

No: 452/CBTT-DMH

Hue City, 17th April 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: - State Securities Commission Of Vietnam Portal

- Hanoi Stock Exchange

Pursuant to the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the stock market providing guidelines on disclosure of information on securities market, Hue Textile Garment Joint Stock Company shall disclose the financial statements for the first quarter of 2026 to the Hanoi Stock Exchange as follows:

1. Organization name: Hue Textile Garment Joint Stock Company

- Stock code: HDM
- Address: No. 122 Duong Thieu Tuoc Road, Thanh Thuy Ward, Hue City, Vietnam
- Telephone number: 0234.3.864.337
- Email: info@huegatex.com.vn Website: huegatex.com.vn

2. Information disclosure content:

- Financial Statements of Quarter I/2026:

☒ Separate financial statements (Company) no subsidiaries and the superior accounting unit has affiliated units);

☐ Consolidated financial statements (Company has subsidiaries);

☐ Consolidated financial statements (Company has a affiliated accounting unit with its own accounting apparatus).

- Cases that require explanation:

+ The audit organization gave an opinion that was not an unqualified opinion on the financial statements:

☐ Yes

☒ No

Explanatory document in case of integration:

☐ Yes

☐ No

+ The difference between pre- and post-audit profit in the reporting period is 5% or more, changing from loss to profit or vice versa:

☐ Yes

☒ No

Explanatory document in case of integration:

☐ Yes

☐ No

+ Profit after corporate income tax in the business results report of the reporting period changes by 10% or more compared to the same period report of the previous year:

☒ Yes

☐ No

Explanatory document in case of integration:

☒ Yes

☐ No

+ Profit after tax in the reporting period is a loss, changing from profit in the same period of the previous year to loss in this period or vice versa:

☐ Yes

☒ No

Explanatory document in case of integration:

☐ Yes

☐ No

This information was published on the company's website on: 17/04/2026 at the link: <https://huegatex.com.vn/vi/co-dong>.

Attached documents:

- Financial Statements.
- Explanatory statement No. 451/CBTT-DMH dated 17/04/2026 about Explanation on variation of Quarter I/2026 's Net Profit after tax.

Organization representative

Legal representative/Authorized Person for Information Disclosure



GENERAL DIRECTOR
HUE TEXTILE GARMENT JOINT-STOCK COMPANY

Nguyễn Hồng Liên



Hue Textile Garment Joint Stock Company
Financial statement as at 31th March 2026

Form B 01 – DN
*(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)*

	Code	Note	31/03/2026 VND	01/01/2026 VND Presented/ Reclassified
ASSETS				
CURRENT ASSETS				
(100=110+120+130+140+150+160)	100		896,407,888,688	1,019,646,241,689
Cash and cash equivalents	110		55,286,461,328	130,891,327,316
Cash	111	11	50,286,461,328	7,891,327,316
- Cash on hand	111A		171,445,303	335,216,330
- Cash in banks	111B		50,115,016,025	7,556,110,986
Cash equivalents	112		5,000,000,000	123,000,000,000
- Time Deposits	112A		5,000,000,000	123,000,000,000
Short term securities investment	120		245,000,000,000	188,000,000,000
Short-term held-to-maturity investments	123	12(b)	245,000,000,000	188,000,000,000
Short-term receivables	130		331,024,106,062	431,960,070,708
Short-term trade receivables	131	13	267,676,006,195	361,141,372,899
Short-term advances to suppliers	132		65,416,872,043	50,443,746,901
Other short-term receivables	135	15	4,515,995,060	26,959,718,144
Allowance for doubtful short-term receivables	136	16	(6,584,767,236)	(6,584,767,236)
Inventories	140	18	223,031,649,436	239,344,650,548
Inventories	141		224,375,259,488	240,688,260,600
Allowance for decline in inventories	142		(1,343,610,052)	(1,343,610,052)
Short-term biological assets	150	22(a)	-	-
Other current assets	160		42,065,671,862	29,450,193,117
Short-term deferred expenses	161	26(a)	4,106,022,285	3,215,508,944
Deductible value added tax	162		37,959,649,577	26,234,684,173

Hue Textile Garment Joint Stock Company
Financial statement as at 31th March 2026

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*(Issued under Circular No. 99/2025/TT-BTC
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	Code	Note	31/03/2026 VND	01/01/2026 VND Presented/ Reclassified
NON-CURRENT ASSETS (200=210+220+230+240+250+260+270)	200		369,957,574,906	356,127,504,822
Long-term receivables	210		921,000,000	921,000,000
Other long term receivables.	215	15	921,000,000	921,000,000
Fixed assets	220		240,440,353,242	253,873,776,171
Tangible fixed assets	221	19	240,309,563,761	253,714,607,272
- Cost	222		1,111,791,194,994	1,111,140,934,305
- Accumulated depreciation	223		(871,481,631,233)	(857,426,327,033)
Intangible fixed assets	227	21	130,789,481	159,168,899
- Cost	228		3,647,399,579	3,647,399,579
- Accumulated depreciation	229		(3,516,610,098)	(3,488,230,680)
Long-term biological assets	230		-	-
Investment property	240	23	-	-
Long-term work in progress assets	250		115,208,150,543	87,148,925,420
Construction in progress	252	25	115,208,150,543	87,148,925,420
Long-term financial investments	260	12(c)	10,018,455,897	10,018,455,897
Equity investments in other entities	263	12(c)	11,184,054,682	11,184,054,682
Allowance for impairment of long-term investments in other entities	264	12(c)	(1,165,598,785)	(1,165,598,785)
Other long-term assets	270		3,369,615,224	4,165,347,334
Long-term deferred expenses	271	26(b)	3,369,615,224	4,165,347,334
TOTAL ASSETS (280 = 100 + 200)	280		1,266,365,463,594	1,375,773,746,511

Hue Textile Garment Joint Stock Company
Financial statement as at 31th March 2026

Form B 01 – DN
(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance)

