

HUNG YEN GARMENT CORPORATION - JSC
No. 8 – Bach Dang Street – Pho Hien Ward – Hung Yen Province

2026 YEAR FINANCIAL STATEMENT REPORT



FINANCIAL REPORT
QUARTER 1. 2026



Hung Yen, April 2026

MID-YEAR FINANCIAL STATEMENT REPORT

Full form

Accounting period from January 1, 2026 to March 31, 2026

ASSET	Code number	TM	Final number	First issue of the year
A- SHORT-TERM ASSETS	100		465,754,313,296	458,640,534,552
I. Cash and cash equivalents	110		45,969,870,192	43,517,168,767
1. Cash	111	5	45,969,870,192	43,517,168,767
2. Cash equivalents	112			
II. Short-term financial investments	120		290,037,608,010	278,477,608,010
1. Trading securities	121		-	-
2. Provision for impairment of trading securities (*)	122		-	-
3. Short-term investments held until maturity	123		290,037,608,010	278,477,608,010
4. Provision for short-term investments held to maturity (*)	124		-	-
5. Other short-term investments	125		-	-
6. Provision for losses on other short-term investments (*)	126		-	-
III. Short-term receivables	130		80,853,491,709	70,874,631,547
1. Short-term receivables from customers	131	6	70 542 213 406	60 882 304 345
2. Prepayment to short-term sellers	132		7 229 247 847	6 392 224 883
3. Short-term intercompany receivables	133		-	-
4. Receivables are due according to the construction contra	134		-	-
5. Other short-term receivables	135		-	-
6. Provision for doubtful short-term receivables (*)	136	8	7 242 069 779	7 760 141 642
7. Assets awaiting processing	137	9	- 4 160 039 323	- 4 160 039 323
IV. Inventory	140	10	36,637,121,584	60,152,573,716
1. Inventory	141	10	36,637,121,584	60,152,573,716
2. Provision for inventory devaluation (*)	142		-	-
V. Short-term biological assets	150		-	-
1. Livestock raised for short-term, one-time production	151		-	-
2. Seasonal crops or crops grown for short-term, one-time production	152		-	-
3. Provision for short-term losses on biological assets (*)	153		-	-
VI. Other current assets	160		12,256,221,801	5,618,552,512
1. Short-term deferred costs	161		-	-
2. VAT is deductible	162		11 869 221 801	5 366 552 512
3. Taxes and other amounts due to the State	163		-	-
4. Government bond repurchase transactions	164		-	-
5. Other current assets	165		387 000 000	252 000 000
B. LONG-TERM ASSETS	200		160,842,642,233	202,736,884,533
I. Long-term receivables	210		-	-
1. Long-term receivables from customers	211		-	-
2. Long-term upfront payment to the seller	212		-	-
3. Business capital in subsidiary units	213		-	-
4. Long-term intercompany receivables	214		-	-
5. Other long-term receivables	215		-	-

