TDT INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY No.: 13/2026/CBTT-TDT	**THE SOCIALIST REPUBLIC OF VIETNAM** **Independence - Freedom - Happiness** ------o0o------
V/v: Semi-annual Financial Statements 2026	*Thai Nguyen, August 14, 2026*

INFORMATION DISCLOSURE

To: - **The State Securities Commission**
- **The Hanoi Stock Exchange (HNX)**
- **Shareholders**

1. **Company Name: TDT INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY**

Stock Code: TDT

Address: Thuan Phap Hamlet, Diem Thuy Commune, Thai Nguyen Province, Vietnam

Telephone: 02086 567 898

Person Responsible for Information Disclosure: Mr. Nguyen Viet Thang - Authorized Person for Information Disclosure

Type of Disclosed Information: ☐ 24h ☐ 72h ☐ Request ☐ Extraordinary ☒ Periodic

2. **Content of the Disclosed Information:**

TDT Investment and Development Joint Stock Company hereby makes the periodic disclosure of information regarding its reviewed semi-annual financial statements for 2026, with the following specific contents:

- Statement of Financial Position;
- Statement of Profit or Loss
- Statement of Cash Flows
- Notes to the Financial Statements.
- Explanation of the increase in profit compared to the same period.

3. **This information is disclosed on the Company's electronic information portal at the address:** www.tdtgroup.vn

We hereby commit that the information disclosed above is true and accurate, and we take full legal responsibility for the content of the disclosed information.

Recipients: - *As above;* - *BOD, BOS (for reporting)* - *BOM ((for reporting)* - *Secretary's Office, BOD.*	**Authorized Person for Information Disclosure** CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ PHÁT TRIỂN TDT MSDN ... CTCP X. ĐIỀM THỤY - T. THÁI NGUYÊN **NGUYEN VIET THANG**

CÔNG TY Cˀ PHẦN ĐẦU Tư VÀ PHÁT TRIỂN TDT

Digitally signed by CÔNG TY Cˀ PHẦN ĐẦU Tư VÀ PHÁT TRIỂN TDT
DN: cn=CÔNG TY Cˀ PHẦN ĐẦU Tư VÀ PHÁT TRIỂN TDT c=VN l=Phú Bình
Reason: I am the author of this document
Location:
Date: 2026-08-14 21:24+07:00

TDT INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY	THE SOCIALIST REPUBLIC OF VIETNAM Independence - Freedom - Happiness

Thai Nguyen, August 14, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

In compliance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance guiding the disclosure of information in the securities market, TDT Investment and Development Joint Stock Company hereby discloses Reviewed Semi-Annual Financial Statements for 2026 submitted to the Hanoi Stock Exchange as follows:

1. Company Name: TDT INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY

- Stock Code: TDT
- Address: Thuan Phap Hamlet, Diem Thuy Commune, Thai Nguyen Province, Vietnam
- Telephone /Tel: 0208 656 7898
- Email: info@tdtgroup.vn Website: www.tdtgroup.vn

2. Information Disclosure Content:

- Reviewed Semi-Annual Financial Statements for 2026

☒ Separate Financial Statements (Listed organization does not have subsidiaries and parent accounting unit with affiliated units);

☐ Consolidated Financial Statements (Listed organization has subsidiaries);

☐ Combined Financial Statements (Listed organization has affiliated accounting unit with an independent accounting system).

- Circumstances requiring justification of causes:

+ The auditing organization issued an opinion other than an unqualified opinion on the financial statements (for the Reviewed Semi-Annual Financial Statements for 2026):

☐ Yes ☐ No

Justification document in cases of marking Yes:

☐ Yes ☐ No

+ Profit after tax of the reporting period shows a discrepancy of 5% or more prior to and post auditing, or shifting from a loss to a profit or vice versa (for the Reviewed Semi-Annual Financial Statements for 2026):

☐ Yes ☐ No

Justification document in cases of marking Yes:

☐ Yes ☐ No

+ Profit after corporate income tax in the Income Statement for the reporting period fluctuates by 10% or more so compared to similar reporting period of the previous year:

☒ Yes ☐ No

Justification document in cases of marking Yes:

☒ Yes ☐ No

+ Profit after tax for the reporting period shows a loss, shifting from a profit in similar reporting period of the previous year to a loss in the current period, or vice versa:

☐ Yes ☐ No

Justification document in cases of marking Yes:

☐ Yes ☐ No

This information was published on the company's website on August 14, 2026, at the following link:

www.tdtgroup.vn/ Quanhệcổđông/côngbốthôngtin/Báocáotàichính

3. Report on transactions valued at 35% or more of total assets in 2026.

In cases where the listed organization has transactions, provide a full report on the following details:

• Transaction details:...

• Proportion of transaction value/total asset of the company (%) *(based on the most recent financial statements)*;.......

• Transaction completion date:.................

We hereby commit that the information published above is accurate and are fully legally responsible for the content of the published information.

Attached documents:

- Reviewed Semi-Annual Financial Statements for 2026

-Justification document

Organization Representative

Legal Representative/

Authorized Person for Information Disclosure

CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ PHÁT TRIỂN TDT

Nguyen Viet Thang

TDT INVESTMENT AND DEVELOPMENT

FINANCIAL STATEMENTS

for the period from 01/01/2026 to 30/06/2026

(Reviewed)

CONTENTS

REPORT OF THE BOARD OF GENERAL DIRECTOR

The Board of General Directors of TDT Investment and development Joint Stock Company (the "Company") presents its report and the Company's Financial statements for the period from 01/01/2026 to 30/06/2026.

Company

TDT Investment and development Joint Stock Companyis a Joint Stock Company established in Vietnam under Business Registration Certificate No. 4600941221 issued by the Department of Planning and Investment of Thai Nguyen province for the first time on 22 March 2011, the 14th change on 30 June 2026.

Head office

Thuan Phap Hamlet, Diem Thuy Commune, Thai Nguyen Province .

Board of management

The Board of Management in the period and to the reporting date are:

Mr. Chu Thuyen	Chairman
Mr, Nguyen Viet Thang	Vice Chairman
Mr. Nguyen Van Bang	Member
Mr. Pham Thai Hoa	Member
Mr. Duong Ngoc Hai	Independent Member
Mr. Phan Manh Ha	Independent Member
Mr. Do Manh Hung	Independent Member

Board of General Director

The Board of General Directors in the period and to the reporting date are:

Mr. Nguyen Viet Thang	General Director
Mr. Nguyen Van Bang	Deputy General Director
Mr, Dang Quang Huy	Deputy General Director
Mr. Pham Thai Hoa	Deputy General Director
Mrs Nguyen Thuy Nga	Chief Accountant

Board of Supervision

The members of the Board of Supervision in the period and to the reporting date are:

Mrs Le Thi Hong Tham	Head of Committee
Mr. Do Ngoc Tuyen	Member
Mrs Pham Thi Thu Ha	Member

Legal representative

Mr. Chu Thuyen	Chairman
Mr. Nguyen Viet Thang	General DirectorAccording to Authorization letter No. 06/QUD-TDT dated 2 January 2023)

Auditors

Vietnam Auditing and Valuation Company Limited (AVA).

Responsibilities of The Board of General Director for Financial statements

The Board of General Directors is responsible for the Financial statements of each financial year which give a true and fair view of the state of affairs of the Company and of its operation results and cash flows for the period. In preparing those Financial statements, the Board of General Directors is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of General Directors is responsible for ensuring that proper accounting records are kept which disclosed, with reasonable accuracy at any time, the financial position of Company and to ensure that the accounting records comply with the registered accounting system. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

We, the Board of General Directors, confirm that Financial statements at as30/06/2026 prepared by us, give at true and fair view of the financial position, its operation result for the acounting period ended at the same day accordance with the Vietnamese Accounting System and comply with relevant statutory requirements.

In addition, the Board of Management commits that the Company does not violate information disclosure obligations as prescribed in Circular No. 96/2020/TT-BTC dated November 16, 2020, Circular No. 68/2024/TT-BTC dated September 18, 2024, Circular No. 18/2025/TT-BTC dated April 26, 2025, and Circular No. 08/2026/TT-BTC dated February 03, 2026 amending and supplementing guidelines of the Ministry of Finance on information disclosure on the stock market.

Thai Nguyen, 12/08/2026
On behalf of the Board of General Directors
General Director

CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ PHÁT TRIỂN TDT

Nguyen Viet Thang

Vietnam Auditing and Valuation Company Limited
Address: 14th Floor, SUDICO Building, Me Tri Street
My Dinh 1 Ward, South Tu Liem District, Hanoi, Viet Nam
T: (+84 24) 3868 9566 (+84 24) 3868 9588
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No.: 611 /BCKT-TC/AVA

AUDITOR'S REPORT
INTERIM FINANCIAL INFORMATION REVIEW

To: Shareholders, the Board of Management and Board of General Director
TDT Investment and development Joint Stock Company

We have reviewed the accompanying interim Financial statements of TDT Investment and development Joint Stock Company, prepared on 12/08/2026, as set out on pages 06 to 43, including Statement of financial position as at 30/06/2026, Statement of comprehensive income, Statement of cash flows and Notes to separate financial statements.

Board of General Director's Responsibility

The Board of General Director of TDT Investment and development Joint Stock Company is responsible for the preparation of accompanying interim Financial statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of financial statements and for such internal control as management determines is necessary to enable the accompanying interim Financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

Auditor's Opinion

Based on the results of our review, we found no problems that we believe that the accompanying interim Financial statements does not give a true and fair view, in all material respects, of the financial position of TDT Investment and development Joint Stock Company as at 30/06/2026, and of the results of its operations and its cash flows for the period from 01/01/2026 to 30/06/2026, in accordance with the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of accompanying interim financial statements.

VIETNAM AUDITING AND
VALUATION COMPANY LIMITED

Tran Tri Dung
Vice General Director
Registration certificate 0895-2023-126-1
Ha Noi, 12/08/2026

Form No. B 01 - DN

STATEMENT OF FINANCIAL POSITION

As at 30/06/2026

Unit: VND

ITEMS	Code	Note	30/06/2026	01/01/2026
A. CURRENT ASSETS	**100**		**554,340,256,088**	**503,400,375,334**
I. Cash and cash equivalents	**110**	V.1	**72,852,581,463**	**69,029,538,757**
1. Cash	111		72,852,581,463	69,029,538,757
II. Short-term financial investments	**120**	V.2	**78,000,000**	**112,000,000**
1. Short-term held to maturity	123		78,000,000	112,000,000
III. Short-term accounts receivable	**130**		**120,295,605,819**	**79,198,718,038**
1. Short-term trade receivables	131	V.3	98,233,157,155	57,337,770,619
2. Short-term advances to suppliers	132	V.4	590,972,622	768,529,891
3. Other short-term receivables	135	V.5	21,471,476,042	21,092,417,528
IV. Inventories	**140**	V.6	**344,764,751,841**	**346,953,279,488**
1. Inventories	141		345,135,869,355	347,324,397,002
2. Provision for obsolescence of inventories (*)	142		(371,117,514)	(371,117,514)
V. Other current assets	**160**		**16,349,316,965**	**8,106,839,051**
1. Short-term prepaid expenses	161	V.7	1,938,916,433	1,839,395,342
2. VAT deductible	162		14,267,086,191	5,722,325,535
3. Taxes and other receivables from the State	163	V.14	143,314,341	545,118,174
B. NON - CURRENT ASSETS	**200**		**155,793,156,468**	**161,267,915,759**
I. Long-term receivables	**210**		**7,272,534,636**	**7,832,392,481**
1. Other long-term receivables	215	V.5	7,272,534,636	7,832,392,481
II. Fixed assets	**220**		**144,842,930,700**	**149,244,895,031**
1. Tangible fixed assets	221	V.8	89,928,209,757	90,204,313,209
- Cost	222		291,084,352,868	278,552,536,617
- Accumulated depreciation (*)	223		(201,156,143,111)	(188,348,223,408)
2. Finance lease assets	224	V.9	36,089,245,077	39,871,428,376
- Cost	225		60,255,602,025	64,605,149,990
- Accumulated depreciation (*)	226		(24,166,356,948)	(24,733,721,614)
3. Intangible fixed assets	227	V.10	18,825,475,866	19,169,153,446
- Cost	228		24,337,225,152	24,337,225,152
- Accumulated depreciation (*)	229		(5,511,749,286)	(5,168,071,706)
III. Long-term assets in progress	**150**	V.11	**838,590,119**	**1,871,143,402**
1. Construction in progress	252		838,590,119	1,871,143,402
IV. Other long-term assets	**270**		**2,839,101,013**	**2,319,484,845**
1. Long-term prepaid expenses	271	V.7	2,839,101,013	2,319,484,845
TOTAL ASSETS (280=100+200)	**280**		**710,133,412,556**	**664,668,291,093**