	Code	Note	31/03/2026 VND	01/01/2026 VND Presented/ Reclassified
RESOURCES				
LIABILITIES (300=310+330)	300		709,659,204,061	855,914,956,756
Current liabilities	310		537,973,960,255	717,218,652,399
Accounts payable to suppliers	311	30	75,703,829,196	63,521,886,442
Advances from customers	312		1,553,352,351	2,489,978,219
Dividends and profits must be paid.	313	31	139,830,732	30,291,297,317
Taxes and others payable to State Treasury	314	32(a)	8,878,184,350	14,727,276,867
Payables to employees	315		122,325,757,877	167,523,185,567
Accrued expenses	316	33	9,014,431,839	6,062,871,067
Other payables – short-term	320	36(a)	3,862,059,038	2,971,943,348
Short-term borrowings	321	37(a)	273,356,890,171	380,297,738,871
Bonus and welfare funds	323	41	43,139,624,701	49,332,474,701
Long-term liabilities	330		171,685,243,806	138,696,304,357
Long-term loans, issued bonds and financial lease liabilities	339	37(b)	135,685,243,806	102,696,304,357
Science and technology development fund	344		36,000,000,000	36,000,000,000
EQUITY (400=410)	400		556,706,259,533	519,858,789,755
Owners' equity	410		556,706,259,533	519,858,789,755
Share capital	411	43	200,962,590,000	200,962,590,000
- Ordinary shares with voting rights	411a		200,962,590,000	200,962,590,000
Development investment fund	418	46	147,478,956,722	147,478,956,722
Retained profits	420		208,264,712,811	171,417,243,033
- Retained profits brought forward	420a		171,417,243,033	50,777,581,460
- Retained profit for the current year	420b		36,847,469,778	120,639,661,573
TOTAL RESOURCES (440 = 300 + 400)	440		1,266,365,463,594	1,375,773,746,511

Prepared by
(Sign, Name)

Phu Na
Thân Thị Kim Phụng

Chief Accountant
(Sign, Name)

Nguyen Khanh Chi
Nguyen Khanh Chi

Hue, 11 April 2026

General Director
(Sign, Name, Stamp)



Nguyen Hong Lien
Nguyễn Hồng Liên


Hue Textile Garment Joint Stock Company

Statement of income for the year ended 31th March 2026


Form B 02 – DN
(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)

	Code	Note	Quarter I		Cumulative from beginning of the year to the end of this quarter	
			2026 VND	2025 VND	2026 VND	2025 VND
Revenue from sales of goods and provision of services	01	49	473,107,644,706	502,295,319,475	473,107,644,706	502,295,319,475
Revenue deductions	02	49	34,663,902	5,239,400	34,663,902	5,239,400
Net revenue (10 = 01 - 02)	10	49	473,072,980,804	502,290,080,075	473,072,980,804	502,290,080,075
Cost of sales	11	50	393,816,743,130	433,103,833,389	393,816,743,130	433,103,833,389
Gross profit (20 = 10 - 11)	20		79,256,237,674	69,186,246,686	79,256,237,674	69,186,246,686
Profit/loss from the sale and liquidation of investment properties	21	51				
Financial income	22	52	9,474,839,099	8,385,108,455	9,474,839,099	8,385,108,455
Financial expenses	23	53	7,260,249,125	7,515,879,347	7,260,249,125	7,515,879,347
- Of which: Borrowing costs	24		4,203,421,259	4,137,478,002	4,203,421,259	4,137,478,002
Selling expenses	25	54	13,737,442,551	15,625,786,307	13,737,442,551	15,625,786,307
General and administrative expenses	26	55	22,546,699,716	16,546,850,355	22,546,699,716	16,546,850,355
Net operating profit {30 = 20 + +21+(22 - 23) - (25 + 26)}	30		45,186,685,381	37,882,839,132	45,186,685,381	37,882,839,132
Other income	31	56	5,020,153,410	2,453,713,523	5,020,153,410	2,453,713,523
Other expenses	32	57	3,979,764,200	1,063,550,634	3,979,764,200	1,063,550,634
Other profit (40 = 31 - 32)	40		1,040,389,210	1,390,162,889	1,040,389,210	1,390,162,889
Total accounting profit before tax (50 = 30 + 40)	50		46,227,074,591	39,273,002,021	46,227,074,591	39,273,002,021
Current corporate income tax expense	51	59	9,379,604,813	6,158,292,815	9,379,604,813	6,158,292,815
Deferred corporate income tax expense	52	59	-	1,954,890,349	-	1,954,890,349
Profit after corporate income tax (60 = 50 - 51 - 52)	60		36,847,469,778	31,159,818,857	36,847,469,778	31,159,818,857
Basic earnings per share	70	60	1,834	1,551	1,834	1,551
Diluted earnings per share	71		1,834	1,551	1,834	1,551

Prepared by
(Sign, Name)


Phan Thi Kim Phung

Chief Accountant
(Sign, Name)


Nguyen Khanh Chi



Hue, 11 April 2026

General Director
(Sign, Name, Stamp)


Nguyễn Hồng Liên

Hue Textile Garment Joint Stock Company

Statement of cash flows for the year ended 31th March 2026

(Indirect method)

Form B 03 – DN

*(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)*

**Cumulative from beginning of the year
to the end of this quarter**

	Code	Note	to the end of this quarter 2026 VND	2025 VND
CASH FLOWS FROM OPERATING ACTIVITIES				
Profit before tax	01		46,227,074,591	39,273,002,021
Adjustments for				
Depreciation of fixed assets and investment property	02		14,083,683,618	15,389,062,188
Allowances and provisions	03		-	52,074,077
Foreign exchange gains/losses from revaluation of foreign currency monetary	04		1,019,029,760	343,928,427
Gains/losses from investing and financing activities	05		(3,329,878,120)	(593,372,231)
Borrowing costs	06		5,083,988,311	4,137,478,002
Operating profit before changes in working capital	08		63,083,898,160	58,602,172,484
Increase or decrease in accounts receivable	09		89,210,999,242	22,201,886,066
Increase or decrease in inventory	10		16,313,001,112	63,474,964,317
Increase/decrease in payables (excluding interest payable and corporate income tax payable)	11		(33,008,042,454)	(9,427,504,901)
Increase or decrease in prepaid expenses	12		(94,781,231)	1,630,926,027
Borrowing costs paid	14		(3,476,602,624)	(2,788,731,420)
Corporate income tax paid	15		(14,080,860,632)	(13,065,619,953)
Other cash payments for operating activities	17		(6,192,850,000)	(4,021,100,000)
Net cash flows from operating activities	20		111,754,761,573	116,606,992,620
Cash paid to acquire/build fixed assets and other long-term assets	21		(28,709,485,812)	(10,936,730,888)
Cash recovered from lending and resale of debt instruments of other entities	24		(57,000,000,000)	42,000,000,000
Cash received from loan interest, dividends and profit sharing	27		3,329,878,120	593,372,231
Net cash flows from investing activities	30		(82,379,607,692)	31,656,641,343
Cash received from borrowings	33		325,652,558,105	311,502,274,903
Repayment of borrowings principal	34		(400,531,896,220)	(419,299,587,563)
Dividends and profits paid to owners	36		(30,151,466,585)	(39,639,264,400)
Net cash flows from financing activities	40		(105,030,804,700)	(147,436,577,060)
Net cash flows for the period (50 = 20+30+40)	50		(75,655,650,819)	827,056,903
Cash and cash equivalents at beginning of period	60		130,891,327,316	54,131,609,503
Effects of foreign exchange rate changes on foreign currency translation	61		50,784,831	(1,759,404)
Cash and cash equivalents at end of period (70 = 50+60+61)	70		55,286,461,328	54,956,907,002

