TỔNG CÔNG TY CỔ PHẦN PHONG PHÚ *PHONG PHU CORPORATION* ---	**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM** *THE SOCIALIST REPUBLIC OF VIETNAM* **Độc lập - Tự do - Hạnh phúc** *Independence - Freedom - Happiness* ---
Số: 335 /PP-TCKT *No.: 335 /PP-TCKT*	*Thành phố Hồ Chí Minh, ngày 30 tháng 10 năm 2026* *Ho Chi Minh City, 30 October 2026*

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Date: 2026-10-30 08:11+07:00
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CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH
REGULAR DISCLOSURE OF INFORMATION ON FINANCIAL REPORTS

Kính gửi: Sở Giao dịch Chứng khoán Hà Nội (HNX)
To: Hanoi Stock Exchange (HNX)

Thực hiện quy định tại khoản 3, khoản 4 Điều 14 Thông tư số 96/2020/TT- BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, **Tổng Công Ty Cổ phần Phong Phú** (MCK: PPH) thực hiện công bố thông tin báo cáo tài chính (BCTC) Quý 3/2026 với Sở Giao dịch Chứng khoán Hà Nội như sau:

Complying with the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16th, 2020 of the Ministry of Finance guiding information disclosure on the stock market, Phong Phu Corporation (Stock code: PPH) would like to disclose the Financial Statements in Quarter III of 2026 with Hanoi Stock Exchange as follows:

1. Tên tổ chức/ *Name of Organization*: **TỔNG CÔNG TY CỔ PHẦN PHONG PHÚ/** *Phong Phu Corporation*

- Mã chứng khoán/ *Stock code*: PPH
- Địa chỉ/ *Address*: 48 Tăng Nhơn Phú, Phường Tăng Nhơn Phú, Tp. HCM/ *No. 48 Tang Nhon Phu Street, Tang Nhon Phu Ward, Ho Chi Minh City, Vietnam.*
- Điện thoại liên hệ/ *Tel*: 02822101693
- Website: www.phongphucorp.com

2. Nội dung thông tin công bố/ *Content of information disclosure:*

- **BCTC Quý 3/năm 2026** theo quy định tại khoản 3 Điều 14 Thông tư số 96/2020/TT-BTC gồm/ *Financial Statements in Quarter III of 2026 in accordance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC, including*:

☐ BCTC riêng (Tổ chức không có công ty con và đơn vị kế toán cấp trên có đơn vị trực thuộc)/ *Separate Financial Statements (Listed organizations has no subsidiaries and superior accounting units have affiliated units*);

☐ BCTC hợp nhất (Tổ chức có công ty con)/ *Consolidated Financial Statements (Listed organizations have subsidiaries)*;

☑ BCTC tổng hợp (Tổ chức có đơn vị kế toán trực thuộc tổ chức bộ máy kế toán riêng)/ *Combined Financial Statements (Listed organizations has an accounting units directly under its own accounting system)*.

- **Các trường hợp thuộc diện phải giải trình nguyên nhân/** *Cases in which the cause must be explained:*

+ Tổ chức kiểm toán đưa ra ý kiến không phải là ý kiến chấp nhận toàn phần đối với BCTC (đối với BCTC được kiểm toán năm) / *The auditing organization expresses an opinion that is not a fully accepted opinion for financial statements (for audited financial statements in 2026)*:

☐ Có/ *Yes* ☐ Không/ *No*

Văn bản giải trình trong trường hợp tích có / *Explanatory documents in case of a "Yes" answer*:

☐ Có/ *Yes* ☐ Không/ *No*

+ Lợi nhuận sau thuế trong kỳ báo cáo có sự chênh lệch trước và sau kiểm toán từ 5% trở lên, chuyển từ lỗ sang lãi hoặc ngược lại (đối với BCTC được kiểm toán năm)/ *Profit after tax in the reporting period has a difference before and after the audit of 5% or more, converted from loss to profit or vice versa (for audited financial statements in 2026)*:

☐ Có/ *Yes* ☐ Không/ *No*

Văn bản giải trình trong trường hợp tích có/ *Explanatory documents in case of a "Yes" answer*:

☐ Có/ *Yes* ☐ Không/ *No*

+ Lợi nhuận sau thuế thu nhập doanh nghiệp tại Báo cáo kết quả kinh doanh của kỳ báo cáo có thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước?/ *The profit after corporate income tax in the business performance statement of the reporting period changes by 10% or more compared to the same period of the previous year*?

☐ Có/ *Yes* ☑Không/ *No*

Văn bản giải trình trong trường hợp tích có/ *Explanatory documents in case of a "Yes" answer*:

☐ Có/ *Yes* ☐ Không/ *No*

+ Lợi nhuận sau thuế trong kỳ báo cáo có bị lỗ, chuyển từ lãi ở báo cáo cùng kỳ năm trước sang lỗ ở kỳ này hoặc ngược lại? / *The profit after tax in the reporting period suffered a loss, converted from profit in the same period last year to a loss in this period or vice versa*?

☐ Có/ *Yes* ☑ Không/ *No*

Văn bản giải trình trong trường hợp tích có/ *Explanatory documents in case of a "Yes" answer*:

☐ Có/ *Yes* ☐ Không/ *No*

Thông tin này được công bố trên trang thông tin điện tử của Công ty vào ngày: 30./10/2026 tại đường dẫn/ *This information was published on the Company's website on 30 October 2026 at the link*: http://www.phongphucorp.com/shareholder/bao-cao-tai-chinh.html.

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung thông tin công bố./ *We hereby commit that the information published above is true and take full responsibility before the law for the content of the published information.*

Đại diện tổ chức/ *Organization Representative*

Người đại diện theo pháp luật/ *Legal Representative*

(Ký, ghi rõ họ tên, chức vụ, đóng dấu)

(Signature, full name, position, and company seal)

TỔNG GIÁM ĐỐC/ GENERAL DIRECTOR

M.S.D.N: 0301446006 - C.T.C.P - TỔNG CÔNG TY CỔ PHẦN PHONG PHÚ - THÀNH PHỐ HỒ CHÍ MINH

DƯƠNG KHUÊ

PHONG PHU

PHONG PHU CORPORATION
48 Tang Nhon Phu, HCM City
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COMBINED FINANCIAL STATEMENTS

QUARTER III OF 2026

Tổng Công Ty CP Phong Phú

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PHONG PHU CORPORATION
Address: No. 48 Tang Nhon Phu Street, Tang Nhon Phu Ward, Ho Chi Minh City.
COMBINED FINANCIAL STATEMENTS QUARTER III/2026
For the fiscal year ended 31 December 2026

COMBINED STATEMENT OF FINANCIAL POSITION

As of 30 September 2026

Unit : VND

ITEMS	Code	Note	Ending balance	Beginning balance
1	2	3	4	5
A – CURRENT ASSETS	**100**		**1.299.237.679.808**	**1.071.848.433.959**
I. Cash and cash equivalents	**110**		**11.174.149.940**	**40.169.698.283**
1. Cash	111	V.1	11.174.149.940	20.169.698.283
2. Cash equivalents	112		-	20.000.000.000
II. Short-term investments	**120**		**622.780.462.682**	**440.426.837.176**
1. Trading securities	121		-	-
2. Provisions for devaluation of trading securities	122		-	-
3. Held to maturity investments	123	V.2a	622.780.462.682	440.426.837.176
4. Provision for short-term held-to-maturity investments (*)	124		-	-
5. Other short-term investments	125		-	-
6. Provision for impairment of other short-term investments (*)	126		-	-
III. Short-term receivables	**130**		**511.636.511.951**	**443.909.740.564**
1. Short-term trade receivables	131	V.3	425.116.126.488	358.748.494.460
2. Short-term prepayments to suppliers	132	V.4	7.652.043.580	9.885.451.867
3. Short-term inter-company receivables	133		-	-
4. Receivables according to the progress of construction contract	134		-	-
5. Other short-term receivables	135	V.5a	111.174.611.636	109.689.747.797
6. Allowance for short-term doubtful debts	136	V.6	(32.310.473.093)	(34.414.831.946)
7. Deficit assets for treatment	137		4.203.340	878.386
IV. Inventories	**140**	V.7	**152.885.084.981**	**142.295.231.376**
1. Inventories	141		154.314.978.124	143.759.253.536
2. Allowances for inventories	142		(1.429.893.143)	(1.464.022.160)
V. Short-term biological assets	**150**		-	-
VI. Other current assets	**160**		**761.470.254**	**5.046.926.560**
1. Short-term prepaid expenses	161	V.8a	540.218.047	-
2. Deductible Value Added Tax	162		-	1.170.812.893
3. Taxes and other receivables from the State	163	V.18	221.252.207	3.876.113.667
4. Trading Government bonds	164		-	-
5. Other current assets	165		-	-
B – NON-CURRENT ASSETS	**200**		**1.515.535.874.573**	**1.553.407.854.024**
I. Long-term receivables	**210**		**138.186.368.441**	**137.550.998.510**
1. Long-term trade receivables	211		-	-
2. Long-term prepayments to suppliers	212		-	-
3. Working capital in affiliates	213		-	-
4. Long-term inter-company receivables	214		-	-
5. Other long-term receivables	215	V.5b	138.186.368.441	137.550.998.510
6. Allowance for long-term doubtful debts	216		-	-

