HUNG YEN GARMENT CORPORATION-JSC
SO 8 – BACH DANG - P. PHO HIEN - T. HUNG YEN
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FINANCIAL REPORTS

QUARTER 3. 2026

Hung Yen, October 2026

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HUNG YEN GARMENT CORPORATION - JOINT STOCK COMPANY
No. 8 Bach Dang Street, Pho Hien Ward, Hung Yen Province, Vietnam

Form B 01a - DN
(Attached to Circular No. 99/2025/TT-BTC
dated October 27, 2025, of the Minister of Finance)

INTERIM STATEMENT OF FINANCIAL POSITION

(Full form)

As of September 30, 2026

Unit: VND

Items	Code	TM	Final number	First issue of the year
A. SHORT-TERM ASSETS	**100**		**520,825,763,729**	**414,626,526,637**
I. Cash and cash equivalents	**110**		**61,046,998,153**	**43,517,168,767**
1. Cash	**111**	**5**	**61,046,998,153**	**43,517,168,767**
- Cash	111A		1,074,021,280	730,088,959
- Bank deposits	111B		59,972,976,873	42,787,079,808
- Money is in transit	111C		-	-
2. Cash equivalents	112		-	-
II. Short-term financial investments	**120**		**278,161,650,918**	**238,058,373,124**
1. Trading securities	**121**			
2. Provision for impairment of trading securities (*)	122		-	-
3. Short-term investments held until maturity	123	6.1	282,041,650,918	241,938,373,124
4. Provision for short-term investments held to maturity (*)	124	9.1	(3,880,000,000)	(3,880,000,000)
5. Other short-term investments	**125**		-	-
6. Provision for losses on other short-term investments (*)	**126**		-	-
III. Short-term receivables	**130**		**117,230,315,903**	**67,306,622,598**
1. Short-term receivables from customers	131	7.1	106,314,035,425	60,882,304,345
2. Prepayment to short-term sellers	132		8,135,256,751	6,392,224,883
3. Short-term intercompany receivables	133		-	-
4. Receivables must be collected according to the progress of the construction contract	134		-	-
5. Other short-term receivables	135	8	3,061,063,050	312,132,693
- Other receivables (1385)	135A		437,000,000	252,000,000
- Other receivables (338)	135C		-	-
- Other receivables (1388)	135D		2,624,063,050	60,132,693
- Other receivables (334)	135D		-	-
6. Provision for doubtful receivables	136	9.2	(280,039,323)	(280,039,323)
7. Assets awaiting processing	**137**		-	-
IV. Inventory	**140**		**53,199,926,128**	**60,152,573,716**
1. Inventory	**141**	**11**	**53,199,926,128**	**60,152,573,716**
- The purchased goods are in transit	141A		-	-
- Raw materials and supplies in inventory	141B		2,049,768,449	2,154,919,531
- Tools and equipment in storage	141C		962,416,942	649,434,687
- Work-in-process inventory costs	141D		-	-
- Finished goods inventory	141E		50,114,991,218	57,307,668,884
- Inventory	141F		72,749,520	40,550,615
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		-	-
V. Other current assets	**160**		**11,186,872,627**	**5,591,788,432**
1. Short-term deferred costs	161		-	-
2. VAT is deductible	162		11,186,872,627	5,366,552,512
3. Taxes and other amounts due to the State	163		-	225,235,920
4. Government bond repurchase transactions	**164**		-	-

