

CÔNG TY C^o PHÔI N S^h I
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Century Synthetic Fiber Corporation

Separate Financial Statement

September 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 – 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
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

Century Synthetic Fiber Corporation
GENERAL INFORMATION

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 2026. At the time of preparation of the separate financial statements for the third quarter of 2026, this report has not yet been audited.

RESPONSIBILITY OF THE BOARD OF MANAGEMENT FOR THE SEPARATE 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 separate financial statements.

DECLARATION BY THE BOARD OF DIRECTORS

In the opinion of the Board of Directors, the attached separate financial statements for Quarter III/2026 accurately reflect the financial status of the Company as of September 30, 2026, 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.

Century Synthetic Fiber Corporation
GENERAL INFORMATION

On behalf of the Board of Management:



October 26, 2026

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

B01a-DN

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ASSETS	Code	Notes	As at 30.09.2026	As at 31.12.2025
A – CURRENT ASSETS	100		1,718,676,456,198	1,603,948,152,471
I. Cash and cash equivalents	110	4	57,549,888,170	52,977,388,316
1. Cash	111		11,349,888,170	5,877,388,316
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. Held to maturity	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		-	-
6. Provision for diminution in value of other short-term investments (*)	126		-	-
III. Current accounts receivables	130		667,981,688,679	390,457,832,003
1. Short-term trade receivables	131	6.1	134,562,187,126	92,205,784,647
2. Short-term advances to suppliers	132	6.2	531,878,960,901	297,640,267,909
3. Short-term intercompany receivables	133	7	-	-
4. Receivables from construction contract progress	134		-	-
5. Other short-term receivables	135		1,540,540,652	611,779,447
6. Provision for doubtful short-term receivables (*)	136		-	-
7. Assets pending settlement	137		-	-
IV. Inventories	140	8	822,215,172,600	986,351,230,169
1. Inventories	141		832,391,241,477	993,948,390,755
2. Provision for obsolete inventories (*)	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		170,929,706,749	174,161,701,983
1. Short-term prepaid expenses	161		1,304,511,609	2,281,487,247
2. Value-added tax deductible	162	14	169,128,074,895	171,814,862,595
3. Tax receivable from the State	163	14	495,420,245	65,352,141
4. Trading Government bonds	164		-	-
5. Other current assets	165		1,700,000	-
B – NON-CURRENT ASSETS	200		1,457,348,810,196	1,581,766,773,762
I. Long-term receivables	210		471,995,053,489	524,766,265,595
1. Long-term trade receivables	211	6.3	471,995,053,489	524,766,265,595
II. Fixed assets	220		403,671,260,650	468,164,604,920
1. Tangible fixed assets	221	9.1	403,671,260,650	468,164,604,920
- Historical cost	222		2,103,161,115,998	2,103,161,115,998
- Accumulated depreciation (*)	223		(1,699,489,855,348)	(1,634,996,511,078)
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		-	-
1. Livestock for periodic product harvesting	231		-	-
a) Immature livestock for periodic product harvesting	232		-	-
b) Mature livestock for periodic product harvesting	233		-	-

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

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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	522,000,000,000
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		-	-
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		44,690,043,175	51,843,450,365
1. Long-term prepaid expenses	271	12	41,977,877,809	49,181,345,983
2. Deferred tax assets	272	20.2	2,712,165,366	2,662,104,382
3. Long-term Equipment, Materials, and Spare Parts	273			
4. Other non-current assets	274			
TOTAL ASSETS (280 = 100 + 200)	280		3,176,025,266,394	3,185,714,926,233

RESOURCES	Code	Notes	As at 30.09.2026	As at 31.12.2025
C - LIABILITIES	300		1,255,605,652,990	1,275,692,872,184
I. Current liabilities	310		977,930,516,273	981,434,990,179
1. Short-term trade payables	311	13.1	252,472,966,786	249,290,617,118
2. Short-term advances from customers	312	13.2	44,079,433,438	12,185,843,315
3. Dividends and profit payable	313		-	-
4. Short-term taxes and other payables to the State	314	14	7,902,643,908	39,951,237,771
5. Payable to employees	315		11,622,101,005	14,772,547,990
6. Short-term accrued expenses	316	15	6,244,487,334	5,233,918,805
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		7,383,110,268	11,563,318,024
11. Short-term loans	321	16.1	639,696,739,495	640,180,701,985
12. Provision for short-term payables	322		-	-
13. Bonus and welfare fund	323		8,529,034,039	8,256,805,171
14. Price stabilization fund	324		-	-
15. Trading Government bonds	325		-	-
II. Non-current liabilities	330		277,675,136,717	294,257,882,005
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		-	-

