

CÔNG TY C^o PHẪN
S^c I THẺ Kⁱ

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Century Synthetic Fiber Corporation

Consolidated Financial Statement

Sep 30, 2026



Century Synthetic Fiber Corporation

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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	September 30, 2025
0302018927 – 24 th amendment	December 24, 2025
0302018927 – 25 th amendment	July 31, 2026

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
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

Century Synthetic Fiber Corporation
GENERAL INFORMATION

0380478317 – 12th amendment

October 08, 2018

On **October 20, 2017**, the Company officially invested **VND 80,000,000,000** into **Unitex Corporation (limited liability company)** located in Thanh Thanh Cong Industrial Zone, Trang Bang Ward, Tay Ninh Province, specializing in the production of fiber, yarn, thread, and fabric. Unitex Corporation (formerly a joint stock company) was established under Investment Certificate No. 45203300336 issued by the Tay Ninh Economic Zone Authority on **June 29, 2015**, and subsequent amended Investment Certificates.

<i>Amended Investment Certificate No.</i>	<i>Date of issue</i>
2191415344 – 1 st issue	October 31, 2017
2191415344 – 2 nd amendment	September 09, 2021
2191415344 – 3 rd amendment	December 15, 2021
2191415344 – 4 th amendment	December 15, 2022
2191415344 – 5 th amendment	August 21, 2023
2191415344 – 6 th amendment	September 04, 2024
2191415344 – 7 th amendment	January 16, 2025
2191415344 – 8 th amendment	June 24, 2025
2191415344 – 9 th amendment	October 10, 2025

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:

Mdm. Dang My Linh	Vice chairperson
Mr. Dang Trieu Hoa	Chairperson
Mr. Dang Huong Cuong	Member
Mdm. Cao Thi Que Anh	Member
Mr. Vo Quang Long	Member
Mr. Chen Che Jen	Independent member
Mr. Nguyen Quoc Huong	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

Century Synthetic Fiber Corporation
GENERAL INFORMATION

Ernst & Young Vietnam Limited Liability Company has been appointed as the auditor for the fiscal year 2026. At the time of preparation of the consolidated financial statements for the third quarter of 2026, this report has not yet been audited.

RESPONSIBILITY OF THE BOARD OF MANAGEMENT FOR THE CONSOLIDATED FINANCIAL STATEMENTS FOR QUARTER III/2026

The Board of Management is responsible for ensuring that the Quarter III/2026 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 consolidated financial statements.

DECLARATION BY THE BOARD OF DIRECTORS

In the opinion of the Board of Directors, the attached consolidated financial statements for Quarter III/2026 accurately reflect the financial status of the Company as of Sep 30, 2026, the consolidated business results, and cash flows for the period in accordance with Vietnamese Accounting Standards, the Vietnamese corporate accounting system, and relevant legal regulations.

On behalf of the Board of Management:



October 26, 2026

Century Synthetic Fiber Corporation
QUARTERLY CONSOLIDATED BALANCE SHEET
As at September 30, 2026

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ASSETS	Code	Notes	As at 30.09.2026	As at 31.12.2025
A – CURRENT ASSETS	100		1,219,680,046,085	1,326,044,872,890
I. Cash and cash equivalents	110	4	57,796,233,000	57,928,953,855
1. Cash	111		11,596,233,000	10,828,953,855
2. Cash equivalents	112		46,200,000,000	47,100,000,000
II. Short-term financial investment	120	5		
1. Held-for-trading securities	121			
2. Provision for diminution in value of trading securities	122			
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			
III. Current accounts receivables	130		118,755,403,160	88,609,195,627
1. Short-term trade receivables	131	6.1	113,194,822,184	86,043,883,431
2. Short-term advances to suppliers	132	6.2	4,023,074,579	1,945,048,546
3. Short-term intercompany receivables	133		-	-
4. Receivables from construction contracts	134		-	-
5. Other short-term receivables	135	7	1,534,056,397	620,263,650
6. Provision for doubtful short-term receivables (*)	136			
7. Assets pending settlement	137			
IV. Inventories	140	8	855,962,821,585	984,257,622,311
1. Inventories	141		866,138,890,462	991,854,782,897
2. Provision for inventory write-downs (*)	142		(10,176,068,877)	(7,597,160,586)
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		187,169,038,552	195,249,101,097
1. Short-term expenses awaiting allocation	161		1,980,897,213	4,025,462,730
2. Value-added tax deductible	162	13	184,688,852,848	191,158,286,226
3. Taxes and other receivables from the State	163	13	495,838,491	65,352,141
4. Trading Government bonds	164		-	-
5. Other current assets	165		-	-
B – NON-CURRENT ASSETS	200		2,675,318,619,019	2,829,082,024,496
I. Long-term receivables	210			
1. Long-term trade receivables	211	6.3		
2. Long-term advances to suppliers	212			
3. Investment in dependent operating units	213			
4. Long-term intercompany receivables	214			
5. Long-term loan receivables	215			
6. Other long-term receivables	216			
II. Fixed assets	220		2,452,792,770,824	1,051,713,805,565
1. Tangible fixed assets	221	9.1	2,452,454,183,824	1,051,713,805,565
- Historical cost	222		4,247,501,311,444	2,688,045,291,345
- Accumulated depreciation (*)	223		(1,795,047,127,620)	(1,636,331,485,780)
2. Finance leases	224			
- Historical cost	225			
- Accumulated depreciation (*)	226			