Hue, 11 April 2026

Prepared by

(Sign, Name)

Than Thi Kim Phung

Chief Accountant

(Sign, Name)

Nguyen Khanh Chi

General Director

(Sign, Name, Stamp)

Nguyễn Hồng Liên

Hue Textile Garment Joint Stock Company**Notes to the financial statements for the year ended 31st March 2026****Form B 09 – DN**

*(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)*

I. Introduction

Business Registration Certificate No.	3103000140	17th November 2011
	3300100628 (1st amendment)	21st May 2012
	3300100628 (2nd amendment)	10th November 2016
	3300100628 (3rd amendment)	17th February 2017
	3300100628 (4th amendment)	09th April 2018
	3300100628 (5th amendment)	30th December 2021
	3300100628 (6th amendment)	22nd July 2022
	3300100628 (7th amendment)	29th June 2023
	3300100628 (8th amendment)	31st December 2024
	3300100628 (9th amendment)	04th January 2025
	3300100628 (10th amendment)	01st July 2025

The Company's business registration certificate has been amended many times, the most recent of which is by business registration certificate No. 3300100628 dated 01st July 2025. The business registration certificate was issued by Hue City Department of Planning and Investment.

Board of Management	Mr. Nguyen Duc Tri	Chairman
	Mr. Nguyen Van Phong	Member
	Ms. Nguyen Hong Lien	Member
	Mr. Le Hong Quan	Member
	Ms. Tran Thi Thuan	Member (from 25/04/2025)

Board of Directors	Ms. Nguyen Hong Lien	General Director
	Mr. Le Hong Quan	Deputy General Director
	Mr. Nguyen Tien Hau	Deputy General Director
	Mr. Dao Van Tu	Deputy General Director (from 15/04/2025)
	Ms Tran Thi Thuan	Deputy General Director (from 15/04/2025)
	Mr. Nguyen Ba Khanh Tung	Executive Director
Supervisory Board	Ms. Phan Nu Quynh Anh	Head of Supervisory Board
	Ms. Pham Thi Van Ha	Member
	Mr. Ho Nam Phong	Member
Registered Office	No. 122 Duong Thieu Tuoc Road, Thanh Thuy Ward, Hue City, Vietnam	
Auditor	KPMG Limited Vietnam	

II. Reporting entity

1. Ownership structure

Hue Textile Garment Joint Stock Company (“the Company”) is incorporated as a joint stock company in Vietnam.

2. Principal activities

The principal activities of the Company are:

- Fibre production;
- Dyeing and finishing (textiles);
- Textile and garment manufacturing; and
- Trading of textile products and garments

As at 31 December 2025, the Company had 4.388 employees (1/1/2025: 4.249 employees).

The normal operating cycle of the Company is generally within 12 months

3. Basis of preparation

(a) Statement of compliance

The financial statements have been prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises and the relevant statutory requirements applicable to financial reporting.

(b) Basis of measurement

The financial statements, except for the statement of cash flows, are prepared on the accrual basis using the historical cost concept. The statement of cash flows is prepared using the indirect method.

(c) Annual accounting period

The annual accounting period of the Company is from 1 January to 31 December.

(d) Accounting and presentation currency

The Company's accounting currency is Vietnam Dong ("VND"), which is also the currency used for financial statement presentation purpose.

4. Summary of significant accounting policies

The following significant accounting policies have been adopted by the Company in the preparation of these financial statements.

(a) Foreign currency transactions

Transactions in currencies other than VND during the year have been translated into VND at rates approximating actual rates of exchange ruling at the transaction dates.

Monetary assets and liabilities denominated in currencies other than VND are translated into VND at the average transfer buying and selling exchange rates of the commercial bank where the Company regularly conducts transactions at the end of the annual accounting period.

All foreign exchange differences are recorded in the statement of income.

(b) Cash and cash equivalents

Cash comprises cash balances and call deposits. Cash equivalents are short-term highly liquid investments that are readily convertible to known amounts of cash, are subject to an insignificant risk of changes in value, and are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes.

(c) Investments

(i) Held-to-maturity investments

Held-to-maturity investments are those that the Company's management has the intention and ability to hold until maturity. Held-to-maturity investments include term deposits at bank. These investments are stated at costs less allowance for doubtful debts.

(ii) Investments in equity instruments of other entities

Investments in equity instruments of other entities are initially recognized at cost which include purchase price plus any directly attributable transaction costs. Subsequent to initial recognition, these investment are stated at cost less allowance for diminution in value. An allowance is made for diminution in investment values if the investee has suffered a loss, except where such a loss was anticipated by the Company's management before making the investment. The allowance is reversed if the investee subsequently made a profit that offsets the previous loss for which the allowance had been made. An allowance is reversed only to the extent that the investment's carrying amount does not exceed the carrying amount that would have been determined if no allowance had been recognised.

(d) Accounts receivable

Trade and other receivables are stated at cost less allowance for doubtful debts.

(e) Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is determined on a weighted average basis and includes all costs incurred in bringing the inventories to their present location and condition. Cost in the case of finished goods and work in progress includes raw materials, direct labour and attributable manufacturing overheads. Net realisable value is the estimated selling price of inventory items, less the estimated costs of completion and selling expenses.

The Company applies the perpetual method of accounting for inventories.

(f) Tangible fixed assets

(i) Cost

Tangible fixed assets are stated at cost less accumulated depreciation. The initial cost of a tangible fixed asset comprises its purchase price, including import duties, non-refundable purchase taxes and any directly attributable costs of bringing the asset to its working condition for its intended use. Expenditure incurred after tangible fixed assets have been put into operation, such as repair, maintenance and overhaul cost, is charged to the statement of income in the year in which the cost is incurred. In situations where it can be clearly demonstrated that the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of tangible fixed assets beyond their originally assessed standard of performance, the expenditure is capitalised as an additional cost of tangible fixed assets.

(ii) Depreciation

Depreciation is computed on a straight-line basis over the estimated useful lives of tangible fixed assets. The estimated useful lives are as follows:

▪ Buildings	5 – 50 years
▪ Machinery and equipment	5 – 10 years
▪ Motor vehicles	6 – 10 years
▪ Office equipment	3 – 10 years
▪ Other fixed assets	2 – 10 years

(g) Intangible fixed assets

Software

Cost of acquiring new software, which is not an integral part of the related hardware, is capitalised and treated as an intangible asset. Software cost is amortised on a straight-line basis from 3 to 10 years.