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SEPARATE BALANCE SHEET
As at September 30, 2026

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8. Other long-term payables	338		-	-
9. Long-term borrowings and finance lease liabilities	339	16.2	277,400,000,000	294,000,000,000
10. Convertible bonds	340		-	-
11. Preference shares	341		-	-
12. Deferred tax liabilities	342		-	-
13. Long-term provision	343		275,136,717	257,882,005
14. Science and technology development fund	344		-	-
D – OWNERS' EQUITY	400	17	1,920,419,613,404	1,910,022,054,049
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		313,607,694,055	443,088,067,637
- Accumulated retained earnings brought forward from the previous period	420a		302,969,167,637	283,091,734,626
- Retained earnings for the current period	420b		10,638,526,418	159,996,333,011
Total liabilities and owners' equity (440 = 300 + 400)	440		3,176,025,266,394	3,185,714,926,233

ITEMS NOT INCLUDED IN BALANCE SHEET

ITEMS		As at 30.09.2026	As at 31.12.2025
Major foreign currency			
US Dollar (USD)		69,140.88	82,730.96

Prepared by
Nguyen Thi Thuy Linh

Chief Accountant Officer
Phan Nhu Bich



October 26, 2026

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

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Items	Code	Note	Current Quarter (Quarter III/2026)	Previous year's Quarter (Quarter III/2025)	Year to date September 30, 2026	Previous year's corresponding period
1. Revenue from sales of goods	1		503,061,339,961	319,465,584,460	1,171,174,339,680	1,030,955,998,168
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	502,205,078,535	319,396,699,996	1,170,318,078,254	1,030,887,113,704
4. Cost of goods sold	11		470,383,329,940	244,167,663,250	1,057,887,152,325	802,361,043,541
5. Gross profit from sales of goods (20=10 - 11)	20		31,821,748,595	75,229,036,746	112,430,925,929	228,526,070,163
6. Gain/(loss) from disposal and liquidation of investment properties	21		-	-	-	-
7. Financial income	22	18.2	10,072,979,266	17,212,449,143	28,786,319,121	51,444,992,168
8. Financial expenses	23	19	23,473,279,145	20,550,901,276	68,482,139,866	68,954,741,210
- In which: Interest expenses	24		22,735,788,471	12,470,726,083	60,969,920,796	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		12,864,615,369	13,416,500,363	39,788,758,171	40,105,687,270
11. Operating profit {30 = 20 + (21-22)- (24+25+26)}	30		2,770,543,731	56,401,328,520	24,334,072,046	164,034,891,386
12. Other income	31		43,505,567	65,122,934	417,741,957	195,173,819
13. Other expense	32		1,792,300,398	114,183,075	5,685,456,279	2,984,667,996
14. Other profits (40 = 31 - 32)	40		(1,748,794,831)	(49,060,141)	(5,267,714,322)	(2,789,494,177)
15. Accounting profit before tax(50 = 30 + 40)	50		1,021,748,900	56,352,268,379	19,066,357,724	161,245,397,209
16. Current corporate income tax expense	51		298,421,562	12,103,777,063	8,477,892,290	33,549,004,428
17. Deferred tax expense	52	20.1	(27,826,912)	(86,532,649)	(50,060,984)	193,231,337
18. Net profit after tax (60=50 – 51 - 52)	60	20.2	751,154,250	44,335,023,965	10,638,526,418	127,503,161,444
21. Basic earnings per share (*)	70		5	459	73	1,319
22. Diluted earnings per share (*)	71					

