress includes direct costs related to the acquisition and construction of assets not yet operational as of the balance sheet date. These costs are recorded at historical cost.

3.9 Investments

Investment in Associates

Investments in associates where the Company has significant influence are presented under the cost method. The cumulative net profit distributions from associates after the date the Company gains significant influence are recognized in the Company's statement of profit and loss. Other distributions are treated as a recovery of the investment and deducted from the carrying amount of the investment.

Provision for Impairment of Investment Contributions

Provision for impairment of investment contributions is established for the decline in the value of investment contributions as of the end of the accounting period, following the guidelines of Circular No. 228/2009/TT-BTC issued by the Ministry of Finance on December 7, 2009, and Circular No. 89/2013/TT-BTC issued by the Ministry of Finance on June 26, 2013. Any increase or decrease in the provision balance is recorded in financial expenses in the statement of profit and loss.

3.10 Accounts Payable and Accrued Expenses

Accounts payable and accrued expenses are recognized for amounts expected to be paid in the future concerning goods and services received, regardless of whether the Company has received the supplier's invoice.

3.11 Provisions for Severance Allowances

Severance allowances for employees are accrued at the end of each reporting period for all employees who have worked at the Company for more than 12 months as of the balance sheet date. The provision is calculated at a rate equivalent to half of the average monthly salary for each year of service, up to December 31, 2008, in compliance with the Labor Code, Social Insurance Law, and related regulations.

The average monthly salary used to calculate severance allowances is adjusted at each reporting date based on the average salary of the last six months as of the reporting date. Any increase in this provision is recognized in the statement of profit or loss.

The accrued severance allowance is used to pay severance benefits to employees upon termination of employment contracts, as stipulated in Article 48 of the Labor Code.

3.12 Foreign Currency Transactions

Transactions denominated in currencies other than the Company's functional currency (VND) are recorded at the actual exchange rate on the transaction date. As of December 31, 2025, monetary items denominated in foreign currencies are revalued at the actual exchange rate as of the balance sheet date, based on the following principles:

- Monetary items classified as assets are revalued using the buying rate of the commercial bank with which the Company regularly transacts.
- Monetary items classified as liabilities are revalued using the buying rate of the commercial bank with which the Company regularly transacts.

All foreign exchange differences arising during the period and from the revaluation of monetary balances denominated in foreign currencies at period-end are recognized in the statement of profit or loss.

3.13 Profit Distribution

Net profit after corporate income tax (excluding exchange rate gains from the revaluation of balances as of the fiscal year-end) may be distributed to the Company's shareholders upon approval by the General Meeting of Shareholders and after allocations to reserve funds as stipulated in the Company's Charter and Vietnamese legal regulations.

The Company allocates the following reserve funds from net profit after corporate income tax based on the proposal of the Board of Directors and approval by the Annual General Meeting of Shareholders:

Development Investment Fund

This fund is established for the purpose of expanding the Company's operations or making intensive investments.

Century Synthetic Fiber Corporation
NOTES TO QUARTERLY SEPARATE FINANCIAL STATEMENT
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Bonus and Welfare Fund

This fund is established to provide rewards, material incentives, and benefits for employees and is presented as a liability in the separate balance sheet.

3.14 Treasury Shares

Equity instruments repurchased by the Company (treasury shares) are recorded at cost and deducted from equity. The Company does not recognize any gains or losses from the purchase, sale, issuance, or cancellation of its own equity instruments.

3.15 Revenue Recognition

Revenue is recognized when it is probable that economic benefits will flow to the Company and can be reliably measured. Revenue is measured at the net realizable value of the amounts received or receivable, excluding discounts. Specific recognition criteria must also be met for revenue recognition as follows:

Sales Revenue

Revenue from the sale of goods is recognized when significant risks and rewards of ownership have been transferred to the buyer, which usually coincides with the transfer of goods.

Interest Income

Revenue is recognized on an accrual basis unless collectability is uncertain.

3.16 Taxes

Current Income Tax

Current income tax assets and liabilities for the current and prior periods are measured at the amounts expected to be paid to or recovered from the tax authorities, based on tax rates and laws that are enacted or substantively enacted by the balance sheet date.

Current income tax is recognized in the interim separate statement of profit or loss, except for cases where the tax relates to items recognized directly in equity, in which case the tax is also recognized directly in equity. The Company offsets current income tax assets and liabilities only when it has a legally enforceable right to offset these amounts and intends to settle on a net basis.

