VIET TIEN GARMENT CORPORATION

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No. : 95 */VT*

Ho Chi Minh City, 30 July 2026

V/v: Explanation of the variance in Consolidated profit after tax for Quarter 2 2026 compared to the prior-year

TỔNG CÔNG TY CỔ PHẦN MAY VIỆT TIẾN

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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 Consolidated company's business results for Quarter 2 2026 , Viet Tien Garment Corporation (Stock Symbol: VGG) provides the following explanation :

The Consolidated company's profit after tax for Quarter 2 2026 reached VND 139.16 billion, an increase of 32% compared to to the prior-year.

Main reason : As the Company secured a higher volume of orders during the period, revenue growth led to a 2.97% YoY increase in gross profit. Concurrently, Selling expenses decreased by VND 19.6 billion (- 15%), administrative expenses decreased by VND 5.77 billion (- 7.7%), due to the Company's cost-saving initiatives, resulting in a corresponding growth in profit after tax compared to the same period.

This is the Corporation's explanation of the variance in profit after tax compared to the prior-year.

Sincerely.

DEPUTY GENERAL DIRECTOR

M.S.D.N: 0300401524 - C.T.C.P
TỔNG CÔNG TY CỔ PHẦN MAY VIỆT TIẾN
THÀNH PHỐ HỒ CHÍ MINH

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