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

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Century Synthetic Fiber Corporation compares fluctuations of net profit after tax between Quarter III/2026 and Quarter III/2025 in Separate 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	502,205,078,535	319,396,699,996	182,808,378,539	57.2%
2	Gross profit	31,821,748,595	75,229,036,746	(43,407,288,151)	-57.7%
3	Profit before tax	1,021,748,900	56,352,268,379	(55,330,519,479)	-98.2%
4	Profit after tax	751,154,250	44,335,023,965	(43,583,869,715)	-98.3%

Reasons:

The Parent Company's revenue increased by VND 182.8 billion, equivalent to 57.2%. Of this, revenue from external customers increased by 26.7%, while intercompany sales revenue (including materials such as PET chip, oil, paper tubes, etc.) related to toll manufacturing arrangements between the Parent Company (as the principal providing materials for processing) and Unitex (as the toll manufacturer) increased by 30.5%. Gross profit decreased by VND 43.4 billion, equivalent to 57.7%, mainly due to higher machine shutdown costs being directly recognized in the cost of goods sold, while intercompany sales generated break-even results.

The Parent Company's profit before tax decreased by VND 55.3 billion, equivalent to 98.2%, while profit after tax decreased by VND 43.58 billion, equivalent to 98.3%. These declines were primarily attributable to the aforementioned decrease in gross profit and a partial increase in financial expenses.

Thank you and best regards.



Prepared by
Nguyen Thi Thuy Linh



Chief Accountant Officer
Phan Nhu Bich



BOD Chairperson
Đặng Triệu Hòa

October 26, 2026

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

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VND

Items	Code	Notes	Year to date September 30, 2026	Previous year's corresponding period
I. Cash flow from operating activities				
1. Accounting profit before tax	1		19,066,357,724	161,245,397,209
2. Adjustments for:				
- Depreciation and amortisation	2		64,493,344,270	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		(674,478,592)	5,411,692,199
- Profit/Loss from investing activities	5		(24,228,970,113)	(32,484,506,845)
- Interest expense	6		60,969,920,796	28,086,310,070
- Other adjustments	7		-	-
Operating profit before changes in working capital	8		122,205,082,376	233,313,393,643
- Increase/Decrease in receivables	9		(261,856,912,722)	(280,420,547,263)
- Increase/Decrease in inventories	10		161,557,149,278	(334,054,559,169)
- Increase/Decrease in payables (excluding interest expense payables, corporate income tax)	11		21,969,220,834	5,338,583,003
- Increase/Decrease in prepaid expenses	12		8,178,743,812	134,901,239
- Increase/Decrease in held-for-trading securities	13			
- Interest paid	14		(60,018,004,336)	(26,886,369,969)
- Corporate income tax paid	15		(42,230,403,740)	(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		(50,195,124,498)	(411,337,331,415)
II. Cash flows from investing activities				
1. Purchase and construction of fixed assets	21		-	-
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		(309,586,800,000)	(16,405,733,432)

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

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6. Cash recovered from investment in other entities	26		371,206,000,000	17,271,000,000
7. Interest earned, dividends and profit received	27		11,034,201,499	7,730,781,305
Net cash flows used in investing activities	30		72,653,401,499	8,596,047,873
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		1,164,153,720,145	1,393,979,163,268
4. Repayment of borrowings	34		(1,182,063,779,653)	(1,029,338,661,935)
5. Payments for principal of finance leases	35		-	-
6. Dividends paid	36		-	-
Net cash flows from financing activities	40		(17,910,059,508)	364,640,501,333
Net increase/decrease in cash and cash equivalents for the quarter (50 = 20+30+40)	50		4,548,217,493	(38,100,782,209)
Cash and cash equivalents at the beginning of the year	60		52,977,388,316	94,669,463,759
Impact of exchange rate fluctuation	61		24,282,361	(143,859,696)
Cash and cash equivalents at the end of the year (70 = 50+60+61)	70		57,549,888,170	56,424,821,854



Prepared by
Nguyen Thi Thuy Linh



Chief Accountant Officer
Phan Nhu Bich



October 26, 2026

Century Synthetic Fiber Corporation
NOTES TO QUARTERLY SEPARATE FINANCIAL STATEMENT
As at September 30, 2026
B09a-DN

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:

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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

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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, 2025 was 664; as of September 30, 2026 was 454).

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.