(h) Construction in progress

Construction in progress represents the costs of construction and machinery which have not been fully completed or installed. No depreciation is provided for construction in progress during the period of construction and installation.

(i) Long-term prepaid expenses

Tools and instruments

Tools and instruments include assets held for use by the Company in the normal course of business whose costs of individual items are less than VND 30 million and therefore not qualified for recognition as fixed assets under prevailing regulations. Cost of tools and instruments are amortised on a straight-line basis over 2 to 3 years.

(j) Trade and other payables

Trade and other payables are stated at their cost.

(k) Provisions

Except for provisions defined in other notes, a provision is recognised if, as result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessment of the time value of money and the risks specific to the liability.

(l) Share capital

Ordinary shares

Ordinary shares are stated at par value. Incremental costs directly attributable to the issue of shares, net of tax effects, are recognized as a deduction from share premium.

(m) Taxation

Income tax on the profit or loss for the year comprises current and deferred tax. Income tax is recognised in the statement of income except to the extent that it relates to items recognised directly to equity, in which case it is recognised in equity.

Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted at the end of the annual accounting period, and any adjustment to tax payable in respect of previous years.

Deferred tax is provided using the balance sheet method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. The amount of deferred tax provided is based on the expected manner of realisation or settlement of the carrying amounts of assets and liabilities using the tax rates enacted or substantively enacted at the end of the annual accounting period.

A deferred tax asset is recognised only to the extent that it is probable that future taxable profits will be available against which the temporary difference can be utilised. Deferred tax assets are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

(n) Revenue and other incomes

(i) Goods sold

Revenue from the sale of goods is recognised in the statement of income when the significant risks and rewards of ownership have been transferred to the buyer. No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due or the possible return of goods. Revenue on sales of goods is recognized at the net amount after deducting sales discounts stated on the invoice.

(ii) Services rendered

Revenue from services rendered is recognised in the statement of income in proportion to the stage of completion of the transaction at the balance sheet date. The stage of completion is assessed by reference to surveys of work performed. No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due.

(iii) Interest income

Interest income is recognized on a time proportion basis with reference to the principal outstanding and the applicable interest rate.

(iv) Dividend income

Dividend income is recognized when the right to receive dividend is established. Share dividends are not recognized as income. Dividends received which are attributable to the period before investment acquisition date are deducted from the carrying amount of the investment.

(o) Leases

Operating lease payments

Payments made under operating leases are recognised in the statement of income on a straight-line basis over the term of the lease. Lease incentives received are recognized in the statement of income as an integral part of the total lease expense, over the term of the lease.

(p) Borrowing costs

Borrowing costs are recognised as an expense in the year in which they are incurred, except where the borrowing costs relate to borrowings in respect of the construction of qualifying assets, in which case the borrowing costs incurred during the period of construction are capitalized as part of the cost of the assets concerned.

(q) Earnings per share

The Company presents basic for its ordinary shares. Basic earnings per share is calculated by dividing the profit or loss attributable to the ordinary shareholders of the Company (after deducting any amounts appropriated to bonus and welfare funds for the annual accounting period) by the weighted average number of ordinary shares outstanding during the year.

(r) Segment reporting

A segment is a distinguishable component of the Company that is engaged either in providing related products or services (business segment), or in providing products or services within a particular economic environment (geographical segment), which is subject to risks and rewards that are different from those of other segments. Management considers that the Company operates in one business area which provision of textile and garment products and services. The Company's primary format for segment reporting is based on geographical locations of customers.

(s) Related parties

Parties are considered to be related to the Company if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions, or where the Company and the other party are subject to common control or significant influence. Related parties may be individuals or corporate entities and include close family members of any individual considered to be a related party.

(t) Comparative information

Comparative information in these financial statements is presented as corresponding figures. Under this method, comparative information for the prior year is included as an integral part of the current year's financial statements and is intended to be read only in relation to the amounts and other disclosures relating to the current year. Accordingly, the comparative information included in these financial statements is not intended to present the Company's financial position, results of operation or cash flows for the prior year.

III. Additional information on accounts presented in Balance Sheet

(Unit: VND)

1- Cash and cash equivalents

Accounts	31/03/2026	01/01/2026
- Cash on hand	171,445,303	335,216,330
- Cash in banks	50,115,016,025	7,556,110,986
Cộng	22,131,609,503	22,510,006,657

2- Short-term financial investments

a) Short-term trade receivables

Accounts	31/03/2026		01/01/2026	
	Cost VND	Book value VND	Cost VND	Book value VND
b1) Short term				
- Time Deposits	250,000,000,000	250,000,000,000	311,000,000,000	311,000,000,000

c) Equity investment in other entities (detailed by proportion of equity owned and voting rights)

		31/03/2026			01/01/2026		
		Cost VND	Fair value VND	Allowance for diminution in value VND	Cost VND	Fair value VND	Allowance for diminution in value VND
- Investing in other Companies		11,184,054,682		1,165,598,785	11,184,054,682		1,165,598,785
1	Phu Bai Spinning Mill Joint Stock Company	7,495,524,000		-	7,495,524,000		-
2	Mien Trung Cotton and General Trading Joint Stock Company	650,000,000		384,228,587	650,000,000		384,228,587
3	Thien An Phat Garment -Textile Investment Joint Stock Company	1,500,000,000		-	1,500,000,000		-
4	Hanosimex Knitting Joint Stock Company	1,008,000,000		781,370,198	1,008,000,000		781,370,198
5	Phu Nam Spinning Joint Stock Company	248,770,000		-	248,770,000		-
6	Phu Viet Spinning Joint Stock Company	191,150,682		-	191,150,682		-
7	Phu Mai Spinning Joint Stock Company	90,610,000		-	90,610,000		-

Proportion of ownership as at

31/03/2026

No	Detail	Share capital	Contributed Capital (Book value)	Proportion of ownership (%)	Contributed Capital (Actual value)	Proportion of ownership (%)
1	Phu Bai Spinning Mill Joint Stock Company	133,000,870,000	7,495,524,000	5.64	6,648,900,000	5.00
2	Mien Trung Cotton and General Trading Joint Stock Company	9,133,800,000	650,000,000	7.12	650,000,000	7.12
3	Thien An Phat Garment -Textile Investment Joint Stock Company	120,000,000,000	1,500,000,000	1.25	7,741,440,000	6.45
4	Hanosimex Knitting Joint Stock Company	38,000,000,000	1,008,000,000	2.65	1,008,000,000	2.65
5	Phu Nam Spinning Joint Stock Company (Distributed by Phu Bai Spinning Mill Joint Stock Company)	46,000,000,000	248,770,000	0.54	322,350,000	0.70
6	Phu Viet Spinning Joint Stock Company (Distributed by Phu Bai Spinning Mill Joint Stock Company)	70,000,000,000	191,150,682	0.27	310,290,000	0.44
7	Phu Mai Spinning Joint Stock Company (Distributed by Phu Bai Spinning Mill Joint Stock Company)	55,800,000,000	90,610,000	0.16	134,282,419	0.24
Total		471,934,670,000	11,184,054,682		16,815,262,419	

- Brief of activities of invested corporations (Subsidiary companies, Joint Venture, Affiliated companies) in this period;

Efficient Investments: Thien An Phat Garment -Textile Investment Joint Stock Company, Phu Bai Spinning Mill Joint Stock Company.