ITEMS	Code	Note	Ending balance	Beginning balance
1	2	3	4	5
II. Fixed assets	**220**		**652.190.508.023**	**704.841.315.001**
1. Tangible fixed assets	221	V.9	652.103.059.793	704.744.820.412
- Historical cost	*222*		*1.934.061.947.179*	*1.913.879.667.708*
- Accumulated depreciation	*223*		*(1.281.958.887.386)*	*(1.209.134.847.296)*
2. Financial leased assets	224		-	-
- Historical cost	*225*		-	-
- Accumulated depreciation	*226*		-	-
3. Intangible fixed assets	227	V.10	87.448.230	96.494.589
- Initial cost	*228*		*583.927.273*	*583.927.273*
- Accumulated amortization	*229*		*(496.479.043)*	*(487.432.684)*
IV. Investment properties	**240**		-	-
- Historical cost	241		-	-
- Accumulated depreciation	242		-	-
V. Long-term assets in process	**250**		**2.835.976.204**	**9.514.662.040**
1. Long-term work in process	251		-	-
2. Construction in progress	252	V.11	2.835.976.204	9.514.662.040
VI. Long-term financial investments	**260**	**V.2b**	**714.069.866.978**	**695.970.858.731**
1. Investments in subsidiaries	261		268.050.000.000	258.850.000.000
2. Investments in joint ventures and associates	262		383.212.859.796	371.267.159.796
3. Investments in equity of other entities	263		107.581.427.637	107.581.427.637
4. Provision for impairment of long-term investments in other entities (*)	264		(44.774.420.455)	(41.727.728.702)
5. Held-to-maturity investments long-term	265		-	-
6. Provision for long-term held-to-maturity investments (*)	266		-	-
VII. Other non-current assets	**270**		**8.253.154.927**	**5.530.019.742**
1. Long-term prepaid expenses	271	V.8b	8.253.154.927	5.530.019.742
2. Deferred income tax assets	272		-	-
3. Long-term components and spare parts	273		-	-
4. Other non-current assets	274		-	-
TOTAL ASSETS	**270**		**2.814.773.554.381**	**2.625.256.287.983**
C - LIABILITIES	**300**		**871.371.117.325**	**976.962.753.928**
I. Current liabilities	**310**		**699.913.912.847**	**785.726.555.848**
1. Short-term trade payables	311	V.12	264.993.126.151	215.532.329.759
2. Short-term advances from customers	312	V.13	115.541.537.073	119.521.996.176
3. Dividends and profits payable	313	V.14	685.113.735	685.113.735
4. Short-term taxes and other payables to the State	314	V.15	53.237.902.799	2.986.756.875
5. Payables to employees	315	V.16	40.495.687.339	41.537.476.894
6. Short-term accrued expenses	316	V.17	5.410.780.617	3.893.383.288
7. Short-term inter-company payables	317		-	-
8. Payables according to the progress of construction contract	318		-	-
9. Short-term unearned revenues	319	V.18a	3.146.512.515	4.099.518.119
10. Other short-term payables	320	V.19a	23.471.789.972	21.557.520.195
11. Short-term borrowings and financial leases	321	V.20a	108.124.676.815	295.421.698.439
12. Provisions for short-term payables	322	V.21	62.473.188.366	62.473.188.366
13. Bonus and welfare fund	323	V.22	22.333.597.465	18.017.574.002
14. Price stabilization fund	324		-	-
15. Trading Government bonds	325		-	-

ITEMS	Code	Note	Ending balance	Beginning balance
1	2	3	4	5
II. Non-current liabilities	**330**		**171.457.204.478**	**191.236.198.080**
1. Long-term trade payables	331		-	-
2. Long-term advances from customers	332		-	-
3. Taxes and other obligations to the State Budget	333		-	-
4. Long-term accrued expenses	334		-	-
5. Inter-company payables for working capital	335		-	-
6. Long-term inter-company payables	336		-	-
7. Long-term unearned revenues	337	V.18a	15.359.658.225	17.075.497.775
8. Other long-term payables	338	V.19a	8.314.806.000	13.999.742.000
9. Long-term borrowings and financial leases	339	V.20a	147.782.740.253	160.160.958.305
10. Convertible bonds	340		-	-
11. Preferred shares	341		-	-
12. Deferred income tax liability	342		-	-
13. Provisions for long-term payables	343		-	-
14. Science and technology development fund	344		-	-
D - OWNER'S EQUITY	**400**	**V.23**	**1.943.402.437.056**	**1.648.293.534.055**
1. Owner's capital	411		784.042.250.000	746.708.910.000
- Ordinary shares carrying voting rights	*411a*		784.042.250.000	746.708.910.000
- Preferred shares	*411b*		-	-
2. Share premium	412		32.288.276.001	32.368.276.001
3. Bond conversion options	413		-	-
4. Other sources of capital	414		-	-
5. Treasury stocks (*)	415		-	-
6. Differences on asset revaluation	416		-	-
7. Foreign exchange differences	417		-	-
8. Investment and development funds	418		558.150.904.476	492.173.636.476
9. Other funds belonging to equity	419		-	-
10. Retain earnings	420		568.921.006.579	377.042.711.578
- Retained earnings accumulated to the end of the previous period	*420a*		*159.919.831.578*	*377.042.711.578*
- Retained earnings of the current period	*420b*		*409.001.175.001*	-
TOTAL LIABILITIES AND OWNER'S EQUITY	**440**		**2.814.773.554.381**	**2.625.256.287.983**

Approved on 29 October 2026

PREPARER	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
Nguyen Thi Thuy	Le Thi Tu Anh	Duong Khue

PHONG PHU CORPORATION
Address: No. 48 Tang Nhon Phu Street, Tang Nhon Phu Ward, Ho Chi Minh City.
COMBINED FINANCIAL STATEMENTS QUARTER III/2026
For the fiscal year ended 31 December 2026

COMBINED INCOME STATEMENT
QUARTER III OF 2026

ITEMS	Code	Note	Quarter III		Accumulated from the beginning of the year	
			Current year	Previous year	Current year	Previous year
1	2	3	4	5	6	7
1- Sales	**01**	**VI.1**	**406.677.304.866**	**385.833.157.244**	**1.219.248.986.918**	**1.260.194.801.178**
2 - Sales deductions	**02**	VI.2	156.089.919	155.974.280	452.673.404	261.203.314
3. Net Sales (10= 01-03)	**10**		**406.521.214.947**	**385.677.182.964**	**1.218.796.313.514**	**1.259.933.597.864**
4. Costs of sales	11	VI.3	347.508.462.373	329.758.606.202	1.008.083.129.650	1.081.485.909.019
5. . Gross profit (20=10-11)	**20**		**59.012.752.574**	**55.918.576.762**	**210.713.183.864**	**178.447.688.845**
6. Gain/(Loss) from the disposal and liquidation of investment property	**21**					
7. Financial income	22	VI.4	111.399.027.377	110.637.731.991	394.452.778.540	371.532.759.258
8. Financial expenses	23	VI.5	7.531.560.424	12.736.248.613	12.550.589.907	39.445.405.023
In which: Loan interest expenses	24		*2.765.207.312*	5.800.626.367	8.988.322.626	22.626.782.248
9. Selling expenses	25	VI.6	6.456.781.250	5.123.069.113	14.192.082.562	13.869.239.498
10. General and administration expenses	26	VI.7	69.355.835.467	66.337.444.408	159.323.888.124	165.303.202.159
11. Net operating profit [30 = 20 + (21-22) - (23+24+25)]	**30**		**87.067.602.810**	**82.359.546.619**	**419.099.401.811**	**331.362.601.423**
12. Other income	31	VI.8	1.943.065	2.851.860.983	590.601.921	3.121.970.808
13. Other expenses	32	VI.9	878.386	275.221.972	16.577.199	1.686.151.751
14. Other profits/(loss) (40 = 31- 32)	**40**		**1.064.679**	**2.576.639.011**	**574.024.722**	**1.435.819.057**
15. Total accounting profit before tax (50=30+40)	**50**		**87.068.667.489**	**84.936.185.630**	**419.673.426.533**	**332.798.420.480**
16. Current income tax	51	VI.10	967.259.950	-	10.440.251.533	-
17. Deferred income tax	52		-	-	-	-
18. Profit after Tax (60=50-51)	**60**		**86.101.407.539**	**84.936.185.630**	**409.233.175.000**	**332.798.420.480**
19. Basic earnings per share	**70**					

Approved on 29 October 2026

PREPARER	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
Nguyen Thi Thuy	Le Thi Tu Anh	Duong Khue