Century Synthetic Fiber Corporation
QUARTERLY CONSOLIDATED BALANCE SHEET
As at September 30, 2026

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3. Intangible fixed assets	227	9.2	338,587,000	-
- Historical cost	228		14,751,338,205	14,385,298,205
- Accumulated depreciation	229		(14,412,751,205)	(14,385,298,205)
III. Long-term biological assets	230			
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			
2. Long-term livestock for one-time product harvesting	236			
3. Long-term seasonal crops or crops for one-time harvesting	237			
4. 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	10	102,084,648,721	1,649,605,482,273
1. Long-term work-in-progress production and business expenses	251			
2. Construction in progress	252		102,084,648,721	1,649,605,482,273
VI. Long-term financial investment	260	11	-	-
1. Investment in subsidiary	261			
2. Investment in associates, joint ventures	262			
3. Investment in other entities	263		-	-
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			
VII. Other long-term assets	270		120,441,199,474	127,762,736,658
1. Long-term prepaid expenses	271	12	117,729,034,108	125,098,538,869
2. Deferred tax assets	272	20.2	2,712,165,366	2,664,197,789
3. Long-term Equipment, Materials, and Spare Parts	273			
4. Other non-current assets	274			
TOTAL ASSETS (280 = 100 + 200)	280		3,894,998,665,316	4,155,126,897,386

RESOURCES	Code	Notes	As at 30,09,2026	As at 31,12,2025
C - LIABILITIES	300		2,247,889,389,587	2,397,769,231,267
I. Current liabilities	310		1,370,176,773,129	1,372,913,349,262
1. Short-term trade payables	311	13	255,749,598,595	331,625,406,541
2. Short-term advances from customers	312	13	44,079,433,650	12,201,839,315
3. Dividends and profit payable	313		-	-
4. Short-term taxes and other payables to the State	314	14	7,930,859,105	39,963,492,915
5. Payable to employees	315		15,577,116,810	18,410,476,967
6. Short-term accrued expenses	316	15	10,688,807,892	8,109,180,272
7. Short-term intercompany payables	317			
8. Construction contract payables	318			
9. Short-term unearned revenue	319		-	-
10. Other short-term payables	320		8,006,098,551	7,845,634,825
11. Short-term borrowings and finance lease liabilities	321	16.1	1,018,953,257,345	945,955,701,985

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AS at September 30, 2020				
12. Short-term provisions	322			
13. Bonus and welfare fund	323		9,191,601,181	8,801,616,442
14. Price stabilization fund	324			
15. Repurchase transactions of Government bonds	325			
II. Non-current liabilities	330		877,712,616,458	1,024,855,882,005
1. Long-term trade payables	331			
2. Long-term advances from customers	332			
3. Long-term taxes and other payables to the State	333			
4. Long-term accrued expenses	334			
5. Intercompany payables related to operating capital	335			
6. Long-term intercompany payables	336			
7. Long-term unearned revenue	337			
8. Other long-term payables	338			
9. Long-term borrowings and finance lease liabilities	339	16.2	877,426,219,658	1,024,598,000,000
10. Convertible bonds	340			
11. Preference shares	341			
12. Deferred tax liabilities	342			
13. Long-term provision	343		286,396,800	257,882,005
14. Science and technology development fund	344			
D – OWNERS' EQUITY	400	17	1,647,109,275,729	1,757,357,666,119
1. Contributed capital	411		1,541,350,200,000	1,401,231,300,000
- Common shares with voting rights	411a		1,541,350,200,000	1,401,231,300,000
- Preference shares	411b			
2. Share premium	412		64,242,708,349	64,483,675,412
3. Bond conversion options	413			
4. Other equity	414			
5. Treasury share (*)	415			
6. Revaluation surplus	416			
7. Foreign exchange differences	417			
8. Investment and development fund	418		1,219,011,000	1,219,011,000
9. Other funds belonging to equity	419			
10. Retained earnings	420		40,297,356,380	290,423,679,707
- Accumulated retained earnings brought forward from the previous period	420a		150,304,779,707	240,427,394,956
- Retained earnings for the current period	420b		(110,007,423,327)	49,996,284,751
Total liabilities and owners' equity (440 = 300 + 400)	440		3,894,998,665,316	4,155,126,897,386

ITEMS NOT INCLUDED IN BALANCE SHEET

ITEMS		As at 30.09.2026	As at 31.12.2025
Major foreign currency			
US Dollar (USD)		70,890.68	84,490.66

