HUNG YEN GARMENT CORPORATION-JSC

SO 8 – BACH DANG - P. PHO HIEN - T. HUNG YEN

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FINANCIAL REPORTS

QUARTER 2. 2026

Hung Yen, July 2026

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)

MID-YEAR FINANCIAL STATEMENT REPORT

(Full form)

As of June 30, 2026

Unit of measurement: VND

Items	Code	Narration	Final number	First issue of the year
A. SHORT-TERM ASSETS	**100**		**471,434,146,903**	**414,865,770,472**
I. Cash and cash equivalents	**110**		**25,495,125,145**	**43,517,168,767**
1. Cash	**111**	**5**	**25,495,125,145**	**43,517,168,767**
- Cash	111A		1,739,529,816	730,088,959
- Bank deposits	111B		23,755,595,329	42,787,079,808
- Money is in transit	111C		-	-
2. Cash equivalents	112		-	-
II. Short-term financial investments	**120**		**265,307,608,010**	**220,977,608,010**
1. Trading securities	121			
2. Provision for impairment of trading securities (*)	122		-	-
3. Short-term investments held until maturity	123	6.1	265,307,608,010	220,977,608,010
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**		**122,939,793,527**	**84,374,631,547**
1. Short-term receivables from customers	131	7.1	93,564,488,022	60,882,304,345
2. Prepayment to short-term sellers	132		14,540,335,596	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	7.2	18,995,009,232	21,260,141,642
- Other receivables (1385)	135A		14,800,000,000	13,500,000,000
- Other receivables (338)	135B		-	-
- Other receivables (1388)	135C		4,195,009,232	7,760,141,642
- Other receivables (334)	135D		-	-
6. Provision for doubtful receivables	136	7.3	(4,160,039,323)	(4,160,039,323)
7. Assets awaiting processing	**137**		-	-
IV. Inventory	**140**		**48,731,469,864**	**60,152,573,716**
1. Inventory	**141**	**9**	**48,731,469,864**	**60,152,573,716**
- The purchased goods are in transit	141A		-	-
- Raw materials and supplies in inventory	141B		1,269,927,998	2,154,919,531
- Tools and equipment in storage	141C		2,105,155,212	649,434,687
- Work-in-process inventory costs	141D		-	-
- Finished goods inventory	141E		45,256,067,098	57,307,668,884
- Inventory	141F		100,319,556	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**		**8,960,150,357**	**5,843,788,432**
1. Short-term deferred costs	161		-	-
2. VAT is deductible	162		8,503,150,357	5,366,552,512
3. Taxes and other amounts due to the State	163		-	225,235,920
4. Government bond repurchase transactions	**164**		-	-

5. Other current assets	**165**		**457,000,000**	**252,000,000**
- Assets awaiting processing	165A		-	-
- Advance payment	165B		457,000,000	252,000,000
- Short-term pledging, collateral, and security deposits	165C		-	-
B - LONG-TERM ASSETS	**200**		**156,872,268,393**	**246,736,884,533**
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**		**102,778,167,231**	**109,394,338,683**
1. Tangible fixed assets	**221**	**11**	**102,778,167,231**	**109,394,338,683**
- Original price	222		316,225,169,213	310,556,326,183
- Accumulated depreciation	223		(213,447,001,982)	(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**	**114,755,155,490**
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	8.1	28,795,000,000	63,501,155,490
- Joint venture investment	262B		-	-
3. Investing capital in other entities	263	8.2	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**		-	**44,000,000,000**
6. Provision for investments held to maturity in the long term (*)	**266**		-	-
VII. Other long-term assets	**270**		**18,045,101,162**	**22,587,390,360**
1. Long-term deferred costs	271	10	18,045,101,162	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**		**628,306,415,296**	**661,602,655,005**
C - LIABILITIES	**300**		**325,517,834,081**	**349,340,320,779**
I. Short-term debt	**310**		**325,517,834,081**	**349,340,320,779**
1. Payment to the seller	311	12.1	35,095,948,388	22,759,978,276
2. Buyers must pay in advance	312		-	1,890,850,474
3. Dividends and profits must be paid	**313**		-	-
4. Taxes and other payments due to the government	314		9,484,107,158	5,924,782,095
5. Workers must be paid	315		106,301,994,709	130,337,171,277
6. Short-term liabilities	316		-	6,370,586,827
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**		**301,864,194**	**19,851,449,955**
1388	320A		-	12,279,056
338	320B	13	301,864,194	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		174,333,919,632	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**		**302,788,581,215**	**312,262,334,226**
1. Owner's equity contribution	411	14.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**	**14.b**	**96,177,655,260**	**105,651,408,271**
- Undistributed profits from the previous year	420A		52,258,553,905	105,651,408,271
- Undistributed profits this year	420B		43,919,101,355	-
TOTAL FUNDING	**440**		**628,306,415,296**	**661,602,655,005**