M.S.D.N: 0301446006 C.T.C.P TỔNG CÔNG TY CỔ PHẦN PHONG PHÚ THÀNH PHỐ HỒ CHÍ MINH

COMBINED CASH FLOW STATEMENT
(Direct method)
QUARTER III OF 2026

Unit: VND

No.	ITEMS	Code	Note	Quarter II		Accumulated from the beginning of the year	
				Current year	Previous year	Current year	Previous year
I.	**Cash flows from operating activities**						
1.	Proceeds from sales and services rendered and other revenues	01		407.225.820.023	449.077.475.943	1.193.903.174.894	1.269.818.584.194
2.	Expenditures paid to suppliers	02		(292.150.223.144)	(332.996.531.038)	(919.056.382.309)	(999.519.378.481)
3.	Expenditures paid to employees	03		(33.809.530.631)	(27.416.741.975)	(99.530.235.636)	(94.923.936.403)
4.	Interests paid	04		(683.844.372)	(855.649.089)	(2.848.295.244)	(19.106.633.718)
5.	Corporate income tax paid	05		-	-	(3.000.000.000)	(29.729.199)
6.	Other cash inflows	06		3.220.999.126	1.061.277.011	15.844.926.982	7.308.639.014
7.	Other cash outflows	07		(45.376.082.489)	(95.913.347.674)	(126.657.472.863)	(182.375.033.671)
	Net cash flows from operating activities	***20***		***38.427.138.513***	***(7.043.516.822)***	***58.655.715.824***	***(18.827.488.264)***
II.	**Cash flows from investing activities**						
1.	Purchases and construction of fixed assets and other non-current assets	21		(1.365.861.667)	(3.404.905.973)	(13.872.003.724)	(57.874.036.706)
2.	Proceeds from disposals of fixed assets and other non-current assets	22		-	2.227.547.227	-	2.227.547.227
3.	Cash outflow for lending, buying debt instruments of other entities	23		(290.000.000.000)	(310.000.000.000)	(753.700.000.000)	(761.000.000.000)
4.	Cash recovered from lending, selling debt instruments of other entities	24		146.433.972.603	205.500.000.000	563.485.808.219	700.500.000.000
5.	Investments in other entities	25		(21.145.700.000)	-	(21.781.069.931)	(14.400.000.000)
6.	Withdrawals of investments in other entities	26		-	-	-	-
7.	Interest earned, dividends and profits received	27		118.673.364.881	177.365.248.868	400.729.077.656	380.763.051.308
	Net cash flows from investing activities	***30***		***(47.404.224.183)***	***71.687.890.122***	***174.861.812.220***	***250.216.561.829***
III.	**Cash flows from financing activities**						
1.	Proceeds from issuing stocks and capital contributions from owners	31		-	-	-	-
2.	Repayment for capital contributions and re-purchases of stocks already issued	32		-	-	-	-
3.	Proceeds from borrowings	33		19.723.438.041	3.455.697.622	65.749.981.033	20.850.161.225
4.	Repayment for loan principal	34		(37.583.167.491)	(5.481.156.050)	(254.609.084.720)	(42.478.921.537)
5.	Payments for financial leased assets	35		-	-	-	-
6.	Dividends and profit paid to the owners	36		-	-	(73.653.972.700)	(144.113.512.938)
	Net cash flows from financial activities	***40***		***(17.859.729.450)***	***(2.025.458.428)***	***(262.513.076.387)***	***(165.742.273.250)***
	Net cash flows during the fiscal year	**50**		**(26.836.815.120)**	**62.618.914.872**	**(28.995.548.343)**	**65.646.800.315**
	Cash and cash equivalents at the beginning of fiscal year	**60**	**V.1**	**38.010.965.060**	**51.849.713.317**	**40.169.698.283**	**48.821.827.874**
	Effect of exchange rate fluctuations	61		-	-	-	-
	Cash and cash equivalents at the end of fiscal year	**70**	**V.1**	**11.174.149.940**	**114.468.628.189**	**11.174.149.940**	**114.468.628.189**

Approved on 29 October 2026

PREPARER	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
Nguyen Thi Thuy	Le Thi Tu Anh	Duong Khue

NOTES TO THE COMBINED FINANCIAL STATEMENTS QUARTER 3/2026

I. GENERAL INFORMATION

1. Investment form

Phong Phu Corporation (hereinafter referred to as "the Corporation") is a joint stock company.

2. Business fields

The Corporation operates in various business sectors.

3. Principal business activities

The principal business activities of the Corporation include: Manufacturing and trading of yarn, fabric, towels, sewing threads, embroidery threads, garments and fashion products (excluding washing, dyeing, printing on textile products, knitting, and outsourced processing stages); Trading of machinery, equipment, materials, spare parts and accessories for the textile – dyeing – garment industry; Wholesale of cotton, yarn, woven fabrics, and garments;...

4. Normal operating cycle

The Corporation's normal operating cycle is within 12 months.

5. Corporation's structure

Subsidiaries

Company name	Head office address	Principal business activities	Percentage of equity	Percentage of benefit	Percentage of voting right
Phong Phu Home Textile Joint Stock Company	Hanh Tri Village, Ninh Son Commune, Khanh Hoa Province	Manufacturing, trading in cotton, fibers, fabric, garments; trading in chemicals, dye, machinery and equipment of textile and garment industries	90%	90%	90%
Nam Duong Phu Joint Stock Company	No. 48 Tang Nhon Phu Street, Tang Nhon Phu Ward, Ho Chi Minh City	Manufacturing, trading in cotton, fibers, and yarn	68,71%	68,71%	68,71%

Joint ventures and associates

Company name	Head office address	Principal business activities	Percentage of equity	Percentage of benefit	Percentage of voting right
Coats Phong Phu One Member Limited Liability Company	No. 48 Tang Nhon Phu Street, Tang Nhon Phu Ward, Ho Chi Minh City	Manufacturing, trading in cotton, fibers, and yarn	35,65%	30,00%	35,65%
HUD Saigon Housing and Urban Development Investment Joint Stock Company	No. 159 Dien Bien Phu Street, Gia Dinh Ward, Ho Chi Minh City	Investing, constructing and trading in real estate	21,51%	21,51%	21,51%
Dalat Garment Joint-Stock Company	No. 09 Phu Dong Thien Vuong Street, Lam Vien – Da Lat Ward, Lam Dong Province	Manufacturing and trading in garments, materials, machinery and equipment used in garment and textile industries	40,00%	40,00%	40,00%
Phong Phu Trading & Investment Promotion Corporation	No. 117 Cong Quynh Street, Cau Ong Lanh Ward, Ho Chi Minh City	Manufacturing, trading in cotton, imported materials; manufacturing and exporting towel of all kinds	31,71%	31,71%	31,71%
Phong Phu - Daewon - Thu Duc Housing Development Corporation	No. 378 Minh Khai Street, Vinh Tuy Ward, Hanoi City	Trading in real estate, land use right of owners, users or lessees	47,64%	47,64%	47,64%
Dong Nam Textile Joint Stock Company	No. 727 Au Co Street, Tan Phu Ward, Ho Chi Minh City	Manufacturing textile products	35,99%	35,99%	35,99%
Nha Trang Textile & Garment Joint Stock Company	Km 1447, Highway 1A, Bac Nha Trang Ward, Khanh Hoa Province	Manufacturing textile products	23,89%	23,89%	23,89%

Affiliates which are not legal entities and do the accounts recording dependently

Unit name	Address
Branch of Phong Phu Corporation	No. 378 Minh Khai Street, Vinh Tuy Ward, Hanoi City
Branch of Phong Phu Corporation in Nha Trang	Km 1447, Highway 1A, Bac Nha Trang Ward, Khanh Hoa Province
Branch of Phong Phu Corporation in Da Lat — Du Lys Hotel	No. 14 Nam Ky Khoi Nghia Street, Xuan Huong - Da Lat Ward, Lam Dong Province
Branch of Phong Phu Corporation in Ninh Thuan — Ninh Phu Fiber Factory	Hanh Tri Village, Ninh Son Commune, Khanh Hoa Province
Branch of Phong Phu Corporation in Da Nang	No. 34 Ong Ich Duong Street, Cam Le Ward, Da Nang City

6. Statement on the Comparability of Information in the Financial Statements

On October 27, 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Corporate Accounting Regime ("Circular 99"). Circular 99 replaces the previous guidance on the Corporate Accounting Regime under Circular No. 200/2014/TT-BTC dated December 22, 2014 ("Circular 200") and the circulars amending Circular 200. Circular 99 takes effect from January 1, 2026 and applies to annual accounting periods beginning on or after January 1, 2026.

As a result of the changes in the Corporate Accounting Regime, certain line items affected by the differences between Circular No. 99/2025/TT-BTC dated October 27, 2025 and Circular No. 200/2014/TT-BTC dated December 22, 2014 issued by the Ministry of Finance have been reclassified and restated as follows:

	Code	Opening balance before adjustment as at 01/01/2026	Adjustments	Opening balance after adjustment as at 01/01/2026
Line items in the Statement of Financial Position				
- Dividends and profits payable	313	-	685.113.735	685.113.735
- Other short-term payables	320	22.242.633.930	(685.113.735)	21.557.520.195
Total liabilities and owners' equity	**440**	**2.603.182.184.112**	**-**	**2.603.182.184.112**

7. Employees

As at the end of the quarter, the Corporation had 606 employees (the number at the beginning of the year was 663 employees).

II. FISCAL YEAR AND ACCOUNTING CURRENCY

1. Fiscal year

The fiscal year of the Corporation begins on January 1 and ends on December 31 each year.

2. Accounting currency

The accounting currency is Vietnam Dong (VND) as most transactions are conducted in VND.