Prepared by
Nguyen Thi Hong Tham

**Chief Accountant Officer
Phan Nhu Bich**



October 26, 2026

Century Synthetic Fiber Corporation
CONSOLIDATED INCOME STATEMENT
As at September 30, 2026

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Items	Code	Note	Current Quarter (Quarter III/2026)	Previous year Quarter (Quarter III/2025)	Year to date Sep 30, 2026	Previous year's corresponding period
1. Revenue from sales of goods	1		404,869,981,933	319,024,172,842	1,067,956,277,747	1,028,774,865,007
2. Revenue deduction	2		856,261,426	68,884,464	856,261,426	68,884,464
3. Net revenue from sales of goods(10=01-02)	10	18.1	404,013,720,507	318,955,288,378	1,067,100,016,321	1,028,705,980,543
4. Cost of goods sold	11		360,774,085,532	246,062,098,837	941,976,736,058	812,795,597,445
5. Gross profit from sales of goods (20=10 - 11)	20		43,239,634,975	72,893,189,541	125,123,280,263	215,910,383,098
6. Profit/Loss from the sale and disposal of investment property	21					
7. Financial income	22	18.2	1,258,498,232	7,648,324,594	4,608,374,100	28,256,265,029
8. Financial expenses	23	19	54,144,816,113	41,998,523,417	155,894,016,220	120,800,766,932
- In which: Interest expenses	24		53,405,624,611	12,470,726,083	148,317,656,282	28,086,310,070
9. Selling expenses	25		2,786,289,616	2,072,755,730	8,612,274,967	6,875,742,465
10. General and administrative expenses	26		20,081,227,759	13,511,629,876	61,697,274,189	40,417,457,279
11. Operating profit {30 = 20 + (21-22)-(24+25+26)}	30		(32,514,200,281)	22,958,605,112	(96,471,911,013)	76,072,681,451
12. Other income	31		138,895,771	123,743,479	579,927,603	352,722,968
13. Other expense	32		1,792,300,398	114,216,016	5,685,515,204	2,984,701,133
14. Other profits (40 = 31 - 32)	40		(1,653,404,627)	9,527,463	(5,105,587,601)	(2,631,978,165)
15. Accounting profit before tax(50 = 30 + 40)	50		(34,167,604,908)	22,968,132,575	(101,577,498,614)	73,440,703,286
16. Current corporate income tax expense	51	20.1	298,421,562	12,103,777,063	8,477,892,290	33,549,004,427
17. Deferred tax expense	52	20.2	(27,826,912)	511,808,895	(47,967,577)	529,775,501
18. Net profit after tax (60=50 – 51 - 52)	60		(34,438,199,558)	10,352,546,617	(110,007,423,327)	39,361,923,358
19. Basic earnings per share (*)	70		(236)	151	(754)	407
20. Diluted earnings per share (*)	71					

Century Synthetic Fiber Corporation
CONSOLIDATED INCOME STATEMENT

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As at September 30, 2026

Century Synthetic Fiber Corporation compares fluctuations of net profit after tax between Quarter III/2026 and Quarter III/2025 in Consolidated Financial Statement issued by the Company on October 26, 2026 as follows:

No.	Items	Quarter III/2026	Quarter III/2025	Increase (+)/Decrease (-)	
1	Net revenue	404,013,720,507	318,955,288,378	85,058,432,129	26.7%
2	Gross profit	43,239,634,975	72,893,189,541	(29,653,554,566)	-40.7%
3	Profit before tax	(34,167,604,908)	22,968,132,575	(57,135,737,483)	-248.8%
4	Profit after tax	(34,438,199,558)	10,352,546,617	(44,790,746,175)	-432.7%

Reason:

Consolidated revenue increased by VND 85 billion, equivalent to a 26.7% increase, driven by higher sales volume and revenue. However, consolidated gross profit decreased by VND 29.65 billion, or 40.7%, due to higher shutdown costs (directly recognized in cost of goods sold) and lower selling prices compared to the same period last year.

Consolidated profit before tax decreased by VND 57.1 billion, or 248.8%, while consolidated profit after tax fell by VND 44.79 billion, or 432.7%. These declines were attributable to the aforementioned reduction in gross profit, as well as higher interest expenses and administrative expenses at the subsidiary Unitex, following the cessation of interest capitalization compared to the same period last year.

Thank you and best regards.