6. Provision for long-term doubtful receivables (*)	216		-	-
II. Fixed assets	220		104,554,487,807	109,394,338,683
1. Tangible fixed assets	221	13	104,554,487,807	109,394,338,683
- Original price	222	13	312 100 173 983	310 556 326 183
- Accumulated depreciation (*)	223	13	- 207 545 686 176	- 201 161 987 500
2. Fixed assets under finance lease	224		-	-
- Original price	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Tài sản cố định vô hình	227		-	-
- Original price	228		-	-
- Accumulated depreciation (*)	229		-	-
III. Long-term biological assets	230		-	-
1. Livestock raised for regular production	231		-	-
a) Livestock raised for periodic production have not yet reached maturity	232		-	-
b) Livestock raised for regular production reach maturity	233		-	-
- Original price	234		-	-
- Accumulated depreciation (*)	235		-	-
2. Livestock raised for one-time, long-term production	236		-	-
3. Seasonal crops or long-term single-product crops	237		-	-
4. Provision for long-term losses of biological assets (*)	238		-	-
IV. Investment properties	240		-	-
- Original price	241		-	-
- Accumulated depreciation (*)	242		-	-
V. Long-term work-in-progress assets	250		-	-
1. Long-term work-in-progress production and business costs	251		-	-
2. Construction in progress costs	252		-	-
VI. Long-term financial investment	260		36,049,000,000	70,755,155,490
1. Investing in subsidiaries	261		-	-
2. Investing in joint ventures and affiliated companies	262		28 795 000 000	63 501 155 490
3. Investing capital in other entities	263		9 730 994 000	9 730 994 000
4. Provision for long-term investment losses in other entities (*)	264		- 2 476 994 000	- 2 476 994 000
5. Long-term investment holding until maturity	265		-	-
6. Provision for investments held to maturity in the long term (*)	266		-	-
VII. Other long-term assets	270		20,239,154,426	22,587,390,360
1. Long-term deferred costs	271	11	20 239 154 426	22 587 390 360
2. Deferred income tax assets	272		-	-
3. Long-term equipment, supplies, and spare parts	273		-	-
4. Other long-term assets	274		-	-
TOTAL ASSETS	280		626,596,955,529	661,377,419,085
C. LIABILITIES	300		297,126,710,288	349,115,084,859
I. Short-term debt	310		297,126,710,288	349,115,084,859
1. Short-term payables to suppliers	311	14	29 315 463 424	22 759 978 276
2. Short-term advance payment buyers	312		114 702 358	1 890 850 474
3. Dividends and profits must be paid	313		8 497 340 988	5 699 546 175
4. Short-term taxes and other payments to the government	314		96 232 078 622	130 337 171 277
5. Workers must be paid	315			6 370 586 827
6. Short-term liabilities	316		-	-
7. Short-term internal payments required	317		-	-

8. Payment must be made according to the progress of the short-term construction contract	318		-	-
9. Short-term deferred revenue	319		-	-
10. Other short-term payables	320	15	6 750 442 131	19 851 449 955
11. Short-term loans and financial leases	321		-	-
12. Short-term provisions	322		-	-
13. Reward and welfare fund	323		156 216 682 765	162 205 501 875
14. Price stabilization fund	324		-	-
15. Government bond repurchase transactions	325		-	-
II. Long-term debt	330		-	-
1. Long-term payment to the seller	331		-	-
2. Buyers pay upfront for long-term terms	332		-	-
3. Taxes and long-term payments to the government	333		-	-
4. Long-term costs	334		-	-
5. Internal payments for working capital are required	335		-	-
6. Long-term internal payment required	336		-	-
7. Revenue awaiting long-term allocation	337		-	-
8. Other long-term payables	338		-	-
9. Long-term loans and financial leases	339		-	-
10. Convertible bonds	340		-	-
11. Preferred stock	341		-	-
12. Deferred income tax payable	342		-	-
13. Long-term provisions	343		-	-
14. Science and Technology Development Fund	344		-	-
D.EQUITY	400		329,470,245,241	312,262,334,226
1. Owner's equity contribution	411		195,113,890,000	195,113,890,000
- Common stock with voting rights	411a	16a	195,113,890,000	195,113,890,000
- Preferred stock	411b		-	-
2. Capital surplus	412		-	-
3. Convertible bond option	413		-	-
4. Other owner's equity	414		-	-
5. Shares repurchased from oneself (*)	415		-	-
6. Revaluation difference of assets	416		-	-
7. Exchange rate difference	417		-	-
8. Development Investment Fund	418		11 497 035 955	11 497 035 955
9. Other funds belonging to equity capital	419		-	-
10. Undistributed after-tax profit	420		122 859 319 286	105 651 408 271
- Undistributed after-tax profit accumulated up to the end of the previous period	420a	16b	105 651 408 271	44 533 942 945
- Undistributed after-tax profit for this period	420b	16b	17 207 911 015	61 117 465 326
TOTAL FUNDING	440		626 596 955 529	661 377 419 085

Approved, April 16, 2026

Schedule maker



Chief Accountant



Tran Thi Huong

Legal representative



Pham Thi Phuong Hoa

MID-YEAR BUSINESS PERFORMANCE REPORT

(Full form)

