

No. : 27 /VT

Ho Chi Minh City, 27 March 2026

*V/v: Explanation of the differences in
profit after tax of the year 2025 Financial
Statements compared to the previous year*

**To : - THE STATE SECURITIES COMMISSION
- HA NOI STOCK EXCHANGE**

Under Circular No. 96/2020/TT-BTC dated November 16, 2020, of the Ministry of Finance provides guidelines on the disclosure of information on the securities market.

Accordingly, the Company must explain if the profit after tax in the reporting period changes by 10% or more compared to the same period of the previous year.

Based on the business results of the Consolidated Financial Statements for 2025 (Audited), Viet Tien Garment Corporation (Stock Symbol: VGG) provides the following explanation :

Consolidated profit after tax reached 445.59 billion VND, an increase of 22% compared to the prior-year.

Main reason : The revenue reached 10,508 billion VND in 2025, up VND 755 billion YoY, driven by the successful acquisition of many new orders. Furthermore, positive operations of joint ventures and associates in 2025 resulted in a share of profit of VND 119.9 billion (up 61% YoY). This contributed to the growth in consolidated net profit over the prior-year period.

This is the Corporation's explanation regarding the changes in profit after tax for year 2025 compared to the previous year.

Sincerely.

DEPUTY GENERAL DIRECTOR



Trần Minh Công