Deferred Income Tax

Deferred income tax is provided for temporary differences as of the balance sheet date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes.

Deferred income tax liabilities are recognized for all taxable temporary differences, except where the deferred tax liability arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, does not affect either accounting profit or taxable profit (or loss).

Deferred income tax assets are recognized for all deductible temporary differences, unused tax loss carryforwards, and unused tax credits, to the extent that it is probable that taxable profit will be available to utilize these deductible temporary differences, unused tax losses, and unused tax credits, except where the deferred tax asset arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, does not affect either accounting profit or taxable profit (or loss).

The carrying amount of deferred income tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax assets to be utilized. Unrecognized deferred income tax assets are reassessed at each balance sheet date and recognized to the extent that it has become probable that future taxable profits will allow the deferred tax assets to be recovered.

Deferred income tax assets and liabilities are measured at the tax rates expected to apply in the year when the asset is realized or the liability is settled, based on tax rates and tax laws that are enacted or substantively enacted as of the balance sheet date.

Deferred income tax is recognized in the separate statement of profit or loss except where it relates to items recognized directly in equity, in which case the deferred tax is also recognized directly in equity.

The Company offsets deferred income tax assets and liabilities only when it has a legally enforceable right to offset current tax assets against current tax liabilities and the deferred tax assets and liabilities relate to income taxes levied by the same taxation authority for the same taxable entity, or the Company intends to settle current tax liabilities and assets on a net basis or realize the assets and settle the liabilities simultaneously in future periods.

4. CASH AND CASH EQUIVALENTS

Century Synthetic Fiber Corporation
 NOTES TO QUARTERLY SEPARATE FINANCIAL STATEMENT
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| | <i>VND</i> | <i>VND</i> |
|---------------------|--------------------------|--------------------------|
| | December 31, 2025 | December 31, 2024 |
| Cash on hand | 4,442,335 | 659,785 |
| Cash in banks | 5,872,945,981 | 4,668,803,974 |
| Cash equivalents(*) | 47,100,000,000 | 90,000,000,000 |
| TOTAL | 52,977,388,316 | 94,669,463,759 |

Cash equivalents represent term deposits that are readily convertible into certain amounts of cash and are subject to minimal risk of conversion into cash and earn interest at applicable bank interest rates.

5. SHORT-TERM FINANCIAL INVESTMENTS

- 5.a. Held-for-trading securities
- 5.b. Short-term investments held to maturity
- 5.c. Investments in other entities

6. SHORT-TERM TRADE RECEIVABLES AND SHORT-TERM ADVANCES TO SUPPLIERS

6.1 Short-term trade receivables

| | <i>VND</i> | <i>VND</i> |
|----------------------------------------------------|--------------------------|--------------------------|
| | December 31, 2025 | December 31, 2024 |
| <i>Short-term trade receivables from customers</i> | 86,062,097,934 | 92,738,754,358 |
| Receivables from related parties (Note no. 22) | 6,161,901,215 | 7,763,279,208 |
| TOTAL | 92,223,999,149 | 100,502,033,566 |

6.2 Short-term advances to suppliers

| | <i>VND</i> | <i>VND</i> |
|----------------------------------|--------------------------|--------------------------|
| | December 31, 2025 | December 31, 2024 |
| Short-term advances to suppliers | 296,536,540,909 | 1,024,792,564 |
| TOTAL | 296,536,540,909 | 1,024,792,564 |

6.3. SHORT-TERM LOANS RECEIVABLE

| | <i>VND</i> | <i>VND</i> |
|---------------------|--------------------------|--------------------------|
| | December 31, 2025 | December 31, 2024 |
| Related parties (*) | 511,566,265,595 | 518,856,838,309 |
| Other parties (**) | - | - |
| TOTAL | 511,566,265,595 | 518,856,838,309 |

(*) The balance represents a loan extended to the subsidiary Unitex in accordance with Official Letter No. 01-2022/HDV/STK-UNITEX dated 17 August 2022 and the addendum dated 18 August 2022, for the purpose of supplementing investment capital, charging interest.