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Accounting System

On October 27, 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC guiding the corporate accounting regime ("Circular 99"). Circular 99 replaces the previous guidance on the corporate accounting regime under Circular No. 200/2014/TT-BTC dated December 22, 2014 ("Circular 200") and the circulars amending Circular 200. Circular 99 is effective from January 1, 2026 and is applied for fiscal years beginning on or after January 1, 2026. The Corporation applies Vietnamese Accounting Standards and the corporate accounting regime issued under Circular No. 99/2025/TT-BTC and other circulars providing guidance on the implementation of accounting standards issued by the Ministry of Finance in the preparation and presentation of the combined financial statements.

2. Statement of compliance with accounting standards and accounting regime

The Board of Management ensures that the Corporation has complied with the requirements of Vietnamese Accounting Standards and the corporate accounting regime issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, as well as other circulars providing guidance on the implementation of accounting standards issued by the Ministry of Finance in the preparation and presentation of the combined financial statements.

IV. APPLICABLE ACCOUNTING POLICIES

1. Accounting convention

The Financial Statements are prepared on the accrual basis (except for the information related to cash flows).

The Corporation's affiliates have their own accounting sections but cannot do the accounts recording independently. The Combined Financial Statements of the whole Corporation are prepared on the basis of the combining of the Financial Statements of the Corporation's affiliates. Revenue and balances between affiliates are excluded when the Combined Financial Statements are prepared.

2. Foreign currency transactions

Transactions in foreign currencies are converted at the actual exchange rates ruling as of the transaction dates. The ending balances of monetary items in foreign currencies are converted at the actual exchange rates ruling as of the balance sheet date.

Foreign exchange differences arisen from foreign currency transactions during the year shall be included into financial income or financial expenses. Foreign exchange differences due to the revaluation of ending balances of the monetary items in foreign currencies after offsetting their positive differences against negative differences shall be included into financial income or financial expenses.

The exchange rate used to convert foreign currency transactions is the actual exchange rate ruling as at the time of these transactions. The actual exchange rates applied to foreign currency transactions are as follows:

- For foreign currency purchase and sale contracts (spot contracts, forward contracts, futures contracts, option contracts, swap contracts): the exchange rate agreed in the foreign currency purchase and sale contract between the Corporation and the bank.
- For capital contributions or receipt of contributed capital: the average bank transfer buying and selling rate of the bank where the Corporation opens its account to receive capital from investors at the contribution date.
- For receivables: the average bank transfer buying and selling rate of the commercial bank where the Corporation expects to receive payment at the transaction date.
- For payables: the average bank transfer buying and selling rate of the commercial bank where the Corporation expects to make payment at the transaction date.
- For purchases of assets or expenses paid immediately in foreign currencies (excluding payables): the average bank transfer buying and selling rate of the commercial bank where the Corporation makes the payment.

The exchange rate used to retranslate foreign currency monetary balances at the end of the accounting period is the average bank transfer buying and selling rate of the commercial bank where the Corporation opens its account.

3. Cash and cash equivalents

Cash includes cash on hand and demand deposits. Cash equivalents are short-term investments with maturities not exceeding 03 months from the investment date, which are readily convertible into known amounts of cash and are subject to an insignificant risk of changes in value as of the reporting date.

4. Financial investments

Held-to-maturity investments

Investments are classified as held-to-maturity investments that the Corporation intends and is able to hold to maturity. Held-to-maturity investments include term deposits for the purpose of receiving periodical interest.

Held-to-maturity investments are initially recognized at cost including the acquisition cost and other transaction costs. After initial recognition, these investments are recorded at recoverable value. Interest from these held-to-maturity investments after acquisition date is recognized in the profit or loss on the basis of the interest income to be received. Interest incurred prior to the Corporation's acquisition of held-to-maturity investments is deducted into the costs as at the acquisition time.

When there is reliable evidence proving that a part or the whole investment cannot be recovered and the loss is reliably determined, the loss is recognized as financial expenses during the period while the investment value is derecognized.

Investments in subsidiaries, joint ventures, associates

Subsidiaries

Subsidiary is an entity that is controlled by the Corporation. Control is the Corporation's power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

Joint ventures

A joint venture is an entity which is established by a contractual arrangement whereby the Corporation and the involved parties undertake an economic activity that is subject to joint control. Joint control is the contractually agreed sharing of control over an economic activity, and exists only when the strategic financial and operating decisions relating to the activity require the unanimous consent of the venturers.

Associates

An associate is an entity which the Corporation has significant influence but not the control to govern the financial and operating policies. Significant influence is the right to participate in making the associate's financial and operating policies but not control those policies.

Initial recognition

Investments in subsidiaries, joint ventures, associates are initially recognized at costs, including the purchase price or capital contributions plus other directly attributable expenditure. In case of investment in non-monetary assets, the costs of the investment are recognized at the fair value of non-monetary assets at the arising time.

Dividends and profits incurred prior to the acquisition of investments are deducted into the investment costs. Dividends and profits incurred after the acquisition of investments are recorded into the Corporation's financial income. Particularly, the dividends paid in form of shares are not recorded as an increase in values but the increasing quantity of shares is followed up.

Provisions for impairment of investments in subsidiaries, joint ventures and associates

Provisions for impairment of investments in subsidiaries, joint ventures and associates are made when the subsidiaries, joint ventures, associates suffer from losses at the rate equal to the difference between the actual capital invested by investors in subsidiaries, joint ventures, associates and the actual owner's equity multiplying (x) by the Corporation's rate of capital contribution over the total actual capital invested by investors in subsidiaries, joint ventures, associates. If the subsidiaries, joint ventures, associates are consolidated into the Consolidated Financial Statements, the basis for impairment provisions is the Consolidated Financial Statements.

Increases/(decreases) in the provisions for impairment of investments in subsidiaries, joint ventures, associates as of the balance sheet date are recorded into financial expenses.

Investments in equity instruments of other entities

Investments in equity instruments of other entities include such investments in equity instruments that do not enable the Corporation to have the control, joint control or significant influence on these entities.

Investments in equity instruments of other entities are initially recognized at costs, including cost of acquisition plus other directly attributable transaction costs. Dividends and profits incurred prior to the acquisition of investments are deducted into investment costs. Dividends and profits incurred after the acquisition of investments are recorded into the Corporation's financial income. Particularly, the dividends paid in form of shares are not recorded as an increase in costs, but the increases in quantity of shares is followed up.

Provisions for impairment of investments in equity instruments of other entities are made as follows:

- For investments in listed shares or fair value of investments which is reliably measured, provisions are made on the basis of the market value of shares.
- For investments of which the fair value cannot be measured at the time of reporting, provision is made based on the losses suffered by investees, with the amount defined by the difference between owners' actual contributed capital and the total owners' equity as of the balance sheet date multiplied (x) by the Corporation's rate of charter capital owning in these investees.

Increases/(decreases) in the provisions for impairment of investments in equity instruments of other entities as of the balance sheet date are recorded into financial expenses.

5. Receivables

Receivables are recognized at the carrying amounts less allowances for doubtful debts.

The classification of receivables as trade receivables or other receivables is made according to the following principles:

- Trade receivables reflect receivables concerning the commercial nature arising from purchase and sale transactions between the Corporation and customers who are independent to the Corporation.
- Other receivables reflect receivables not concerning the commercial nature and irrelevant to purchase and sale transactions.

Allowance for doubtful trade receivables is made for each individual receivable based on the aging of overdue debts, after offsetting against payables (if any), or based on the estimated potential loss, as follows:

- As for overdue debts:
  - 30% of the value of debts overdue between 06 months and less than 01 year.
  - 50% of the value of debts overdue between 01 year and less than 02 years.
  - 70% of the value of debts overdue between 02 years and less than 03 years.
  - 100% of the value of debts overdue for 03 years or more.
- For receivables that are not yet overdue but are unlikely to be recoverable: provisions are made based on the estimated level of loss.

Provision for doubtful debts for other receivables is made for each doubtful receivable based on the estimated level of loss that may arise.

Increases or decreases in the provision for doubtful debts required to be made at the end of the fiscal year are recognized in administrative expenses.

6. Inventories

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

Cost of inventories is determined as follows:

- For materials and merchandise: Costs comprise costs of purchases and other directly relevant costs incurred in bringing the inventories to their present location and conditions.
- For work-in-process: Costs are as follows:
  - Construction of real estate project: Costs include construction costs, loan interest, land use right and other directly relevant expenses.
  - Production of products: Costs include costs of main materials, labors and other directly relevant expenses.
- For finished goods: Costs comprise costs of materials, direct labor and directly relevant general manufacturing expenses allocated on the basis of normal operations.

Inventory costs are determined in accordance with the weighted average method and recorded in line with the perpetual method.

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

Allowance for devaluation of inventories is recognized for each category of inventory when their costs are higher than their net realizable values. Increases/(decreases) in the obligatory allowance for devaluation of inventories as of the balance sheet date are recorded into costs of sales.

7. Prepaid expenses

Prepaid expenses include actual costs incurred that relate to the results of production and business activities of multiple accounting periods. The Corporation's prepaid expenses mainly comprise land use rights, repair costs, and tools and equipment. These costs are allocated over the prepaid period or the period of the corresponding economic benefits generated from such costs.

Land use rights

Costs of land use rights transfer represent the amount paid for the transferred land that the Corporation is currently using. These costs are allocated over the term specified in the Land Use Rights Certificate.