Prepared by
Nguyen Thi Hong Tham

Chief Accountant Officer
Phan Nhu Bich



BOD Chairperson
Dang Trieu Hoa

October 26, 2026

Century Synthetic Fiber Corporation
CONSOLIDATED CASH FLOW
As at September 30, 2026

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VND

Items	Code	Notes	Year to date Sep 30, 2026	Previous year's corresponding period
I. Cash flow from operating activities				
1. Accounting profit before tax	1		(101,577,498,614)	73,440,703,286
2. Adjustments for:				
- Depreciation and amortisation	2		161,229,889,504	70,006,886,945
- Provisions	3		2,578,908,291	1,047,614,065
- Foreign exchange gains/losses arising from revaluation of monetary accounts denominated in foreign currency	4		(728,399,074)	5,536,276,051
- Profit/Loss from investing activities	5		(17,481,932)	(7,759,183,248)
- Interest expense	6		148,317,656,282	28,086,310,070
- Other adjustments	7			
3. Operating profit before changes in working capital	8		209,803,074,457	170,358,607,169
- Increase/Decrease in receivables	9		(24,109,973,813)	(33,007,433,035)
- Increase/Decrease in inventories	10		125,715,892,435	(314,768,630,117)
- Increase/Decrease in payables (excluding interest expense payables, corporate income tax)	11		13,252,581,255	(12,947,537,542)
- Increase/Decrease in prepaid expenses	12		6,899,822,614	(589,405,677)
- Increase/Decrease in held-for-trading securities	13			
- Interest paid	14		(146,778,125,239)	(27,453,247,450)
- Corporate income tax paid	15		(42,230,403,740)	(8,614,873,709)
- Other incomes from operating activities	16			
- Other expenses for operating activities	17			
Net cash flows from operating activities	20		142,552,867,969	(227,022,520,361)
II. Cash flows from investing activities				
1. Purchase and construction of fixed assets	21		(68,814,559,619)	(83,094,114,151)
2. Proceeds from disposals of fixed assets	22			
3. Cash outflow for lending, buying debt instruments of other entities	23			
4. Cash recovered from lending, selling debt instruments of other entities	24			3,471,000,000
5. Investment in other entities	25			
6. Cash recovered from investment in other entities	26			13,800,000,000
7. Interest earned, dividends and profit received	27		17,481,932	7,907,100,752
Net cash flows from investing activities	30		(68,797,077,687)	(57,916,013,399)

Century Synthetic Fiber Corporation
CONSOLIDATED CASH FLOW
As at September 30, 2026

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III. Cash flows from financing activities				
1. Cash received from issuing shares, selling treasury shares, and capital contributions from owners	31			
2. Return of contributed capital to owners, repurchase of issued shares	32			
3. Drawdown of borrowings	33		1,305,164,944,754	2,409,681,172,568
4. Repayment of borrowings	34		(1,379,077,551,368)	(2,173,683,272,830)
5. Payments for principal of finance leases	35			
6. Dividends paid	36			
Net cash flows from financing activities	40		(73,912,606,614)	235,997,899,738
Net increase/decrease in cash and cash equivalents for the quarter (50 = 20+30+40)	50		(156,816,332)	(48,940,634,022)
Cash and cash equivalents at the beginning of the year	60		57,928,953,855	105,602,398,852
Impact of exchange rate fluctuation	61		24,095,477	(138,058,390)
Cash and cash equivalents at the end of the period (70 = 50+60+61)	70		57,796,233,000	56,523,706,440


Prepared by
Nguyen Thi Hong Tham


Chief Accountant Officer
Phan Nhu Bich


BOD Chairperson
Dang Trieu Hoa

October 26, 2026

Century Synthetic Fiber Corporation
CONSOLIDATED CASH FLOW
As at September 30, 2026

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I. 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:

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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	September 30, 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, Cu Chi District, Ho Chi Minh City, Vietnam, with a branch in Trang Bang Industrial Zone, Trang Bang Town, 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 – 1st issue	August 17, 2009
45211000130 – 2nd amendment	May 27, 2010
45211000130 – 3rd amendment	June 11, 2010
45211000130 – 4th amendment	April 15, 2011
45211000130 – 5th amendment	January 14, 2014
45211000130 – 6th amendment	October 27, 2014
0380478317 – 7th amendment	September 03, 2015
0380478317 – 8th amendment	September 06, 2016
0380478317 – 9th amendment	December 09, 2016

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0380478317 – 10th amendment	November 10, 2017
0380478317 – 11th amendment	December 04, 2017
0380478317 – 12th amendment	October 08, 2018

On **October 20, 2017**, the Company officially invested **VND 80,000,000,000** into **Unitex Corporation (limited liability company)** located in Thanh Thanh Cong Industrial Zone, Trang Bang Ward, Tay Ninh Province, specializing in the production of fiber, yarn, thread, and fabric. Unitex Corporation (formerly a joint stock company) was established under Investment Certificate No. 45203300336 issued by the Tay Ninh Economic Zone Authority on **June 29, 2015**, and subsequent amended Investment Certificates.

<i>Amended Investment Certificate No.</i>	<i>Date of issue</i>
2191415344 – 1 st issue	October 31, 2017
2191415344 – 2 nd amendment	September 09, 2021
2191415344 – 3 rd amendment	December 15, 2021
2191415344 – 4 th amendment	December 15, 2022
2191415344 – 5 th amendment	August 21, 2023
2191415344 – 6 th amendment	September 04, 2024
2191415344 – 7 th amendment	January 16, 2025
2191415344 – 8 th amendment	June 24, 2025
2191415344 – 9 th amendment	October 10, 2025

The Company has a representative office at **102-104-106 Bau Cat, Ward 14, Tan Binh District, 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 Sep 30, 2026 was 786 (as of December 31, 2025, it was 968).