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5. Other current assets	**165**		-	-
- Assets pending resolution	165A		-	-
- Short-term collateral, margin, and security deposits	165C		-	-
B - LONG-TERM ASSETS	**200**		**161,255,433,381**	**246,976,128,368**
I. Long-term receivables	**210**		-	-
1. Long-term receivables from customers	211		-	-
2. Business capital of affiliated units	212		-	-
3. Internal long-term receivables	213		-	-
4. Other long-term receivables	**215**		-	-
5. Provision for long-term doubtful receivables	216		-	-
II. Fixed assets	**220**		**109,252,086,220**	**109,394,338,683**
1. Tangible fixed assets	**221**	**13**	**109,252,086,220**	**109,394,338,683**
- Original price	222		329,362,342,866	310,556,326,183
- Accumulated depreciation	223		(220,110,256,646)	(201,161,987,500)
2. Fixed assets under finance lease	**224**		-	-
- Original price	225		-	-
- Accumulated depreciation	226		-	-
3. Intangible fixed assets	**227**		-	-
- Original price	228		-	-
- Accumulated depreciation	229		-	-
III. Long-term biological assets	**230**		-	-
1. Livestock raised for regular production	**231**		-	-
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**		-	-
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**	**114,994,399,325**
1. Investing in subsidiaries	261		-	-
2. Investing in affiliated companies and joint ventures	**262**		**28,795,000,000**	**63,501,155,490**
- Investing in affiliated companies	262A	10.1	28,795,000,000	63,501,155,490
- Joint venture investment	262B		-	-
3. Investing capital in other entities	263	10.2	9,730,994,000	9,730,994,000
4. Provision for long-term investment losses in other entities	264	8.2	(2,476,994,000)	(2,476,994,000)
5. Long-term investment holding until maturity	**265**	**6.1**	-	**44,239,243,835**
6. Provision for investments held to maturity in the long term (*)	**266**		-	-
VII. Other long-term assets	**270**		**15,954,347,161**	**22,587,390,360**
1. Long-term deferred costs	271	12	15,954,347,161	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**		**682,081,197,110**	**661,602,655,005**
C - LIABILITIES	**300**		**359,580,879,615**	**349,340,320,779**
I. Short-term debt	**310**		**359,580,879,615**	**349,340,320,779**
1. Payment to the seller	311	14	46,351,956,967	22,759,978,276
2. Buyers must pay in advance	312		638,521,955	1,890,850,474
3. Dividends and profits must be paid	**313**		-	-
4. Taxes and other payments due to the government	314		11,481,033,784	5,924,782,095
5. Workers must be paid	315		128,183,826,171	130,337,171,277
6. Short-term liabilities	316		-	6,370,586,827
7. Short-term internal payments required	317		-	-

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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**	**249,138,216**	**19,851,449,955**
1388	320A		-	12,279,056
338	320B		249,138,216	19,839,170,899
11. Short-term loans and debts	**321**		-	-
- Short-term loans	321A		-	-
- Long-term debt due for repayment	321B		-	-
12. Short-term provisions	322		-	-
13. Reward and Welfare Fund	323		172,676,402,522	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. Internal long-term payment required	336			
7. Unearned revenue	337			
8. Other long-term payables	**338**			
- Other payables and liabilities	338A		-	-
- Accepting long-term deposits and collateral	338B		-	-
9. Long-term loans and financial leases	**339**			
- Long-term loans	339A		-	-
- Long-term debt	339B		-	-
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		-	-
B - EQUITY	**400**		**322,500,317,495**	**312,262,334,226**
1. Owner's equity contribution	411	16.a	195,113,890,000	195,113,890,000
- Common stock with voting rights	411A		-	-
- Preferred stock	411B		-	-
2. Share premium	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**	**16.b**	**115,889,391,540**	**105,651,408,271**
- Undistributed profits from the previous year	420A		52,258,553,905	44,533,942,945
- Undistributed profits this year	420B		63,630,837,635	61,117,465,326
TOTAL FUNDING	440		682,081,197,110	661,602,655,005

Approved, October 19, 2026

Schedule maker	Chief Accounta	Legal representative
Tran Thi Huong	Tran Thi Huong	Pham Thi Phuong Hoa

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HUNG YEN GARMENT CORPORATION - JOINT STOCK COMPANY
No. 8 Bach Dang Street, Pho Hien Ward, Hung Yen Province, Vietnam

Form B 02a -DN
(Attached to Circular No. 99/2025/TT-BTC
dated October 27, 2025, of the Minister of Finance)

MID-YEAR BUSINESS PERFORMANCE REPORT

(Full form)