Companies with accumulated losses: Hanosimex Knitting Joint Stock Company, Mien Trung Cotton and General Trading Joint Stock Company.

3. Accounts receivable from customers

Accounts		31/03/2026	01/01/2026
a) Accounts receivable from customers - short term		267,676,006,195	361,141,372,899
- Detailed by significant customers (equivalent or over 3% of total accounts receivable from customers as at 31 March 2025)	82% of customer receiv	219,342,943,313	314,784,019,996
+ AURORA INVESTMENTS GLOBAL INC	46% of customer receiv	123,411,381,809	217,176,659,521
+ KAM HING PIECE WORKS LTD	18% of customer receiv	48,651,884,163	64,602,202,253
+ FUJIAN FYNEX TEXTILE SCIEN AND TECHNOLOGY.,LTD	10% of customer receiv	26,131,919,388	33,005,158,222
+ ROYAL PACIFIC CORP.	8% of customer receiv	21,147,757,953	-
- Other Customers	18% of customer receiv	48,294,083,839	46,295,048,442
b) Long-term trade receivables			
c) Trade receivables from related parties		38,979,043	62,304,461

4. Other receivables

Accounts	31/03/2026		01/01/2026	
	Book value	Allowances	Book value	Allowances
a) Short term				
- Other receivables				
+ Account 1388	3,274,089,286		3,022,574,001	
+ Account 141	57,502,230		11,886,828	
+ Account 244	-		22,456,761,643	
+ Account 3383	53,972,928		62,659,516	
+ Account 3388	1,130,430,616		1,405,836,156	
+ Account 334 QB			-	
Total	4,515,995,060		26,959,718,144	
b) Long term	921,000,000		921,000,000	
- Betting, depositing;	921,000,000		921,000,000	

5. Shortage assets awaiting to resolution

Accounts	31/03/2026		01/01/2026	
	Number	Value	Number	Value
a) Monetary;				
b) Inventories;				
c) Fixed Assets;				
d) Other Assets.				

The accompany notes are an integral part of these financial statements

6. Overdue debts

Items	31/03/2026			01/01/2026		
	Cost (VND)	Recoverable amount (VND)	Debtor	Cost (VND)	Recoverable amount (VND)	Debtor
- Total value of overdue receivables or unlikely to be recovered	6,584,767,236	-		6,584,767,236		
Bui The Quan	2,625,087,361			2,625,087,361		
Nguyen Trong Bui	730,077,769			730,077,769		
TAIJIUH GARMENT CO.,LTD	405,344,278			405,344,278		
Hung Thanh Dat Manufacture - Commerce - Service - Importing and Exporting Company	2,419,726,546	-		2,419,726,546		
Hung Thanh Dat Manufacture - Commerce - Service - Importing and Exporting Company Limited (Interest)	404,531,282			404,531,282		
Total	6,584,767,236	-		6,584,767,236		

7. Inventories:

Items	31/03/2026	01/01/2026
- Goods in transit	-	18,843,554,184
- Raw materials	133,018,056,076	106,291,991,381
- Tools and supplies	147,132,854	18,697,624
- Work in progress	58,667,422,378	74,978,943,636
- Finished goods	19,671,613,563	29,016,347,943
- Merchandise inventories	-	-
- Goods on consignment	12,871,034,617	11,538,725,832
Cộng	224,375,259,488	240,688,260,600

8. Long-term work in progress

Items	31/03/2026		01/01/2026	
	Recoverable amount	Cost	Recoverable amount	Cost
b, Construction in progress		115,208,150,543		87,148,925,420
- Construction		115,208,150,543		87,148,925,420
Cộng				

9. Tangible fixed assets

Items	Buildings	Machinery and equipment	Motor vehicles	Office equipment	Perennial plants, working animals, and productive	Others	Total
Cost of Tangible fixed assets							
Opening balance	302,897,610,204	764,460,901,102	23,915,472,296	10,278,721,593	1,229,881,035	8,358,348,075	1,111,140,934,305
- Additions		304,976,800		52,045,000	30,000,000		387,021,800
- Transfer from construction in progress						263,238,889	263,238,889
- Other additions							
- Disposals							
- Other written off							
Closing balance	302,897,610,204	764,765,877,902	23,915,472,296	10,330,766,593	1,259,881,035	8,621,586,964	1,111,791,194,994
Accumulated depreciation							
Opening balance	204,296,599,573	617,506,101,307	19,637,084,945	9,820,647,850	1,084,774,741	5,081,118,617	857,426,327,033
- Charge for the year	3,558,118,140	9,720,603,373	276,264,498	67,079,731	11,097,580	422,140,878	14,055,304,200
- Other additions							
- Disposals							
- Other written off							
Closing balance	207,854,717,713	627,226,704,680	19,913,349,443	9,887,727,581	1,095,872,321	5,503,259,495	871,481,631,233
Net book value							
Opening balance	98,601,010,631	146,954,799,795	4,278,387,351	458,073,743	145,106,294	3,277,229,458	253,714,607,272
Closing balance	95,042,892,491	137,539,173,222	4,002,122,853	443,039,012	164,008,714	3,118,327,469	240,309,563,761

- The remaining value at the end of the period of tangible fixed assets used as collateral for loans:

115,820,826,566

- The original cost of fixed assets at the end of the period that have been fully depreciated but are still in use:

655,130,747,689

- The original cost of fixed assets at the end of the period awaiting liquidation:

- Commitments regarding the purchase and sale of significant tangible fixed assets in the future:

- Other changes to tangible fixed assets:

10. Intangible fixed assets:

Items	Land use rights	Issuance rights	Patent & copyrights	Trademark	Computer software	Others	Total
Cost of intangible fixed assets							
Opening balance					2,799,307,810	848,091,769	3,647,399,579
- Additions					-	-	-
Closing balance					2,799,307,810	848,091,769	3,647,399,579
Accumulated amortisation						-	-
Opening balance					2,650,609,919	837,620,761	3,488,230,680
- Additions					25,718,751	2,660,667	28,379,418
Closing balance					2,676,328,670	840,281,428	3,516,610,098
Net book value						-	-
Opening balance					148,697,891	10,471,008	159,168,899
Closing balance					122,979,140	7,810,341	130,789,481