2. BASIS OF PRESENTATION

2.1 Accounting Standards and Policies Applied

The interim consolidated 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 Sep 30, 2001, on the issuance of the first batch of four Vietnamese Accounting Standards;
- Decision No. 165/2002/QĐ-BTC dated Sep 30, 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 consolidated balance sheet, consolidated income statement, consolidated cash flow statement, and explanatory notes to the interim consolidated 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

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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.

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 Sep 30, 2026, for foreign currency and foreign currency-denominated items is VND 25,970/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 consolidated interim income statement.

3.3 Accounts Receivable

Accounts receivable are reported in the consolidated 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 consolidated 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 consolidated 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

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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.

3.7 Prepaid Expenses

Prepaid expenses include short-term prepaid expenses or long-term prepaid expenses presented on the interim balance sheet and allocated over the prepaid period corresponding to the economic benefits derived from such expenses.

Prepaid land rental includes the unallocated balance of land rental payments made under land lease agreements with:

- **Industrial Development and Trading Joint Stock Company – Cu Chi**, dated July 3, 2000, for a lease term of 50 years;
- **Industrial Park Infrastructure Development Company – Tay Ninh**, dated July 21, 2009, for a lease term of 45 years; and
- **Industrial Park Infrastructure Development Company – Tay Ninh**, dated October 31, 2017, with a term until October 14, 2053, for the Trang Bang 5 phase.

Pursuant to **Circular No. 45/2013/TT-BTC**, issued by the Ministry of Finance on April 25, 2013, providing guidance on the management, use, and depreciation of fixed assets, the aforementioned prepaid land rental is recognized as a long-term prepaid expense and allocated to expenses over the remaining duration of the lease agreements.

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 Sep 30, 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 Sep 30, 2026, monetary items denominated in foreign currencies are revalued at the actual exchange rate as of the balance sheet date, based on the following principles:

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- 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.

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 consolidated 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 consolidated 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.

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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 consolidated 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

VND

	Sep 30, 2026	December 31, 2025
Cash on hand	15,630,770	6,960,423
Cash in banks	11,580,602,230	10,821,993,432
Cash equivalents(*)	46,200,000,000	47,100,000,000
TOTAL	57,796,233,000	57,928,953,855

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

None incurred.

6. SHORT-TERM TRADE RECEIVABLES

6.1 Short-term trade receivables

VND

	Sep 30, 2026	December 31, 2025
<i>Short-term trade receivables from customers</i>	113,194,822,184	86,043,883,431
Receivables from related parties (Note no. 22)	-	-
TOTAL	113,194,822,184	86,043,883,431

6.2 Short-term advances to suppliers

VND

	Sep 30, 2026	December 31, 2025
Short-term advances to suppliers	4,023,074,579	1,945,048,546
TOTAL	4,023,074,579	1,945,048,546

7. OTHER SHORT-TERM RECEIVABLES

VND

	Sep 30, 2026	December 31, 2025
Insurance	1,214,821,594	292,544,644
Interest income from deposits	-	-
Others	322,684,803	327,719,006
TOTAL	1,537,506,397	620,263,650

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8. INVENTORIES

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	Sep 30, 2026	VND December 31, 2025
Finished products	686,625,372,157	777,804,276,122
Raw materials and components	149,276,634,557	202,042,166,873
Goods in transit	26,499,102,545	12,008,339,902
Work in progress at the Branch and Subsidiary awaiting processing	3,737,781,203	-
TOTAL	866,138,890,462	991,854,782,897
Provision for obsolete inventories	(10,176,068,877)	(7,597,160,586)
NET VALUE	855,962,821,585	984,257,622,311

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9.1 TANGIBLE FIXED ASSETS

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VND

	<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, 2025	889,492,801,805	1,602,774,097,139	190,986,666,321	4,791,726,080	2,688,045,291,345
Increase in the period	-	-	-	-	-
Transferred from construction in progress	12,556,398,004	1,496,938,992,898	33,714,191,469	16,246,437,728	1,559,456,020,099
Reclassification	(49,468,616,778)	49,468,616,778	-	-	-
As at Sep 30, 2026	852,580,583,031	3,149,181,706,815	224,700,857,790	21,038,163,808	4,247,501,311,444
<i>In which:</i>					
Depreciated up to December 31, 2025	88,291,213,410	594,633,996,150	101,587,466,860	4,791,726,080	789,304,402,500
Accumulated depreciation:					
As at December 31, 2025	187,283,119,781	1,262,058,918,774	182,197,721,145	4,791,726,080	1,636,331,485,780
Depreciation in the period	20,219,898,141	130,291,316,641	6,879,302,680	1,325,124,378	158,715,641,840
As at Sep 30, 2026	207,503,017,922	1,392,350,235,415	189,077,023,825	6,116,850,458	1,795,047,127,620
Net carrying amount:					
As at December 31, 2025	702,209,682,024	340,715,178,365	8,788,945,176	-	1,051,713,805,565
As at Sep 30, 2026	645,077,565,109	1,756,831,471,400	35,623,833,965	14,921,313,350	2,452,454,183,824

