

**Statement of Financial Position**

Units: VND

NBR	DESCRIPTION	Code	Note	AS 31.03.2026	AS 31.12.2025
<b>A -</b>	<b>CURRENT ASSETS</b>	<b>100</b>		<b>850,877,297,174</b>	<b>924,591,168,384</b>
<b>I.</b>	<b>Cash and cash equivalents</b>	<b>110</b>	<b>5</b>	<b>41,430,617,424</b>	<b>67,780,884,414</b>
1	Cash	111		31,430,617,424	43,180,884,414
2	Cash equivalents	112		10,000,000,000	24,600,000,000
<b>II.</b>	<b>Short-term financial investments</b>	<b>120</b>	<b>6</b>	<b>731,770,708,088</b>	<b>719,496,553,650</b>
1	Trading securities	121		-	-
2	Provision for impairment of trading securities	122		-	-
3	Held-to-maturity investments	123		731,770,708,088	719,496,553,650
4	Provision for short-term held-to-maturity investments	124		-	-
5	Other short-term investments	125		-	-
6	Provision for impairment of other short-term investments	126		-	-
<b>III.</b>	<b>Short-term receivables</b>	<b>130</b>		<b>73,242,067,570</b>	<b>134,207,014,477</b>
1	Short-term trade receivables	131		79,874,495,097	147,504,506,019
2	Short-term advances to suppliers	132		4,979,665,508	533,998,747
3	Short-term inter-company receivables	133		-	-
4	Receivables from construction contracts under percentage	134		-	-
5	Other short-term receivables	135		5,115,149,369	2,773,160,700
6	Provision for short-term doubtful debts	136		(16,727,242,404)	(16,604,650,989)
7	Shortage of assets waiting for resolution	137		-	-
<b>IV.</b>	<b>Inventories</b>	<b>140</b>		<b>759,356,678</b>	<b>663,248,342</b>
1	Inventories	141		759,356,678	663,248,342
2	Provision for devaluation of inventories	142		-	-
<b>V.</b>	<b>Other short-term assets</b>	<b>150</b>		<b>-</b>	<b>-</b>
1	Short-term prepayments	151		-	-
2	Value added tax deductibles	152		-	-
3	Taxes and other receivables from the State budget	153		-	-
<b>VI.</b>	<b>Other short-term assets</b>	<b>160</b>		<b>3,674,547,414</b>	<b>2,443,467,501</b>
1	Short-term prepayments	161		3,674,547,414	2,443,467,501
2	Value added tax deductibles	162		-	-
3	Taxes and other receivables from the State budget	163		-	-
4	Government bond sale and repurchase transactions	164		-	-
5	Other short-term assets	165		-	-
<b>B -</b>	<b>NON-CURRENT ASSETS</b>	<b>200</b>		<b>46,401,516,034</b>	<b>45,474,454,895</b>
<b>I.</b>	<b>Long-term receivables</b>	<b>210</b>		<b>5,374,231,920</b>	<b>3,846,782,520</b>
1	Long-term trade receivables	211		-	-
2	Long-term advances to suppliers	212		-	-
3	Operating capital contributed to dependent units	213		-	-
4	Long-term inter-company receivables	214		-	-
5	Other long-term receivables	215		5,374,231,920	3,846,782,520
6	Provision for long-term doubtful debts	216		-	-
<b>II.</b>	<b>Fixed assets</b>	<b>220</b>		<b>2,446,378,672</b>	<b>3,037,577,670</b>
1	Tangible fixed assets	221		2,389,278,638	2,972,422,842
	Cost	222		94,489,879,520	94,351,527,520
	Accumulated depreciation	223		(92,100,600,882)	(91,379,104,678)
2	Finance lease assets	224		-	-
	Cost	225		-	-
	Accumulated amortisation	226		-	-
3	Intangible assets	227		57,100,034	65,154,828
	Cost	228		98,000,000	98,000,000
	Accumulated amortisation	229		(40,899,966)	(32,845,172)
<b>III.</b>	<b>Long-term Biological Assets</b>	<b>230</b>		<b>-</b>	<b>-</b>
1	Bearer biological assets	231		-	-
2	Immature bearer biological assets	232		-	-
3	Mature bearer biological assets	233		-	-