- The remaining value at the end of the period of intangible fixed assets used as collateral for loans:

- The original cost of intangible fixed assets at the end of the period that have been fully depreciated 3,233,471,579

- Explanation of data and other justifications

11. Increase, decrease in finance lease fixed assets None

12- Increase, decrease in investment property None

13. Prepaid expenses

Items	31/03/2026	01/01/2026
a) Short term		
- Prepaid operating lease expenses for fixed assets;		
- Others;	4,106,022,285	3,215,508,944
Total	4,106,022,285	3,215,508,944
b) Long term		
- Tools and equipment issued for use;	3,369,615,224	4,165,347,334
Total	3,369,615,224	4,165,347,334

14. Other assets

Items	31/03/2026	01/01/2026
a, Short term		
b, Long term		

15. Borrowings

Items	31/03/2026		Movement during the year		01/01/2026	
	Carrying amount	Amount within repayment capacity	Addition	Decrease	Carrying amount	Amount within repayment capacity
a, Short-term borrowings	273,356,890,171	273,356,890,171	293,610,829,560	400,551,678,260	380,297,738,871	380,297,738,871
- Short-term borrowings	259,080,706,135	259,080,706,135	293,610,829,560	400,537,927,968	366,007,804,543	366,007,804,543
+ VIETNAM JOINT STOCK COMMERCIAL BANK FOR FOREIGN TRADE	78,003,702,348	78,003,702,348	78,009,077,234	87,759,551,375	87,754,176,489	87,754,176,489
+ The JSC Bank for Foreign Trade of Vietnam	50,753,304,909	50,753,304,909	50,753,304,909	130,033,497,386	130,033,497,386	130,033,497,386
+ Joint Stock Commercial Bank for Investment and Development	130,323,698,878	130,323,698,878	164,848,447,417	182,744,879,207	148,220,130,668	148,220,130,668
- Current portion of long-term borrowings	14,276,184,036	14,276,184,036	-	13,750,292	14,289,934,328	14,289,934,328
+ Vinatex (Project of Merger and acquisition of Quang Bi)	-	-	-	-	-	-
+ Joint Stock Commercial Bank for Investment and Development	11,500,000,000	11,500,000,000	-	-	11,500,000,000	11,500,000,000
+ Vinatex (ADB)	2,776,184,036	2,776,184,036	-	13,750,292	2,789,934,328	2,789,934,328
b, Long-term borrowings	135,685,243,806	135,685,243,806	33,376,715,426	387,775,977	102,696,304,357	102,696,304,357
- Long-term borrowings	135,685,243,806	135,685,243,806	33,376,715,426	387,775,977	102,696,304,357	102,696,304,357
+ Vinatex (ADB)	78,291,969,736	78,291,969,736	-	387,775,977	78,679,745,713	78,679,745,713
+ Joint Stock Commercial Bank for Investment and Development	57,393,274,070	57,393,274,070	33,376,715,426	-	24,016,558,644	24,016,558,644
Total	409,042,133,977	409,042,133,977	326,987,544,986	400,939,454,237	482,994,043,228	482,994,043,228

16. Trade payables

Items	31/03/2026	01/01/2026
a) Accounts payable to suppliers - short term		
- Accounts payable to suppliers detailed by significant suppliers (equivalent 52% of Accounts payable)	39,572,489,365	29,093,217,777
+ Ruijia Vietnam Printing Co., Ltd. 8% of Accounts payable to suppliers	5,897,848,711	7,714,933,531
+ YAU KUEN INDUSTRIAL CO., LTD. 6% of Accounts payable to suppliers	4,224,657,277	5,928,597,918
+ COLORFUL TEXTILE & APPARELS CO., LTD 6% of Accounts payable to suppliers	4,565,287,956	5,298,787,695
+ CREATIVE CONCEPT (HK) LIMITED 22% of Accounts payable to suppliers	16,549,628,260	3,596,314,036
+ Viet Nam Resources Joint Stock Company 5% of Accounts payable to suppliers	4,045,813,897	6,554,584,597
+ Vinh Hoa Yarn Manufacturing Co., Ltd. 6% of Accounts payable to suppliers	4,289,253,264	-
- Others 48% of Accounts payable to suppliers	36,131,339,831	34,428,668,665
Total	75,703,829,196	63,521,886,442

17. Taxes and others payable to State Treasury

Items	01/01/2026	Incurred during the year	Paid/Net-off during the year	31/03/2026
a, Payables				
- Value added tax - Quang Binh Branch	715,890,796	1,843,711,210	2,023,308,625	536,293,381
- Value added tax for imported goods	-	2,291,283,532	2,291,283,532	-
- Import-export tax	-	403,616,484	403,616,484	-
- Corporate income tax	12,880,860,632	9,379,604,813	14,080,860,632	8,179,604,813
- Personal income tax	1,129,985,279	2,093,864,373	3,062,080,296	161,769,356
- Land and housing tax and land rental fees	-	-	-	-
- Environmental protection tax and other taxes	-	-	-	-
- Fees, charges, and other payables	540,160	14,569,016	14,592,376	516,800
Total	14,727,276,867	16,026,649,428	21,875,741,945	8,878,184,350

18. Accrued Expenses

Items	31/03/2026	01/01/2026
a) Short term		
- Order monitoring fees, Brokerage commissions	5,038,479,937	3,346,788,503
- Accrued expenses for product outsourcing	-	51,657,480
- Other Accrued expenses	3,975,951,902	2,664,425,084
Total	9,014,431,839	6,062,871,067
b) Long term		
- Borrowing Interest		
- Others		
Total		

19. Dividends and profits payable

Items	31/03/2026	01/01/2026
Dividends and profits payable	139,830,732	30,291,297,317
Total		

20. Other payables

Items	31/03/2026	01/01/2026
a) Short term		
- Other payables	896,982,078	904,725,791
- Social insurance	394,128	367,472
- Health insurance	3,793,588	3,846,106
- Unemployment insurance;	49,266	45,934
- Other payables (Account 1388 - Credit)	255,253,040	1,007,055,637
- Other payables (Account 3388 - Credit)	2,705,586,938	1,055,902,408
Total	3,862,059,038	2,971,943,348
b) Long term		
- Accepting long-term deposits and collateral.		
- Other payables and liabilities		
c) Amount of overdue debt (details of each item, reasons for overdue payment)		

The accompany notes are an integral part of these financial statements

21. Science and Technology Development Fund

Items	01/01/2026	Excerpt from the per	Use during the period	31/03/2026
Science and Technology Development Fund	36,000,000,000	-	-	36,000,000,000
The Science and Technology Development Fund has accumulated assets.				