Accounting period from January 1, 2026 to March 31, 2026

Unit: VND

Items	Code number	TM	Quarter 1		Cumulative from the beginning of the year to the end of this quarter	
			2026	2025	2026	2025
1. Revenue from sales and services	01	17	226,652,428,231	187,705,701,596	226,652,428,231	187,705,701,596
2. Revenue deductions	02		-	-	-	-
3. Net revenue from sales and services (10 = 01 - 02)	10	17	226,652,428,231	187,705,701,596	226,652,428,231	187,705,701,596
4. Cost of goods sold	11	18	170,171,869,106	134,645,270,619	170,171,869,106	134,645,270,619
5. Gross profit from sales and services (20 = 10 - 11)	20		56,480,559,125	53,060,430,977	56,480,559,125	53,060,430,977
6. Profit/loss from the sale and liquidation of investment properties	21					
7. Financial operating revenue	22	19	3,958,413,850	4,126,949,515	3,958,413,850	4,126,949,515
8. Financial costs	23	20	146,119,404	14,623,450	146,119,404	14,623,450
- Borrowing costs	24		-	-	-	-
9. Cost of goods sold	25	21	21,562,145,129	19,718,901,887	21,562,145,129	19,718,901,887
10. Business management costs	26	21	18,093,217,058	17,061,138,225	18,093,217,058	17,061,138,225
11. Net profit from business operations (30=20+21+22-(23+25+26))	30		20,637,491,384	20,392,716,930	20,637,491,384	20,392,716,930
12. Other income	31	22	256,394,137	175,931,778	256,394,137	175,931,778
13. Other expenses	32	23	-	26,871	-	26,871
14. Other profits (40=31-32)	40		256,394,137	175,904,907	256,394,137	175,904,907
15. Total accounting profit before tax (50=30+40)	50		20,893,885,521	20,568,621,837	20,893,885,521	20,568,621,837
16. Current Corporate Income Tax Expense	51		3,685,974,506	3,851,749,586	3,685,974,506	3,851,749,586
17. Deferred corporate income tax expense	52		-	-	-	-
18. Profit after corporate income tax (60=50-51-52)	60		17,207,911,015	16,716,872,251	17,207,911,015	16,716,872,251
19. Earnings per share (*)	70		882	857	882	857
20. Declining earnings per share (*)	71					

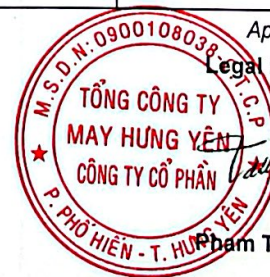
Schedule maker

Chief Accountant

Tran Thi Huong

Approved, April 16, 2026

Legal representative



Pham Thi Phuong Hoa

INTER-YEARLY CASH FLOW REPORT

(Full form)

(By the indirect method)

Accounting period from January 1, 2026 to March 31, 2026

Unit: VND

Items		Code	TM	Cumulative figures from the beginning of the year to the end of this quarter	
				2026	2025
1		2	3	4	5
I.	Cash flow from operating activities				
1.	Profit before tax	01		20,893,885,521	20,568,621,837
2.	Adjustments for amounts				
	- Depreciation of Fixed Assets and Investment Properties	02	14	6,383,698,676	5,976,314,559
	- Provisions	03		-	-
	- Exchange rate gains and losses resulting from the revaluation of monetary items denominated in foreign currencies	04		-	14,623,450
	- Profit and loss from investment activities	05		(3,160,338,629)	(3,024,794,668)
	- Borrowing costs	06		-	-
	- Other adjustments	07			
3.	Profit from business operations before changes in working capital	08		24,117,245,568	23,534,765,178
	- Increase or decrease in accounts receivable	09		(19,254,088,319)	(35,339,402,745)
	- Increase or decrease in inventory	10		23,445,037,568	12,811,418,273
	- Increase or decrease in liabilities (excluding interest payable and corporate income tax payable)	11		(32,692,887,115)	(44,933,441,850)
	- Increase or decrease in deferred expenses	12		2,348,235,934	(178,464,838)
	- Increase or decrease in trading securities	13			
	- Borrowing costs have been paid	14			
	- Corporate income tax has been paid	15		(5,547,048,806)	(4,261,427,738)
	- Other income from business operations	16		-	4,680,000
	- Other cash outflows from business operations	17		(5,033,625,596)	(7,603,957,766)
	Net cash flow from operating activities	20		(12,617,130,766)	(55,965,831,486)
II.	Cash flow from investing activities				
1.	Cash spent on purchasing, constructing fixed assets and other long-term assets	21		(5,740,826,196)	(19,645,341,421)
2.	Proceeds from the liquidation and sale of fixed assets and other long-term assets	22		-	157,407,407
3.	Money spent on loans and purchasing debt instruments from other entities	23		(120,660,000,000)	(63,000,000,000)
4.	Recovered funds from loans, resale of debt instruments from other entities	24		109,100,000,000	119,085,000,000
5.	Money spent on investing capital in other entities	25			
6.	Recovered investment capital contributed to other entities	26		34,706,155,490	
7.	Interest income from loans, dividends, and profit distributions	27		9,713,118,547	6,994,483,106
	Net cash flow from investing activities	30		27,118,447,841	43,591,549,092
III.	Cash flow from financing activities				
1.	Funds raised from issuing shares and receiving capital contributions from owners	31			
2.	The money is used to return capital contributions to owners and to repurchase shares issued by the company	32			
3.	Money received from borrowing	33			