Accounting period from July 1, 2026, to September 30, 2026

Unit: VND

Items	Code	TM	Quarter 3		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	260,132,950,099	219,315,035,893	712,925,258,795	621,350,472,282
2. Revenue deductions						
3. Net revenue from sales and services (10 = 01 -02)	10	17	260,132,950,099	219,315,035,893	712,925,258,795	621,350,472,282
4. Cost of goods sold	11	18	199,721,400,491	171,985,909,637	545,499,978,932	471,550,813,487
5. Gross profit from sales and services (20=10-11)	20		60,411,549,608	47,329,126,256	167,425,279,863	149,799,658,795
6. Profit/loss from the sale and liquidation of investment properties	21		-		-	
7. Financial operating revenue	22	19	5,674,792,986	6,686,416,863	30,591,267,165	13,231,714,285
8. Financial costs	23	20	1,726,208,013	302,629,992	1,874,085,982	431,915,948
- In which: Interest expense	24		-	-	-	-
9. Cost of goods sold	25	21.a	24,446,551,053	18,297,842,417	69,955,894,094	51,241,226,010
10. Business management costs	26	21.b	16,692,086,808	15,262,431,748	50,811,868,703	46,576,474,112
11. Net profit from business operations {30 = 20 +21 + 22 - (23 + 25 + 26)}	30		23,221,496,720	20,152,638,962	75,374,698,249	64,781,757,010
12. Other income	31	22	-	122,795,871	281,976,373	307,941,031
13. Other expenses	32	23	616,000	10	616,366	26,881
14. Other profits (40 = 31 - 32)	40		- 616,000	122,795,861	281,360,007	307,914,150
15. Total accounting profit before tax (50 = 30 + 40)	50		23,220,880,720	20,275,434,823	75,656,058,256	65,089,671,160
16. Current corporate income tax expense	51		3,644,176,144	3,052,506,285	12,025,220,621	11,932,215,493
17. Deferred corporate income tax expense	52		-	-	-	-
18. Profit after corporate income tax (60 = 50 - 51 - 52)	60		19,576,704,576	17,222,928,538	63,630,837,635	53,157,455,667
19. Earnings per share (*)	70		1,003	883	3,261	2,724
20. Declining earnings per share (*)	71		-	-	-	-

Approved, October 19, 2026

Schedule maker	Chief Accountant	Legal representative
Tran Thi Huong	Tran Thi Huong	Pham Thi Phuong Hoa

M.S.D.N: 0900108058-C.T.C.P
TỔNG CÔNG TY MAY HƯNG YÊN CÔNG TY CỔ PHẦN
P. PHỐ HIẾN - T. HƯNG YÊN

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HUNG YEN GARMENT CORPORATION - JOINT STOCK COMPANY
No. 8 Bach Dang Street, Pho Hien Ward, Hung Yen Province, Vietnam

Form B 03a -DN
(Attached to Circular No. 99/2025/TT-BTC dated October 27, 2025, of the Minister of Finance)

CASH FLOW STATEMENT

(Using the indirect method)