Repair costs

Repair costs are actual expenses incurred for the repair of leased offices and machinery and equipment. These costs are allocated to operating results over a period not exceeding 03 years.

Tools and equipment

Tools and equipment that have been put into use are allocated to expenses using the straight-line method over an allocation period not exceeding 03 years.

8. Operating leased assets

A lease is classified as an operating lease if it transfers substantially all the risks and rewards incident to ownership belonging to the lessor. The lease expenses are allocated in the Corporation's operation costs in accordance with the straight-line method over the lease term and do not depend on the method of lease payment.

9. Tangible fixed assets

Tangible fixed assets are determined by their historical costs less accumulated depreciation. Historical costs of tangible fixed assets include all the expenses paid by the Corporation to bring the asset to its working condition for its intended use. Other expenses arising subsequent to initial recognition are included into historical costs of fixed assets only if it can be clearly demonstrated that the expenditure has resulted in future economic benefits expected to be obtained from the use of these assets. Those which do not meet the above conditions will be recorded into operation expenses during the year.

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the year.

Tangible fixed assets are depreciated in accordance with the straight-line method over their estimated useful lives. The depreciation period applied is as follows:

Fixed assets	Years
Buildings and structures	05 – 40
Machinery and equipment	05 – 15
Vehicles	06 – 10
Office equipment	03 – 08

10. Intangible fixed assets

Intangible fixed assets are determined by their initial costs less accumulated amortization.

Initial costs of intangible fixed assets include all the costs paid by the Corporation to bring the asset to its working condition for its intended use. Other costs relevant to intangible fixed assets arising subsequent to initial recognition are included into operation costs during the year only if these costs are associated with a specific intangible fixed asset and result in future economic benefits expected to be obtained from the use of these assets.

When an intangible fixed asset is sold or disposed, its initial costs and accumulated amortization are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the year.

The Corporation's intangible fixed asset only includes computer software.

Expenses attributable to computer software, which is not an integral part of the related hardware, are capitalized. Costs of computer software include all expenses incurred by the Corporation up to the date the software is put into use. Computer software is amortized using the straight-line method over 02 - 05 years.

11. Construction-in-progress

Construction-in-progress reflects the expenses (including relevant loan interest expenses following the accounting policies of the Corporation) directly attributable to assets under construction, machinery and equipment under installation for purposes of production, leasing and management as well as the repair of fixed assets in progress. These assets are recorded at historical costs and not depreciated.

12. Contractual arrangement

Jointly controlled operations

In respect of its interest in jointly controlled operations, the Corporation shall recognize in its Combined Financial Statements:

- The assets that the Corporation controls.
- The liabilities that the Corporation incurs.
- The Corporation earns from the sale of goods or services by the joint venture.
- The expenses that the Corporation incurs.

13. Payables and accrued expenses

Payables and accrued expenses are recorded for the amounts payable in the future associated with the goods and services received. Accrued expenses are recognized on the basis of reasonable estimates for the amount payable.

The classification of payables as trade payables, accrued expenses or other payables is made according to the following principles:

- Trade payables reflect payables of commercial nature arising from the purchase of goods, services, or assets, of which the seller is an independent entity with the Corporation.
- Accrued expenses reflect expenses for goods, services received from suppliers or supplied to customers but have not been paid, invoiced or lack of accounting records and supporting documents; pay on leave payable to employees; and accrual of operation expenses.
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

The payables and accrued expenses are classified as short-term and long-term items in the Combined Balance Sheet on the basis of their remaining term as of the balance sheet date.

14. Owner's equity

Owner's capital

The contributed capital is recorded according to the actual amount invested by the shareholders.

Share premiums

Share premiums are recorded in accordance with the difference between the issuance price and face value upon the IPO, additional issue or the difference between the re-issuance price, carrying value of treasury stocks and the equity component of convertible bonds upon maturity. Expenses directly related to the additional issue of stocks and the re-issuance of treasury stocks are recorded as a decrease in share premiums.

15. Profit distribution

Profit after corporate income tax is distributed to shareholders after setting up funds in accordance with the Charter of the Corporation as well as legal regulations and as approved by the General Meeting of Shareholders.

The distribution of profits to shareholders takes into account non-cash items included in undistributed after-tax profits that may affect cash flows and the ability to pay dividends, such as gains arising from revaluation of assets contributed as capital, gains from revaluation of monetary items, financial instruments and other non-cash items.

Dividends are recognized as a liability when approved by the General Meeting of Shareholders and approved by the Board of Directors.

16. Recognition of revenue and income

Revenue from sales of merchandise and finished goods

Revenue from sales of merchandise and finished goods are recognized when the following conditions are satisfied:

- The Corporation transfers most of risks and benefits incident to the ownership of merchandise or products to customers.
- The Corporation retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the merchandise, products sold.
- The amount of revenue can be measured reliably. Where the contracts stipulate that buyers have the right to return products, merchandise purchased under specific conditions, the revenue is recorded only when those specific conditions no longer exist and buyers retain no right to return merchandise, products (except for the case that such returns are in exchange for other goods or services).
- The Corporation received or shall probably receive the economic benefits associated with sale transactions.
- The costs related to the sales transaction can be determined.

Revenue from provisions of services

Revenue from provisions of services shall be recognized when all of the following conditions are satisfied:

- The amount of revenue can be measured reliably. When the contract stipulates that the buyer is entitled to return the services provided under specific conditions, the revenue is recognized only when these specific conditions no longer exist and the buyer is not entitled to return the services provided.
- The Corporation received or shall probably receive the economic benefits associated with the provision of services.
- The stage of completion of the transaction at the end of reporting period can be measured reliably.
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

In the case that the services are provided in several accounting periods, the determination of revenue is done on the basis of the volume of work done as of the balance sheet date.

Operating lease income

Operating lease income is recognized on a straight-line basis over the lease term. Lease payments received in advance for multiple periods are allocated to income in accordance with the lease term.

Interest income

Interest income is recognized on a time basis and at the effective interest rate for each period.

Dividends and distributed profits

Dividends and distributed profits are recognized when the Corporation has the right to receive dividends or profits from its investments. Dividends received in shares are only tracked in terms of the number of additional shares and are not recognized at the value of the shares received.

17. Revenue deductions

Revenue deductions only include sales returns incurred in the same period of providing products, merchandise, services, in which revenue is derecognized.

In case of products, merchandise, services provided in the previous years but sales returns incurred in the current year, revenue is derecognized as follows:

- If sales returns incur prior to the release of the Combined Financial Statements, revenue is derecognized on the Combined Financial Statements of the current year.
- If sales returns incur after the release of the Combined Financial Statements, revenue is derecognized on the Combined Financial Statements of the following year.

18. Borrowing costs

Borrowing costs include loan interest and other costs incurred directly relevant to borrowings.

Borrowing costs are recorded as an expense when it is incurred. In case the borrowing costs are directly attributable to the construction or the production of an asset in progress, which takes a substantial period of time (over 12 months) to get ready for intended use or sales of the asset, these costs will be included in the cost of that asset. To the extent that the borrowings are especially for the purpose of construction of fixed assets and investment properties, the borrowing cost is eligible for capitalization even if construction period is under 12 months. Incomes arisen from provisional investments as loans are recognized as a decrease in the costs of relevant assets.

19. Expenses

Expenses are those that result in outflows of the Corporation's economic benefits and are recorded at the time of transactions or when incurrence of the transaction is reliable regardless of whether payment for expenses is made or not.

Expenses and their corresponding revenues are simultaneously recognized in accordance with matching principle. In the event that matching principle conflicts with prudence principle, expenses are recognized based on the nature and regulations of accounting standards in order to guarantee that transactions can be fairly and truly reflected.

20. Corporate income tax

Corporate income tax includes current income tax and deferred income tax.

Current income tax

Current income tax is the tax amount computed based on the taxable income. Taxable income is different from accounting profit due to the adjustments of temporary differences between tax and accounting figures, non-deductible expenses as well as those of non-taxable income and losses brought forward.

Deferred income tax

Deferred income tax is the amount of corporate income tax liability or refundable due to temporary differences between carrying values of assets and liabilities serving the preparation of the Financial Statements and basis for calculation of income tax. Deferred income tax liabilities are recognized for all the temporary taxable differences. Deferred income tax assets are recorded only when there is an assurance on the availability of taxable income in the future against which the temporarily deductible differences can be used.

Carrying values of deferred corporate income tax assets are considered as of the balance sheet date and will be reduced to the rate that ensures enough taxable income against which the benefits from part of or all of the deferred income tax can be used. Deferred corporate income tax assets, which have not been recorded before, are considered as of the balance sheet date and are recorded when there is certainly enough taxable income to use these unrecognized deferred corporate income tax assets.

Deferred income tax assets and deferred income tax liabilities are determined at the estimated rate to be applied in the year when the assets are recovered or the liabilities are settled based on the effective tax rates as of the balance sheet date. Deferred income tax is recognized in the Income Statement. In the case that deferred income tax is related to the items of the owner's equity, that corporate income tax will be included in the owner's equity.

The Corporation shall offset deferred tax assets and deferred tax liabilities if:

- The Corporation has the legal right to offset current income tax assets against current income tax liabilities; and
- Deferred income tax assets and deferred income tax liabilities are relevant to corporate income tax which is under the management of one tax authority either:
  - Of the same subject to corporate income tax; or
  - The Corporation has intention to pay current income tax liabilities and current income tax assets on a net basis or recover tax assets and settle tax liability simultaneously in each future period to the extent that the majority of deferred income tax liabilities or deferred income tax assets are paid or recovered.