4.	Loan principal repayment	34			
5.	Principal repayment of a financial lease	35			
6.	Dividends, profits paid to the owners	36		(12,048,615,650)	(6,024,307,825)
	<i>Net cash flow from financing activities</i>	40		(12,048,615,650)	(6,024,307,825)
	Net cash flow during the period (50=20+30+40)	50		2,452,701,425	(18,398,590,219)
	Cash and cash equivalents at the beginning of the period	60	5	43,517,168,767	61,915,758,986
	The impact of changes in foreign exchange rates	61		-	-
	Cash and cash equivalents at the end of the period (70=50+60+61)	70	5	45,969,870,192	43,517,168,767

Approved, April 16, 2026

Schedule maker



Chief Accountant



Tran Thi Huong

Legal representative



Pham Thi Phuong Hoa

SELECTED FINANCIAL STATEMENT NOTES

FORM B 09A - DN

I. CHARACTERISTICS OF BUSINESS OPERATIONS**1. Forms of capital ownership:**

Hung Yen Garment Corporation - Joint Stock Company, headquartered at No. 8 Bach Dang Street, Pho Hien Ward, Hung Yen Province, was transformed according to Decision No. 204/QĐ-TĐĐM-VN dated April 22, 2011, of the Board of Directors of Vietnam Textile and Garment Group approving the plan to transform Hung Yen Garment Joint Stock Company into Hung Yen Garment Corporation - Joint Stock Company. The initial business registration certificate for the joint stock company, No. 0900108038, dated January 4, 2005, and the amended business registration certificate (14th amendment) dated September 22, 2025, were issued by the Department of Planning and Investment of Hung Yen Province.

The registered capital is VND 195,113,890,000, and the par value of each share is VND 10,000.

2. Business field: manufacturing and trading.**3. Business lines:**

- Manufacturing and processing of garment products;
- Import and export of goods the company trades in.

4. The characteristics of the company's operations during the period affect the financial statements: there are no material factors affecting the Corporation's financial statements.**II. ACCOUNTING PERIOD, CURRENCY USED IN ACCOUNTING**

The accounting year begins on January 1st and ends on December 31st.

Currency used in accounting: Vietnamese Dong (VND).

III. APPLICABLE ACCOUNTING STANDARDS AND REGULATIONS**1. Accounting system applied:**

The financial statements are presented in Vietnamese Dong (VND) and are prepared based on accounting principles consistent with the regulations of the enterprise accounting regime issued in Circular No. 99/2025/TT-BTC dated October 27, 2025, Circular No. 53/2016/TT-BTC dated March 21, 2016 of the Ministry of Finance, Vietnamese accounting standards, and other relevant legal regulations concerning the preparation and presentation of financial statements.

2. Statement on compliance with Vietnamese Accounting Standards and Accounting Regulations: The Company complies with Vietnamese accounting regulations and accounting standards.