Accounting period from January 1, 2026, to September 30, 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**		**75,656,058,256**	***65,089,671,160***
2.	***Adjustments for amounts***				
	- Depreciation of fixed assets and investment properties	02	13	18,779,650,816	18,798,328,435
	- Provisions	03		-	-
	- Exchange rate gains and losses resulting from the revaluation of monetary items denominated in foreign currencies	04		-	-
	- Profit and loss from investment activities	05		(28,780,964,541)	(9,840,025,765)
	- Interest expense	06		-	-
	Non-cash transactions	07			
3.	***Profit from business operations before changes in working capital***	**08**		**65,654,744,531**	**74,047,973,830**
	- Increase or decrease in accounts receivable	09		(51,829,950,370)	(32,267,255,867)
	- Increase or decrease in inventory	10		6,952,647,588	26,869,948,703
	- Increase or decrease in liabilities (excluding interest payable and corporate income tax payable)	11		14,926,175,522	(4,258,876,737)
	- Increase or decrease upfront costs	12		6,633,043,199	163,018,490
	- Increase or decrease in trading securities	13			
	- Interest paid on loan	14			
	- Corporate income tax has been paid	15		(8,047,048,806)	(4,306,474,922)
	- Other income from business operations	16		52,650,000	4,680,000
	- Other cash outflows from business operations	17		(13,538,901,889)	(10,568,170,685)
	Net cash flow from operating activities	**20**		**20,803,359,775**	**49,684,842,812**
II.	**Cash flow from investing activities**				
1.	Cash spent on purchasing, constructing fixed assets and other long-term assets	21		(19,494,080,911)	(35,317,102,774)
2.	Proceeds from the liquidation and sale of fixed assets and other long-term assets	22		-	273,007,407
3.	Money spent on loans and purchasing debt instruments from other entities	23		(154,444,000,000)	(101,052,638,553)
4.	Recovered funds from loans, resale of debt instruments from other entities	24		158,579,966,041	150,887,235,969
5.	Money spent on investing capital in other entities	25			
6.	Recovered investment capital contributed to other entities	26		49,857,197,950	
7.	Interest income from loans, dividends, and profit distributions	27		11,005,859,031	15,866,419,565
	Net cash flow from investing activities	**30**		**45,504,942,111**	**30,656,921,614**
III.	**Cash flow from financing activities**				

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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 for financial lease	35			
6.	Dividends, profits paid to the owners	36		(48,778,472,500)	(9,755,694,500)
	Net cash flow from financing activities	**40**		**(48,778,472,500)**	**(9,755,694,500)**
	Net cash flow during the period (50=20+30+40)	**50**		17,529,829,386	70,586,069,926
	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**	**61,046,998,153**	**132,501,828,912**

Approved, October 19, 2026

Schedule maker	Chief Accountant	Legal representative
Tran Thi Huong	Tran Thi Huong	Pham Thi Phuong Hoa

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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/QD-TDDMVN 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 Finance 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

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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.

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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

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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.

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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.

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5 CASH AND CASH EQUIVALENTS

	30/09/2026 VND	01/01/2026 VND
Cash	1,074,021,280	730,088,959
Demand bank deposits	59,972,976,873	42,787,079,808
Total	**61,046,998,153**	**43,517,168,767**

6 FINANCIAL INVESTMENTS

	30/09/2026 VND	01/01/2026 VND
6.1 Investment held to maturity		
Short-term:		
- Savings deposits at Vietcombank	8,008,219,178	8,290,219,178
- Savings deposits at BIDV	-	5,228,287,671
- Savings deposits at ABBank	35,086,301,370	40,693,862,356
- Savings deposits at SHB	117,239,243,835	67,826,010,959
- Savings deposits at Bac A Bank	12,194,000,000	20,165,582,726
- Savings deposits at HDBank	84,339,278,525	75,638,843,320
- Vingroup Group Bonds	9,994,608,010	9,994,608,010
- Loans	15,180,000,000	14,100,958,904
Textile Manufacturing and Import-Export Joint Stock	*3,880,000,000*	*3,880,000,000*
Viet Y Garment Joint Stock Company - Hung Yen	*5,000,000,000*	*5,210,000,000*
Viet Giang Garment Joint Stock Company	*6,300,000,000*	*5,010,958,904*
Total	**282,041,650,918**	**241,938,373,124**
Long-term:		
- Savings deposits at SHB	-	44,000,000,000
Total	**-**	**44,239,243,835**

7 ACCOUNTS RECEIVABLE

	30/09/2026 VND	01/01/2026 VND
	106,314,035,425	**60,882,304,345**
Customer receivables account for 10% or more of the total customer receivables	91,268,257,458	56,192,024,041
MANGO MNG, S.A.	*27,815,416,052*	*27,610,091,082*
NAMYANG INTERNATIONAL CO.,LTD	*42,371,888,216*	*16,554,584,067*
COBEST HONGKONG CO.LTD	*21,080,953,190*	*12,027,348,892*
Other customer receivables	15,045,777,967	4,690,280,304