Form No. B 01 - DN

STATEMENT OF FINANCIAL POSITION

As at 30/06/2026

(Continuous)

Unit: VND

ITEMS	Code	Note	30/06/2026	01/01/2026
C. LIABILITIES	**300**		**428,025,232,124**	**380,126,772,877**
I. Current liabilities	**310**		**412,984,661,611**	**360,918,338,714**
1. Short-term Trade payables	311	V.12	28,179,682,711	26,928,711,184
2. Short-term Advances from customers	312	V.13	65,683,641	608,785,508
3. Short-term tax payables and statutory obligations	314	V.14	1,487,663,955	2,870,151,748
4. Payables to employees	315		20,585,779,667	24,136,348,490
5. Short-term Accrued expenses	316	V.15	156,438,358	115,808,221
6. Short-term other payables	320	V.16	2,418,891,820	3,174,314,429
7. Short-term loans and debts	321	V.17	359,671,340,433	302,996,430,548
8. Bonus and welfare fund	323		419,181,026	87,788,586
II. Long-term liabilities	**330**		**15,040,570,513**	**19,208,434,163**
1. Long-term loans and debts	339	V.17	15,040,570,513	19,208,434,163
D. OWNER'S EQUITY	**400**		**282,108,180,432**	**284,541,518,216**
1. Contributed capital	411		238,965,340,000	238,965,340,000
- Ordinary shares with voting rights	411a		238,965,340,000	238,965,340,000
2. Undistributed earnings	420		43,142,840,432	45,576,178,216
- Undistributed profit after tax of previous period	420a		35,674,172,176	28,406,556,237
- Undistributed profit after tax of current period	420b		7,468,668,256	17,169,621,979
TOTAL RESOURCES(440=300+400)	**440**		**710,133,412,556**	**664,668,291,093**

Thai Nguyen, 12/08/2026

Prepared by	Chief Accountant	General Director
Nguyen Viet Huong	Nguyen Thuy Nga	Nguyen Viet Thang

MSDN: 4600941223 - C.T.C.P
CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ PHÁT TRIỂN TDT
X. ĐIỀM THỤY - T. THÁI NGUYÊN

Form No. B 02 - DN

STATEMENT OF COMPREHENSIVE INCOME

The period from 01/01/2026 to 30/06/2026

Unit: VND

ITEMS	Code	Note	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
1. Revenue from sale of goods and rendering of services	01	VI.1	377,331,319,065	285,508,962,153
2. Net revenue from sale of goods and rendering of services (10=01-02)	**10**		**377,331,319,065**	**285,508,962,153**
3. Cost of sales	11	VI.2	291,581,543,835	215,063,341,888
4. Gross profit from sale of goods and rendering of services (20=10-11)	**20**		**85,749,775,230**	**70,445,620,265**
5. Revenue from financial activities	22	VI.3	3,054,568,015	2,155,222,578
6. Finance costs	23	VI.4	15,148,126,594	18,085,217,671
In which: Interest expenses	24		12,024,530,079	9,441,556,579
7. Selling expenses	25	VI.5	10,018,196,591	7,743,182,438
8. General Administrative expenses	26	VI.5	55,895,553,995	43,341,521,122
9. Net profit from operating activities {30=20+(21-22)-(25+26)}	**30**		**7,742,466,065**	**3,430,921,612**
10. Other income	31	VI.6	1,152,487,878	541,589,963
11. Other expense	32	VI.7	335,073,358	312,343,202
12. Other profit (loss) (40=31-32)	**40**		**817,414,520**	**229,246,761**
13. Total profit before tax (50=30+40)	**50**		**8,559,880,585**	**3,660,168,373**
14. Current corporate income tax expenses	51	VI.9	1,091,212,329	814,760,577
15. Profit after tax (60=50-51-52)	**60**		**7,468,668,256**	**2,845,407,796**
16. Earnings per Share	**70**	VI.10	**313**	**112**
17. Diluted earnings per Share	**71**	VI.11	**313**	**112**

Thai Nguyen, 12/08/2026

Prepared by	Chief Accountant	General Director
Nguyen Viet Huong	Nguyen Thuy Nga	Nguyen Viet Thang

MSDN: 4600941227 - C.T.C.P
CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ PHÁT TRIỂN TDT
X. ĐIỀM THUỴ - T. THÁI NGUYÊN

Form No. B 03 - DN

STATEMENT OF CASH FLOWS

(Indirect method)

The period from 01/01/2026 to 30/06/2026

Unit: VND

ITEMS	Code	Note	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
I. Cash flows from operating activities				
1. Profit before tax	01		**8,559,880,585**	**3,660,168,373**
2. Adjustment for				
- Depreciation and amortisation	02		14,175,368,149	14,612,716,802
- Gain/loss from unrealized foreign exchange difference	04		2,123,505,638	8,135,105,968
- Gain/loss from investment activities	05		(282,330,641)	(137,771,257)
- Interest expense	06		12,024,530,079	9,441,556,579
3. Profit from operating activities before changes in working capital	08		**36,600,953,810**	**35,711,776,465**
- Increase/Decrease in receivables	09		(48,792,645,131)	(44,797,692,615)
- Increase/Decrease in inventories	10		2,188,527,647	(37,455,783,297)
- Increase/Decrease in payables (excluding interest payables/ enterprise income tax payables)	11		(3,196,381,666)	4,740,851,424
- Increase/Decrease in prepaid expenses	12		(619,137,259)	(225,474,779)
- Interest expenses paid	14		(11,983,899,942)	(9,523,651,030)
- Corporate Income taxes paid	15		(2,866,511,748)	(1,585,809,253)
- Other expenses on operating activities	17		(12,000,000)	(98,078,000)
Net cash flows from operating activities	**20**		**(28,681,094,289)**	**(53,233,861,085)**
II. Cash flows from investing activities				
1. Purchase of fixed assets and other long-term assets	21		(8,740,850,535)	(14,399,280,245)
2. Proceeds from disposals of fixed assets and other long-term assets	22		280,000,000	136,363,636
4. Repayment from borrowers and proceeds from sales of debt instruments of other entities	24		34,000,000	-
5. Interest, dividends and profit received	27		2,330,641	1,407,621
Net cash flows from investing activities	**30**		**(8,424,519,894)**	**(14,261,508,988)**

Form No. B 03 - DN

STATEMENT OF CASH FLOWS

(Indirect method)
The period from 01/01/2026 to 30/06/2026
(Continuous)

Unit: VND

ITEMS	Code	Note	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
III. Cash flows from financing activities				
1.Proceeds from short - term, long - term borrowings	33		353,232,178,093	293,173,769,232
2. Loan repayment	34		(296,372,575,906)	(241,080,490,019)
3. Payment of finance lease liabilities	35		(6,147,998,922)	(4,479,547,415)
4. Dividends, profit paid to equity owners	36		(9,558,613,600)	-
Net cash flows from financing activities	**40**		**41,152,989,665**	**47,613,731,798**
Net decrease/increase in cash and cash equivalents	**50**		**4,047,375,482**	**(19,881,638,275)**
Cash and cash equivalents at beginning of the year	**60**		**69,029,538,757**	**66,188,652,548**
Impact of foreign exchange fluctuation	61		(224,332,776)	2,345,868,653
Cash and cash equivalents at end of the year	70		72,852,581,463	48,652,882,926

Thai Nguyen, 12/08/2026

Prepared by	Chief Accountant	General Director
Nguyen Viet Huong	Nguyen Thuy Nga	Nguyen Viet Thang

MSDN: 4600941221 C.T.C.P. CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ PHÁT TRIỂN TDT X. ĐIỀM THỤY - T. THÁI NGUYÊN

Form No. B 09 - DN

NOTES TO THE FINANCIAL STATEMENTS
The period from 01/01/2026 to 30/06/2026

I. Background

1. Forms of Ownership

TDT Investment and development Joint Stock Companyis a Joint Stock Company established in Vietnam under Business Registration Certificate No. 4600941221 issued by the Department of Planning and Investment of Thai Nguyen province for the first time on 22 March 2011, the 14th change on 30 June 2026.

Head office: Thuan Phap Hamlet, Diem Thuy Commune, Thai Nguyen Province .

The Company's charter capital: VND 238,965,340,000 (*Two hundred thirty eight billion, nine hundred sixty five million, three hundred forty thousand dong)*

2. Business field

Business fields of the Company are Production and Commercial Business, Real Estate Business.

3. Business activities

According to the Business registration certificate, principal activities of the Company are:
- Production of ready-made garments (except for clothing);
- Construction of houses;
- Construction of other civil engineering works (irrigation works, industry, technical infrastructure);
- Production of carpets, blankets and mattresses;
- Production of plastic products;
- Wholesale of fabrics, ready-made garments, footwear;
- Wholesale of other machinery, equipment and spare parts (forestry, industrial, office machinery and equipment);
- Wholesale of agricultural machinery, equipment and spare parts;
- Wholesale of agricultural and forestry raw materials (except for wood, bamboo, rattan) and live animals;
- Wholesale of rice; Wholesale of food; Wholesale of beverages;
- Wholesale of tobacco and tobacco products;
- Wholesale of other household items (cosmetics, souvenirs);
- Leasing of machinery, equipment and other tangible items (forestry, industrial, office machinery and equipment)
- Other remaining business support services not classified elsewhere (import-export services, import-export consignment, goods delivery);
- Restaurants and mobile catering services;
- Beverage services;
- Providing catering services under irregular contracts with customers (serving parties, meetings, weddings, etc.)
- Other road passenger transport (passenger transport by intra-provincial and inter-provincial buses);
- Road freight transport;
- Road passenger transport within the city and suburbs (except for transport by bus);
- Vocational education (Industrial sewing training);
- Import and export of the company's business items;
- Laundry, cleaning of textile and fur products.

4. The Company's normal business period

The Company's normal business period is 12 months.

5. Business structure

As at 30 June 2026, The head office of the company is at Thuan Phap Hamlet, Diem Thuy Commune, Thai Nguyen Province

Total number of employees

As at 30/06/2026, the Company has 2416 employees (as at 01/01/2026, has 2367 employees).

6. Statement of ability to compare information on Financial Statements

The financial statements of the Company are prepared to ensure comparability.

II. Accounting period and accounting monetary unit

1. Accounting period

Annual accounting period commences from 1st January and ends on 31st December.

2. Accounting monetary unit

Monetary unit used in accounting is Viet Nam Dong (National symbol is "đ"; International symbol is "VND").

III. Accounting standards and Accounting system

1. Accounting System

The company applies Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2015 by Minister of Finance on guideline enterprise accounting.