7. OTHER SHORT-TERM RECEIVABLES

| | December 31, 2025 | December 31, 2024 |
|--------------------------------------------|--------------------------|--------------------------|
| Interest income from loans to Unitex (*) | 8,853,219,280 | 15,239,114,464 |
| Interest income from loans to Dintsun (**) | - | 3,471,000,000 |
| Others | 1,579,071,674 | 5,565,133,216 |

Century Synthetic Fiber Corporation
 NOTES TO QUARTERLY SEPARATE FINANCIAL STATEMENT
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TOTAL **10,432,290,954** **24,275,247,680**

(*) The balance represents a loan extended to the subsidiary Unitex in accordance with Official Letter No. 01-2022/HDV/STK-UNITEX dated 17 August 2022 and the addendum dated 18 August 2022, for the purpose of supplementing investment capital, bearing interest.

(**) The balance represents an interest-free loan extended to Dintsun Vietnam Company Limited under Contract No. 022021/NH/DT-TK dated 22 June 2021; Addendum No. PL1/DT-TK dated 22 June 2022; Addendum No. PL1-2023/DT-TK dated 26 June 2023; and Addendum No. PL1-2024/DT-TK dated 28 June 2024.

(**) The Company registered its first amendment to the business license on 16 June 2022. According to Dintsun's Investment Registration Certificate ("IRC"), its principal business activity is investment and development of infrastructure. Dintsun's registered head office is located at Xay Da B Hamlet, Ho Dac Kien Commune, Chau Thanh District, Soc Trang Province, Vietnam. In the third quarter of 2025, the Group fully divested its entire interest in this joint venture.

8. INVENTORIES

| | <i>VND</i> | <i>VND</i> |
|------------------------------------|--------------------------|--------------------------|
| | December 31, 2025 | December 31, 2024 |
| Finished goods | 784,146,669,121 | 387,506,580,176 |
| Raw materials | 199,169,925,327 | 182,259,577,164 |
| Goods in transit | 10,631,796,306 | 21,457,572,894 |
| Goods sent for consignment sales | - | - |
| TOTAL | 993,948,390,754 | 591,223,730,234 |
| Provision for obsolete inventories | (7,597,160,586) | (6,597,037,119) |
| NET VALUE | 986,351,230,168 | 584,626,693,115 |

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9.1 TANGIBLE FIXED ASSETS

| | <i>Buildings and structures</i> | <i>Machinery and equipment</i> | <i>Motor vehicles</i> | <i>Office equipment</i> | <i>Total</i> |
|-------------------------------------------------------------------------------------------|---------------------------------|--------------------------------|-----------------------|-------------------------|-------------------|
| Historical cost: | | | | | |
| As at December 31, 2024 | 304,608,626,458 | 1,602,774,097,139 | 190,986,666,321 | 4,791,726,080 | 2,103,161,115,998 |
| Increase in 2024 | - | - | - | - | - |
| Liquidation | - | - | - | - | - |
| Adjustment of the original cost of the office building for lease at the Trang Bang branch | - | - | - | - | - |
| As at December 31, 2025 | 304,608,626,458 | 1,602,774,097,139 | 190,986,666,321 | 4,791,726,080 | 2,103,161,115,998 |
| <i>In which:</i> | | | | | |
| Depreciated up to December 31, 2025 | 97,155,643,578 | 667,523,953,544 | 112,170,406,197 | 4,791,726,080 | 881,641,729,399 |
| Accumulated depreciation: | | | | | |
| As at December 31, 2024 | 178,241,101,465 | 1,179,303,380,697 | 180,140,562,219 | 4,791,726,080 | 1,542,476,770,461 |
| Depreciation in the period | 9,001,240,547 | 72,889,957,288 | 10,582,939,317 | - | 92,474,137,151 |
| Liquidation | - | - | - | - | - |
| As at December 31, 2025 | 187,242,342,012 | 1,252,193,337,985 | 190,723,501,536 | 4,791,726,080 | 1,634,950,907,612 |
| Net carrying amount: | | | | | |
| As at December 31, 2024 | 126,367,524,993 | 423,470,716,442 | 10,846,104,102 | - | 560,684,345,537 |
| As at December 31, 2025 | 117,366,284,447 | 350,580,759,154 | 263,164,785 | - | 468,210,208,386 |

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9.2 INTANGIBLE FIXED ASSETS

VND

Computer software

Historical cost

As at December 31, 2024 14,385,298,205

Purchased in the period

As at December 31, 2025 14,385,298,205

In which:

Depreciated up to December 31, 2025 14,385,298,205

Accumulated depreciation:

As at December 31, 2024 14,385,298,205

Depreciation in the period/year

As at December 31, 2025 14,385,298,205

Net carrying amount:

As at December 31, 2024 -

As at December 31, 2025 -

10. CONSTRUCTION IN PROGRESS

VND

December 31, 2025

December 31, 2024

| | | |
|-----------------------------|-----------------------|-----------------------|
| Machinery and equipment | 14,930,784,238 | 14,930,784,238 |
| Capitalized borrowing costs | | |
| Trial production cost | | |
| Basic construction | | |
| Purchase other assets | 61,668,644 | 61,668,644 |
| TOTAL | 14,992,452,882 | 14,992,452,882 |

11. LONG-TERM FINANCIAL INVESTMENT

Investment in the Subsidiary: The Company made its initial investment in Unitex Corporation, Ltd. at Lot A17.1, C1 Street, Thanh Thanh Cong Industrial Park, An Hoa Ward, Trang Bang Town, Tay Ninh Province, with an investment amount of VND 80,000,000,000, according to the initial investment certificate No. 3901206611 dated June 29, 2015. As of June 30, 2023, the Company increased its charter capital to VND 522,000,000,000 according to the 5th amended Investment Registration Certificate dated March 31, 2023. Up to the present, the 9th amended Investment Registration Certificate has been issued, with the capital remaining unchanged as follows:

| No. | Founding shareholders | Number of shares | Percentage (%) |
|-----|-------------------------------------|------------------|----------------|
| 1 | CENTURY SYNTHETIC FIBER CORPORATION | 52,200,000 | 100 |

Investment in other entities

The Company invested in Dintsun Vietnam Company Limited (“Dintsun”), which is a limited liability company established in Vietnam under Business Registration Certificate No. 2200764052 issued by the Department of Planning and Investment of Ho Chi Minh City on May 29, 2019. Currently, the Company

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has registered to change its business license for the first time on June 16, 2022. The main activity under the Investment Registration Certificate ("IRC") of Dintsun is making and doing business in infrastructure. Dintsun has its registered head office at Xay Da B Hamlet, Ho Dac Kien Commune, Chau Thanh District, Soc Trang Province, Vietnam. Century's capital ownership ratio in this Company is 5%; corresponding capital contribution of 13,800,000,000 VND. In the third quarter of 2025, the Group divested its entire equity interest in this joint venture.

| | December 31, 2025 | December 31, 2024 |
|------------------------------------|------------------------|------------------------|
| Investment in Unitex | 522,000,000,000 | 522,000,000,000 |
| Long-term investment in Dintsun | - | 13,800,000,000 |
| Provision for losses in associates | - | - |
| TOTAL | 522,000,000,000 | 535,800,000,000 |

12. LONG-TERM PREPAID EXPENSES

| | December 31, 2025 | December 31, 2024 | VND |
|---------------------|-----------------------|-----------------------|-----|
| Prepaid land rental | 31,181,773,155 | 32,428,421,703 | |
| Tools and devices | 14,422,766,378 | 13,041,658,974 | |
| Others | 3,531,202,983 | 2,187,664,822 | |
| TOTAL | 49,135,742,516 | 47,657,745,499 | |

13. SHORT-TERM ADVANCES TO SUPPLIERS AND SHORT-TERM ADVANCES FROM CUSTOMERS

| | December 31, 2025 | December 31, 2024 | VND |
|-----------------------------------------|------------------------|------------------------|-----|
| 13.1 Short-term advances to suppliers | 218,665,491,107 | 320,701,509,596 | |
| 13.2 Short-term advances from customers | 12,203,905,959 | 22,221,633,134 | |
| TOTAL | 260,869,397,066 | 342,923,142,730 | |

14. STATUTORY OBLIGATIONS

| <u>Payables</u> | December 31, 2025 | December 31, 2024 | VND |
|----------------------|-----------------------|----------------------|-----|
| Corporate income tax | 39,183,209,427 | 4,810,236,925 | |
| Export - import tax | 212,803,849 | - | |
| Personal income tax | 274,892,175 | 344,787,344 | |
| Value-added tax | 140,884,988 | 1,738,983,028 | |
| Others | 78,280,614 | - | |
| TOTAL | 39,890,071,053 | 6,894,007,297 | |