3. Accounting method used: General journal

IV. APPLICABLE ACCOUNTING POLICIES

SELECTED FINANCIAL STATEMENT NOTES

FORM B 09A - DN

The following are the main accounting policies applied by the Corporation in preparing its interim financial statements.

1. Basis for preparing financial statements

Financial statements are prepared on an accrual accounting basis (except for information related to cash flows).

2. Currency conversion

The principles for converting foreign currency are implemented in accordance with the provisions of Vietnamese Accounting Standard No. 10 - Effects of Changes in Exchange Rates and Circular No. 179/2012/TT-BTC dated October 24, 2012 of the Ministry of Finance.

3. Financial investments**3.1 Investment held until maturity:**

This reflects investments that the Company intends and is able to hold until maturity, including: time deposits and bonds intended for periodic interest collection, excluding those already presented under the headings "Short-term receivables" and "Long-term receivables".

3.2 Loans:

This reflects loans made through promissory notes, contracts, and loan agreements between two parties at the time of reporting. Loans are recorded in the accounting books at their original cost. Interest on loans is recognized as financial income when it arises.

4. Capital investments in other entities**4.1 Investing in affiliated companies:**

This reflects investments in which the Corporation directly or indirectly holds between 20% and less than 50% of the voting rights of the investee (affiliated company) unless otherwise agreed.

Investments in affiliated companies are initially recorded at cost. After the investment date, dividends distributed are reflected in financial income on an accrual basis.

4.2 Investing capital in other entities:

These are investments in equity instruments where the Corporation does not have control, co-control, or significant influence over the investee.

Dividends and profits from purchased investments are recognized as financial income at fair value on the entitlement date.

SELECTED FINANCIAL STATEMENT NOTES

FORM B 09A - DN

5. Accounts receivable and provisions for doubtful accounts

Accounts receivable are tracked in detail according to the original term, remaining term at the reporting date, debtor, type of currency, and other factors as required by the Corporation's management needs.

6. Inventory

Inventory is valued at cost. If the cost is greater than the net realizable value, the inventory is valued at its net realizable value. The cost of inventory includes: purchase costs, processing costs, and other directly related costs incurred to bring the inventory to its current location and condition. Net realizable value is determined by the estimated selling price minus the estimated costs to complete and the estimated costs necessary for its sale.

Inventory is valued using the monthly weighted average method.

Inventory is accounted for using the perpetual inventory method.

The cost of goods entering inventory is calculated using the simplified method..

7. Tangible fixed assets and depreciation

Tangible fixed assets are presented at their original cost minus accumulated depreciation. The original cost of tangible fixed assets is determined at cost, except for certain fixed assets that are revalued when determining the enterprise value for equitization.

The original cost of tangible fixed assets acquired through purchase and construction-transfer is the total cost incurred by the Corporation to acquire the fixed asset up to the point when it is ready for use.

Tangible fixed assets are depreciated using the straight-line method. The depreciation amount is calculated by dividing the original cost by the estimated useful life, in accordance with the regulations in Circular No. 45/2013/TT-BTC dated April 25, 2013, of the Ministry of Finance. The specific depreciation periods for different types of assets are as follows:

	2026 (number of years)
Houses, buildings	05 - 25
Machinery and equipment	03 - 07
Transportation vehicles, transmission equipment	05 - 08
Management equipment and tools	03 - 05

For tangible fixed assets invested from the welfare fund, the original cost of the tangible fixed asset is accounted for as a one-time reduction in the welfare fund, while simultaneously increasing the welfare fund that formed the fixed asset. Depreciation of the tangible fixed asset is recorded as a reduction in the welfare fund that formed the fixed asset.

8. Prepaid expenses

SELECTED FINANCIAL STATEMENT NOTES

FORM B 09A - DN

Prepaid expenses are recognized based on actual costs incurred, including the cost of tools and equipment used, and are allocated to operating results using the straight-line method over 24-36 months from the date of incurrence.

9. Liabilities

Accounts payable are tracked in detail according to the original term, remaining term at the reporting date, payer, and other factors as required by the Corporation's management needs.

10. Borrowing costs

Borrowing costs are interest expenses on loans that are recorded as production and business expenses in the period in which they are incurred.