On October 27, 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidelines on the enterprise accounting regime, replacing Circular No. 200/2014/TT-BTC dated December 22, 2014, and Circular No. 53/2016/TT-BTC dated March 21, 2016 (which amended and supplemented certain articles of Circular No. 200/2014/TT-BTC); this Circular takes effect for fiscal years commencing on or after January 1, 2026.

The Company has applied the provisions of Circular No. 99/2025/TT-BTC on a prospective basis, effective from January 1, 2026. The Circular also introduces changes to the presentation of certain items in the financial statements; comparative figures have been reclassified to align with the presentation for the current period. Details regarding the reclassification of comparative figures are presented in Note 38 to these interim financial statements.

2. Announcement on compliance with Vietnamese standards and accounting system

The company applies Vietnamese Accounting Standards and supplement documents issued by the State. Financial statements are prepared in accordance with regulations of each standard and supplement documents as well as with current accounting system.

IV. Accounting policies

1. Exchange rates applied in accounting system

Companies with economic transactions arising in foreign currencies shall record their accounting and prepare financial statements in a unified currency unit, which is Vietnamese Dong [or the official currency unit used in accounting]. The conversion of foreign currencies into Vietnamese Dong [or the official currency unit used in accounting] is based on:

- Actual transacted exchange rate;
- Accounting recorded exchange rate.

Foreign currency transactions during the accounting period are converted into Vietnamese Dong at the actual exchange rate on the transaction date (defined as the average of the buying and selling transfer exchange rates of the commercial bank where the enterprise regularly conducts transactions).

The actual transaction exchange rate used to revalue foreign currency-denominated monetary items at the time of preparing the interim financial statements is determined based on the following principles:

- For foreign currency-denominated monetary items: apply the average transfer buying and selling exchange rate of the commercial bank where the Company regularly conducts transactions;
- For foreign currency demand deposits: apply the average transfer buying and selling exchange rate of the specific bank where the Company holds the deposit account;
- For the portion or the entire value of foreign currency-denominated receivables for which a provision for bad debts has been made: no revaluation shall be performed.

All actual exchange rate differences arising during the period and differences resulting from the revaluation of monetary items denominated in foreign currencies at the interim financial reporting date are recognized in the results of operations for the accounting period.

2. Principle of determining the real interest rate (effective interest rate) used to discount cash flows

The actual interest rate (effective interest rate) is determined as follows:

- Is the commercial bank lending interest rate commonly applied in the market at the time of the transaction;
- In case the above interest rate cannot be determined, the actual interest rate is the interest rate at which the Company can borrow in the form of issuing debt instruments without the right to convert into shares (such as issuing ordinary bonds without the right to convert or borrowing by normal contracts) under normal production and business conditions.

3. Recognition of cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash in banks and short-term, highly liquid investments with an original maturity of less than three months that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value.
When arising transactions in foreign currencies, foreign currencies shall be converted into Vietnam dong under the principle: Debit transactions are applied with actual exchange rates; Credit transactions are applied with weighted average exchange rates in book.
When preparing financial statements, in accordance with the law, balances in foreign currencies are re-evaluated at actual buying exchange rates of the commercial banks.
The actual exchange rate applied when re-evaluating the cash in hand, cash in bank in foreign currency is actual buying exchange rates of the commercial banks with which the company regularly transacts.

4. Financial investment

Loan receivables
Loans are contractually agreed upon between parties but are not traded or sold on the market such as securities. Depending on the contract, contractual loans can be recovered in one lump sum at maturity or gradually recovered in installments.

For loans, if there is no provision for doubtful debts as prescribed by law, the accountant shall assess the recoverability. In case there is certain evidence that a part or the whole of the loan may not be recoverable, the accountant shall record the loss in the financial expenses of the period. In case the loss cannot be reliably determined, the accountant shall explain in the Financial Statements about the recoverability of the loan.

5. Receivables

Receivable are monitored in detail by maturity receivable, objects to be recovered and the type of original currency receivables, and other factors under the management of the Company.

Receivables in foreign currencies need to be re-evaluated at the end of the year when preparing financial statements. Actual transacted exchange rate when re-evaluating receivables in foreign currencies at the time of preparing financial statements is the published exchange rate of the commercial bank with which the Company often have transactions (selected by the Company when transacts with receivable subject).

The identification of necessary provision for doubtful debts is based on the items that are classified as short-term, long-term receivables on Balance Sheet. Provision for doubtful debts is made for each one based on the age of overdue debts or the estimated losses that may occur.

6. Inventory

Principles of recognizing inventories

The Company's inventories are assets bought to manufacture or sell in normal business period.

Inventories are stated at original cost. Where the net realizable value is lower than cost, inventories should be measured at the net realizable value. The costs of inventories comprise the purchase price, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

Method of calculating inventories
The cost of inventory at the year-end is calculated by weighted average method.
Method of determining the value of unfinished products: unfinished production and business costs are collected according to actual costs incurred for each production stage in the chain.

Method of accounting inventories
Inventory is recorded by perpetual.

Method of setting up provision for devaluation of inventories
Provisions for devaluation of inventories made at the end of the year are the excess of original cost of inventory over their net realizable value.

7. Fixed assets and depreciation of fixed assets

Fixed assets

Fixed assets (tangible and intangible) are stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and net book value.

Depreciation is provided on a straight-line basis. Depreciation period is as follows:

- Buildings, structures	05 - 15 years
- Machine, equipment	03 - 10 years
- Means of transportation	06 - 10 years
- Office equipment and tools	03 - 06 years
- Management software	03 - 05 years
- Other fixed assets	03 - 05 years
- Land use rights	According to the Certificate of Land Use Rights

Gain or loss on the liquidation fixed assets is recognized as income or expense in the statement of comprehensive income.

Finance leased fixed assets

The cost of finance lease fixed assets is recognised at fair value or present value of the minimum lease payments (excluding value added tax) and initial cost directly attributable to finance lease fixed assets. During the using time, finance lease fixed assets are recorded at cost, accumulated depreciation and net book value.

Finance lease fixed assets are depreciated in the same method with the Company's fixed assets. For finance lease fixed assets that is uncertain to be repurchased, depreciation is based on leasing period if useful life is longer than leasing period.

8. Deferred expenses

Deferred expenses relating solely to the production and business costs of a single financial year or business cycle are classified as short-term deferred expenses and are charged to production and business costs within that financial year.

Expenses incurred during the financial year that relate to the production and business results of multiple accounting periods are recorded as long-term deferred expenses, to be gradually allocated to business results over subsequent accounting periods.

The calculation and allocation of long-term deferred expenses to profit and loss account in the period should be based on nature of those expenses to select a reasonable method and allocated factors. Deferred expenses are allocated partly into operating expenses on a straight-line basis.

9. Payables

The classification of payables as trade payables, internal payables, and other payables is carried out according to the following principles:

(i) Trade payables include commercial payables arising from transactions of purchasing goods, services, assets, and sellers (who are independent entities from the buyer, including payables between parent companies and subsidiaries, joint ventures, and associates). These payables include payables when importing through a consignee (in consignment import transactions);

(ii) Internal payables include payables between superior units and subordinate units without dependent accounting legal status;

(iii) Other payables include non-commercial payables not related to the purchase, sale, or provision of goods and services:

- Payables related to financial expenses, such as: payables for interest, dividends and profits payable, and payable financial investment operating expenses;
- Payables paid by third parties; Amounts received by the entrusted party from related parties for payment as specified in the import-export trust transaction;
- Non-commercial payables such as payables for borrowing assets, payables for fines, compensation, surplus assets awaiting disposal, payables for social insurance, health insurance, unemployment insurance, and trade union fees, etc.]

Payables are monitored in detail by maturity receivable, objects to be recovered and the type of original currency receivables, and other factors under the management of the Company.
When preparing financial statements, accountants base on remaining term of payables to classify them into short-term or long-term.
When there are evidences that a loss likely occurs, accountants need to immediately record a payable according to the precautionary principle.
Payables in foreign currencies need to be re-evaluated at the year end when preparing financial statements. Actual transacted exchange rate when re-evaluating payables in foreign currencies at the time of preparing financial statements is the published exchange rate of the commercial bank with which the Company often have transactions (selected by the Company when transacting with payable subjects).

10. Recognization of borrowings

Borrowings whose maturity time is over 12 months from the date of financial statements are presented as long-term borrowings and financial lease liabilities. Borrowings whose maturity time is within 12 months from the date of financial statements are presented as short-term borrowings and financial lease liabilities to prepare
When preparing financial statements, borrowings' balances in foreign currencies are re-evaluated in actual transacted exchange rate at the time of preparing financial statements.
Differences of exchange rate arising from payments and re-evaluation at the year end are recorded into financial incomes or expenses.

11. Recognization and capitalization of borrowing costs

Borrowing costs are recognized into operating costs during the period, except for which directly attributable to the acquisition, construction or production of a qualifying asset included (capitalized) in the cost of that asset, when gather sufficient conditions as regulated in SAV No. 16 "Borrowing costs".

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset that takes more than 12 months to put into use under certified purposes or for sale should be included (capitalized) in the cost of that asset, including interest on borrowings, amortization of discounts or premiums relating to issuing bonds and ancillary costs incurred in connection with the arrangement of borrowings.

For separate loans for construction of fixed assets and investment real estate, interest is capitalized even when the construction period is less than 12 months.

12. Accrued expenses

Payables for goods and services that are already received from suppliers or already supplied to buyers in the reported period but not actually paid due to shortage of bills or accounting files and documents are recognized as operating expenses of the reported period.
Recognizing accrued expenses into operating expenses in the period needs to be performed according to the matching principle between revenues and expenses incurred in the period.
Accrued expenses shall be balanced with actual incurred expenses. The difference between accrued and actual expenses shall be reversed.

13. Owner's equity

Principles of recognizing owner's equity, share premium, convertible bonds and other owner's equity

Owner's equity is stated at actually contributed capital of owners.

Premium reserve is recorded by the difference (over/under) between the selling price and the par value of treasury stocks when stocks are firstly or additionally issued or reissued. Direct expenses related to the additional issuance of shares or reissuing treasury stock is recorded to reduce the surplus capital stock.

The option to convert bonds into shares is the value of the equity component of the convertible bond and is determined as the difference between the total amount received from the issuance of convertible bonds and the value of the debt component of the convertible bond at the time of issuance.

Other capital of owner is the fair value of assets offered to the company by other entities or individuals less payable taxes (if any) imposed on these assets; and the amount added from income statement.

Recognition Undistributed profit

Profit after tax retained is the profit of business operations after deduction (-) regulated items due to applying a change in accounting retrospectively or to make a retrospective restatement to correct materiality in previous years. The profit is available for appropriation to investors after approval by Board of Management and after making appropriation to reserve funds in accordance with the Company's Charter and Vietnamese regulatory requirements.

14. Revenue

Sale of goods

Revenue from sale of goods should be recognized when all the following conditions have been satisfied:

- The entity has transferred to the buyer the significant risks and rewards of ownership of the goods;
- The entity retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;

Processing revenue

Revenue from processing activities of materials and goods is the actual processing amount received, excluding the value of materials and goods received for processing.

Rendering of services

When the outcome of a transaction involving the rendering of services can be estimated reliable, revenue associate with the transaction shall be recognised by reference to the stage of completion of the transaction at the end of reporting period. The outcome of a transaction can be estimated reliable when all the following conditions are satisfied:

- The stage of the completion of the transaction at the end of the reporting period can be measured reliably;
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliable.

The stage of the completion of the transaction may be determined by surveys of work completed methods.

Financial income

Revenue arising from the used by the others of entity assets yielding interest, royalties and dividends shall be recognised when:

- It is probable that the economic benefits associated with the transaction will flow to the entity;
- The amount of the revenue can be measured reliably.

Dividends shall be recognised when the shareholder's right to receive dividends or profits established.