Approved, July 18, 2026

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

M.S.D.N: 0900108030-C.T.C.P TỔNG CÔNG TY MAY HƯNG YÊN CÔNG TY CỔ PHẦN P. PHỐ HIẾN - T. HƯNG YÊN

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 April 1, 2026 to June 30, 2026

Unit of measurement: VND

Items	Code	TM	Quarter 2		Cumulative from the beginning of the year	
			2 026	2 025	2 026	2 025
1. Revenue from sales and services	01	15	226 139 880 465	227 464 734 793	452 792 308 696	415 170 436 389
2. Revenue deductions			-	-	-	-
3. Net revenue from sales and services (10 = 01 -02)	10	15	226 139 880 465	227 464 734 793	452 792 308 696	415 170 436 389
4. Cost of goods sold	11	16	175 845 366 428	165 611 158 553	346 017 235 534	309 447 787 127
5. Gross profit from sales and services (20=10-11)	20		50 294 514 037	61 853 576 240	106 775 073 162	105 722 649 262
6. Profit/loss from the sale and liquidation of investment properties	21		-	-	-	-
7. Financial operating revenue	22	17	20 958 060 329	2 167 384 017	24 916 474 179	6 445 297 422
8. Financial costs	23	18	1,758,565	114 662 506	147 877 969	129 285 956
- In which: Interest expense	24					
9. Cost of goods sold	25	19.a	21 946 958 087	18 330 238 073	43 509 103 216	33 943 383 593
10. Business management costs	26	19.b	17 956 937 199	14 765 889 002	36 050 154 257	27 814 239 053
11. Net profit from business operations {30 = 20 +21 + 22 - (23 + 25 + 26)}	30		31 346 920 515	30 810 170 676	51 984 411 899	50 281 038 082
12. Other income	31	20	25,582,236	7 784 542	281 976 373	185 145 160
13. Other expenses	32	21	366		366	26 871
14. Other profits (40 = 31 - 32)	40		25 581 870	7 784 542	281 976 007	185 118 289
15. Total accounting profit before tax (50 = 30 + 40)	50		31 372 502 385	30 817 955 218	52 266 387 906	50 466 156 371
16. Current corporate income tax expense	51		4 661 312 045	5 730 815 614	8 347 286 551	8 974 662 024
17. Deferred corporate income tax expen	52		-	-	-	-
18. Profit after corporate income tax (60 = 50 - 51 - 52)	60		26 711 190 340	25 087 139 604	43 919 101 355	41 491 494 347
19. Earnings per share (*)	70		1 397	1 312	2 298	2 171
20. Declining earnings per share (*)	71		-	-	-	-

Approved, July 18, 2026

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

M.S.D.N: 0900108038-C.T.C.P
TỔNG CÔNG TY MAY HƯNG YÊN CÔNG TY CỔ PHẦN
P. PHỐ HIẾN - T. HƯNG YÊN

HUNG YEN GARMENT CORPORATION - JOINT STOCK COMPA[illegible]
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 June 30, 2026

Unit of measurement: VND

	Items	Code	Narration	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**		**52,266,387,906**	**50,466,156,371**
2.	***Adjustments for amounts***				
	- Depreciation of fixed assets and investment properties	02	14	12,591,822,262	12,132,300,117
	- 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		(23,171,731,268)	(1,594,341,003)
	- Interest expense	06		-	-
	Non-cash transactions	07			
3.	***Profit from business operations before changes in working capital***	**08**		**41,686,478,900**	**61,004,115,485**
	- Increase or decrease in accounts receivable	09		(37,982,194,747)	(50,501,386,139)
	- Increase or decrease in inventory	10		15,004,443,848	(7,157,514,732)
	- Increase or decrease in liabilities (excluding interest payable and corporate income tax payable)	11		(16,514,517,280)	(9,059,698,073)
	- Increase or decrease upfront costs	12		4,511,270,679	37,934,385
	- 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		(11,937,590,889)	(9,668,315,915)
	Net cash flow from operating activities	**20**		**(13,226,508,295)**	**(19,646,659,911)**
II.	**Cash flow from investing activities**				
1.	Cash spent on purchasing, constructing fixed assets and other long-term assets	21		(14,720,384,507)	(24,074,187,326)
2.	Proceeds from the liquidation and sale of fixed assets and other long-term assets	22		140,620,000,000	157,407,407
3.	Money spent on loans and purchasing debt instruments from other entities	23		(142,250,000,000)	(80,439,000,000)
4.	Recovered funds from loans, resale of debt instruments from other entities	24		-	135,927,301,370
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		10,476,123,730	7,904,773,159
	Net cash flow from investing activities	**30**		**43,982,937,173**	**39,476,294,610**
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 for financial lease	35			
6.	Dividends, profits paid to the owners	36		(48,778,472,500)	(19,511,389,000)
	Net cash flow from financing activities	**40**		**(48,778,472,500)**	**(19,511,389,000)**
	Net cash flow during the period (50=20+30+40)	**50**		**(18,022,043,622)**	**318,245,699**
	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**	**25,495,125,145**	**62,234,004,685**