8 OTHER RECEIVABLES

	30/09/2026 VND	01/01/2026 VND
Short-term	**3,061,063,050**	**312,132,693**
Advance payment	437,000,000	252,000,000
Social insurance collection amount	-	60,132,693
Receivables from CF Toàn Cầu Thái Bình Joint Stock Company for the sale of shares	2,624,063,050	-

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9 PROVISIONS

	30/09/2026 VND	01/01/2026 VND
9.1 Provision for investments held to maturity		
Short-term	3,880,000,000	3,880,000,000
Provisioning	-	-
Reversal of provision	-	-
Provisions utilized	-	-
Year-end balance	**3,880,000,000**	**3,880,000,000**
In there:		
- Interest receivable	380,000,000	380,000,000
- Loans receivable	3,500,000,000	3,500,000,000
9.2 Provision for doubtful receivables	280,039,323	280,039,323
- Of which: Accounts receivable from customers	280,039,323	280,039,323

10 Capital contribution investment in another entity

	30/09/2026 VND	30/09/2026 VND
10.1 Investment in joint ventures and associates	**Charter 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**

	Original price	Preventive
10.2 Other investments		
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	204,000,000	-
Textile Manufacturing and Import-Export Joint Stock	2,476,994,000	(2,476,994,000)
		-
Total	**9,730,994,000**	**(2,476,994,000)**

11 INVENTORY

	30/09/2026 VND	01/01/2026 VND
	Original price	**Preventive**
Raw materials and supplies in inventory	2,049,768,448	2,154,919,531
Tools and equipment in storage	962,416,942	649,434,686
Work-in-progress production and business costs	-	-
Finished goods inventory	50,114,991,218	57,307,668,884
Inventory	72,749,520	40,550,615
Total	**53,199,926,128**	**60,152,573,716**

12 PREPAID EXPENSES

	30/09/2026 VND	01/01/2026 VND
Long-term	**15,954,347,161**	**22,587,390,360**
Tools, implements, machinery, and equipment put into u	2,452,289,254	5,338,075,617
Other long-term prepaid expenses	13,502,057,907	6,264,864,845

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Unit: VND

	Houses, buildings	Machinery, equipment	Means of transport,	Equipment, tools	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	**1,523,600,196**	**12,009,125,227**	**5,174,874,593**	**-**	**98,416,667**	**18,806,016,683**
Shopping		12,009,125,227	5,174,874,593	-	98,416,667	17,282,416,487
Capital construction investment complet	1,523,600,196					**1,523,600,196**
Other increases	-	-	-	-	-	-
Decrease during the year	-	-	-	-	-	-
Other discounts	-	-	-	-	-	-
Liquidation, sale	-	-	-	-	-	-
Other discounts						-
Final number	**80,669,298,548**	**231,015,469,915**	**16,360,906,093**	**741,839,252**	**574,829,058**	**329,362,342,866**
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	**1,617,239,778**	**16,378,644,604**	**896,695,207**	**30,019,071**	**25,670,486**	**18,948,269,146**
Depreciation during the period	1,617,239,778	16,378,644,604	896,695,207	30,019.071	25,670,486	18,948,269,146
Decrease during the period	-	-	-	-	-	-
Liquidation, disposal		-	-	-	-	-
Other discounts	-	-	-	-	-	-
Final number	**39,478,812,787**	**173,882,661,877**	**5,709,537,697**	**718,308.032**	**320,936,253**	**220,110,256,646**
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	**41,190,485,761**	**57,132,808,038**	**10,651,368,396**	**-** **23,531.220**	**253,892,805**	**109,252,086,220**

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14 ACCOUNTS PAYABLE

	30/09/2026 VND	01/01/2026 VND
Short-term	**46,351,956,967**	**22,759,978,276**
Accounts payable to suppliers account for 10% or more	29,337,271,503	14,497,313,767
Viet Giang Garment Joint Stock Company	*20,691,183,378*	*8,021,633,129*
Hoa Viet Company Limited	*3,577,249,065*	*2,203,374,064*
Maika Production, Trading, and Service Company Limi	*5,068,839,060*	*4,272,306,574*
Other subjects	17,014,685,464	8,262,664,509