11. Revenue and other income

Sales revenue is recognized when the following conditions are met simultaneously:

- The corporation has transferred most of the risks and benefits associated with ownership of the products and goods to the buyer;
- The corporation no longer holds the right to manage or control the goods as the owner;
- Revenue is determined with relative certainty;
- The corporation has received or will receive economic benefits from the sales transaction;
- Identify the costs associated with sales transactions.

Processing revenue

Revenue from the activity of receiving materials and goods for processing is the actual processing fee received, excluding the value of the materials and goods received for processing.

Revenue from providing services is recognized when the following conditions are simultaneously met:

financial operating revenue includes interest on deposits, interest on loans, dividends received, and exchange rate gains.

Other income reflects income arising from events or transactions separate from the Corporation's normal business operations, in addition to the aforementioned revenue.

12. Cost of goods sold

Cost of goods sold includes the cost of finished goods and merchandise sold during the period, recorded based on actual transactions in line with revenue.

SELECTED FINANCIAL STATEMENT NOTES

FORM B 09A - DN

13. Financial costs

Financial costs include interest on loans, exchange rate losses, and provisions for investment losses.

14. Selling expenses, administrative expenses

Cost of goods sold reflects the actual costs incurred in the process of selling finished products and goods during the accounting period, including: salaries of sales staff, documentation costs, and transportation costs...

Business management expenses reflect the general management costs of the Corporation incurred during the accounting period, including: salaries of employees in the business management department; social insurance, health insurance, union fees, and unemployment insurance for business management employees; office supplies and tools; depreciation of fixed assets used for business management; business license tax and land tax; outsourced services (electricity, water, telephone charges, etc.); and other cash expenses.

15. Tax

Current income tax expense reflects the amount of corporate income tax payable arising during the period.

5 CASH AND CASH EQUIVALENTS

	31/03/2026 VND	01/01/2026 VND
Cash	2,209,602,532	730,088,959
Demand deposit	43,760,267,660	42,787,079,808
Add	45,969,870,192	43,517,168,767

6 ACCOUNTS RECEIVABLE FROM CUSTOMERS

	31/03/2026 VND	01/01/2026 VND
Short term	80,853,491,709	70,874,631,547
Accounts receivable from customers account for 10% or more of total accounts receivable from customers	69,905,236,919	56,192,024,041
PUNTO FA, S.L.	22,481,326,834	27,610,091,082
NAMYANG INTERNATIONAL CO.,LTD	36,447,328,569	16,554,584,067
COBEST HONGKONG CO.LTD	10,976,581,516	12,027,348,892
Other customer receivables	10,948,254,790	14,682,607,506
	31/03/2026 VND	01/01/2026 VND

7 FINANCIAL INVESTMENTS

7.1 Investment held until maturity

	31/03/2026 VND	01/01/2026 VND
- Savings deposits at Vietcombank	8,000,000,000	8,000,000,000
- Savings deposits at BIDV	-	5,000,000,000
- Savings deposits at ABBank	45,520,000,000	40,520,000,000
- Savings deposits at SHB	117,000,000,000	107,900,000,000
- Savings deposits at Bac A Bank	11,439,000,000	19,439,000,000
- Savings deposits at HDBank	83,284,000,000	74,124,000,000
- Vingroup Group Bonds	9,994,608,010	9,994,608,010
Total	275,237,608,010	264,977,608,010

7.2 Loans must be collected

	31/03/2026 VND	01/01/2026 VND
Textile and Garment Manufacturing and Export Joint Stock Company	3,500,000,000	3,500,000,000
Viet Y Garment Joint Stock Company - Hung Yen	5,000,000,000	5,000,000,000
Viet Giang Garment Joint Stock Company	6,300,000,000	5,000,000,000
Total	14,800,000,000	13,500,000,000

7.3 Investing capital in other entities

	31/03/2026 VND	VND
Investing in joint ventures and affiliated companies	Registered capital	Original price
Tien Hung Joint Stock Company	126,297,717,000	10,965,000,000
Phu Hung Joint Stock Company	54,600,000,000	17,830,000,000
Total	180,897,717,000	28,795,000,000