Approved, July 18, 2026

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

M.S.D.N: 0900108038-C.T.C.P
TỔNG CÔNG TY MAY HƯNG YÊN CÔNG TY CỔ PHẦN
P. PHỐ HIẾN - T. HƯNG YÊN

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 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

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

	30/06/2026 VND	01/01/2026 VND
Cash	1,739,529,816	730,088,959
Demand deposit	23,755,595,329	42,787,079,808
Total	**25,495,125,145**	**43,517,168,767**

6 FINANCIAL INVESTMENTS

	30/06/2026 VND	01/01/2026 VND
6.1 Investment held until maturity		
Short term:		
- Savings deposits at Vietcombank	8,000,000,000	8,000,000,000
- Savings deposits at BIDV	-	5,000,000,000
- Savings deposits at ABBank	35,000,000,000	40,520,000,000
- Savings deposits at SHB	117,000,000,000	63,900,000,000
- Savings deposits at Bac A Bank	11,439,000,000	19,439,000,000
- Savings deposits at HDBank	83,874,000,000	74,124,000,000
- Vingroup Group Bonds	9,994,608,010	9,994,608,010
Total	**265,307,608,010**	**220,977,608,010**
Long term:		
- Savings deposits at SHB	-	44,000,000,000
Total	**-**	**44,000,000,000**

7 SHORT-TERM RECEIVABLES

	30/06/2026 VND	01/01/2026 VND
7.1 Accounts receivable from customers	**93,564,488,022**	**60,882,304,345**
Accounts receivable from customers account for 10% or more of total accounts receivable from customers	78,630,962,730	56,192,024,041
MANGO MNG, S.A.	*28,622,547,826*	*27,610,091,082*
NAMYANG INTERNATIONAL CO.,LTD	*39,166,924,651*	*16,554,584,067*
COBEST HONGKONG CO.LTD	*10,841,490,253*	*12,027,348,892*
Other customer receivables	14,933,525,292	4,690,280,304

7.2 Other short-term receivables	30/06/2026 VND	01/01/2026 VND
Loans must be collected	**14,800,000,000**	**13,500,000,000**
Textile and Garment Manufacturing and Import-	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
Other receivables	**4,195,009,232**	**7,760,141,642**
Interest on deposits and loans must be collected	1,190,946,182	7,700,008,949
Insurance agency revenue	-	60,132,693
Other receivables	3,004,063,050	-

Provision for doubtful receivables

	30/06/2026 VND	01/01/2026 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	**4,160,039,323**	**4,160,039,323**
In there:		
- Interest payable	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

8 Investing capital in other entities

	30/06/2026 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	**Giá gốc**	**Dự phòng**
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)**

9 INVENTORY

9.1 INVENTORY

	30/06/2026 VND Giá gốc	01/01/2026 VND Dự phòng
Raw materials and supplies in inventory	1,269,927,998	2,154,919,531
Tools and equipment in storage	2,105,155,212	649,434,686
Work-in-progress production costs	-	-
Finished goods inventory	45,256,067,098	57,307,668,884
Goods inventory	100,319,556	40,550,615
Total	**48,731,469,864**	**60,152,573,716**

10 PREPAID COSTS

	30/06/2026 VND	01/01/2026 VND
Long term	**18,045,101,162**	**22,587,390,360**
Tools, equipment, and machinery exported for use	3,480,714,658	5,338,075,617
Other long-term prepaid expenses	14,564,386,504	6,264,864,845

11 TANGIBLE FIXED ASSETS

Unit of measurement: 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	-	**5,635,981,919**	-	-	**32,861,111**	**5,668,843,030**
Shopping		5,635,981,919	-	-	32,861,111	5,668,843,030
Capital construction investment completed						-
Other increases	-	-	-	-	-	-
Decrease during the year	-	-	-	-	-	-
Other discounts	-	-	-	-	-	-
Liquidation, sale	-	-	-	-	-	-
Other discounts						-
Final number	**79,145,698,352**	**224,642,326,607**	**11,186,031,500**	**741,839,252**	**509,273,502**	**316,225,169,213**
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	**1,070,598,558**	**10,618,121,651**	**551,241,171**	**20,976,058**	**24,077,044**	**12,285,014,482**
Depreciation during the period	1,070,598,558	10,618,121,651	551,241,171	20,976,058	24,077,044	12,285,014,482
Decrease during the period	-	-	-	-	-	-
Switch to investment real estate						-
Liquidation, sale		-	-	-	-	-
Other discounts	-	-	-	-	-	-
Final number	**38,932,171,567**	**168,122,138,924**	**5,364,083,661**	**709,265,019**	**319,342,811**	**213,447,001,982**
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	**40,213,526,785**	**56,520,187,683**	**5,821,947,839** -	**32,574,233**	**189,930,691**	**102,778,167,231**