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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, 2025, for foreign currency and foreign currency-denominated items is VND 26,077/USD. The exchange rate as of September 30, 2026, is VND 25,970USD.

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.

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3.7 Prepaid Expenses

Prepaid expenses include short-term or long-term prepaid costs presented on the interim balance sheet and are allocated over the prepayment period in accordance with the economic benefits generated from these expenses.

Prepaid land rental represents the unamortized balance of land lease payments made under land lease agreements signed with Cu Chi Industrial – Commercial Investment Development Joint Stock Company on July 3, 2000 for a term of 50 years; with Tay Ninh Industrial Park Infrastructure Development Company on July 21, 2009 for a term of 45 years; and with Tay Ninh Industrial Park Infrastructure Development Company on October 31, 2017, with a lease term extending to October 14, 2053 for the Trang Bang 5 phase.

In accordance with Circular No. 45/2013/TT-BTC issued by the Ministry of Finance on April 25, 2013, guiding the management, use, and depreciation of fixed assets, the above prepaid land rental is recognized as a long-term prepaid expense and amortized to expenses over the remaining lease term.

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 September 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:

- 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

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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 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

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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

	September 30, 2026	VND December 31, 2025
Cash on hand	10,352,573	4,442,335
Cash in banks	11,339,535,597	5,872,945,981
Cash equivalents(*)	46,200,000,000	47,100,000,000
TOTAL	57,549,888,170	52,977,388,316

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

	September 30, 2026	VND December 31, 2025
<i>Short-term trade receivables from customers</i>	113,194,822,184	86,043,883,427
Receivables from related parties (Note no. 22)	21,367,364,942	6,161,901,220
TOTAL	134,562,187,126	92,205,784,647

6.2 Short-term advances to suppliers

	September 30, 2026	VND December 31, 2025
Short-term advances to suppliers	531,878,960,901	297,640,267,909
TOTAL	531,878,960,901	297,640,267,909

6.3. SHORT-TERM LOANS RECEIVABLE

	September 30, 2026	VND December 31, 2025
Related parties (*)	471,995,053,489	524,766,265,595
Other parties (**)	-	-
TOTAL	471,995,053,489	524,766,265,595

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

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7. OTHER SHORT-TERM RECEIVABLES

	September 30, 2026	December 31, 2025
Interest income from loans to Unitex (*)	-	-
Interest income from loans to Dintsun (**)	-	-
Others	1,540,540,652	611,779,447
TOTAL	1,540,540,652	611,779,447

(*) The balance represents a loan extended to the subsidiary Unitex in accordance with Official Letter No. 01-2022/HĐV/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

	September 30, 2026	December 31, 2025
Finished goods	663,469,305,955	784,146,669,122
Raw materials	139,485,582,846	199,169,925,327
Goods in transit	26,463,913,195	10,631,796,306
Work in progress awaiting processing at the Branch	2,972,439,481	-
TOTAL	832,391,241,477	993,948,390,755
Provision for obsolete inventories	(10,176,068,877)	(7,597,160,586)
NET VALUE	822,215,172,600	986,351,230,169

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9.1 TANGIBLE FIXED ASSETS

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	304,608,626,458	1,602,774,097,139	190,986,666,321	4,791,726,080	2,103,161,115,998
Increase in 2026	-	-	-	-	-
Liquidation	-	-	-	-	-
Adjustment of the original cost of the office building for lease at the Trang Bang branch.	-	-	-	-	-
As at September 30, 2026	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	88,291,213,410	594,633,996,150	101,587,466,880	4,791,726,080	789,304,402,520
Accumulated depreciation:					
As at December 31, 2025	185,948,145,079	1,262,058,918,774	182,197,721,145	4,791,726,080	1,634,996,511,078
Depreciation in the period	6,675,905,295	53,019,283,670	4,798,155,305	-	64,493,344,270
Liquidation	-	-	-	-	-
As at September 30, 2026	192,624,050,374	1,315,078,202,444	186,995,876,450	4,791,726,080	1,699,489,855,348
Net carrying amount:					
As at December 31, 2025	118,660,481,379	340,715,178,365	8,788,945,176	-	468,164,604,920
As at September 30, 2026	111,984,576,084	287,695,894,695	3,990,789,871	-	403,671,260,650