21. Related parties

Parties are considered to be related if one party has the ability to control or exercise significant influence over the other party in making financial and operating policy decisions. Parties are also considered to be related if they are subject to common control or common significant influence.

In considering each possible related party relationship, attention is directed to the substance of the relationship rather than the legal form.

V. ADDITIONAL INFORMATION ON THE ITEMS OF THE COMBINED BALANCE SHEET

1. Cash and cash equivalents

	Ending balance	Beginning balance
Cash on hand	2.719.823.664	2.177.865.421
Demand deposits	8.454.326.276	17.991.832.862
Joint Stock Commercial Bank for Foreign Trade of Vietnam	*3.760.079.063*	*11.219.089.733*
Vietnam Joint Stock Commercial Bank for Industry and Trade	*3.269.187.180*	*2.616.817.569*
Joint Stock Commercial Bank for Investment and Development of Vietnam	*413.053.995*	*1.117.833.699*
Other banks	*1.012.006.038*	*3.038.091.861*
Cash equivalents	-	20.000.000.000
- Term deposits with original maturity not exceeding 3 months	-	*20.000.000.000*
Total	**11.174.149.940**	**40.169.698.283**

2. Held-to-maturity investments and other financial investments

2a. Held-to-maturity investments

Term deposits with original maturities ranging from 06 months to 01 year at banks.

	Ending balance		Beginning balance	
	Costs	Provisions	Costs	Provisions
Term deposits	622.780.462.682	-	440.426.837.176	
- Joint Stock Commercial Bank for Foreign Trade of Vietnam	*133.000.000.000*		*30.603.753.425*	
- Joint Stock Commercial Bank for Investment and Development of Vietnam	*133.500.000.000*		*112.511.095.890*	
- Vietnam International Commercial Joint Stock Bank	*84.357.260.274*		*81.687.465.753*	
- Vietnam Joint Stock Commercial Bank for Industry and Trade	*120.000.000.000*		*97.142.041.096*	
- Southeast Asia Commercial Joint Stock Bank	*71.800.000.000*		*51.232.000.000*	
- Asia Commercial Joint Stock Bank	*80.123.202.408*		*67.250.481.012*	
Total	**622.780.462.682**	-	**440.426.837.176**	-

2b. Financial investments

	Ending balance		Beginning balance	
	Costs	Provisions	Costs	Provisions
Investment in subsidiaries	***268.050.000.000***	-	***258.850.000.000***	-
Phong Phu Home Textile Joint Stock Company	220.050.000.000	-	220.050.000.000	-
Nam Duong Phu Joint Stock Company	48.000.000.000		38.800.000.000	
Investments in joint ventures, associates	***383.212.859.796***	***(6.800.516.237)***	***371.267.159.796***	***(9.086.461.026)***
Coats Phong Phu Limited Liability Company	85.253.638.578	-	85.253.638.578	-
Nha Trang Textile & Garment JSC	82.914.327.165	-	70.968.627.165	(2.285.944.789)
HUD Saigon Housing and Urban Development Investment JSC	10.000.000.000		10.000.000.000	
Dalat Garment Joint-Stock Company	6.769.616.000		6.769.616.000	
Phong Phu Trading & Investment Promotion Corporation	6.800.516.237	(6.800.516.237)	6.800.516.237	(6.800.516.237)
Phong Phu - Daewon - Thu Duc Housing Development Corporation	144.586.200.608	-	144.586.200.608	-
Dong Nam Textile JSC	46.888.561.208	-	46.888.561.208	-
Investments in other entities	***107.581.427.637***	***(37.973.904.218)***	***107.581.427.637***	***(32.641.267.676)***
Binh An garment Textile material Accessories Joint Stock Company	13.027.052.451	(3.235.416.350)	13.027.052.451	(2.903.621.187)
Lien Phuong Textile & Garment Corporation	32.288.540.334	(10.614.412.362)	32.288.540.334	(9.899.099.829)
Gia Dinh Development Corporation	12.533.634.095	(3.875.313.875)	12.533.634.095	-
Gia Dinh - Phong Phu Textile and Garment Corporation	5.852.355.319	(5.852.355.319)	5.852.355.319	(5.852.355.319)
Vietnam Wool Joint Stock Company	1.337.103.882	(776.304.707)	1.337.103.882	(776.304.707)
Viet Nam Textile Garment Materials Trading and Manufacturing Company Limited	11.282.879.453	(8.822.239.453)	11.282.879.453	(8.412.024.483)
Saigon – Rachgia Corporation	2.984.184.383	(2.984.184.383)	2.984.184.383	(2.984.184.383)
Hung Phu Joint Stock Company	1.813.677.769	(1.813.677.769)	1.813.677.769	(1.813.677.768)
Vinatex Nam Dinh City Development Joint Stock Company	9.151.690.000	-	9.151.690.000	-
Phuoc Loc Joint Stock Company	3.216.754.481	-	3.216.754.481	-
Phong Phu International JSC	14.093.555.470	-	14.093.555.470	-
Total	**758.844.287.433**	**(44.774.420.455)**	**737.698.587.433**	**(41.727.728.702)**

Fluctuation in provision for investments in other entities is as follows:

	The first nine months of 2026
Beginning balance	**41.727.728.702**
Extraction/(reversal) of provision	3.046.691.753
Ending balance	**44.774.420.455**

3. Short-term trade receivables

	Ending balance	Provisions	Beginning balance	Provisions
Receivables from related parties	***376.253.009.242***	***(9.930.807.340)***	***314.215.291.331***	***(11.930.807.340)***
Coats Phong Phu Limited Liability Company	333.857.255.730		281.676.531.142	
Phong Phu Trading & Investment Promotion Corporation	9.930.807.340	(9.930.807.340)	11.930.807.340	(11.930.807.340)
Phong Phu Home Textile Joint Stock Company	8.419.937.287		9.030.256.773	
Nam Duong Phu Joint Stock Company	4.840.445.209		2.597.367.157	
Phuoc Loc Joint Stock Company	16.643.427.246		5.568.007.119	
Phong Phu International Joint Stock Company	1.492.812.452		803.561.279	
Sinnika Vietnam Joint Stock Company	405.568.160		438.106.108	
Vinatex International Joint Stock Company	285.693.002		144.930.995	
Vinatex International Fabric Company Limited	377.062.816		2.025.723.418	
Receivables from other customers	***48.863.117.246***	***(2.545.356.485)***	***44.533.203.129***	***(2.649.715.338)***
Other customers	48.863.117.246	(2.545.356.485)	44.533.203.129	(2.649.715.338)
Total	**425.116.126.488**	**(12.476.163.825)**	**358.748.494.460**	**(14.580.522.678)**

4. Short-term prepayments to suppliers

	Ending balance	Provisions	Beginning balance	Provisions
Prepayments to related parties		-	***312.011.338***	-
Nha Trang Textile & Garment Joint Stock Company			312.011.338	
Prepayments to other suppliers	***7.652.043.580***	***(300.000.000)***	***9.573.440.529***	***(300.000.000)***
Natex Limited (N0740)			1.299.027.120	
Opportunity Growth Int'L Ltd			1.208.861.882	
Tan Thinh Phat Mechanical and Electrical Trading and Services Company Limited	1.152.901.698		1.000.932.778	
COFCO INTERNATIONAL SINGAPORE PTE. LTD.	3.205.940.294			
Other suppliers	3.293.201.588	(300.000.000)	6.064.618.749	(300.000.000)
Total	**7.652.043.580**	**(300.000.000)**	**9.885.451.867**	**(300.000.000)**

5. Other receivables

5a. Other short-term receivables

	Ending balance		Beginning balance	
	Value	**Provisions**	**Value**	**Provisions**
Receivables from related parties	***838.481.723***	-	***305.162.320***	-
Vinatex International Fabric Company Limited - Interest from asset leasing	838.481.723		305.162.320	
Receivables from other organizations and individuals	***110.336.129.913***	***(19.534.309.268)***	***109.384.585.477***	***(19.534.309.268)***
Saigon Agriculture Incorporation	94.500.967.262	(16.291.758.178)	98.774.188.174	*(16.291.758.178)*
- Receivable arising from invoice recovery and cancellation of the transfer contract of the housing project in Phuoc Long Ward, Ho Chi Minh City	*50.968.071.503*		*55.241.292.415*	
- Receivable from business cooperation of the Lang Le – Bau Co Project	*43.532.895.759*	*(16.291.758.178)*	*43.532.895.759*	*(16.291.758.178)*
Advances	9.430.154.583	-	4.371.493.142	-
Short-term deposits	108.000.000			
Other short-term receivables	6.297.008.068	(3.242.551.090)	6.238.904.161	(3.242.551.090)
Total	**111.174.611.636**	**(19.534.309.268)**	**109.689.747.797**	**(19.534.309.268)**

5b. Other long-term receivables

	Ending balance		Beginning balance	
	Value	**Provisions**	**Value**	**Provisions**
Saigon Agriculture Incorporation - Receivable from business cooperation of the housing project in Phuoc Long Ward, Ho Chi Minh City	138.186.368.441	-	137.550.998.510	-
Total	**138.186.368.441**	**-**	**137.550.998.510**	**-**