22. Bonus and welfare fund

Items	01/01/2026	Excerpt from the per	Use during the period	31/03/2026
Reward and Welfare Fund	49,332,474,701	-	4,552,850,000	44,779,624,701

23. Deferred income tax assets and deferred income tax liabilities

Items	31/03/2026	01/01/2026
a. Deferred income tax assets:		
- Corporate income tax rate used to determine the value of deferred income	20%	20%
Total		

24. Share capital

a) Statement of changes in owners' equity (Appendix 1)

Items	Items of equity			
	Share capital	Retained earnings	Investment and development fund	Total
A	1	7	8	9
Balance at 1st January 2025	200,962,590,000	84,892,157,521	127,478,956,722	413,333,704,243
- Increase in capital in the previous year	-	-	-	-
- Net profit for the year	-	150,784,050,073	-	150,784,050,073
- Other increase	-	-	20,000,000,000	20,000,000,000
- Other decrease	-	(64,258,964,561)	-	(64,258,964,561)
+ <i>Dividend payables</i>	-	(30,144,388,500)	-	(30,144,388,500)
+ <i>Appropriation of funds</i>	-	(34,114,576,061)	-	(34,114,576,061)
+ <i>Other decrease</i>	-	-	-	-
Balance at 1st January 2026	200,962,590,000	171,417,243,033	147,478,956,722	519,858,789,755
- Increase in capital in the current year	-	-	-	-
- Net profit for the year	-	36,847,469,778	-	36,847,469,778
- Other increase	-	-	-	-
- Other decrease	-	-	-	-
+ <i>Dividend payables</i>	-	-	-	-
+ <i>Appropriation of funds</i>	-	-	-	-
+ <i>Other decrease</i>	-	-	-	-
Balance at 31th March 2026	200,962,590,000	208,264,712,811	147,478,956,722	556,706,259,533

b) Detailed of share capital by major shareholders are as follows:

	31/03/2026	01/01/2026
- Vietnam National Textile and Garment group	122,301,220,000	122,301,220,000
- Other shareholders	78,661,370,000	78,661,370,000
Total	200,962,590,000	200,962,590,000

c) Movements in share capital during the period were as follows	31/03/2026	31/03/2025
- Owner's invested capital		
+ Balance at the beginning of the year	200,962,590,000	200,962,590,000
+ Increase in current period		
+ Decrease in current period		
+ Balance at the end of the period	200,962,590,000	200,962,590,000
- Payment of dividend	0%	0%
d) Shares	31/03/2026	31/03/2025
- Share in circulation	20,096,259	20,096,259
+ Ordinary Shares	20,096,259	20,096,259
d) Dividends	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
- Dividends declared after the end of the financial year:		
+ Dividends declared on ordinary shares:.....	0%	0%
e) Corporation's funds:	31/03/2026	31/03/2026
- Investment and development fund;	147,478,956,722	147,478,956,722

25. Assets Revaluation surplus

Reasons for the difference between the beginning and end-of-year figures.

26. Foreign exchange differences

- Foreign exchange differences from the translation of financial statements prepared in foreign currency to VND
- Foreign exchange differences arising from other causes

27. Off balance sheet items

Items	31/03/2026	01/01/2026
a) Lease: Total minimum future lease payments under an operating lease of non-cancellable assets by terms		
b) Assets held in custody:		
The company must provide detailed disclosures on the quantity, type, specifications, and quality of each asset at the end of the period		
- Goods and materials held in custody, processed, or entrusted:		
The company must provide detailed disclosures on the quantity, type, specifications, and quality at the end of the period		
- Materials and goods held for sale or on consignment:	724,339,060	890,943,927
The company must provide detailed disclosures on the quantity, type, specifications, and quality of each type of goods		
c) Foreign Currencies: The company must provide detailed disclosures on the quantity of each foreign currency, measured in its original currency. Monetary gold must be presented		
Quantity in both domestic and international units (Ounce), with value disclosed in USD		
Foreign currency USD	1,825,302.64	198,932.59
Foreign currency EUR	-	-
d) Monetary gold: The company must provide detailed disclosures on the original cost, quantity (in international units), and type of monetary gold		
d) Doubtful debts recovered: The company must provide detailed disclosures on the value (in original currency and VND) of doubtful debts recovered within 10 years from the date of settlement, by each debtor, the doubtful debts written off in accounting records	-	-

e) Other information about the Off Balance Sheet items

28. Other information disclosed and explained by the company**IV. Supplementary information for items presented in the Income Statement****1. Revenue from sales of goods and provision of services**

Items	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
a) Revenue		
- Revenue from sales of goods	473,095,607,647	502,279,269,668
- Revenue from provision of services	12,037,059	16,049,807
Total	473,107,644,706	502,295,319,475

c) In cases where rental income is recognized as the total amount received in advance, the company must provide additional disclosures to compare the difference between recognizing revenue using the straight-line method over the lease term;

The potential decline in future profits and cash flows due to recognizing revenue for the entire amount received in advance

2. Revenue deductions

Chỉ tiêu	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
- Trade discounts		
- Discount on sales		
- Returned sales	34,663,902	5,239,400

3. Cost of goods sold

Items	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
- Merchandise goods sold	7,771,648,532	9,309,889,415
- Finished goods and scrap sold	386,045,094,598	423,793,943,974
Total	393,816,743,130	433,103,833,389

4. Financial income

Items	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
- Borrowing costs	3,259,802,064	593,372,231
- Dividends	70,076,056	-
- Realised foreign exchange gains	5,573,981,943	7,557,251,946
- Other financial incomes	570,979,036	234,484,278
Total	9,474,839,099	8,385,108,455

5. Financial expenses

Items	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
- Interest expense	4,203,421,259	4,137,478,002
- Realised foreign exchange losses	2,769,425,680	3,183,261,637
- Other financial expenses	287,402,186	195,139,708
Total	7,260,249,125	7,515,879,347

6. Other Incomes

Items	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
- Income from disposal of fixed assets;	-	-
- Others.	5,020,153,410	2,453,713,523
Total	5,020,153,410	2,453,713,523

7. Other Expenses

Items	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
- Net book value of fixed assets and costs of disposal of fixed assets;	-	-
- Fines;	-	2,042,841
- Others.	3,979,764,200	1,061,507,793
Total	3,979,764,200	1,063,550,634