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9.2 INTANGIBLE FIXED ASSETS

	<i>VND</i>
	<i>Computer software</i>
Historical cost	
As at December 31, 2025	14,385,298,205
Purchased in 2026	-
As at September 30, 2026	14,385,298,205
<i>In which:</i>	
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/year	-
As at September 30, 2026	14,385,298,205
Net carrying amount:	
As at December 31, 2025	-
As at September 30, 2026	-

10. CONSTRUCTION IN PROGRESS

		<i>VND</i>
	September 30, 2026	December 31, 2025
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 September 30, 2023, the Company increased its charter capital to VND 522,000,000,000 according to the 5th amended Investment Registration Certificate dated September 30, 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.

	September 30, 2026	December 31, 2025
Investment in Unitex	522,000,000,000	522,000,000,000
Long-term investment in Dintsun	-	-
Provision for losses in associates	-	-
TOTAL	522,000,000,000	522,000,000,000

12. LONG-TERM PREPAID EXPENSES

	September 30, 2026	December 31, 2025
Prepaid land rental	30,300,329,477	31,212,369,002
Tools and devices	9,368,594,397	13,763,572,761
Others	2,308,953,935	4,205,404,220
TOTAL	41,977,877,809	49,181,345,983

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

	September 30, 2026	December 31, 2025
13.1 Short-term advances to suppliers	252,472,966,786	249,290,617,118
13.2 Short-term advances from customers	44,079,433,438	12,185,843,315
TOTAL	296,552,400,224	261,476,460,433

14. STATUTORY OBLIGATIONS

	September 30, 2026	December 31, 2025
<u>Payables</u>		
Corporate income tax	5,444,955,150	39,197,024,004
Export - import tax	-	-
Personal income tax	79,124,602	274,892,175
Value-added tax	2,292,827,334	219,165,602
Others	85,736,822	260,155,990
TOTAL	7,902,643,908	39,951,237,771

VND

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Receivables

	September 30, 2026	December 31, 2025
Corporate income tax	-	-
Export - import tax	455,041,045	47,352,141
Personal income tax	-	-
Value-added tax deductible	169,128,074,895	171,814,862,595
Others	40,379,200	18,000,000
TOTAL	169,623,495,140	171,880,214,736

15. SHORT-TERM ACCRUED EXPENSES

	September 30, 2026	December 31, 2025
	<i>VND</i>	
Sales commission	1,796,324,356	1,927,987,965
Utilities	2,817,210,847	1,532,853,105
Professional services	-	-
Interest expenses	1,444,860,022	1,294,476,746
Others	186,092,109	478,600,989
TOTAL	6,244,487,334	5,233,918,805

16. SHORT-TERM LOANS

	September 30, 2026	December 31, 2025
	<i>VND</i>	
Bank loans	622,096,739,495	636,180,701,985
Current portion	17,600,000,000	4,000,000,000
long-term loans		
	639,696,739,495	640,180,701,985

16.1 Short-term bank loans

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

Bank	September 30, 2026	Original amount	Principal Repayment Term
	<i>VND</i>	<i>USD</i>	
Orient Commercial Joint Stock Bank – Tan Binh Branch	216,101,000,138		From October 21, 2026 to June 28, 2027.
Orient Commercial Joint Stock Bank – Tan Binh Branch	-	-	
Joint Stock Commercial Bank for Foreign Trade of Vietnam	168,379,506,997		From October 6, 2026 to March 16, 2027.
Joint Stock Commercial Bank for Foreign Trade of Vietnam (USD)		-	

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Vietnam Export Import Bank (VND)	-		
Vietnam Export Import Bank (USD)		-	
Woori Bank Limited – Ho Chi Minh Branch (USD)	24,138,776,611	929,486.97	From December 16, 2026 to March 28, 2027.
Woori Bank Limited – Ho Chi Minh Branch (VND)	15,860,738,940		From October 28, 2026 to March 30, 2027.
Vietnam International Bank – Saigon Branch	49,517,127,941		From October 8, 2026 to December 24, 2026.
Vietnam Prosperity Joint Stock Commercial Bank – Ky Hoa Branch	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.
Orient Commercial Joint Stock Bank – Tan Binh Branch	17,600,000,000		Long-term debt due for repayment over the next four quarters, with repayments of VND 14.6 billion per quarter starting from Q3.2027.
TOTAL	639,696,739,495	2,022,195.85	