6. Doubtful debts

	Ending balance		Beginning balance	
	Costs	Recoverable value	Costs	Recoverable value
Related party	***9.930.807.340***	**-**	***11.930.807.340***	**-**
Phong Phu Trading & Investment Promotion Corporation	*9.930.807.340*	-	*11.930.807.340*	-
Other organizations and individuals	***49.716.402.183***	***27.241.137.581***	***49.793.117.824***	***27.309.093.218***
Saigon Agriculture Incorporation	*43.532.895.759*	*27.241.137.581*	*43.532.895.759*	*27.241.137.581*
Other organizations and individuals	6.087.907.575		6.260.222.065	67.955.637
Total	**59.551.610.674**	**27.241.137.581**	**61.723.925.164**	**27.309.093.218**

Fluctuation in provisions for doubtful debts is as follows:

	The first nine months of 2026
Beginning balance	34.414.831.946
Extraction/(reversal) of provision	(2.104.358.853)
Ending balance	**32.310.473.093**

7. Inventories

	Ending balance		Beginning balance	
	Costs	Provisions	Costs	Provisions
Goods in transit	12.423.700.910	-	4.289.594.478	-
Raw materials and materials	64.217.461.453	(1.418.456.177)	40.889.473.890	(1.418.456.177)
Work in progress	24.078.738.197		23.287.553.070	-
Finished goods	42.849.479.279	(11.436.966)	59.276.360.120	(45.565.983)
Merchandise	10.745.598.285	-	16.016.271.978	-
Total	**154.314.978.124**	**(1.429.893.143)**	**143.759.253.536**	**(1.464.022.160)**

Fluctuation in provision for inventories is as follows:

	The first nine months of 2026
Beginning balance	1.464.022.160
Extraction/(reversal) of provision	(34.129.017)
Ending balance	**1.429.893.143**

8. Short-term / long-term prepaid expenses

8a. Short-term prepaid expenses

	Ending balance	Beginning balance
Tools, instruments and production supplies	273.270.279	
Repair and maintenance expenses	102.416.666	
Other expenses	164.531.102	
Total	**540.218.047**	**-**

8b. Long-term prepaid expenses

	Ending balance	Beginning balance
Land use right	1.346.938.740	2.448.979.560
Repair expenses	2.007.267.543	2.715.599.844
Tools	4.898.948.644	365.440.338
Total	**8.253.154.927**	**5.530.019.742**

9. Tangible fixed assets

	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Total
Historical costs					
Beginning balance	568.981.064.078	1.302.854.635.496	29.660.374.681	12.383.593.453	1.913.879.667.708
Capitalized construction completed	-	17.184.627.909	2.997.651.562	-	20.182.279.471
Ending balance	**568.981.064.078**	**1.320.039.263.405**	**32.658.026.243**	**12.383.593.453**	**1.934.061.947.179**
Depreciation					
Beginning balance	250.340.613.552	932.263.653.251	19.181.828.273	7.348.752.220	1.209.134.847.296
Depreciation during the period	17.809.425.992	52.319.026.311	2.133.095.374	562.492.413	72.824.040.090
Ending balance	**268.150.039.544**	**984.582.679.562**	**21.314.923.647**	**7.911.244.633**	**1.281.958.887.386**
Net book value					
Beginning balance	318.640.450.526	370.590.982.245	10.478.546.408	5.034.841.233	704.744.820.412
Ending balance	**300.831.024.534**	**335.456.583.843**	**11.343.102.596**	**4.472.348.820**	**652.103.059.793**

Certain tangible fixed assets with a net book value of VND 265.528.310.080 have been pledged as collateral to secure the Corporation's borrowings from Vietnam National Textile and Garment Group (see Note V.20b)

10. Intangible fixed assets

	Historical costs	Depreciation	Net book value
Beginning balance	583.927.273	487.432.684	96.494.589
Depreciation during the period	-	9.046.359	
Ending balance	**583.927.273**	**496.479.043**	**87.448.230**

11. Construction-in-progress

	Ending balance	Beginning balance
Acquisition of fixed assets	-	9.066.480.222
Construction-in-progress	2.835.976.204	448.181.818
Total	**2.835.976.204**	**9.514.662.040**

12. Short-term trade payables

	Ending balance	Beginning balance
Payables to related parties	***243.339.711.479***	***198.741.061.082***
Nha Trang Textile & Garment JSC	1.546.538.674	1.409.350.943
Vietnam National Textile and Garment Group	-	53.488.507
Phuoc Loc Joint Stock Company	14.435.162.585	1.653.490.832
Coats Phong Phu Limited Liability Company	188.572.561.276	167.140.071.222
Nam Duong Phu Joint Stock Company	4.230.724.520	231.411.600
Phong Phu Home Textile Joint Stock Company	34.554.724.424	28.253.247.978
Payables to other suppliers	***21.653.414.672***	***16.791.268.677***
Other suppliers	21.653.414.672	16.791.268.677
Total	**264.993.126.151**	**215.532.329.759**

13. Short-term advances from customers

	Ending balance	Beginning balance
Advances from other customers	***115.617.006.792***	***119.521.996.176***
Advances from customers with respect to the transfer of terrace houses of Housing Development Project in Phuoc Long Ward	115.401.827.748	115.401.827.748
Other customers	139.709.325	4.120.168.428
Total	**115.541.537.073**	**119.521.996.176**

14. Dividends and profits payable

	Ending balance	Beginning balance
Other organizations and individuals	685.113.735	685.113.735
Total	**685.113.735**	**685.113.735**

15. Short-term taxes and other payables to the State

	Beginning balance		Arising during the quarter		Ending balance	
	Payable	Receivable	Payable	Paid	Payable	Receivable
VAT on domestic sales	46.456.987		11.394.979.593	5.130.276.651	6.311.159.929	-
Import VAT			1.009.876.153	1.009.876.153	-	-
Import-export duties			141.438.121	154.921.313		13.483.192
Corporate income tax		207.769.015	10.440.251.533	3.000.000.000	7.440.251.533	207.769.015
Personal income tax	2.931.319.728		13.699.367.968	13.036.441.631	3.594.246.065	-
Natural resources tax	8.980.160		108.064.810	108.407.530	8.637.440	-
Land tax		3.668.344.652	76.332.615.020	36.780.662.536	35.883.607.832	-
Contractor tax	-		63.372.025	63.372.025	-	-
Other payables to the State	-		315.270	315.270	-	-
Total	**2.986.756.875**	**3.876.113.667**	**113.190.280.493**	**59.284.273.109**	**53.237.902.799**	**221.252.207**

16. Payables to employees

Accrued salaries, allowances, bonuses, and other payables to employees

17. Short-term accrued expenses

	Ending balance	Beginning balance
Service expenses	4.301.479.427	2.774.293.010
Other short-term accrued expenses	1.109.301.190	1.119.090.278
Total	**5.410.780.617**	**3.893.383.288**

18. Unearned revenue

18a. Short-term unearned revenue

	Ending balance	Beginning balance
Unearned revenue from related parties	**2.368.096.495**	**3.157.462.000**
Coats Phong Phu Co., Ltd. – advance payment for lease of fixed assets	2.368.096.495	3.157.462.000
Unearned revenue from other organizations and individuals	**778.416.020**	**942.056.119**
Total	**3.146.512.515**	**4.099.518.119**

18b. Long-term unearned revenue

	Ending balance	Beginning balance
Unearned revenue from related parties	**12.629.847.970**	**14.208.578.980**
Coats Phong Phu Co., Ltd. – advance payment for lease of fixed assets	12.629.847.970	14.208.578.980
Unearned revenue from other organizations	**2.729.810.255**	**2.866.918.795**
Vinh Phuong Trading Production Company Limited – infrastructure investment for expansion of Denim 1 weaving factory	2.729.810.255	2.866.918.795
Total	**15.359.658.225**	**17.075.497.775**

19. Other payables

19a. Other short-term payables

	Ending balance	Beginning balance
Payables to related parties	***3.150.887.472***	***880.200.519***
Vietnam National Textile and Garment Group – Interest payable	3.150.887.472	880.200.519
Payables to other organizations and individuals	***20.320.902.500***	***20.677.319.676***
An Tam Development Investment Joint Stock Company – Capital contribution received	19.500.000.000	19.500.000.000
Short-term deposits received	583.806.000	96.000.000
Other short-term payables	237.096.500	1.081.319.676
Total	**23.471.789.972**	**21.557.520.195**

19b. Other long-term payables

	Ending balance	Beginning balance
Lien Phuong Textile & Garment Corporation - Long-term capital contribution received		5.226.000.000
Long-term deposits received	8.314.806.000	8.773.742.000
Total	**8.314.806.000**	**13.999.742.000**