8. Selling expenses and General and administrative expenses

Items	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
a) General and administration expenses incurred in the period	22,546,699,716	16,546,850,355
- Detail of items occupy from 10% or more of Total General and administration Expenses		
Labour costs and staff costs, outside services and other general and a	11,411,715,368	6,918,239,107
Depreciation	748,458,016	827,029,868
- Other administration expenses.	10,386,526,332	9,628,611,248
b) Selling expenses incurred in the period	13,737,442,551	15,625,786,307
- Detail of items occupy from 10% and more of total of selling expenses;		
Transportation costs, brokerage commissions, order monitoring fees	12,847,822,935	13,569,266,805
Transportation costs, textile brokerage commissions	5,952,613,767	5,460,099,467
Transportation costs, order monitoring fees for garment	6,895,209,168	8,109,167,338
- Other selling expenses.	889,619,616	2,056,519,502

9. Production and business costs by element

Items	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
- Raw material costs included in production costs and cost of merchandise	216,928,598,371	251,647,553,958
- Labour costs and staff costs	135,093,088,004	145,911,690,610
- Depreciation and amortisation	14,083,683,618	15,389,062,188
- Outside services	49,672,203,772	44,608,655,377
- Other cash expenses	18,303,075,832	8,783,058,552
Total	434,080,649,597	466,340,020,685

10. Current Income tax

Items	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
- Current tax expense in current year	9,379,604,813	6,158,292,815
- Current tax expense	9,379,604,813	6,158,292,815

11. Deferred tax expense

Items	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
- Deferred income tax arising from the reversal of deferred tax liabilities;	-	1,954,890,349
- Total deferred tax expense	-	1,954,890,349

VII. Supplementary information for items presented in the Statement of cash flows

1. Non-cash transactions affecting future cash flow statements

- Acquiring assets through the assumption of directly related liabilities or through a finance lease transaction;
- Acquiring a business through the issuance of shares;
- Converting debt into equity;
- Other non-monetary transactions

2. Cash and cash equivalent held by the Company but not available for use:

Present the value of and reasons for large cash and cash equivalent amounts that they have held and not been used due to limitations prescribed by law or other commitments which must be fulfilled by enterprises.

3. Actual loan proceeds received during the period:

Items	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
- Proceeds from borrowings under an ordinary agreement;	325,652,558,105	311,502,274,903

4. Payments to settle loan principals in the period:

Items	From 01/01/2026 to 31/03/2026	From 01/01/2024 to 31/12/2024
- Payments to settle loan principals under an ordinary agreement;	400,531,896,220	419,299,587,563

VIII. Other Information

Transaction Values

From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
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1. Significant transactions with related parties(In addition to related party balances disclosed in other notes to the financial statement).

The Parent Company

Vietnam National Textile and Garment Group

ADB loan - principal	81,068,153,772	81,461,281,191
Loan of Quang Binh project - principal	-	17,400,000,000
ADB loan - interest	1,115,008,231	1,254,690,441
Loan of Quang Binh project - interest	-	268,897,533
Purchase of goods, services	63,809,524	60,000,000
Dividends payment - cash	18,345,183,000	24,460,244,000
Dividends - payment in advance	-	-
Payments to settle loan principals of loan of Quang Binh Branch	-	5,800,000,000
Payments to settle loan principals of ADB	-	-

Branch of Vietnam National Textile and Garment Group - Vinatex Fashion Center

Receivables	13,941,760	10,998,219
Sales of goods	117,442,963	82,780,277
Purchases of services	34,125,593	24,147,917

Hoa Tho Fashion Joint Stock Company

Receivables	14,641,246	5,701,613
Sales of goods and provision of services	72,101,272	64,665,269
Purchases of services (Commission)	21,630,381	19,399,581

Hoa Tho Textile and Garment Joint Stock Corporation

Receivables	2,762,830	117,763,200
Advance payment		1,131,939
Sales of goods	28,556,331	21,790,901
Sales of services	373,636	186,818
Purchases of services	8,566,900	6,537,270
Purchases of goods	1,245,454	218,702,727

Dong Xuan Knitting One Member Limited Liability Company

Receivables	7,633,207	4,868,475
Sales of goods	32,655,454	20,727,273
Sales of services	736,389	1,431,111
Purchases of services	9,796,637	6,218,181
Purchases of goods	2,454,630	4,770,371

Hanoi Textile Garment Joint Stock Corporation

Sales of goods	101,515,680	-
Purchases of goods	643,916,000	-

Vinatex Phu Hung Joint Stock Company

Sales of goods	-	2,527,358,720
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2. Key management personnel compensation

Members of Board of Management

Remuneration

Mr. Nguyen Duc Tri	Chairman	541,250,000	550,800,000
Mr. Nguyen Van Phong	Member	316,250,000	456,467,000
Ms. Nguyen Hong Lien	Member	21,000,000	21,000,000
Mr. Le Hong Quan	Member	21,000,000	21,000,000
Mr. Tran Ngoc Binh	Member	-	194,800,000
Ms. Tran Thi Thuan	Member (from 25/04/2025)	21,000,000	-

Members of Board of Directors

Salary and bonus

Ms. Nguyen Hong Lien	General Director from 01/01/25	703,434,000	598,723,000
Mr. Le Hong Quan	Deputy General Director	460,347,231	495,250,250
Mr. Nguyen Tien Hau	Deputy General Director	460,454,531	497,271,381
Mr. Dao Van Tu	Deputy General Director (from 15/04/2025)	456,766,000	426,186,494
Ms. Tran Thi Thuan	Deputy General Director (from 15/04/2025)	456,766,000	426,493,693
Mr. Nguyen Ba Khanh Tung	Executive Director	376,631,538	421,230,443
Ms. Nguyen Khanh Chi	Chief Accountant	345,124,654	378,982,327

Supervisory Board

Remuneration, salary and bonus

Ms. Phan Nu Quynh Anh	Head of Supervisory Board	130,024,704	143,766,503
Ms. Pham Thi Van Ha	Member	66,600,000	71,500,000
Mr. Ho Nam Phong	Member	174,976,949	274,339,796

3. Other transactions with key management personnel

Payment of dividends in cash

4. Presentation of Assets, revenue, business results by segment (Business sector or Geographical segment)

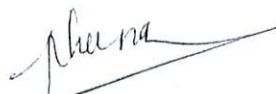
In accordance with the provisions of Accounting Standard No. 28 - "Segment report"(1):.

Items	Textiles	Garment
Fixed Assets - Cost	493,648,083,810	301,186,827,521
Revenue	179,477,472,376	285,343,338,886
Profits	11,577,553,515	33,142,315,043

5. Comparative information (changes in information in the financial statements of previous accounting periods)

Comparative information as of 1 January 2026, is carried forward from the figures presented in the Company's financial statements as of and for the year ended 31 December 2025.

Prepared by



Than Thi Kim Phung

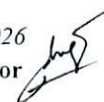
Chief Accountant



Nguyen Khanh Chi



Hue, 11 April 2026
General Director



Nguyễn Hồng Liên