16.2 LONG-TERM LOANS

	September 30, 2026	VND December 31, 2025
Orient Commercial Joint Stock Bank – Tan Binh Branch (VND)	295,000,000,000	298,000,000,000
In which:		
Current portion	17,600,000,000	4,000,000,000
Non-current portion	277,400,000,000	294,000,000,000

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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	717,953,794,626	1,750,019,343,478
Capital increase						
Purchase of treasury shares						
Distributed profit	434,862,060,000				(434,862,060,000)	
Net profit for the year						
Dividend payment						
Share dividends payment		6,377,560			159,996,333,011	159,996,333,011
As at December 31, 2025	1,401,231,300,000	64,483,675,412	-	1,219,011,000	443,088,067,637	1,910,022,054,049
Current year:						
At the begin of 2026	1,401,231,300,000	64,483,675,412	-	1,219,011,000	443,088,067,637	1,910,022,054,049
Capital increase						
Sales of treasury shares	140,118,900,000				(140,118,900,000)	
Distributed profit						
Net profit for the year					10,638,526,418	10,638,526,418
Bonus share issuance expenses		(240,967,063)				(240,967,063)
Others						
As at September 30, 2026	1,541,350,200,000	64,242,708,349	-	1,219,011,000	313,607,694,055	1,920,419,613,404

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17. OWNERS' EQUITY (continued)

17.1 Equity transactions with owners

	<i>VND</i>	
	September 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
<i>Dividends declared</i>	-	-
<i>Dividends paid in cash</i>	-	-
<i>Dividends paid in shares</i>	-	-

17.2 Shares

	September 30, 2026	December 31, 2025
	Quantity	Quantity
	Amount	Amount
	<i>VND</i>	<i>VND</i>
Approved shares	140,123,130	96,636,924
Issued shares	14,011,890	43,486,206
Issued shares and fully contributed to equity	154,135,020	140,123,130
Common shares	154,135,020	140,123,130
Treasury shares		
Treasury shares owned by the Company		
Common shares		
Outstanding shares	154,135,020	140,123,130
Common shares	154,135,020	140,123,130

In 2025, the Company declared a stock dividend, which was distributed in Q3.2026.

18. REVENUES

18.1 Revenue from sale of goods

	<i>VND</i>
	Year to date September 30, 2026
	Previous year's corresponding period
Sales revenue	1,171,174,339,680
Sales returns	856,261,426
Net revenue	1,170,318,078,254

18.2 Financial income

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	This year	VND Previous year
Gains from exchange rate differences due to revaluation of items denominated in foreign currency	698,760,953	-
Foreign exchange gains	3,858,588,055	18,960,485,326
Interest from deposits, loans, and investments (*)	24,228,970,113	32,484,506,842
TOTAL	28,786,319,121	51,444,992,168

Of which, (*) including accumulated interest income from loans granted to Unitex amounted to VND 24,213,832,316 as of the current period and VND 24,753,725,537 in the prior period.

19. FINANCIAL EXPENSES

	This year	VND Previous year
Interest expense	60,969,920,796	28,086,310,070
Realized foreign exchange loss	7,512,219,070	35,600,598,637
Unrealized foreign exchange loss	-	5,267,832,503
Financial investment loss	-	-
TOTAL	68,482,139,866	68,954,741,210

20. CORPORATE INCOME TAX

20.1 Corporate income tax expenses

	This year	VND Previous year
Current corporate income tax expenses	8,477,892,290	33,549,004,428
Deferred tax income (expense)	(50,060,984)	193,231,337
TOTAL	8,427,831,306	33,742,235,765

	This year	VND Previous year
Accounting profit before tax	19,066,357,724	161,245,397,209
Corporate income tax at the applicable tax rate of the Company	8,477,892,290	33,549,004,428
<i>Adjustments:</i>		
Non-deductible expenses		
Tax holiday of Trang Bang Branch		
Effect of tax rate changes on deferred corporate income tax	(50,060,984)	193,231,337
CIT expense	8,427,831,306	33,742,235,765