Common Stocks and Dividends paid by Stocks: No record earnings when the right to receive bonus shares or dividend shares is established, the number of bonus shares and dividend shares received disclosure in Financial Statements.

Other revenues

Recognization of other revenues beside the entity's business activities includes:

Income from sale and leaseback of assets;

- Other revenues than those listed above.

15. Cost of goods sold

Reflecting the cost value of products, goods and services sold in the period.

The provision for devaluation of inventories is included in the cost of goods sold on the basis of the number of inventories and the difference between the net realizable value is less than the cost of inventories.

When selling products and goods with equipment and spare parts, the value of equipment and spare parts is recorded into cost of goods sold.

As for the value of inventory shrinkage and loss, accountants immediately count towards cost of goods sold (after deducting the compensation, if any).

As for the cost of direct materials consumed in excess of normal level, labour cost, fixed general operation unallocated to the value of products stocked, accountants immediately count them towards in cost of goods sold (after deducting the compensation, if any) even if the products and goods have not been determined to be consumed.

Import duties, special consumption taxes and environmental protection taxes have been included in the value of purchased goods, and when the goods are sold, those taxes are refunded, the decrease of the cost of goods sold is recorded.

As for costs of goods sold unrecognized as corporate income taxable expenses under the regulations of Tax law but with full of invoices and documents and accounted reasonably under Accounting system, the Company does not reduce accounting expenses but adjusts in the corporate income tax settlement to increase corporate income

16. Financial expenses

Reflecting financial expenses including expenses or losses related to financial investment activities, expenses of lending and borrowing equity, expenses of contributing in joint ventures, associates, losses of transferring short-term securities, expenses of selling securities transactions; Provision for devaluation of trading securities, provision for loss of investments in other entities, losses of selling foreign currencies, losses of exchange rate...

As for financial expenses unrecognized as corporate income taxable expenses under the regulations of Tax law but with full of invoices and documents and accounted reasonably under Accounting system, the Company does not reduce accounting expenses but adjusts in the corporate income tax settlement to increase corporate income tax payable.

17. Selling expenses and administrative expenses

Expenses recognized as selling expenses include: Expenses actually arising in process of selling products, goods and rendering services including expenses for offering, introducing, advertising products, sale commissions, expenses for products' warranty, storage, packing, transporting, ...

Expenses recognized as administrative expenses include: Expenses for administrative labour (salaries, wages, allowances,...); social insurance, health insurance, union fund, unemployment insurance of administrative staffs; expenses of office commodities, working tools, depreciation of fixed assets used for administration; land rent, excise; provision for doubtful receivables; outside purchasing costs (electricity, water, telephone, fax, asset insurance, fire insurance...); other costs in cash (guest receptions, customer conferences...).

As for selling expenses and administrative expenses unrecognized as corporate income taxable expenses under the regulations of Tax law but with full of invoices and documents and accounted reasonably under Accounting system, the Company does not reduce accounting expenses but adjusts in the corporate income tax settlement to increase corporate income tax payable.

18. Principles and methods of recognizing current corporate income tax and differed corporate income tax

Current corporate income tax charge

Current corporate income tax expense is the amount of corporate income tax payable counted on taxable income in the period and prevailing tax rate.

Current tax assets and liabilities for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted by the balance sheet date.

In 2011, the Company invested in a project in a difficult economic area (Investment Certificate No. 17121000095 issued by the People's Committee of Thai Nguyen province on 11 October 2011). The Company determined investment incentives according to Decree 108/2006/ND-CP dated 22 September 2006 and Decree 124/2008/ND-CP dated 11 December 2008 as follows:

In Section 4, Article 15, Section 3, Article 16, Chapter IV of Decree 124/2008/ND-CP, the preferential tax rate is 20% within 10 years, tax exemption for 02 years, and 50% reduction of tax payable in the next 04 years from the time of taxable income.

In 2019, TDT Dai Tu Garment Branch was established and operated. According to Circular No. 151/2014/TT-BTC dated 10 October 2014 guiding the implementation of Decree No. 91/2014/ND-CP dated 1 October 2014 of the Government on amending and supplementing a number of articles of the Decree regulating taxes. Article 6, Chapter I clearly states the amendment and supplement to Clause 3, Article 20, Circular 78/2014/TT-BTC as follows: Tax exemption for 4 years and 50% reduction of tax payable of preferential tax rate (applying tax rate of 5%) in the next 9 years.

19. Other accounting principles and methods

19.1. Related parties

Enterprises and individuals that directly or indirectly through one or more intermediaries, have control on or are under control of the Company, or are under common control with the Company, including parent companies, subsidiaries and associates are related parties. Associates and individuals that directly or indirectly hold voting right of the Company and have a significant impact on the Company, key management personnel including Board of Directors and employees of the Company, closed family members of these individuals or these associates or companies associated with these individuals are also considered as related parties.

In considering each relationship of related parties, it is necessary to pay attention to the nature of the relationship, not only its legal form.

19.2. Basic and diluted earnings per share

Basic earnings per share for common shares is calculated by dividing the profit or loss attributable to common stockholders by the weighted average number of common shares outstanding during the period.

Diluted earnings per share is determined by adjusting the profit or loss attributable to common stockholders and the weighted average number of common shares outstanding for the effects of all potentially dilutive common shares, which comprise convertible notes and stock options.

V. Descriptive information in addition to items presented in the Balance sheet

Unit: VND

1. Cash and cash equivalents

	30/06/2026	01/01/2026
Cash on hand	7,824,527,037	1,052,056,666
Cash at banks	65,028,054,426	67,977,482,091
Total	72,852,581,463	69,029,538,757

2. Financial investments

Appendix No.1

3. Receivables

	30/06/2026		01/01/2026	
	Book value	Provision	Book value	Provision
Short-term				
Other parties				
Asmara International Limited	798,261,610	-	788,880,330	-
Premier Exim (HK) Company Limited	2,188,148,901	-	2,162,433,476	-
Sae - A Trading Company Limited	1,822,896,654	-	9,893,015,748	-
Air8 PTE.LTD	22,389,688,077	-	5,536,989,024	-
SLJ Group Limited	10,818,956,192	-	15,174,440,925	-
Yakjin Trading Corporation	15,155,480,995	-	8,279,929,819	-
Other parties	45,059,724,726	-	15,502,081,297	-
Related parties	-	-	-	-
Total	98,233,157,155	-	57,337,770,619	-

4. Advances for suppliers

	30/06/2026	01/01/2026
Short-term		
Other parties		
Nam Duong Thai Mechanical and Fire Protection Company Limited	299,730,251	299,730,251
Viet Nam ETC Environmental Joint Stock Company	-	157,520,000
Branch of Viet Tien Garment Corporation	-	141,462,374
Petrolimex Bac Thai Company Limited	-	91,047,709
Gia Tuong Mechanical Company Limited	62,100,000	14,850,000
Yee Dai Loan Industrial Equipment Company Limited	77,960,016	-
Other parties	151,182,355	63,919,557
Total	**590,972,622**	**768,529,891**

5. Other receivables

		30/06/2026		01/01/2026	
		Value	Provision	Value	Provision
5.1.	**Short-term**				
	Advances for employees	12,399,259,694	-	12,363,497,460	-
	- Tran Thi Huong Giang (*)	*2,500,000,000*	-	*2,500,000,000*	-
	- Nong Hoang Ngoc (*)	*2,000,000,000*	-	*2,000,000,000*	-
	- Nguyen Thi Thuy (*)	*2,000,000,000*	-	*2,000,000,000*	-
	- Pham Thi Thu Hien (*)	*1,000,000,000*	-	*1,000,000,000*	-
	- Nguyen Thu Quynh (*)	*2,000,000,000*	-	*2,000,000,000*	-
	- Tran Quoc Phong (*)	*1,500,000,000*	-	*1,500,000,000*	-
	- Tran Thi Trang (*)	*800,000,000*	-	*800,000,000*	-
	- Others	*599,259,694*	-	*563,497,460*	-
	Other receivables	6,973,397,849	-	7,028,388,421	-
	- Mr Nguyen Chi Tinh (**)	*487,200,000*	-	*487,200,000*	-
	- Mr Nguyen Quang Nap (**)	*2,400,000,000*	-	*2,400,000,000*	-
	- Mr Pham Ngoc Son (**)	*1,500,000,000*	-	*1,500,000,000*	-
	- Mr Tran Huu Hue (**)	*500,000,000*	-	*500,000,000*	-
	- Mr Tran Xuan Lam(**)	*1,300,000,000*	-	*1,300,000,000*	-
	- Vietcombank Financial Leasing Company Limited	*786,197,849*	-	*841,188,421*	-
	Other receivables	1,410,519,427	-	1,204,168,499	-
	Collateral deposits	688,299,072	-	496,363,148	-
	Total	**21,471,476,042**	-	**21,092,417,528**	-

5.2. Long-term

Other receivables	4,741,771,094		4,952,605,091	
- Vietcombank Financial Leasing Company Limited	*994,284,194*		*1,205,118,191*	
- State Budget Receivables (***)	*3,747,486,900*		*3,747,486,900*	
Collateral deposits	2,530,763,542	-	2,879,787,390	-
	7,272,534,636	-	7,832,392,481	-

(*) According to Decision No. 511/QD-TDT dated 6 May 2022 on the temporary approval of the investment project to expand the TDT Dai Tu factory (address: Van Khuc Hamlet, Binh Thuan Commune, Dai Tu District, Thai Nguyen Province). The Company signed and transferred deposits to individuals to collect land according to the Minutes of Agreement cum Land Deposit Receipt dated 12 May 2022 and the Minutes of extension of the agreement period on collection and purchase dated 04 April 2026.

(**) According to Decision No. 511/QD-TDT dated 6 May 2022 on the temporary approval of the investment project to expand the TDT Dai Tu factory (address: Van Khuc Hamlet, Binh Thuan Commune, Dai Tu District, Thai Nguyen Province). The Company signs and transfers deposits to individuals to collect land according to the Minutes of Agreement to Land Deposit Receipts dated 12 May 2022 and the Minutes of Extension of Agreement on Extension of Land Collection and Purchase on 28 April 2026.

(***) The land rent payable by TDT Investment and Development Joint Stock Company to receive the transfer of land use rights to implement the TDT Dai Tu Garment Factory project in Van Khuc hamlet, Binh Thuan commune, Dai Tu district, Thai Nguyen province.