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| <u>Receivables</u> | December 31, 2025 | December 31, 2024 |
|----------------------------|--------------------------|--------------------------|
| Corporate income tax | - | - |
| Export - import tax | - | 63,013,977 |
| Personal income tax | - | - |
| Value-added tax deductible | 171,814,862,595 | 141,864,903,390 |
| Others | 240,805,149 | - |
| TOTAL | 172,055,667,744 | 141,927,917,367 |

15. SHORT-TERM ACCRUED EXPENSES

| | December 31, 2025 | December 31, 2024 |
|-----------------------|--------------------------|--------------------------|
| Sales commission | 1,783,150,336 | 1,852,441,266 |
| Utilities | 1,677,690,734 | 5,856,874,732 |
| Professional services | - | - |
| Interest expenses | 1,294,476,746 | 566,877,481 |
| Others | - | - |
| TOTAL | 4,755,317,816 | 8,276,193,479 |

16. SHORT-TERM LOANS

| | December 31, 2025 | December 31, 2024 |
|------------------------------------|--------------------------|--------------------------|
| Bank loans | 636,180,701,985 | 489,819,144,259 |
| Current portion long-term loans | 4,000,000,000 | |
| | 640,180,701,985 | 489,819,144,259 |

16.1 Short-term bank loans

The Company obtained loans from banks to finance its working capital. Detailed information is presented as follows:

| Bank | December 31, 2025 | Original amount | Principal Repayment Term |
|-------------------------------------------------------------------|--------------------------|------------------------|--------------------------------------|
| | <i>VND</i> | <i>USD</i> | |
| Orient Commercial Joint Stock Bank – Tan Binh Branch (VND) | 94,035,733,020 | | From 28 February 2026 to 22 May 2026 |
| Orient Commercial Joint Stock Bank – Tan Binh Branch (USD) | 85,262,689,127 | 3,269,651.00 | From 19 February 2026 to 12 May 2026 |
| Joint Stock Commercial Bank for Foreign Trade of Vietnam (VND) | 174,706,819,751 | | From 05 January 2026 to 26 June 2026 |

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| | | | |
|------------------------------------------------------------------|------------------------|----------------------|-----------------------------------------------------------|
| Joint Stock Commercial Bank for Foreign Trade of Vietnam (USD) | 65,756,696,757 | 2,521,635.80 | From 14 January 2026 to 29 June 2026 |
| Vietnam Export Import Bank – Ho Chi Minh Branch (VND) | 18,890,373,378 | | From 10 January 2026 to 06 May 2026 |
| Vietnam Export Import Bank – Ho Chi Minh Branch (USD) | 104,111,714,509 | 3,992,472.85 | From 15 January 2026 to 26 June 2026 |
| Woori Bank Limited – Ho Chi Minh Branch (USD) | 21,608,692,751 | 828,649.49 | From 15 March 2026 to 17 June 2026 |
| Woori Bank Limited – Ho Chi Minh Branch (VND) | 49,999,197,092 | | From 15 February 2026 to 12 May 2026 |
| Ho Chi Minh City Development Bank – District 11 HCM Branch (VND) | 21,808,785,600 | | From 12 March 2026 to 13 March 2026 |
| Orient Commercial Joint Stock Bank – Tan Binh Branch (VND) | 4,000,000,000 | | Long-term debts due within the next four quarters in 2026 |
| TOTAL | 640,180,701,985 | 10,612,409.14 | |

16.2 LONG-TERM LOANS

| | <i>VND</i> | <i>December 31, 2025</i> | <i>December 31, 2024</i> |
|------------------------------------------------------------|------------|--------------------------|--------------------------|
| Orient Commercial Joint Stock Bank – Tan Binh Branch (VND) | | 298,000,000,000 | |
| In which: | | | |
| Current portion | | 4,000,000,000 | |
| Non-current portion | | 294,000,000,000 | |