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9.2 INTANGIBLE FIXED ASSETS

	VND
<i>Computer software</i>	
Historical cost	
As at December 31, 2025	14,385,298,205
Purchased in the period	366,040,000
As at Sep 30, 2026	14,751,338,205
In which:	-
Depreciated up to December 31, 2025	14,385,298,205
Accumulated depreciation:	-
As at December 31, 2025	14,385,298,205
Depreciation in the period	27,453,000
As at Sep 30, 2026	14,412,751,205
Net carrying amount:	-
As at December 31, 2025	-
As at Sep 30, 2026	338,587,000

10. CONSTRUCTION IN PROGRESS

	Sep 30, 2026	VND December 31, 2025
Machinery and equipment	14,992,452,882	14,890,328,496
Unitex factory project	87,092,195,839	1,634,613,029,391
Purchase other assets	-	102,124,386
TOTAL	102,084,648,721	1,649,605,482,273

11. INVESTMENT IN OTHER ENTITIES

	Sep 30, 2026	VND December 31, 2025
Dintsun Vietnam Company Limited	-	-

The project was liquidated and fully settled in Q1.2025.

12. LONG-TERM PREPAID EXPENSES

	Sep 30, 2026	VND December 31, 2025
Land rental	104,438,114,563	106,952,362,227
Tools and equipment issued for use	10,981,965,610	13,763,572,761
Others	2,308,953,935	4,382,603,881
TOTAL	117,729,034,108	125,098,538,869

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

	Sep 30, 2026	VND December 31, 2025
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13.1 Short-term advances to suppliers	255,749,598,595	331,625,406,541
13.2 Short-term advances from customers	44,079,433,650	12,201,839,315
	299,829,032,245	343,827,245,856

14. STATUTORY OBLIGATIONS

	VND	
<u>Payables</u>	Sep 30, 2026	December 31, 2025
Corporate income tax	5,444,955,150	39,197,024,004
Export - import tax	-	-
Personal income tax	107,339,799	287,147,319
Value-added tax	2,292,827,334	219,165,602
Others	85,736,822	260,155,990
TOTAL	7,930,859,105	39,963,492,915

	VND	
<u>Receivables</u>	Sep 30, 2026	December 31, 2025
Corporate income tax	-	-
Export import tax	455,459,291	47,352,141
Personal income tax	-	-
Value-added tax deductible	184,688,852,848	191,158,286,226
Others	40,379,200	18,000,000
TOTAL	185,184,691,339	191,223,638,367

15. SHORT-TERM ACCRUED EXPENSES

	VND	
	Sep 30, 2026	December 31, 2025
Sales commission	1,796,324,356	1,927,987,965
Utilities	5,872,383,638	4,338,114,525
Interest expenses	2,834,007,789	1,294,476,746
Others	186,092,109	548,601,036
TOTAL	10,688,807,892	8,109,180,272

16. SHORT-TERM LOANS

	VND	
	Sep 30, 2026	December 31, 2025
Bank loans	622,096,739,495	636,180,701,985
Current portion long-term loans	396,856,517,850	309,775,000,000
TOTAL	1,018,953,257,345	945,955,701,985

Short-term bank loans

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

Bank	Sep 30, 2026	Original amount	Principal repayment term
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	VND	USD	
Orient Commercial Joint Stock Bank, Tan Binh Branch	216,101,000,138		From October 21, 2026 to June 28, 2027
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Ho Chi Minh city branch	168,379,506,997		From October 6, 2026 to March 16, 2027
Woori Bank Vietnam Limited, Ho Chi Minh city Branch (USD)	24,138,776,611	929,486.97	From December 16, 2026 to March 28, 2027.
Woori Bank Vietnam Limited, Ho Chi Minh city Branch (VND)	15,860,738,940		From October 28, 2026 to March 30, 2027.
Vietnam International Commercial Joint Stock Bank, Sai Gon Branch (VIB)	49,517,127,941		From October 8, 2026 to December 24, 2026.
Vietnam Prosperity Joint Stock Commercial, Ky Hoa Branch (USD)	28,377,649,614	1,092,708.88	From November 6, 2026 to March 11, 2027.
Vietnam Joint Stock Commercial Bank for Industry and Trade – Cho Lon Branch	119,721,939,255		From October 31, 2026 to March 29, 2027.
Total	622,096,739,495	2,022,195.85	