6. Inventories

	30/06/2026		01/01/2026	
	Original value	**Provision**	**Original value**	**Provision**
Raw material	18,443,518,170	-	24,302,785,638	-
Tools, supplies	89,843,496	-	52,657,282	-
Work in process	8,525,815,295	-	8,071,558,175	-
Finished goods	318,033,807,335	(328,232,455)	314,854,510,848	(328,232,455)
Merchandise	42,885,059	(42,885,059)	42,885,059	(42,885,059)
	345,135,869,355	**(371,117,514)**	**347,324,397,002**	**(371,117,514)**

7. Deferred expenses

	30/06/2026	01/01/2026
Short-term		
Allocated tools and equipment	892,031,406	1,023,930,697
Others	1,046,885,027	815,464,645
Total	**1,938,916,433**	**1,839,395,342**
Long-term		
Allocated tools and equipment	1,419,967,424	955,462,856
Other	1,419,133,589	1,364,021,989
Total	**2,839,101,013**	**2,319,484,845**

8. Tangible fixed assets
Appendix No. 02

9. Finance lease fixed assets

Items	Machinery, Equipment	Total
Original cost		
As at 01/01/2026	64,605,149,990	64,605,149,990
Finance lease in the period	2,873,048,435	2,873,048,435
Repurchase of finance lease fixed assets	(7,222,596,400)	(7,222,596,400)
As at 30/06/2026	**60,255,602,025**	**60,255,602,025**
Accumulated depreciation		
As at 01/01/2026	24,733,721,614	24,733,721,614
Depreciation in period	5,084,000,673	5,084,000,673
Repurchase of finance lease fixed assets	(5,651,365,339)	(5,651,365,339)
As at 30/06/2026	**24,166,356,948**	**24,166,356,948**
Net carrying amount		
As at 01/01/2026	39,871,428,376	39,871,428,376
As at 30/06/2026	**36,089,245,077**	**36,089,245,077**

10. Intangible fixed assets

Items	Land use rights	Software	Total
Original cost			
As at 01/01/2026	24,296,325,152	40,900,000	24,337,225,152
Purchase in the period	-	-	-
As at 30/06/2026	**24,296,325,152**	**40,900,000**	**24,337,225,152**
Accumulated amortization			
As at 01/01/2026	5,129,216,704	38,855,002	5,168,071,706
Depreciation in period	341,632,582	2,044,998	343,677,580
As at 30/06/2026	**5,470,849,286**	**40,900,000**	**5,511,749,286**
Net carrying amount			
As at 01/01/2026	**19,167,108,448**	**2,044,998**	**19,169,153,446**
As at 30/06/2026	**18,825,475,866**	**-**	**18,825,475,866**

11. Long-term assets in progress

	30/06/2026		01/01/2026	
	Original value	**Recoverable amount**	**Original value**	**Recoverable amount**
Construction in progress				
- Factory renovation and expansion	838,590,119	838,590,119	1,871,143,402	1,871,143,402
Cộng	**838,590,119**	**838,590,119**	**1,871,143,402**	**1,871,143,402**

12. Payables to suppliers

	30/06/2026	01/01/2026
Short-term		
Dung Hung Company Limited	142,800,208	292,800,208
Hoa Phong Packaging Joint Stock Company	5,944,795,744	3,873,085,727
Hoa Nam Packing Company Limited	-	335,020,900
Sonha Joint Stock Company	4,963,800,504	844,765,041
Hanoi Encyclopaedic Equipment Company Limtied	136,804,000	1,000,000
Delta Transport Company Limited	2,020,148,260	3,284,576,347
YKK Vietnam Company Limited - Ha Nam branch	-	2,364,383,189
Other parties	14,971,333,995	15,933,079,772
Total	**28,179,682,711**	**26,928,711,184**

13. Advances from customers

	30/06/2026	01/01/2026
Short-term		
Capital Garment Co.LTD	-	326,839,949
Jiangsu Soho Technology Trading Company Limited	-	237,618,303
B-Heim Corp	65,683,641	-
Other parties	-	44,327,256
	65,683,641	608,785,508

14. Taxes and payables to the state budget

14.1. Payables

	30/06/2026	Payables	Paid in year	01/01/2026
a) Short-term	1,487,663,955	2,309,073,905	3,691,561,698	2,870,151,748
Value added tax	-	450,916,034	450,916,034	-
VAT on imported goods	-	124,287,040	124,287,040	-
Import, export goods	-	167,077,788	167,077,788	-
Corporate Income Tax	1,091,212,329	1,091,212,329	2,866,511,748	2,866,511,748
Environmental protection tax and other taxes	14,175,368	74,664,456	60,489,088	-
Environmental protection tax	376,936,258	376,936,258	-	-
Fees and other payables	5,340,000	23,980,000	22,280,000	3,640,000
b) Long-term	-	-	-	-
	1,487,663,955	2,309,073,905	3,691,561,698	2,870,151,748

14.2. Receivables

	30/06/2026	Receivables	Received	01/01/2026
Personal income tax	143,314,341	1,968,417,740	2,370,221,573	545,118,174
Personal income tax	114,869,341	1,566,159,832	1,958,624,311	507,333,820
Natural resource tax	20,945,000	2,160,000	2,160,000	20,945,000
Property tax and land rental	-	391,772,824	401,112,178	9,339,354
Fees and other receivables	7,500,000	8,325,084	8,325,084	7,500,000
Personal income tax	-	-	-	-
	143,314,341	1,968,417,740	2,370,221,573	545,118,174

15. Accrued expenses

	30/06/2026	01/01/2026
Short-term		
Accrued interest expenses	156,438,358	115,808,221
Total	156,438,358	115,808,221

16. Other payables

	30/06/2026	01/01/2026
Short-term		
Union fee	2,418,891,820	2,021,131,638
Other payables	-	1,153,182,791
- Other parties	-	*1,153,182,791*
	2,418,891,820	3,174,314,429

17. Loans and debts

17.1. Short-term loans and debts

	30/06/2026	Increase	Decrease	01/01/2026
Banks	**349,314,236,489**	**352,549,620,124**	**294,872,575,906**	**291,637,192,271**
+ Joint Stock Commercial Bank for Investment and Development of Vietnam - Thai Nguyen Branch (i)	128,878,997,209	123,225,956,856	92,529,200,282	98,182,240,635
+ Viet Nam Joint Stock Commercial Bank for Industry and Trade - Thai Nguyen Branch (ii)	141,115,680,777	138,105,943,778	152,972,973,888	155,982,710,887
+ VP Bank - Thai Nguyen Branch (iii)	47,357,511,524	59,380,363,914	24,571,069,920	12,548,217,530
Southest Asia Commercial Joint Stock Bank (iv)	31,962,046,979	31,837,355,576	24,799,331,816	24,924,023,219
Current portion of long-term loans	**20,714,207,888**	**10,300,258,996**	**12,304,527,662**	**22,718,476,554**
Current portion of long-term lease borrowings	10,357,103,944	5,150,129,498	6,152,263,831	11,359,238,277
+ Vietcombank Financial Leasing Company Limited (v)	*10,357,103,944*	*5,150,129,498*	*6,152,263,831*	*11,359,238,277*
Total	**359,671,340,433**	**357,699,749,622**	**301,024,839,737**	**302,996,430,548**

17.2. Long-term loans and debts

	30/06/2026	Increase	Decrease	01/01/2026
Loans from banks				
Individual (vi)	**2,300,000,000**	**-**	**1,500,000,000**	**3,800,000,000**
Others	*2,300,000,000*	*-*	*1,500,000,000*	*3,800,000,000*
Long -term lease borrowings	**12,740,570,513**	**2,482,265,848**	**5,150,129,498**	**15,408,434,163**
+ Vietcombank Financial Leasing Company Limited (v)	12,740,570,513	2,482,265,848	5,150,129,498	15,408,434,163
	15,040,570,513	**2,482,265,848**	**6,650,129,498**	**19,208,434,163**

Detail information on Short-term loans as at 30/06/2026

(i) Short-term loan from Joint Stock Commercial Bank for Investment and Development - Thai Nguyen Branch under Credit Limit Contract Contract No. 01/2025/4642906/HĐTD dated September 19, 2025. Accordingly, the credit limit is VND 150,000,000,000, borrowed in VND or foreign currency. Credit limit duration: From the signing date of the contract until August 31, 2026. Loan purpose: Working capital supplementation, issuance of guarantees, and L/C issuance. Secured measures are as follows:

+ 6 asset mortgage contracts between Joint Stock Commercial Bank for Investment and Development - Thai Nguyen Branch and TDT Investment and Development Joint Stock Company are the Company's machinery and equipment;

+ 2 mortgage contracts from individuals with Joint Stock Commercial Bank for Investment and Development - Thai Nguyen Branch are land use rights according to Land Use Rights Certificate No. BA 973971 and Land Use Rights Certificate No. BG053291.

(ii) Short-term loan from Vietnam Joint Stock Commercial Bank for Industry and Trade - Thai Nguyen Branch under Loan Limit Contract No. 01/2026-HDCVHM/NHCT220-TDT dated 30 January 2026. The loan limit under the contract is VND 200,000,000,000, borrowed in VND or USD. Limit maintenance period: to 31 December 2026, loan interest rate at the time of contract signing: for VND is 6.5%/year and for USD disbursement is 5.7%/year. Loan purpose: Supplementing working capital for garment production and business activities. Security measures are implemented according to the Security Contracts signed before, on the same day or after the date of the Contract including:

+ Asset mortgage contracts between Vietnam Joint Stock Commercial Bank for Industry and Trade and individuals, covering land use rights and assets attached to the land—specifically, Land certificate DH973234 (Certificate issuance registry No. CS 01117) and Land certificate AA 03972676 (Certificate issuance registry No. CN 19765).

+ Asset mortgage contract between Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank) – Thai Nguyen Branch and TDT Investment and Development Joint Stock Company regarding the "Limo Green" (License Plate No. 20A - 040.36).

(iii) Short-term loan from Vietnam Prosperity Joint Stock Commercial Bank - Thai Nguyen Branch according to Credit Limit Agreement No. CLC-72160-01 dated 01 February 2026. Accordingly, the credit limit for loans and loan equivalents is VND 100,000,000,000, borrowed in VND or USD. Limit maintenance period: 12 months from the date of signing the contract. The lending interest rate is agreed upon in the Debt Acknowledgement Agreements. Loan purpose: Supplementing working capital for garment production and processing activities. Security measures are stipulated in the Security Contracts signed before, during and after the Contract date, including:

1. Deposit: Each time a request is made to issue an L/C, the Customer will deposit an amount of money as required by VPBank. The deposit rate and issues related to the deposit will be agreed upon by the parties in the Request for issuance of an L/C.

2. Pledging savings passbooks/deposit contracts issued by VPBank and owned by the Customer/a third party, in accordance with VPBank's regulations.

3. Pledging certificates of deposit issued by VPBFC SMBC and owned by the customer.

4. Mortgage of existing or future receivables arising from export contracts with L/C payment terms.

5. Mortgage of receivables (existing or future) arising from export contracts with TTR payment terms.

6. Other security measures and assets agreed upon between VPBank and the Customer and/or a third party (if any) pursuant to security agreements executed prior to, during, and after the effective date of this Credit Limit Agreement, as well as any documents amending, supplementing, or replacing the aforementioned security agreements (if any).

(iv) Short-term loan from Southeast Asia Commercial Joint Stock Bank – Thai Nguyen Branch under Loan Agreement No. REF2530930030/HĐCV dated December 4, 2025; maximum loan limit of VND 80,000,000,000; loan limit validity period: 12 (twelve) months from the date of contract signing. Purpose of use: to supplement working capital for the customer's garment production and export processing activities. Interest rate: specified in detail in the promissory notes; security measures are as follows:

a) Mortgage: The customer's non-commodity-backed receivable arising under Ref. No. REF2530930030/HDTC/QDN/209088/1 dated December 4, 2025, and any amending, supplementing, or replacement documents (if any).

b) Mortgage: the Customer's goods under reference no. REF2435917168/HDTC/HH/263924/2 dated 03 January 2025 and any amending, supplementing, or replacing documents (if any).

c) Pledging of deposit contracts/savings passbooks (online or over-the-counter) or valuable papers issued by SeABank, held in payment or escrow accounts at SeABank and accepted by SeABank.

d) Other security measures and assets agreed upon between SeABank and the Customer and/or a third party (if any) pursuant to security agreements executed prior to, during, and after the effective date of this Credit Limit Agreement, as well as any documents amending, supplementing, or replacing the aforementioned security agreements (if any).

(v) Loan from Vietnam Joint Stock Commercial Bank for Vietcombank Financial Leasing Company Limited. Details as in Appendix 4.

(vii) Long-term personal loans are all unsecured loan contracts, loan term over 12 months, interest rate 10%/year.