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17. OWNERS' EQUITY
17.1 Movements in owners' equity

| | <i>Share capital</i> | <i>Share premium</i> | <i>Treasury shares</i> | <i>Investment and development fund</i> | <i>Undistributed earnings</i> | <i>Total</i> |
|--------------------------------|--------------------------|-----------------------|-------------------------|----------------------------------------|-------------------------------|--------------------------|
| <i>VND</i> | | | | | | |
| Previous year: | | | | | | |
| At the begin of 2024 | 966,369,240,000 | 40,824,578,872 | (42,410,550,000) | 1,219,011,000 | 666,409,000,602 | 1,632,411,280,474 |
| Capital increase | 23,652,718,980 | | 42,410,550,000 | | | 66,063,268,980 |
| Purchase of treasury shares | - | | - | | | - |
| Distributed profit | - | | - | | | - |
| Net profit for the year | - | | - | | 51,544,794,024 | 51,544,794,024 |
| Dividend payment | - | | - | | | - |
| Share dividends payment | | | | | - | - |
| As at December 31, 2024 | 966,369,240,000 | 64,477,297,852 | 0 | 1,219,011,000 | 717,953,794,626 | 1,750,019,343,478 |
| Current year: | | | | | | |
| At the begin of 2025 | 966,369,240,000 | 64,477,297,852 | 0 | 1,219,011,000 | 717,953,794,626 | 1,750,019,343,478 |
| Capital increase | | | | | | |
| Sales of treasury shares | | | 0 | | | |
| Distributed profit | | | | | | |
| Net profit for the year | | | | | 160,233,644,608 | 160,233,644,608 |
| Share issuance service fee | | 6,377,560 | | | | 5,377,560 |
| Share dividends payment | 434,862,060,000 | | | | (434,862,060,000) | - |
| As at December 31, 2025 | 1,401,231,300,000 | 64,483,675,412 | - | 1,219,011,000 | 443,325,379,234 | 1,910,259,365,646 |

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17. OWNERS' EQUITY (continued)
17.1 Equity transactions with owners

| | <i>VND</i> | <i>VND</i> |
|---------------------------------|--------------------------|--------------------------|
| | December 31, 2025 | December 31, 2024 |
| Equity contributed in shares | | |
| Beginning balance | 966,369,240,000 | 966,369,240,000 |
| Increase in the year/period | 434,866,150,000 | - |
| Ending balance | 1,401,235,390,000 | 966,369,240,000 |
| <i>Dividends declared</i> | | |
| <i>Dividends paid in cash</i> | | |
| <i>Dividends paid in shares</i> | | |

17.2 Shares

| | December 31, 2025 | | December 31, 2024 |
|-----------------------------------------------|--------------------------|--------------------------|--------------------------|
| | Quantity | Amount | Quantity |
| | VND | VND | VND |
| Approved shares | 96,636,924 | 966,369,240,000 | 96,636,924 |
| Issued shares | 43,486,206 | 434,862,060,000 | |
| Issued shares and fully contributed to equity | 140,123,130 | 1,401,231,300,000 | 96,636,924 |
| Common shares | 140,123,130 | 1,401,231,300,000 | 96,636,924 |
| Treasury shares | | | |
| Treasury shares owned by the Company | | | |
| Common shares | | | |
| Outstanding shares | | | |
| Common shares | 140,123,130 | 1,401,231,390,000 | 96,636,924 |

For the fiscal years of 2023 and 2024, the Company declared dividends in the form of shares, which were fully distributed in the fourth quarter of 2025.

18. REVENUES

18.1 Revenue from sale of goods

| | Year to date December 31, 2025 | <i>VND</i> | Previous year's corresponding period |
|--------------------|---------------------------------------|--------------------------|---------------------------------------------|
| Sales revenue | 1,357,184,796,209 | 1,249,467,054,177 | |
| Sales returns | 1,522,652,784 | 203,810,405 | |
| Net revenue | 1,355,662,143,425 | 1,249,263,243,772 | |

18.2 Financial income

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| | <i>VND</i> | |
|--------------------------------------------------------------------------------------------------|-----------------------|-----------------------|
| | This year | Previous year |
| Gains from exchange rate differences due to revaluation of items denominated in foreign currency | | |
| Realised foreign exchange gains | 19,747,953,245 | 12,517,244,914 |
| Interest from deposits, loans, and investments | 44,284,215,689 | 14,028,912,161 |
| TOTAL | 64,032,168,934 | 26,546,157,075 |

Including interest-bearing loans to Unitex amounting to VND 36,540,711,786 and the recovery of an investment in Dintsun of VND 7,200,800,000 this year.