16. LONG-TERM LOANS

	Sep 30, 2026	December 31, 2025
Bank loans	1,274,282,737,508	1,334,373,000,000
In which:		
Current portion	396,856,517,850	309,775,000,000
Non-current portion	877,426,219,658	1,024,598,000,000

Details of long-term loan from banks:

Bank	Sep 30, 2026	Principal Repayment Term	Collateral Form
	VND		
Orient Commercial Joint Stock Bank – Tan Binh Branch (*)	559,289,517,850	From September 30, 2026 to January 17, 2028	Factory, land use rights, and machinery and equipment at Unitex
Orient Commercial Joint Stock Bank – Tan Binh Branch (**)	419,993,219,658	From January 26, 2030 to October 3, 2035	Factory, land use rights, and

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			machinery and equipment at Unitex
Orient Commercial Joint Stock Bank – Tan Binh Branch (***)	295,000,000,000	From December 26, 2026 to June 10, 2032	Factory and land use rights
<i>In which:</i>			
<i>Current portion</i>	396,856,517,850		
<i>Non-current portion</i>	877,426,219,658		

(*) Long-term loan from Orient Commercial Joint Stock Bank – Tan Binh Branch: The purpose of the loan is to refinance the credit facility used to finance the investment project for the synthetic filament yarn factory at Unitex, previously funded by the following five banks: CTBC Bank Co., Ltd.; Kasikornbank Public Company Limited; The Shanghai Commercial & Savings Bank, Ltd. (Foreign Bank Branch); Entie Commercial Bank; and E.Sun Commercial Bank, Ltd.

(*) The long-term loan of Unitex from Orient Commercial Joint Stock Bank – Tan Binh Branch is guaranteed by Century Synthetic Fiber Corporation.

(**) Long-term loan from Orient Commercial Joint Stock Bank – Tan Binh Branch: the loan was obtained to reimburse costs already incurred for the Unitex factory project.

(***) Long-term loan from Orient Commercial Joint Stock Bank – Tan Binh Branch: the loan was obtained to reimburse the Company's financial resources previously used to invest in the yarn spinning machinery system.

NOTES TO QUARTERLY CONSOLIDATED FINANCIAL STATEMENT

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17. OWNERS' EQUITY

17.1 Movements in owners' equity

VND

	Share capital	Share premium	Treasury shares (*)	Investment and development fund	Undistributed earnings	Total
Previous year:						
At the begin of 2025	966,369,240,000	64,477,297,852	-	1,219,011,000	675,289,454,956	1,707,355,003,808
Share issuance						
Increase/Decrease						-
Reissuance of treasury shares						-
Profit distribution	434,862,060,000				(434,862,060,000)	-
Net profit for the year					49,996,284,751	49,996,284,751
Share dividends declared	-	6,377,560	-	-	-	6,377,560
As at December 31, 2025	1,401,231,300,000	64,483,675,412	-	1,219,011,000	290,423,679,707	1,757,357,666,119
Current year:						
At the begin of 2026	1,401,231,300,000	64,483,675,412	-	1,219,011,000	290,423,679,707	1,757,357,666,119
Increase/Decrease						
Reissuance of treasury shares						
Profit/loss from acquisition of subsidiaries						
Net profit for the year					(110,007,423,327)	(110,007,423,327)
Share dividends declared		(240,967,063)				(240,967,063)
Others	140,118,900,000				(140,118,900,000)	-
As at Sep 30, 2026	1,541,350,200,000	64,242,708,349	-	1,219,011,000	40,297,356,380	1,647,109,275,729

As at September 30, 2026

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

	VND	
	Sep 30, 2026	December 31, 2025
Equity contributed in shares		
Beginning balance	1,401,231,300,000	966,369,240,000
Increase in the year/period	140,118,900,000	434,862,060,000
Ending balance	1,541,350,200,000	1,401,231,300,000
Dividends declared	-	-
<i>Dividends paid in cash</i>	-	-
<i>Dividends paid in shares</i>	(140,118,900,000)	(434,862,060,000)

17.2 Shares

	Sep 30, 2026		December 31, 2025
	Quantity	Amount VND	Quantity
Approved shares	140,123,130	1,401,231,300,000	96,636,924
Issued shares	14,011,890	140,118,900,000	43,486,206
Issued shares and fully contributed to equity	154,135,020	1,541,350,200,000	140,123,130
Common shares	154,135,020	1,541,350,200,000	140,123,130
Treasury shares owned by the Company	-	-	-
Outstanding shares	154,135,020	1,541,350,200,000	140,123,130

18. REVENUES**18.1 Revenue from sale of goods**

	VND	
	9M2026	9M2025
Gross revenue	1,067,956,277,747	1,028,774,865,007
<i>Deduct:</i>		
Sales returns and selling price reduction	856,261,426	68,884,464
Net revenue	1,067,100,016,321	1,028,705,980,543

18.2 Financial income

	VND	
	9M2026	9M2025
Foreign exchange gain	4,590,892,168	20,497,081,781
Interest income from bank deposits	17,481,932	7,759,183,248
TOTAL	4,608,374,100	28,256,265,029