18. Owner's equity

18.1. Increase and decrease in owner's equity

	Owner's Equity	Undistributed profit	Total
As at 01/01/2025	**238,965,340,000**	**40,650,718,222**	**265,080,810,007**
Profit/(loss) in period	-	2,845,407,796	2,845,407,796
Fund allocation	-	(295,894,985)	(295,894,985)
As at 30/06/2025	**238,965,340,000**	**43,200,231,033**	**282,165,571,033**
As at 01/01/2026	**238,965,340,000**	**45,576,178,216**	**284,541,518,216**
Profit/(loss) in period	-	7,468,668,256	7,468,668,256
Fund allocation (*)	-	(343,392,440)	(343,392,440)
Earnings distribution	-	(9,558,613,600)	(9,558,613,600)
As at 30/06/2026	238,965,340,000	43,142,840,432	282,108,180,432

(*) Pursuant to Resolution No. 01/2026/NQ-AGM of the 2026 Annual General Meeting of Shareholders of TDT Investment and Development Joint Stock Company, dated April 19, 2026, the Company allocated VND 343,392,440 to the reward and welfare fund and distributed profits amounting to VND 19,117,227,200. As at 30 June 2026, the Company had paid the first dividend of 2026, in accordance with Resolution No. 02/2026/NQ-HĐQT dated 26 May 2026, amounting to VND 9,558,613,600.

18.2. The details of the owner's equity

	30/06/2026		01/01/2026	
	Rate (%)	Value	Rate (%)	Value
Mr Chu Thuyen	16%	37,217,200,000	16%	37,217,200,000
Mr Nguyen Viet Thang	6%	15,394,400,000	6%	15,394,400,000
Other parties	78%	186,353,740,000	78%	186,353,740,000
Total	**100%**	**238,965,340,000**	**100%**	**238,965,340,000**

18.3. Capital transactions with owners and distribution of dividends and profits	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Owner's Equity		
Opening balance	238,965,340,000	238,965,340,000
Increase in the period	-	-
Decrease in the period	-	-
Closing balance	238,965,340,000	238,965,340,000

Dividends, profits shared		01/01/2026 to 30/06/2026
Earnings distribution of the previous year, in which:		9,902,006,040
Bonus and welfare fund deduction		343,392,440
Dividend payment	-	9,558,613,600

18.4. Shares	30/06/2026	01/01/2026
Quantity of registered issuing stocks	**23,896,534**	**23,896,534**
Quantity of Authorized issuing stocks	**23,896,534**	**23,896,534**
Common stocks	23,896,534	23,896,534
Quantity of Outstanding Stocks	**23,896,534**	**23,896,534**
Common stocks	23,896,534	23,896,534
Value per shares	10,000	10,000

19. Items outside the Balance Sheet

19.1. Foreign currency	30/06/2026	01/01/2026
USD	**2,389,746.77**	**2,224,728.58**
+ Vietnam Joint Stock Commercial Bank for Industry and Trade	548,744.01	614,668.10
+ Bank for Investment and Development of Vietnam	1,375,115.69	1,368,698.43
+ Vietnam Technological and Commercial Joint Stock Bank	1,534.22	1,534.22
+ Fortune Vietnam Joint Stock Commercial Bank	896.72	896.72
+ Southeast Asia Commercial Joint Stock Bank	444,698.74	231,325.70
+ Vietnam Prosperity Joint Stock Commercial Bank	18,757.39	7,605.41

19.2. Materials kept and processed

	Unit	30/06/2026
Mex	Meter	526,337.33
Fabric	Meter	1,862,819.69
Cotton	Meter	2,799.33
Cotton	Kg	1,315.61
Fur	Kg	206.00
Clip	Meter	8,270.41
Cords, elastic bands	Piece	253,426.46
Cords, elastic bands	Meter	778,788.30
Tags	Piece	2,578,336.52

VI. Descriptive information in addition to the items presented in the Income statement

Unit: VND

1. Total revenues from sale of goods and rendering of services

Revenue from sale of goods	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Sale of goods	116,268,534,148	66,270,297,708
Processing revenue	261,062,784,917	219,238,664,445
Total	377,331,319,065	285,508,962,153

2. Cost of good sold

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Cost of goods	91,602,430,956	48,259,936,494
Cost for Processing revenue	199,979,112,879	166,803,405,394
	291,581,543,835	215,063,341,888

3. Financial incomes

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Interest income	2,330,641	1,407,621
Realized profit of exchange rate differences	3,052,237,374	2,083,522,785
Unrealized profit of exchange rate differences	-	70,292,172
Total	**3,054,568,015**	**2,155,222,578**

4. Financial expenses

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Interst expenses	12,024,530,079	9,441,556,579
Realized loss of exchange rate differences	1,000,090,877	438,262,952
Unrealized loss of exchange rate differences	2,123,505,638	8,205,398,140
Total	**15,148,126,594**	**18,085,217,671**

5. Selling and general administrative expenses

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Selling expenses		
Expenses from external services	9,618,654,641	7,094,952,500
Other expenses by cash	399,541,950	648,229,938
Total	**10,018,196,591**	**7,743,182,438**
General administrative expenses		
Employee cost	45,857,873,820	36,909,704,215
Raw materials and tools	1,953,523,838	2,067,057,486
Fixed assets depreciation	234,710,812	55,737,952
Taxes, fees and charges	1,575,419,824	527,482,462
Expenses from external services	2,737,933,841	2,425,441,064
Other expenses by cash	3,536,091,860	1,356,097,943
Total	55,895,553,995	43,341,521,122

6. Other income

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Income from liquidating, disposing fixed assets	280,000,000	136,363,636
Income from liquidation	*280,000,000*	*136,363,636*
Net book value	-	-
Income from repair fees	450,690,886	313,174,462
Transfer costs, import and export	199,292,872	78,999,288
Other income	222,504,120	13,052,577
	1,152,487,878	541,589,963

7. Other expense

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Fines	67,711,187	257,209,841
Other expense	267,362,171	55,133,361
	335,073,358	312,343,202

8. Business and productions cost by items

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Cost of raw materials	110,759,520,054	82,840,700,121
Employee cost	207,642,000,893	163,754,158,816
Fixed assets depreciation	14,175,368,149	14,612,716,802
Expenses from external services	20,045,496,076	14,396,615,034
Other expenses by cash	8,841,536,214	3,037,652,452
	361,463,921,386	278,641,843,225

9. Income Tax

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Corporate income tax from main business field		
Total profit before tax	8,559,880,585	3,660,168,373
Increase adjustments	1,013,463,102	551,660,723
Non - deductible expenses	*329,533,736*	*312,343,202*
Loss on revaluation of cash and receivables	*683,929,366*	*239,317,521*
Decrease adjustments	2,877,322,800	4,052,338,610
Interest on revaluation of cash and receivables	*2,877,322,800*	*4,052,338,610*
Taxable income	6,696,020,887	159,490,486
+ Taxable income 20%	5,042,741,894	4,073,802,887
+ Taxable income with preferential tax rate of 17%	-	-
+ Taxable income with preferential tax rate of 5%	1,653,278,993	(3,914,312,401)
+ Taxable income with tax exemption	-	-
Current corporate income tax expense	1,091,212,329	814,760,577
Adjustment of previous yearn corporate income tax expense to this	-	-
Current corporate income tax expense	**1,091,212,329**	**814,760,577**

10. Earnings per Share

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Profit after tax	7,468,668,256	2,845,407,796
Adjustment:	-	171,696,220
Bonus and welfare fund	-	171,696,220
Distributed profit for shareholders	7,468,668,256	2,673,711,576
Average quantity of authorized issuing stocks	23,896,534	23,896,534
	313	112

11. Diluted earnings per Share

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Profit after tax	7,468,668,256	2,845,407,796
Adjustment:	-	171,696,220
Bonus and welfare fund	-	171,696,220
Distributed profit for shareholders	7,468,668,256	2,673,711,576
Average quantity of authorized issuing stocks	23,896,534	23,896,534
Dilited earnings per share	313	112

Basic earnings per share and diluted earnings per share for the prior period have been recalculated by deducting the appropriation for the reward and welfare fund when determining the profit used to calculate basic earnings per share, in accordance with the guidelines in Circular 99/2015/TT-BTC dated 27 October 2015, issued by the Ministry of Finance. This recalculation of the reward and welfare fund appropriation resulted in a decrease in basic earnings per share and diluted earnings per share for the same period of the previous year from VND 119 per share to VND 112 per share.

VII. Descriptive information in addition to the items presented in the Statement of cash flows

1. Actual loan amount collected during the period	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Actual loan amount collected during the period	353,232,178,093	293,173,769,232

2. Amount actually paid back during the period	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Principal repayment of loan under normal contract	(296,372,575,906)	(241,080,490,019)

VIII. Other information

1 Contingent liabilities, commitments and other financial information

There are no contingent liabilities arising from past events that could affect the information presented in the Financial Statements that the Company does not control or has not recorded.

2. Events after the reporting period

There have been no material events occurring after the reporting date that require adjustment to or disclosure in these Financial Statements.

3. Information on related parties

3.1. List of related parties

Related parties	Relationship
Mr Chu Thuyen	Chairman
Mr Nguyen Viet Thang	Vice Chairman/ General Director
Mr Nguyen Van Bang	Member/ Deputy General Director
Mr Pham Thai Hoa	Member/ Deputy General Director
Mr Dang Quang Huy	Deputy General Director
Mr Do Ngoc Tuyen	Member of the Board of supervisor
Mrs Pham Thi Thu Ha	Member of the Board of supervisor
Mrs Nguyen Thuy Nga	Chief accountant
Mrs Le Thi Hong Tham	Head of the Board of supervisor
Mr Do Manh Hung	Head of the Board of supervisor
Mr Duong Ngoc Hai	Member of the Board of supervisor
Mr Phan Manh Ha	Member of the Board of supervisor
Mrs Bui Thi Dau	Relatives of key managers
Mr Nguyen Thi Phuong	Relatives of key managers
Mr Nguyen Huy Hoang	Shareholders

3.2. During operation, there are a number of transactions between the company and related parties as follows:

Mrs Bui Thi Dau	**01/01/2026 to 30/06/2026**
Loans paid	1,500,000,000
Interest	29,178,082

3.3. Transactions with other related parties are as follows

Remuneration to members of Board of Management and Board of Directors

Name	Position	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Mr Chu Thuyen	Chairman	983,372,873	882,473,797
Mr Nguyen Viet Thang	Vice Chairman/	650,613,549	582,774,306
Mr Nguyen Van Bang	Member/ Deputy General Director	541,067,909	435,800,033
Mr Pham Thai Hoa	Member/ Deputy General Director	559,122,496	425,239,276
Mr Dang Quang Huy	Deputy General Director	228,663,141	139,695,099
Mr Do Ngoc Tuyen	Member of the Board of supervisor	212,168,180	233,515,031
Mrs Pham Thi Thu Ha	Member of the Board of supervisor		35,000,000
Mrs Nguyen Thuy Nga	Chief accountant	182,961,211	188,410,730
Mr Le Thi Hong Tham	Head of the Board of supervisor	40,000,000	30,000,000
Mr Do Manh Hung	Independent Member	35,000,000	30,000,000
Mr Phan Manh Ha	Independent Member	35,000,000	30,000,000
Mr Duong Ngoc Hai	Independent Member	35,000,000	40,000,000
Total		**3,677,502,206**	**3,052,908,272**

3.5. Leasing of related party's collateral

Name	Collateral	Loan Agreement	Mortgage Agreement	Value
Nguyen Van Bang	Land certificate number BA 973971	Credit Limit Contract No. 01/2025/4642906/HDTD dated 19 September 2025, with Bank for Investment and Development of Vietnam (BIDV) – Thai Nguyen Branch	Contract No. 03/2021/4642906/HDTC	2,171,000,000
				-
Nguyen Thi Phuong	Land certificate number AD 653011	Contract No. 01/2026-HDCVHM/NHCT2020-TDT dated 30 January 2026 of Vietnam Joint Stock Commercial Bank for Industry and Trade	Contract No. 2012/0504/HDTC	3,000,000,000
Dang Quang Huy	Mazda CX5, license plate 20A-296.69		Contract No. 01/2022/HDBD/NHCT220-TDT	500,000,000
Le Thi Hong Tham	Land certificate number CE 927745		Contract 02/2025/HDBD/NHCT220-TDT	2,160,000,000
Dang Quang Huy	Mercedes-BenZ, license plate 20A-608.66		Contract No 07/2023/HDBD/NHCT220-TDT	1,750,000,000
Total				9,581,000,000

4. Segment statements

Main segment reporting - under geographic fields:

The company has the following geographical business areas: domestic and export.