19. FINANCIAL EXPENSES

| | <i>VND</i> | |
|----------------------------------|-----------------------|-----------------------|
| | This year | Previous year |
| Interest expense | 42,918,108,540 | 17,127,583,213 |
| Realized foreign exchange loss | 40,836,012,489 | 34,986,489,576 |
| Unrealized foreign exchange loss | - | - |
| Financial investment loss | - | - |
| TOTAL | 83,754,121,029 | 52,114,072,789 |

20. CORPORATE INCOME TAX

20.1 Corporate income tax expenses

| | <i>VND</i> | |
|---------------------------------------|-----------------------|----------------------|
| | This year | Previous year |
| Current corporate income tax expenses | 42,912,900,252 | 6,448,574,855 |
| Deferred tax income (expense) | (106,043,956) | 386,670,698 |
| TOTAL | 42,806,856,296 | 6,835,245,553 |

| | <i>VND</i> | |
|----------------------------------------------------------------|-----------------------|----------------------|
| | This year | Previous year |
| Accounting profit before tax | 203,040,500,904 | 58,380,039,577 |
| Corporate income tax at the applicable tax rate of the Company | 42,912,900,252 | 6,448,574,855 |
| <i>Adjustments:</i> | | |
| Non-deductible expenses | | |
| Tax holiday of Trang Bang Branch | | |
| Effect of tax rate changes on deferred corporate income tax | (106,043,956) | 386,670,698 |
| CIT expense | 42,806,856,296 | 6,835,245,553 |

20.2 Deferred tax

Century Synthetic Fiber Corporation
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| | Separate balance sheet | | Separate income statement | |
|--------------------------------------------------------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | As at December 31, 2025 | As at December 31, 2024 | As at December 31, 2025 | As at December 31, 2024 |
| Deferred tax assets | | | | |
| Unearned profit | | | | |
| Accrued expenses | 467,376,800 | 431,715,373 | (35,661,427) | (222,470,978) |
| Advance deduction of salary and bonus | 1,071,655,200 | 1,155,869,845 | 84,214,645 | 654,712,738 |
| Accrual for severance pay | 44,730,764 | 44,649,891 | (80,873) | (751,026) |
| Provision for obsolete inventories | 1,061,132,898 | 965,286,634 | (95,846,264) | (88,162,967) |
| Provision for investment losses in associate companies | - | - | - | - |
| Losses carried forward to the next period | - | - | - | - |
| Gains/Losses from unrealized FX differences | 17,748,737 | (40,921,300) | (58,670,037) | 43,342,931 |
| Sum of deferred tax assets | 2,662,644,399 | 2,556,600,443 | | |
| Deferred income tax income (expense) recognized in the income statement | | | (106,043,956) | 386,670,698 |

21. PRODUCTION AND OPERATING COSTS BY ELEMENTS

| | This year | VND | Previous year |
|------------------------------------------------------------------|--------------------------|-----|--------------------------|
| Raw materials | 741,378,450,638 | | 780,490,074,480 |
| Labour costs | 90,283,629,976 | | 92,451,098,481 |
| Depreciation and amortization of fixed assets (Notes 7 and 8) | 92,474,137,151 | | 92,837,137,610 |
| Outsourced service costs | 199,179,514,204 | | 164,144,367,934 |
| Others | 3,341,260,636 | | 28,854,019,592 |
| TOTAL | 1,126,659,992,605 | | 1,158,776,698,097 |

22. TRANSACTIONS WITH RELATED PARTIES

| Incurred Transactions | | | This year | Previous year |
|-----------------------------------------------|---------------|----------------------------|-------------------------|------------------------|
| Related Party | Relationship | Transaction Description | VND | |
| Unitex Corporation | Subsidiary | Lending | 466,889,673,041 | 585,397,796,750 |
| Unitex Corporation | Subsidiary | Loan recovery | (588,673,371,381) | (245,351,608,048) |
| Unitex Corporation | Subsidiary | Interest income from loans | 36,540,711,786 | 13,678,503,579 |
| Unitex Corporation | Subsidiary | Sales | 8,789,013,248 | 42,818,216,082 |
| Unitex Corporation | Subsidiary | Purchases | | |
| Hung Loi Investment Trading Service Co., Ltd. | Related Party | Sales | | |
| Total | | | (76,453,973,306) | 396,542,908,363 |