12 PAYABLE TO THE SELLER

	30/06/2026 VND	01/01/2026 VND
12.1 Short term	**35,095,948,388**	**22,759,978,276**
Accounts payable to suppliers account for 10% or more of total accounts payable	18,260,693,499	10,225,007,193
Viet Giang Garment Joint Stock Company	*12,763,246,540*	*8,021,633,129*
Hoa Viet Company Limited	*5,497,446,959*	*2,203,374,064*
Other subjects	16,835,254,889	12,534,971,083

13 OTHER PAYMENTS MUST BE MADE

	30/06/2026 VND	01/01/2026 VND
13.1 Short term	**301,864,194**	**19,851,449,955**
Trade union funds	223,721,155	201,810,164
Other payables and liabilities	78,143,039	138,250,791
Dividends must be paid to shareholders	-	19,511,389,000

14 EQUITY

a. **Owner's equity contribution**	30/06/2026 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	-	-
Dividend payment in shares	-	-
Decrease during the period	-	-
Year-end issue	**195,113,890,000**	**195,113,890,000**

b. **Undistributed after-tax profit**

	Từ 01/01/2026 đến 30/06/2026 VND	Từ 01/01/2025 đến 30/06/2025 VND
First issue of the year	**105,651,408,271**	**70,735,643,139**
Increase during the period	**43,919,101,355**	**41,491,494,347**
Profits increased during the period	43,919,101,355	41,491,494,347
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 from the reward and welfare fund	24,125,770,866	16,446,005,694
Investment and development fund	-	-
Final number	**96,177,655,260**	**86,025,437,292**

c. **Share**	30/06/2026 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 outstanding shares	19,511,389	19,511,389
Common stock	*19,511,389*	*19,511,389*
Par value of outstanding shares (VND/share)	10,000	10,000

15 REVENUE

	Q2/2026 VND	Q2/2025 VND
Revenue from sales and services	**226,139,880,465**	**227,464,734,793**
Sales revenue	222,282,884,602	226,773,965,684
Other revenue	3,856,995,863	690,769,109

16 COST OF GOODS SOLD

	Q2/2026 VND	Q2/2025 VND
Cost of goods sold	175,845,366,428	165,611,158,553
Total	**175,845,366,428**	**165,611,158,553**

17 FINANCIAL ACTIVITY REVENUE

	Q2/2026 VND	Q2/2025 VND
Interest on deposits and loans	4,838,741,913	332,421,674
Profits from the transfer of shares	15,151,042,460	-
Dividends, distributed profits	-	-
Exchange rate difference gains	968,275,956	1,834,962,343
Total	**20,958,060,329**	**2,167,384,017**

18 FINANCIAL COSTS

	Q2/2026 VND	Q2/2025 VND
Exchange rate difference loss	1,758,565	114,662,506
Provision for long-term financial investments	-	-
Total	**1,758,565**	**114,662,506**

19 SELLING COSTS AND ADMINISTRATIVE EXPENSES

		Q2/2026 VND	Q2/2025 VND
a.	**Cost of goods sold**	**21,946,958,087**	**18,330,238,073**
	Details of items accounting for 10% or more of total selling expenses	14,282,798,728	10,503,939,309
	Sales staff costs	*4,953,885,847*	*4,753,542,596*
	Material costs	*9,328,912,881*	*5,750,396,713*
	Other selling expenses	7,664,159,359	7,826,298,764
b.	**Business management costs**	**17,956,937,199**	**14,765,889,002**
	Details of items accounting for 10% or more of total business management expenses	9,236,809,696	9,743,074,190
	Business management staff costs	*9,236,809,696*	*9,743,074,190*
	Other business management expenses	8,720,127,503	5,022,814,812

		Q2/2026	Q2/2025
20	**Other income**		
	Medical expenses for employees	-	7,784,542
	Other items	25,582,236	
	Total	**25,582,236**	**7,784,542**
21	**Other expenses**	**366**	-

Approved, July 18, 2026

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

TỔNG CÔNG TY MAY HƯNG YÊN CÔNG TY CỔ PHẦN
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