15 OTHER PAYABLES

	30/09/2026 VND	01/01/2026 VND
Short-term	**249,138,216**	**19,851,449,955**
Trade union funds	249,138,216	201,810,164
Other payables and amounts due	-	138,250,791
Pay dividends to shareholders	-	19,511,389,000

16 OWNERS' EQUITY

a. Owner's equity contribution

	30/09/2026 VND	01/01/2026 VND
First issue of the year	**195,113,890,000**	**195,113,890,000**
Increase during the period	-	-
Increase in cash	-	-
Increase from capital surplus	-	-
Payment of dividends in shares	-	-
Decrease during the period	-	-
Year-end issue	**195,113,890,000**	**195,113,890,000**

b. Undistributed profit after tax

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
First issue of the year	**105,651,408,271**	**70,735,643,139**
Increase during the period	**63,630,837,635**	**53,157,455,667**
Profits increased during the period	63,630,837,635	53,157,455,667
Decrease during the period	**53,392,854,366**	**26,201,700,194**
Cash dividend distribution	29,267,083,500	9,755,694,500
Allocate funds for rewards and welfare	24,125,770,866	16,446,005,694
Allocation to the investment and development fund	-	-
Ending balance	**115,889,391,540**	**97,691,398,612**

c. Share

	30/09/2026 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
Common stock	*19,511,389*	*19,511,389*
Number of shares outstanding	19,511,389	19,511,389
Common stock	*19,511,389*	*19,511,389*
Par value of shares in circulation (VND/share)	10,000	10,000

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17 REVENUE

	Quarter 3/2026 VND	Quarter 3/2025 VND
Revenue from sales and provision of services	**260,132,950,099**	**219,315,035,893**
Revenue from the sale of goods	254,346,907,754	216,570,525,290
Other revenue	5,786,042,345	2,744,510,603

18 COST OF GOODS SOLD

	Quarter 3/2026 VND	Quarter 3/2025 VND
Cost of finished goods sold	199,721,400,491	171,985,909,637
Total	**199,721,400,491**	**171,985,909,637**

19 FINANCIAL ACTIVITY REVENUE

	Quarter 3/2026 VND	Quarter 3/2025 VND
Interest on deposits and loans	648,060,444	426,229,215
Gain on share transfer	-	-
Dividends, distributed profits	5,000,000,000	5,000,000,000
Exchange rate gain	26,732,542	1,260,187,648
Total	**5,674,792,986**	**6,686,416,863**

20 FINANCIAL COSTS

	Quarter 3/2026 VND	Quarter 3/2025 VND
Foreign exchange loss	1,703,404,797	287,660,535
Interest expense	22,803,216	-
Provision for long-term financial investments	-	14,969,457
Total	**1,726,208,013**	**302,629,992**

21 SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

		Quarter 3/2026 VND	Quarter 3/2025 VND
a.	**Selling expenses**	**24,446,551,053**	**18,297,842,417**
	Breakdown of items accounting for 10% or more of total selling expenses	15,252,139,044	8,425,631,262
	Sales personnel costs	*5,091,829,229*	*4,450,761,001*
	Cost of auxiliary materials	*10,160,309,815*	*3,974,870,261*
	Other selling expenses	9,194,412,009	9,872,211,155
b.	**General and administrative expenses**	**16,692,086,808**	**15,262,431,748**
	Breakdown of items accounting for 10% or more of total general and administrative expenses	10,333,360,950	9,115,392,503
	Administrative personnel costs	*10,333,360,950*	*9,115,392,503*
	Other general and administrative expenses	6,358,725,858	6,147,039,245

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22	Other income	Quarter 3/2026	Quarter 3/2025
	Medical examination and treatment costs for employees	-	7,009,358
	Liquidation of machinery, equipment, and transport veh	-	115,600,000
	Other items	-	186,513
	Total	**-**	**122,795,871**
23	**Other expenses**	**616,000**	**10**

Approved, October 19, 2026

Schedule maker	Chief Accountant	Legal representative
Tran Thi Huong	Tran Thi Huong	Pham Thi Phuong Hoa

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