20. Borrowings and financial leases

20a. Short-term borrowings and financial leases

	Ending balance	Increase/ Decrease	Exchange differences	Beginning balance
Short-term borrowings from related parties	**19.342.078.914**	**910.110.980**	**(277.755.682)**	**18.709.723.616**
- Vietnam National Textile and Garment Group (ADB)	19.342.078.914	910.110.980	(277.755.682)	18.709.723.616
Short-term borrowings and finance lease liabilities to other organizations	**88.782.597.901**	**(187.929.376.922)**	**-**	**276.711.974.823**
Short-term bank borrowings	**27.821.583.298**	**(181.166.799.870)**	**-**	**208.988.383.168**
- Joint Stock Commercial Bank for Investment and Development of Vietnam	-	*(49.859.047.785)*		49.859.047.785
- Vietnam Joint Stock Commercial Bank for Industry and Trade	*8.113.235.241*	*(52.706.730.840)*		60.819.966.081
- Joint Stock Commercial Bank for Foreign Trade of Vietnam	*11.565.730.878*	*(86.743.638.424)*		98.309.369.302
- Asia Commercial Joint Stock Bank	*8.142.617.179*	*8.142.617.179*	-	
Other short-term borrowings from individuals	**60.961.014.603**	**(6.762.577.052)**		**67.723.591.655**
Total	**108.124.676.815**	**(187.019.265.942)**	**(277.755.682)**	**295.421.698.439**

20b. Long-term borrowings and financial leases

	Ending balance	Increase/Decrease	Exchange differences	Beginning balance
Long-term borrowings from related parties	**147.782.740.253**	**(10.027.463.153)**	**(2.350.754.899)**	**160.160.958.305**
- Vietnam National Textile and Garment Group (ADB)	147.782.740.253	(10.027.463.153)	(2.350.754.899)	160.160.958.305
Total	**147.782.740.253**	**(10.027.463.153)**	**(2.350.754.899)**	**160.160.958.305**

21. Provisions for payables

Short-term provisions for payables relate to the loss incurred by Saigon Agriculture Incorporation, based on the determination of losses at the time of transfer of the residential project in Quarter 4, Phuoc Long Ward, Ho Chi Minh City.

22. Bonus and welfare funds

	Ending balance	Beginning balance
Bonus fund	9.776.701.634	9.946.656.868
Welfare fund	2.167.551.321	1.996.429.915
Management and board of management bonus fund	10.389.344.510	6.074.487.219
Total	**22.333.597.465**	**18.017.574.002**

23. Owner's equity

23a. Statement of the fluctuations in owner's equity

	Owners' contributed capital	Share premium	Investment and development fund	Undistributed after-tax profits	Total
1. Beginning balance	**746.708.910.000**	**32.368.276.001**	**492.173.636.476**	**377.042.711.578**	**1.648.293.534.055**
2. Increases during the period	**37.333.340.000**	**-**	**65.977.268.000**	**192.110.295.000**	**295.340.903.000**
Increase from operating results				409.233.175.000	409.233.175.000
Allocation to funds at the Corporation			65.977.268.000	(105.118.649.000)	(39.141.381.000)
Cash dividend distribution				(74.672.991.000)	(74.672.991.000)
Stock dividend distribution	37.333.340.000	(80.000.000)		(37.333.340.000)	(80.000.000)
Other increases				2.100.000	2.100.000
3. Decreases during the period	**-**	**-**	**-**	**(231.999.999)**	**(231.999.999)**
Remuneration of the Board of Directors and the Board of Supervisors				(231.999.999)	(231.999.999)
4. Ending balance	**784.042.250.000**	**32.288.276.001**	**558.150.904.476**	**568.921.006.579**	**1.943.402.437.056**

23b. Details of capital contribution of the owners

	Ending balance	Beginning balance
Vietnam National Textile and Garment Group	392.792.530.000	374.087.960.000
Other shareholders	391.249.720.000	372.620.950.000
Total	**784.042.250.000**	**746.708.910.000**

24. *Comparative information*

During the year, Phong Phu Corporation adjusted certain items in its separate financial statements for the year ended December 31, 2025 based on the audit results of the State Audit Office of Vietnam. The effects of these retrospective adjustments on the comparative figures in the Combined Statement of Financial Position are as follows:

Combined Statement of Financial Position

	Code	As previously reported	Adjustments	As restated
Held-to-maturity investments	123	430.721.706.198	9.705.130.978	440.426.837.176
Inventories	141	143.183.469.760	575.783.776	143.759.253.536
Other long-term receivables	215	127.550.998.510	10.000.000.000	137.550.998.510
Tangible fixed assets	221	702.951.631.295	1.793.189.117	704.744.820.412
- Historical costs	*222*	*1.911.695.281.952*	*2.184.385.756*	*1.913.879.667.708*
- Accumulated depreciation	*223*	*(1.208.743.650.657)*	*(391.196.639)*	*(1.209.134.847.296)*
Short-term trade payables	311	216.567.533.082	(1.035.203.323)	215.532.329.759
Undistributed after-tax profits	420	353.933.404.384	23.109.307.194	377.042.711.578

VI. ADDITIONAL INFORMATION ON THE ITEMS OF THE COMBINED INCOME STATEMENT

1. Revenue from sales of goods and provisions of services

	The first nine months of 2026	The first nine months of 2025
Revenue from sale of finished products	569.014.907.246	555.179.208.958
Revenue from sale of goods and provision of services	650.234.079.672	705.015.592.220
Total	**1.219.248.986.918**	**1.260.194.801.178**

2. Sales deductions

	The first nine months of 2026	The first nine months of 2025
Sales returns	452.673.404	261.203.314
Total	**452.673.404**	**261.203.314**

3. Costs of sales

	The first nine months of 2026	The first nine months of 2025
Cost of finished products sold	457.946.470.376	446.429.200.582
Cost of goods and services provided	550.170.788.291	635.056.708.437
Provision for/(reversal of) inventory write-down	(34.129.017)	-
Total	**1.008.083.129.650**	**1.081.485.909.019**

4. Financial income

	The first nine months of 2026	The first nine months of 2025
Interest on term deposits	12.416.209.483	17.853.845.713
Interest on non-term deposits	39.357.274	171.012.253
Dividends, profit sharing	378.407.716.328	351.710.216.618
Foreign exchange gain	760.986.157	1.490.372.990
Unrealized foreign exchange gain	2.828.509.298	-
Interest on late payment		307.311.684
Total	**394.452.778.540**	**371.532.759.258**

5. Financial expenses

	The first nine months of 2026	The first nine months of 2025
Interest expenses	8.988.322.626	22.626.782.248
Realized foreign exchange losses	515.575.528	812.467.178
Unrealized foreign exchange losses	-	18.101.568.127
Provision/(Reversal) for investments	3.046.691.753	(2.095.412.530)
Total	**12.550.589.907**	**39.445.405.023**

6. Selling expenses

	The first nine months of 2026	The first nine months of 2025
Expenses for employees	4.119.481.862	3.851.473.454
Transportation expenses	3.337.548.831	2.140.933.925
Other expenses	6.735.051.869	7.876.832.119
Total	**14.192.082.562**	**13.869.239.498**

7. General and administration expenses

	The first nine months of 2026	The first nine months of 2025
Employee expenses	40.065.522.228	40.276.639.696
Material costs	2.488.572.067	2.202.473.179
Depreciation of fixed assets	2.817.006.782	2.402.287.916
Taxes, fees, and charges	76.500.955.041	79.488.010.738
Provision of doubtful debts	(2.104.358.853)	6.692.135.738
Outsourced service costs	34.585.348.536	29.282.811.649
Other expenses	4.970.842.323	4.958.843.243
Total	**159.323.888.124**	**165.303.202.159**

8. Other income

	The first nine months of 2026	The first nine months of 2025
Compensation for site clearance		142.035.000
Gain from sale and disposal of fixed assets		2.225.510.190
Reuse of materials and spare parts	539.700.000	
Other income	50.901.921	754.425.618
Total	**590.601.921**	**3.121.970.808**

9. Other expenses

	The first nine months of 2026	The first nine months of 2025
Demolition and construction costs arising from site clearance		1.285.921.754
Penalty payments	8.315.270	120.097.694
Other expenses	8.261.929	280.132.303
Total	**16.577.199**	**1.686.151.751**

10. Corporate income tax expense

	The first nine months of 2026	The first nine months of 2025
Total accounting profit before tax	419.673.426.533	332.798.420.480
Adjustments to increase/(decrease) accounting profit to determine taxable income:	10.935.549.168	9.267.601.179
- Adjustments increasing profit	*19.855.686.718*	9.805.416.992
- Adjustments decreasing profit	*(8.920.137.550)*	(537.815.813)
Taxable income	430.608.975.701	342.066.021.659
Tax-exempt income	(378.407.718.039)	(351.710.216.618)
Losses carried forward from previous years	-	
Assessable income	**52.201.257.662**	-
Corporate income tax rate	20%	20%
Corporate income tax expense	**10.440.251.533**	
Current corporate income tax expense	*10.440.251.533*	
Deferred corporate income tax expense		
Corporate income tax expense (*)	**10.440.251.533**	

(*) The determination of the Corporation's corporate income tax expense is based on the prevailing tax regulations. However, such regulations are subject to change from time to time, and the interpretation of tax regulations applicable to specific transactions may vary. Accordingly, the corporate income tax expense presented in the combined financial statements may be subject to adjustments depending on the examination by the tax authorities.

11. Earnings per share

Information on earnings per share is presented in the Consolidated Financial Statements.

Approved on October 29, 2026

Prepared by	Chief Accountant	Legal Representative
Nguyen Thi Thuy	Le Thi Tu Anh	Duong Khue