**VIET TIEN GARMENT CORPORATION**

**THE SOCIALIST REPUBLIC OF VIETNAM**
**Independence – Freedom – Happiness**

*No. :* 97 /VT

*Ho Chi Minh City, 30 July 2026*

*V/v: Explanation of the variance in Quarter 2 2026 profit after tax 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 Parent company's business results for Quarter 2 2026 , Viet Tien Garment Corporation (Stock Symbol: VGG) provides the following explanation :

The parent company's profit after tax for Quarter 2 2026 reached VND 92.74 billion, increased by VND 20 billion ( + 27.9% ) compared to to the prior-year.

Main reason : Driven by a higher volume of new contracts, Q2 2026 revenue reached VND 2,972.9 billion (up VND 55 billion YoY). Concurrently, Selling expenses decreased by VND 20.6 billion (-16%), due to the Company's cost-saving initiatives, drove a YoY increase in profit.

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

Tran Minh Cong