20.2 Deferred tax

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VND

	Separate balance sheet		Separate income statement	
	As at September 30, 2026	As at December 31, 2025	9M2026	9M2025
Deferred tax assets				
Unearned profit				
Accrued expenses	467,041,769	467,350,047	308.278	(66.241.624)
Advance deduction of salary and bonus	716,450,359	1,071,319,901	354.869.542	322.298.642
Accrual for severance pay	47,185,658	44,727,691	(2.457.967)	(1.117.454)
Provision for obsolete inventories	1,486,104,213	1,060,927,036	(425.177.177)	(10.507.357)
Provision for investment losses in associate companies	-	-	-	-
Losses carried forward to the next period	-	-	-	-
Gains/Losses from unrealized FX differences	(4,616,633)	17,779,707	22.396.340	(51.200.870)
Sum of deferred tax assets	2,712,165,366	2,662,104,382		
Deferred income tax income (expense) recognized in the income statement			(50,060,984)	193,231,337

21. PRODUCTION AND OPERATING COSTS BY ELEMENTS

	VND	
	This year	Previous year
Raw materials	890,503,312,489	544,292,986,646
Labour costs	45,746,901,797	70,882,248,869
Depreciation and amortization of fixed assets (Notes 7 and 8)	64,493,344,270	70,006,886,945
Outsourced service costs	104,327,344,254	161,894,099,163
Others	1,217,282,653	2,266,251,653
TOTAL	1,106,288,185,463	849,342,473,276

22. TRANSACTIONS WITH RELATED PARTIES

Incurred Transactions			This year	Previous year
Related Party	Relationship	Transaction Description	VND	
Unitex Corporation	Subsidiary	Lending	287,487,800,000	176,269,746,156
Unitex Corporation	Subsidiary	Collection of loans made	(349,107,000,000)	(203,423,371,381)
Unitex Corporation	Subsidiary	Interest income from loans	24,213,832,316	24,753,725,537
Unitex Corporation	Subsidiary	Sales	115,234,175,321	8,740,502,321
Unitex Corporation	Subsidiary	Purchases	273,980,838,878	50,971,493,124
Total			351,809,646,515	57,312,095,757

Ending Balances with Related Parties	Relationship	Transaction Description	As at September 30, 2026	As at December 31, 2025
Unitex Corporation	Subsidiary	Lending	463,147,065,595	524,766,265,695

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Unitex Corporation	Subsidiary	Collection of loans made		
Unitex Corporation	Subsidiary	Interest income from loans (other receivables)	8,847,987,894	4,346,780,720
Unitex Corporation	Subsidiary	Receivables	21,367,364,942	6,161,901,220
Unitex Corporation	Subsidiary	Payables	508,283,924,130	296,015,147,352
Total			1,001,646,342,561	831,290,094,987

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	112,500,000	112,500,000
Ms. Dang My Linh	Vice chairwoman	112,500,000	112,500,000
Mr. Dang Huong Cuong	Member of BOD	112,500,000	112,500,000
Mr. Chen Che Jen	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. Vo Quang Long	Member of BOD	112,500,000	112,500,000
Mr. Nguyen Quoc Huong	Independent member of BOD	168,750,000	168,750,000
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		This year	Previous year
Mr. Dang Trieu Hoa	Chairman	-	372,230,769
Ms. Nguyen Phuong Chi	Chief Strategy Officer	1,267,988,263	1,159,410,863
Mr. Phan Nhu Bich	Chief Finance Officer cum Chief Accountant	716,096,462	745,521,525
Total		3,019,084,725	3.312.163.157

The income of the Chairman of the Board of Directors was transferred to the subsidiary, Unitex since Quarter II of 2025.

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.

VND

	For accounting period ending September 30, 2026	For accounting period ending September 30, 2025
Net profit after tax in the period	10,638,526,418	127,503,161,444

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Weighted average number of ordinary shares for basic earnings per share (i)	145,961,418	96,636,924
Earnings per share (par value of VND10,000/share)	73	1,319

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 Thuy Linh


Chief Accountant Officer
Phan Nhu Bich


BOD Chairman
Dang Trieu Hoa

October 26, 2026