Other investments		Original price	Preventive
Bao Hung Joint Stock Company		5,800,000,000	-
Hung Viet Garment Joint Stock Company		1,250,000,000	-
Hung Long Garment and Services Joint Stock Company		204,000,000	-
Textile and Garment Manufacturing and Export Joint Stock		2,476,994,000	(2,476,994,000)
Total		<u>9,730,994,000</u>	<u>(2,476,994,000)</u>
8 OTHER RECEIVABLES			
		31/03/2026	01/01/2026
		VND	VND
Short term		7,242,069,779	7,760,141,642
Interest on deposits and loans must be collected		5,062,450,081	7,700,008,949
Insurance agency revenue		-	60,132,693
Other receivables		2,179,619,698	-
9 PROVISION FOR DOUBTFUL RECEIVABLES			
		31/03/2026	01/01/2026
		VND	VND
Short term			
Beginning balance		4,160,039,323	4,160,039,323
Provision for contingency		-	-
Reversal of provisions		-	-
The provisions have been used		-	-
Year-end balance		<u>4,160,039,323</u>	<u>4,160,039,323</u>
In there:			
- Interest receivable		380,000,000	380,000,000
- Loans must be collected		3,500,000,000	3,500,000,000
- Receivable from customers		280,039,323	280,039,323
10 INVENTORY			
10.1 Inventory		31/03/2026	01/01/2026
		VND	VND
		Original price	Preventive
Raw materials		1,929,104,031	2,154,919,531
Tools and equipment		1,021,899,542	649,434,686
Work-in-progress production costs		-	-
Finished product		33,627,276,273	57,307,668,884
Goods		58,841,738	40,550,615
Total		<u>36,637,121,584</u>	<u>60,152,573,716</u>
11 PREPAID COSTS			
		31/03/2026	01/01/2026
		VND	VND
Long term		20,239,154,426	22,587,390,360
Tools, equipment, and machinery for export		5,101,016,789	5,338,075,617
Other long-term prepaid expenses		15,138,137,637	6,264,864,845

13 TANGIBLE FIXED ASSETS

	Unit: VND					
	Houses, buildings	Machinery, equipment	Means of transport, transmission	Equipment, tools management	Other fixed assets	Total
ORIGINAL PRICE						
First issue of the year	79,145,698,352	219,006,344,688	11,186,031,500	741,839,252	476,412,391	310,556,326,183
Increase during the year	-	1,543,847,800	-	-	-	1,543,847,800
Purchase		1,543,847,800	-	-	-	1,543,847,800
Decrease during the year	-	-	-	-	-	-
Final number	79,145,698,352	220,550,192,488	11,186,031,500	741,839,252	476,412,391	312,100,173,983
CUMULATIVE DEPRECIATION VALUE						
First issue of the year	37,861,573,009	157,504,017,273	4,812,842,490	688,288,961	295,265,767	201,161,987,500
Increase during the period	535,299,279	5,520,962,803	274,853,919	23,126,665	29,456,010	6,383,698,676
Depreciation during the period	535,299,279	5,520,962,803	274,853,919	23,126,665	29,456,010	6,383,698,676
Decrease during the period	-	-	-	-	-	-
Final number	38,396,872,288	163,024,980,076	5,087,696,409	711,415,626	324,721,777	207,545,686,176
REMAINING VALUE						
First issue of the year	41,284,125,343	61,502,327,415	6,373,189,010	53,550,291	181,146,624	109,394,338,683
Final number	40,748,826,064	57,525,212,412	6,098,335,091	30,423,626	151,690,614	104,554,487,807

14 PAYABLE TO THE SELLER

	31/03/2026 VND	01/01/2026 VND
14.1 Short term	29,315,463,424	22,759,978,276
Accounts payable to suppliers account for 10% or more of total accounts payable	16,492,084,410	10,225,007,193
<i>Viet Giang Garment Joint Stock Company</i>	<i>14,234,507,477</i>	<i>8,021,633,129</i>
<i>Hoa Viet Company Limited</i>	<i>2,257,576,933</i>	<i>2,203,374,064</i>
Other subjects	12,823,379,014	12,534,971,083