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| Ending Balances with Related Parties | Relationship | Transaction Description | As at December 31, 2025 | As at December 31, 2024 |
|--------------------------------------|---------------|------------------------------------------------|-------------------------|-------------------------|
| Unitex Corporation | Subsidiary | Lending | 511,566,265,595 | 518,856,838,309 |
| Unitex Corporation | Subsidiary | Loan recovery | | |
| Unitex Corporation | Subsidiary | Interest income from loans (other receivables) | 8,853,219,280 | 18,805,633,120 |
| Unitex Corporation | Subsidiary | Receivables | 6,161,901,215 | 7,669,753,843 |
| Unitex Corporation | Subsidiary | Payables | 296,015,147,352 | (17,747,869,669) |
| P.A.N Asia Co., Ltd. | Related Party | Sales | | |
| Total | | | 822,596,533,442 | 527,584,355,603 |

Related parties – payments to BOD members, BOS members and key management personnel.

VND

| Remuneration for BOD and BOS | Position | This year | Previous year |
|-------------------------------------|--------------------------------------------|----------------------|----------------------|
| Mr. Dang Trieu Hoa | Chairman | 150,000,000 | 150,000,000 |
| Ms. Dang My Linh | Vice chairwoman | 150,000,000 | 150,000,000 |
| Mr. Chen Che Jen | Independent member of BOD | 225,000,000 | 225,000,000 |
| Mr. Nguyen Quoc Huong | Independent member of BOD | 225,000,000 | 225,000,000 |
| Ms. Cao Thi Que Anh | Member of BOD | 150,000,000 | 150,000,000 |
| Mr. Dang Huong Cuong | Member of BOD | 150,000,000 | 150,000,000 |
| Mr. Vo Quang Long | Member of BOD | 150,000,000 | 150,000,000 |
| Mr. Nguyen Tu Luc | Former head of BOS | 45,000,000 | 60,000,000 |
| Ms. Ha Kiet Tran | Head of BOS | 60,000,000 | 60,000,000 |
| Ms. Dinh Ngoc Hoa | Member of BOS | 60,000,000 | 60,000,000 |
| Ms. Nguyen Thi Sang | Member of BOS | 15,000,000 | - |
| Salary of each member of BOM | | 12M2025 | 12M2024 |
| Mr. Dang Trieu Hoa | Chairman | 372,230,769 | 1,342,450,300 |
| Ms. Nguyen Phuong Chi | Chief Strategy Officer | 1,574,811,141 | 1,472,785,551 |
| Mr. Phan Nhu Bich | Chief Finance Officer cum Chief Accountant | 999,021,996 | 936,636,843 |
| Ms. Dinh Ngoc Hoa | | - | 138,714,294 |
| Total | | 4,326,063,906 | 5,270,586,988 |

The income of the Chairman of the Board of Directors in 2025 was transferred to the subsidiary, Unitex.

23. EARNINGS PER SHARE

Basic earnings per share are calculated by dividing the after-tax profit or loss attributable to shareholders owning the Company's common shares by the weighted average number of common shares outstanding during the period.

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| | <i>VND</i> | For accounting period ending | For accounting period |
|-----------------------------------------------------------------------------|------------|-------------------------------------|---------------------------------|
| | | December 31, 2025 | ending December 31, 2024 |
| Net profit after tax in the period | | 160,233,644,608 | 51,544,794,024 |
| Weighted average number of ordinary shares for basic earnings per share (i) | | 140,123,539 | 95,136,924 |
| Earnings per share (par value of VND10,000/share) | | 1,144 | 542 |

There have been no transactions in common shares or potential common shares transactions that occurred between the ending date of interim accounting period and the completion date of this interim financial statements.

24. SEGMENT REPORTING

The Company's principal business activity is the production and trading of synthetic fiber products, and its primary revenue is derived from this activity. Furthermore, the Company's head office and branches generating revenue are located within the territory of Vietnam. Therefore, the Company's Management believes that presenting segment information is unnecessary.

25. EVENTS AFTER THE REPORTING PERIOD

There were no significant events occurring after the end of the reporting period that require adjustment or disclosure in the financial statements for the year.



Prepared by
Vo Thi Thu Trang



Chief Accountant Officer
Phan Nhu Bich



January 24, 2026