	Domestic	Export	Total
This year			
- Net revenue	5,032,408,000	372,298,911,065	377,331,319,065
- Sales deduction	-	-	-
- Cost of goods sold	3,088,628,008	288,492,915,827	291,581,543,835
- Gross profit	1,943,779,992	83,805,995,238	85,749,775,230
Last year			
- Net revenue	14,992,011,265	270,516,950,888	285,508,962,153
- Sales deduction	-	-	-
- Cost of goods sold	13,871,860,687	201,191,481,201	215,063,341,888
- Gross profit	1,120,150,578	69,325,469,687	70,445,620,265

Secondary segment reporting - Under business segment

The company has main business areas: processing activities and sales of goods

	Processing activities	Sales of goods	Total
This year			
- Net revenue	261,062,784,917	116,268,534,148	377,331,319,065
- Sales deduction	-	-	-
- Cost of goods sold	199,979,112,879	91,602,430,956	291,581,543,835
- Gross profit	61,083,672,038	24,666,103,192	85,749,775,230
-Total costs incurred to purchase fixed assets and long-term assets			8,740,850,535
-Total depreciation of fixed assets and allocation of long-term prepaid expenses			15,255,879,166
Total assets			710,133,412,556
Total liabilities			428,025,232,124

	Processing activities	Sales of goods	Total
Last year			
- Net revenue	219,238,664,445	66,270,297,708	285,508,962,153
- Sales deduction	-	-	-
- Cost of goods sold	166,803,405,394	48,259,936,494	215,063,341,888
- Gross profit	52,435,259,051	18,010,361,214	70,445,620,265
-Total costs incurred to purchase fixed assets and long-term assets			14,399,280,245
-Total depreciation of fixed assets and allocation of long-term prepaid expenses			36,339,302,390
Total assets			680,041,935,476
Total liabilities			335,565,813,087

5. Comparative information

Comparative figures are figures stated on Financial statements for the period from 01/01/2025 to 30/06/2025 and Financial statements for fiscal year ended 31/12/2025 reviewed and audited.

Some items have been reclassified to comply with Circular 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance guiding the corporate accounting regime to compare with this period's data.

Appendix No.3

6. Information on going concern

There are no events casting significant doubt on the ability to continue as a going concern, and the Company has neither the intention nor the necessity to cease operations or significantly curtail the scale of its activities.

Thai Nguyen, 12/08/2026

Prepared by	**Chief Accountant**	**General Director**
Nguyen Viet Huong	**Nguyen Thuy Nga**	**Nguyen Viet Thang**

CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ PHÁT TRIỂN TDT
X.ĐIỀM THỤY-T.THÁI NGUYÊN

Appendix No. 02

2. Financial investments

Items	30/06/2026			01/01/2026		
	Cost	**Book Value**	**Provision**	**Cost**	**Book Value**	**Provision**
Short-term						
Other financial investments						
Loans receivables	**78,000,000**	**78,000,000**	-	**112,000,000**	**112,000,000**	-
Mr Nguyen Van Long	-	-	-	34,000,000	34,000,000	-
Mr Bui Huy Tung (1)	78,000,000	78,000,000	-	78,000,000	78,000,000	-
Cost	*65,000,000*	*65,000,000*	-	*65,000,000*	*65,000,000*	-
Interest	*13,000,000*	*13,000,000*	-	*13,000,000*	*13,000,000*	-
Total	[illegible]	[illegible]	-	[illegible]	[illegible]	-

(1) Loan receivables contract for Mr. Bui Huy Tung No. 01/BHT-TDT/2023 dated 30 December 2023, amount of VND 65,000,000, interest rate of 10%/year, loan term of 9 months from 30 December 2023 to 3 September 2024. Extension Appendix No. 03 changes the loan term to 30 December 2026. This is a loan in the form of credit.

Appendix No. 02

8. Tangible fixed assets

Items	Buildings	Machinery, Equipment	Mean of Transportation	Office equipment and tools	Other fixed assets	Total
Original cost						
As at 01/01/2026	155,501,117,200	109,301,057,436	10,323,538,458	2,612,556,372	814,267,151	278,552,536,617
Increase in year	916,752,388	12,010,095,762	1,049,190,909	146,912,724	-	14,122,951,783
Purchases during the year	*330,000,000*	*4,787,499,362*			-	*5,117,499,362*
Finished construction investment	*586,752,388*	-	-	-	-	*586,752,388*
Other increase	-	*7,222,596,400*	-	-	-	*7,222,596,400*
Decrease in year	-	778,362,805	812,772,727	-	-	1,591,135,532
Liquidating, disposal	-	*778,362,805*	*812,772,727*	-	-	*1,591,135,532*
As at 30/06/2026	**157,334,621,976**	**134,877,974,570**	**12,998,274,821**	**2,759,469,096**	**814,267,151**	**308,784,607,614**
Accumulated depreciation						
As at 01/01/2026	80,059,089,878	99,453,519,505	6,108,157,666	2,065,018,305	662,438,053	188,348,223,408
Depreciation in year	4,835,373,254	8,827,485,957	561,347,144	118,142,007	56,706,873	14,399,055,235
Depreciation in year	*4,835,373,254*	*3,176,120,618*	*561,347,144*	*118,142,007*	*56,706,873*	*8,747,689,896*
Other increase	-	*5,651,365,339*	-	-	-	*5,651,365,339*
Transferring into investment properti	-	778,362,805	812,772,727	-	-	1,591,135,532
Liquidating, disposal	-	*778,362,805*	*812,772,727*	-	-	*1,591,135,532*
As at 30/06/2026	**89,729,836,385**	**118,665,217,029**	**8,856,397,408**	**2,301,302,320**	**775,851,799**	**220,328,604,942**
Net carrying amount						
As at 01/01/2026	75,442,027,322	9,847,537,931	4,215,380,792	547,538,067	151,829,098	90,204,313,209
As at 30/06/2026	**67,604,785,591**	**16,212,757,541**	**4,141,877,413**	**458,166,776**	**38,415,352**	**88,456,002,672**

Cost of fully depreciated tangible fixed assets but still in use: **VND** 111,547,025,581
Cost of tangible fixed assets waiting for liquidation: **VND** 80,157,004,724

Appendix 3: Comparable Information

Data from Financial Statements for the fiscal year ended 31 December 2025			Adjusted data according to Circular No. 99/2025/TT-BTC dated 27/10/2025			Adjustment
Code	Items	Value	Code	Items	Value	
	a) Statement of financial positions					
100	**A. CURRENT ASSETS**		**100**	**A. CURRENT ASSETS**		
120	**Short-term financial investments**		**120**	**Short-term financial investments**		
		-	123	Other short-term financial investments	112,000,000	Adjust value
130	**III. Short-term accounts receivable**		**130**	**III. Short-term accounts receivable**		
135	Loans receivables	99,000,000				Remove
136	Other receivables	21,105,417,528	135	Other receivables	21,092,417,528	Change code, adjust value
150	**V. Other current assets**		**160**	**V. Other current assets**		Change code
151	Short-term prepaid expenses	1,839,395,342	161	Short-term deferred expenses	1,839,395,342	Change code, item name
200	**B. NON - CURRENT ASSETS**		**100**	**B. NON - CURRENT ASSETS**		
240	**III. Long-term assets in progress**		**250**	**III. Long-term assets in progress**		Change code
242	1. Construction in progress	1,871,143,402	252	1. Construction in progress	1,871,143,402	Change code
260	**IV. Other non-current assets**		**270**	**IV. Other non-current assets**		**Change code**
261	1. Long -term prepaid expenses	2,319,484,845	271	1. Long -term deferred expenses	2,319,484,845	Change code, item name

Appendix 3: Comparable Information

Data from Financial Statements for the fiscal year ended 31 December 2025			Adjusted data according to Circular No. 99/2025/TT-BTC dated 27/10/2025			Adjustment
Code	Items	Value	Code	Items	Value	
300	**C. LIABILITIES**		300	**C. LIABILITIES**		
310	**I. Current liabilities**		310	**I. Current liabilities**		
			313	3. Dividends payables to shareholders/owners		Addition
313	4. Tax payables and statutory obligations	2,870,151,748	314	4. Short-term tax payables and statutory obligations	2,870,151,748	Change code, item name
314	5. Payables to employees	24,136,348,490	315	5. Payables to employees	24,136,348,490	Change code
315	6. Short-term Accrued expenses	115,808,221	316	6. Short-term Accrued expenses	115,808,221	Change code
319	7. Short-term other payables	3,174,314,429	320	7. Short-term other payables	3,174,314,429	Change code
320	8. Short-term loans and debts	302,996,430,548	321	8. Short-term loans and debts	302,996,430,548	Change code
322	9. Bonus and welfare fund	87,788,586	323	9. Bonus and welfare fund	87,788,586	Change code
330	**II. Non-current liabilities**		330	**II. Non-current liabilities**		
338	1. Long-term loans and debts	19,208,434,163	339	1. Long-term loans and debts	19,208,434,163	Change code
	D. OWNER'S EQUITY			**D. OWNER'S EQUITY**		
410	**Owner's equity**		410	**Owner's equity**		Remove
421	2. Undistributed earnings	45,576,178,216	420	2. Undistributed earnings		Change code
421a	*- Undistributed profit after tax of previous period*	28,406,556,237	420a	*- Undistributed profit after tax of previous period*	28,406,556,237	Change code
421b	*- Undistributed profit after tax of current period*	17,169,621,979	420b	*- Undistributed profit after tax of current period*	17,169,621,979	Change code

Appendix 3: Comparable Information

Data from Financial Statements for the fiscal year ended 31 December 2025			Adjusted data according to Circular No. 99/2025/TT-BTC dated 27/10/2025			Adjustment
Code	**Items**	**Value**	**Code**	**Items**	**Value**	
	b) Statement of Comprehensive income					
21	Financial income	2,155,222,578	22	Financial income	2,155,222,578	Change code
22	Financial expense	18,085,217,671	23	Financial expense	18,085,217,671	Change code
23	*In which: Interest expenses*	9,441,556,579	24	*In which: Interest expenses*	9,441,556,579	Change code, items
	c) Statement of Cash flows					
05	Gain/loss from investment activities	(137,771,257)	05	Gain/loss from financial investment activities	(137,771,257)	Change item name
06	Financial expense	9,441,556,579	06	Financial expense	9,441,556,579	Change item name
12	Increase/Decrease in prepaid expenses	(225,474,779)	12	Increase/Decrease in deferred expenses	(225,474,779)	Change item name
14	Interest expenses paid	(9,523,651,030)	14	Interest expenses paid	(9,523,651,030)	Change item name

Appendix No. 04: Details of loan from Vietcombank Financial Leasing Company Limited