19. FINANCIAL EXPENSES

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Century Synthetic Fiber Corporation

NOTES TO QUARTERLY CONSOLIDATED FINANCIAL STATEMENT

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As at September 30, 2026

	9M2026	9M2025
Interest expense	148,317,656,282	28,086,310,070
Foreign exchange loss	7,576,359,938	92,714,456,862
TOTAL	155,894,016,220	120,800,766,932

20. CORPORATE INCOME TAX**20.1 CORPORATE INCOME TAX EXPENSES**

	9M2026	9M2025
Current tax expense	8,477,892,290	33,549,004,427
Adjustment for over accrual of CIT from prior years	(47,967,577)	529,775,501
Deferred tax income (expense)		
TOTAL	8,429,924,713	34,078,779,928

	9M2026	9M2025
Accounting profit before tax	(101,577,498,614)	73,440,703,286
Corporate income tax at the applicable tax rate of the Company	8,477,892,290	33,549,004,427
<i>Adjustments:</i>		
Adjustment relating to the prior year's corporate income tax finalization	-	-
Effect of changes in tax rates on deferred income tax	(47,967,577)	529,775,501
CIT expense	8,429,924,713	34,078,779,928

20.2 Deferred tax

	Consolidated balance sheet		Consolidated income statement	
	As at Sep 30, 2026	As at December 31, 2025	9M2026	9M2025
Deferred tax assets				
Accrued expenses, including salaries and bonuses	1,183,492,128	1,538,669,948	355,177,820	256,057,018
Accrued severance allowances	47,185,658	44,727,691	(2,457,967)	(1,117,454)
Provision for inventory write-down	1,486,104,213	1,060,927,036	(425,177,177)	(10,507,357)
Unrealized foreign exchange differences	(4,616,633)	19,873,114	24,489,747	285,343,294
Total deferred tax assets	2,712,165,366	2,664,197,789		
Deferred tax income (expense) included				
Income statement			(47,967,577)	529,775,501

21. PRODUCTION AND OPERATING COSTS BY ELEMENTS

	9M2026	9M2025
Raw materials	607,599,088,145	554,502,066,924

As at September 30, 2026

Labour costs	72,027,433,690	71,114,988,531
Depreciation and amortization of fixed assets (Notes 7 and 8)	158,715,641,840	70,006,886,945
Outsourced service costs	172,554,814,676	161,704,523,466
Others	1,389,306,863	2,760,331,323
TOTAL	1,012,286,285,214	860,088,797,189

22. TRANSACTIONS WITH RELATED PARTIES**Related parties – payments to key management personnel and BOD members.**

VND

<i>Remuneration for BOD and BOS</i>	<i>Position</i>	<i>Income</i>	
		9M2026	9M2025
Mr. Dang Trieu Hoa	Chairman	112,500,000	112,500,000
Ms. Dang My Linh	Vice Chairwoman	112,500,000	112,500,000
Mr. Chen Che Jen	Independent member of BOD	168,750,000	168,750,000
Mr. Nguyen Quoc Huong	Independent member of BOD	168,750,000	168,750,000
Ms. Cao Thi Que Anh	Member of BOD	112,500,000	112,500,000
Mr. Dang Huong Cuong	Member of BOD	112,500,000	112,500,000
Mr. Vo Quang Long	Member of BOD	112,500,000	112,500,000
Mr. Nguyen Tu Luc	Former head of BOS	-	45,000,000
Ms. Ha Kiet Tran	Head of BOS	45,000,000	45,000,000
Ms. Dinh Ngoc Hoa	Member of BOS	45,000,000	45,000,000
Ms. Nguyen Thi Sang	Member of BOS	45,000,000	-
Salary of each member of BOM		9M2026	9M2025
Mr. Dang Trieu Hoa	Chairman	818,100,000	824,930,769
Ms. Nguyen Phuong Chi	Chief Strategy Officer	1,268,015,263	1,159,410,863
Mr. Phan Nhu Bich	Chief Finance Officer cum Chief Accountant	716,096,462	745,521,525
Total		3,837,211,725	3,764,863,157

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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Century Synthetic Fiber Corporation

NOTES TO QUARTERLY CONSOLIDATED FINANCIAL STATEMENT

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As at September 30, 2026

	9M2026	9M2025
Net profit after tax in the period	(110,007,423,327)	39,361,923,358
Weighted average number of ordinary shares for basic earnings per share	145,961,418	96,636,924
Earnings per share (par value of VND10,000/share)	(754)	407

The weighted average number of common shares outstanding during the period includes additional shares issued to increase share capital and dividend payments from undistributed after-tax profits during the period and treasury stock deductions.

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
Nguyen Thi Hong Tham


Chief Accountant Officer
Phan Nhu Bich


BOD, Chairperson
Dang Trieu Hoa

October 26, 2026