15 OTHER PAYMENTS MUST BE MADE

	31/03/2026 VND	01/01/2026 VND
15.1 Short term	6,750,442,131	19,851,449,955
Trade union funds	223,608,605	201,810,164
Other payables and liabilities	-	138,250,791
Dividends must be paid to shareholders	6,526,833,526	19,511,389,000

16 EQUITY

	31/03/2026 VND	01/01/2026 VND
a. Owner's equity contribution		
First issue of the year	195,113,890,000	195,113,890,000
Increase during the period	-	-
Decrease during the period	-	-
Year-end issue	<u>195,113,890,000</u>	<u>195,113,890,000</u>
b. Undistributed after-tax profit		
	Từ 01/01/2026 đến 31/03/2026 VND	Từ 01/01/2025 đến 31/03/2025 VND
First issue of the year	105,651,408,271	70,735,643,139
Increase during the period	17,207,911,015	16,716,872,251
Profits increased during the period	17,207,911,015	16,716,872,251
Decrease during the period	-	-
Profit distribution from the previous year	-	-
Cash dividend distribution	-	-
Allocate funds from the reward fund	-	-
Welfare fund allocation	-	-
Investment and development fund	-	-
Bonus for achieving targets	-	-
Provisional distribution of profits for this year	-	-
Final number	<u>122,859,319,286</u>	<u>87,452,515,390</u>
c. Share		
	31/03/2026 share	01/01/2026 share
Number of shares registered for issuance	19,511,389	19,511,389
Number of shares sold to the public	19,511,389	19,511,389
<i>Common stock</i>	<i>19,511,389</i>	<i>19,511,389</i>
Number of outstanding shares	19,511,389	19,511,389
<i>Common stock</i>	<i>19,511,389</i>	<i>19,511,389</i>
Par value of outstanding shares (VND/share)	10,000	10,000

17	REVENUE	Quarter 1/2026 VND	Quarter 1/2025 VND
	Revenue from sales and services	226,652,428,231	187,705,701,596
	Sales revenue	225,252,461,872	186,261,735,508
	Other revenue	1,399,966,359	1,443,966,088
18	COST OF GOODS SOLD	Quarter 1/2026 VND	Quarter 1/2025 VND
	Cost of goods sold	170,171,869,106	134,645,270,619
	Total	170,171,869,106	134,645,270,619
19	FINANCIAL ACTIVITY REVENUE	Quarter 1/2026 VND	Quarter 1/2025 VND
	Interest on deposits and loans	690,632,229	2,224,794,668
	Reversal of provisions	-	-
	Dividends, distributed profits	2,469,706,400	800,000,000
	Exchange rate difference gains	798,075,221	1,102,154,847
	Total	3,958,413,850	4,126,949,515
20	FINANCIAL COSTS	Quarter 1/2026 VND	Quarter 1/2025 VND
	Exchange rate difference loss	146,119,404	14,623,450
	Total	146,119,404	14,623,450
21	SELLING COSTS AND ADMINISTRATIVE EXPENSES	Quarter 1/2026 VND	Quarter 1/2025 VND
a.	Cost of goods sold	21,562,145,129	19,718,901,887
	Details of items accounting for 10% or more of total selling expenses	10,964,128,269	8,920,172,286
	<i>Sales staff costs</i>	4,153,209,037	3,914,046,801
	<i>Material costs</i>	6,810,919,232	5,006,125,485
	Other selling expenses	10,598,016,860	10,798,729,601
b.	Business management costs	18,093,217,058	17,061,138,225
	Details of items accounting for 10% or more of total business management expenses	9,165,830,241	8,108,103,716
	<i>Business management staff costs</i>	9,165,830,241	8,108,103,716
	Other business management expenses	8,927,386,817	8,953,034,509

		Quarter 1/2026	Quarter 1/2025
22	Other income		
	Medical expenses for employees	5,511,500	9,498,214
	Liquidation of machinery, equipment, and transportation vehicle	18,000,000	157,407,407
	Other items	232,882,637	9,026,157
	Total	256,394,137	175,931,778
23	Other expenses	-	26,871

Schedule maker



Chief Accountant



Tran Thi Huong

Approved, April 16, 2026

Legal representative



Pham Thi Phuong Hoa

C.P.