No	Contract No.	Date	List of finance lease assets	Value according to Contract (VND)	Value according to Contract (USD)	Lease term	Interest rate fluctuation range	Value as at 30/06/2026 (VND)	Value as at 30/06/2026 (USD)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	131.22.04/CTTC	22/07/2022	Automatic fabric spreading machine, Kawakami brand		52,224	60 months			1,088
2	106.21.11/CTTC	17/12/2021	10 computerized industrial quilting sewing machines	853,031,667		60 months	3.10%	85,303,191	
3	106.21.12/CTTC	16/12/2021	Complete Pegasus industrial sewing machine set, 2-needle 4-thread overlock type	765,172,100		60 months	3.10%	76,517,174	
4	106.21.13/CTTC	16/12/2021	Complete Pegasus industrial sewing machine set, 3-needle 5-thread bottom-coverstitch type; Pegasus industrial sewing machine, left-side trimming coverstitch machine, cylinder-bed, 3-needle 5-thread	1,585,329,823		60 months	3.10%	158,532,967	
5	106.21.14/CTTC	17/03/2022	Complete Pegasus industrial sewing machine set, 3-needle 5-thread bottom-coverstitch type; Pegasus industrial sewing machine, left-side trimming coverstitch machine, cylinder-bed, 3-needle 5-thread; and complete Pegasus industrial sewing machine set, 2-needle 4-thread overlock type	4,890,771,600		60 months	3.10%	733,615,740	
6	106.21.15/CTTC	17/03/2022	Siruba small-head coverstitch industrial sewing machine, Siruba 23-needle industrial sewing machine, Siruba 4-thread overlock industrial sewing machine, Juki electronic bartacking machine, Brother buttonhole machine	1,436,550,000		60 months	3.10%	215,482,500	
7	106.21.16/CTTC	16/12/2021	Siruba narrow-gauge overlock industrial sewing machine, Siruba medium-head coverstitch industrial sewing machine, Siruba small-head coverstitch industrial sewing machine	823,823,000		60 months	3.10%	82,382,264	
8	106.21.17/CTTC	16/12/2021	Siruba 4-thread overlock machine	215,985,000		60 months	3.10%	21,598,500	
9	131.23.02/CTTC	19/05/2023	1 set of automatic KM fabric spreading machine, 13 air-blown cutting tables	509,040,400		48 months	3.10%	116,655,067	

10	131.23.03/CTTC	19/05/2023	45 Hikari H93S-7D-5/AK electronic single-needle industrial sewing machines with automatic thread trimming and presser-foot lifting	402,280,193		48 months	3.10%	92,189,224	
11	131.23.05/CTTC	18/05/2023	08 CHNKI computerized industrial quilting sewing machines, Model GC90-130A-D	891,943,360		48 months	3.10%	204,403,662	
12	131.23.06/CTTC	19/05/2023	02 automatic cutting machines, Model FA-P90-2, manufactured by Emarker, and 02 mobile units with 2 stopping points (10 m)	3,636,600,000		48 months	3.10%	833,387,500	
13	131.23.09/CTTC	25/07/2023	03 button attaching machines and 03 automatic button feeding units	249,494,256		48 months	3.10%	67,571,361	
14	131.23.08/CTTC	15/08/2023	Bullmer automatic fabric cutting machine for industrial garment manufacturing, Model D8003; energy-saving boiler system including 9 units of 5 kW boilers and 3 units of 9 kW boilers	1,944,624,000		48 months	3.10%	567,182,000	
15	131.23.10/CTTC	08/08/2023	60 sets of industrial sewing machines	510,896,160		48 months	3.10%	149,011,380	
16	131.23.13/CTTC	18/10/2023	Automatic edge-binding fabric rolling machine and automatic edge-binding tape cutting machine	276,480,000		48 months	3.10%	92,160,000	
17	131.23.12/CTTC	26/10/2023	20 CHNKI computerized industrial quilting sewing machines, China origin, Model GC90-130A-D	2,142,167,040		48 months	3.10%	721,652,019	
18	131.24.01/CTTC	05/02/2024	Energy-saving boiler system and fabric spreading table system for industrial garment manufacturing	209,840,000		48 months	3.10%	87,433,324	
19	131.24.02/CTTC	05/02/2024	05 computerized pocket-setting industrial sewing machines and 05 computerized pocket-setting industrial sewing machines	702,130,000		48 months	3.10%	292,554,148	
20	131.24.06/CTTC	04/06/2024	10 JUKI electronic bartacking machines, LK-1900BNSS/MC-672KNN	537,624,000		48 months	3.10%	268,812,000	
21	131.24.07/CTTC	28/06/2024	125 HP screw air compressor system	604,800,000		40 months	3.10%	302,400,000	
22	131.24.08/CTTC	31/07/2024	30 Hikari electronic single-needle industrial sewing machines with automatic thread trimming and presser-foot lifting	283,800,413		48 months	3.10%	147,812,706	
23	131.24.09/CTTC	30/08/2024	30 Hikari electronic single-needle industrial sewing machines with automatic thread trimming and presser-foot lifting	1,107,129,600		48 months	3.10%	599,695,200	
24	131.24.10/CTTC	27/09/2024	20 Brother electronic 2-needle heavy-material sewing machines, T8452D-S05/X8400D	86,879,650		48 months	3.10%	48,869,797	
25	131.24.10/CTTC	27/09/2024	20 Brother electronic 2-needle heavy-material sewing machines, T8452D-S05/X8400D	2,330,354,146		48 months	3.10%	1,376,677,544	

26	131.25.03/CTTC	09/05/2025	Automatic edge-aligning adhesive fusing machine; sewing line comprising 05 small-head single-needle industrial sewing machines with assistance; computerized sewing machine; sewing line comprising 08 small-head single-needle industrial sewing machines with assistance; automatic fabric spreading machine for industrial garment manufacturing; fabric spreading table set comprising 20 tables; computerized sewing machine; automatic fabric cutting machine; heat press/fusing machine; vacuum table system; computerized sewing machine	6,353,965,305		48 months	3.10%	4,755,326,163	
27	131.25.10/CTTC	30/07/2025	Pegasus industrial sewing machine line, 2-needle 4-thread overlock type, comprising 30 machines; 30 complete Pegasus industrial sewing machines, 3-needle 5-thread coverstitch type; 4 industrial sewing machines; Pegasus industrial sewing machine line, 2-needle 4-thread overlock type, comprising 10 machines; Pegasus industrial sewing machine line, 2-needle 4-thread overlock type, comprising 20 machines	2,870,768,045		48 months	3.10%	2,212,883,697	
28	131.25.09/CTTC	09/09/2025	Fabric spreading table system integrated with blower motors; 14 sets of small-head single-needle industrial sewing machine systems with assistance; 12 sets of button pressing systems; automatic fabric spreading machine; 15 fabric spreading machine sets; 1 fabric shrinkage processing machine	1,106,810,283		48 months	3.10%	899,283,351	
29	131.25.02/CTTC	25/09/2025	05 Brother electronic 2-needle heavy-material sewing machines, T8452-S05/X8400D, and 01 560 kVA-35/0.4 kV transformer station	798,552,000		48 months	3.10%	648,823,500	

30	131.25.15/CTTC	02/10/2025	03 industrial single-needle sewing machine lines (dry-head type), with thread trimming and presser-foot lifting; 2 lines of 30 machines/line and 1 line of 10 machines; 10 BROTHER electronic bartacking machines KE-430HX-03; BROTHER electric buttonhole machine HE-800C-2; 2 automatic button feeding sets for LK1903SSS-301/MC-673KS machine heads, comprising 2 Hugomax machines; 2 high-speed electronic button attaching machines, lockstitch type	992,598,015		48 months	3.10%	827,165,015	
31	131.25.30/CTTC	13/11/2025	10 GT-10060-HLX computerized sewing machines; industrial heat press/fusing machine, Model NHG-900, GTG brand	883,431,360		48 months	3.10%	754,597,620	
32	131.25.31/CTTC	13/11/2025	Complete Pegasus industrial sewing machine line, 2-needle 4-thread overlock type, comprising 25 machines; 20 3-needle 5-thread coverstitch machines; complete Pegasus industrial sewing machine line, 2-needle 4-thread overlock type, comprising 30 machines; 10 complete Pegasus industrial sewing machines, 2-needle 4-thread overlock type, small-head overlock, direct-drive motor, thread trimming, waste suction, automatic presser-foot lifting, table and stand	2,326,916,506		48 months	3.10%	1,987,574,517	
33	131.25.29/CTTC	17/11/2025	10 coverstitch machines; industrial sewing machine line comprising 50 machines: electronic single-needle industrial sewing machines (dry-head type), thread trimming and presser-foot lifting; 50 electronic bartacking machines	1,538,807,328		48 months	3.10%	1,314,397,926	
34	131.26.03/CTTC	16/03/2026	Complete Pegasus industrial sewing machine set, 4-needle 6-thread coverstitch type	1,000,409,184		48 months	3.40%	937,883,610	
35	131.26.04/CTTC	16/03/2026	High-speed electronic button attaching machine, lockstitch type, Juki brand, and automatic button feeding set, Model HBF 1903	452,568,928		48 months	3.40%	424,283,371	
36	131.26.02/CTTC	17/03/2026	Industrial small-head single-needle sewing machine line with assistance; needle detector GT610F; automatic fabric spreading machine set; computerized sewing machine with 35*20 cm sewing area; high-speed rigid-board pattern cutting machine	1,029,287,736		48 months	3.40%	964,957,251	
TOTAL				46,350,861,097				23,069,075,289	1,088

TDT INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY

No. 22 /2026/CV-TDT

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Thai Nguyen, August 14, 2026

"Re: Explanation of the increase in profit after corporate income tax in the Reviewed Semi-Annual Financial Statements compared to the same period"

To: - State Securities Commission of Vietnam

- The Hanoi Stock Exchange (HNX)

Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance providing guidelines on information disclosure in the securities market, an explanation is required where the profit after review differs by 5% or more from the profit before review, and where profit after corporate income tax for the reporting period fluctuates by 10% or more compared to the same period of the previous year, or where the business results show a loss.

In this regard, TDT Investment and Development Joint Stock Company (TDT) would like to provide an explanation of the fluctuations in profit before and after review, as well as the increase in profit after corporate income tax in the reviewed interim financial statements compared to the same period of the previous year, as follows:

Unit: VND

Indicators	Reviewed 6-month financial statements for 2026	Reviewed 6-month financial statements for 2025	Percentage (%)
Revenue	377,331,319,065	285,508,962,153	132%
Financial income	3,054,568,015	2,155,222,578	142%
Financial expenses	15,148,126,594	18,085,217,671	(16%)
Selling expenses	10,018,196,591	7,743,182,438	129%
General and administrative expenses	55,895,553,995	43,341,521,122	129%
Other income	1,152,487,878	541,589,963	213%
Other expenses	335,073,358	312,343,202	107%
Profit after corporate income tax	7,468,668,256	2,845,407,796	262%

Reasons for the difference:

Profit after corporate income tax for the first six months of 2026 increased by 262% compared to the first six months of 2025 due to the following reasons:

- Revenue for the first six months of 2026 increased by 132% compared to the same period of 2025.

- Revenue for the first six months of 2026 increased by 142% compared to the same period of 2025.

- Financial expenses for the first six months of 2026 decreased by 16% compared to the same period of 2025.

- Selling expenses for the first six months of 2026 increased by 140% compared to the same period of 2025 due to the significant increase in ocean freight rates.

- General and administrative expenses for the first six months of 2026 increased by 129% compared to the same period of 2025 due to the expansion of the production scale of TDT Dai Tu Branch – TDT Investment and Development Joint Stock Company.

- As certain orders had been completed but had not yet been delivered to customers, the Company had not recognized the related revenue during the period. Such revenue is expected to be recognized in the third and fourth quarters of 2026, while the related input costs and employee expenses continue to be paid.

TDT Investment and Development Joint Stock Company hereby commits that the information provided in this explanation is true and accurate.

Respectfully submitted.

TDT INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY

ON BEHALF OF THE BOARD OF DIRECTORS

CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ PHÁT TRIỂN TDT

PHÓ CHỦ TỊCH HĐQT

Nguyễn Việt Thắng

Recipients:

-As above;

- Archived: Document