	Cost	234		-	-
	Accumulated amortisation	235		-	-
4	Long-term consumable biological assets	236		-	-
5	Long-term consumable biological assets - Crops	237		-	-
6	Provision for impairment of long-term biological assets	238		-	-
<b>IV.</b>	<b>Investment properties</b>	<b>240</b>		-	-
1	Cost	241		-	-
2	Accumulated depreciation	242		-	-
<b>IV.</b>	<b>Long-term assets in progress</b>	<b>250</b>		-	-
1	Long-term work in progress	251		-	-
2	Construction in progress	252		-	-
<b>V.</b>	<b>Long-term financial investments</b>	<b>260</b>		-	-
1	Investments in subsidiaries	261		-	-
2	Investments in associates	262		-	-
3	Equity investments in other entities	263		-	-
4	Provision for impairment of long-term financial investment	264	3,684,980,000	3,684,980,000	
5	Held-to-maturity investments	265	(3,684,980,000)	(3,684,980,000)	
6	Provision for long-term held-to-maturity investments	266	-	-	-
<b>VI.</b>	<b>Other long-term assets</b>	<b>270</b>		-	-
1	Long-term prepayments	271	38,580,905,442	38,590,094,705	
2	Deferred tax assets	272	38,580,905,442	38,590,094,705	
3	Long-term reserved spare parts	273	-	-	-
4	Other long-term assets	274	-	-	-
5	Goodwill	279	-	-	-
	<b>TOTAL ASSETS</b>	<b>280</b>		-	-
<b>A -</b>	<b>LIABILITIES</b>	<b>300</b>	897,278,813,208	970,065,623,279	
<b>I.</b>	<b>Current liabilities</b>	<b>310</b>	94,831,525,674	199,447,824,505	
1	Short-term trade payables	311	93,599,487,630	198,182,818,509	
2	Short-term advances from customers	312	8,967,718,229	25,868,597,942	
3	Dividends and profits payable	313	30,019,141,640	26,111,884,125	
4	Taxes and amounts payable to the State budget	314	7,315,000	7,315,000	
5	Payables to employees	315	10,936,767,380	30,095,930,556	
6	Short-term accrued expenses	316	22,381,568,400	87,438,948,000	
7	Short-term inter-company payables	317	2,300,000,000	9,508,000,000	
8	Payables relating to construction contracts under percentage	318	-	-	-
9	Short-term unearned revenue	319	-	-	-
10	Other current payables	320	-	-	-
11	Short-term loans and obligations under finance leases	321	2,812,053,183	2,605,419,088	
12	Short-term provisions	322	-	-	-
13	Bonus and welfare funds	323	-	-	-
14	Price stabilization fund	324	16,174,923,798	16,546,723,798	
15	Government bond sale and repurchase transactions	325	-	-	-
<b>II.</b>	<b>Long-term liabilities</b>	<b>330</b>		-	-
1	Long-term trade payables	331	1,232,038,044	1,265,005,996	
2	Long-term advances from customers	332	-	-	-
3	Long-term taxes and other payables to the State	333	-	-	-
4	Long-term accrued expenses	334	-	-	-
5	Inter-company payables regarding operating capital	335	-	-	-
6	Long-term inter-company payables	336	-	-	-
7	Long-term unearned revenue	337	-	-	-
8	Other long-term payables	338	-	-	-
9	Long-term loans and obligations under finance leases	339	-	-	-
10	Convertible bonds	340	-	-	-
11	Preference shares	341	-	-	-
12	Deferred tax liabilities	342	-	-	-
13	Long-term provisions	343	1,232,038,044	1,265,005,996	
14	Scientific and technological development fund	344	-	-	-
<b>B -</b>	<b>EQUITY</b>	<b>400</b>		-	-
1	Owners' contributed capital	411	802,447,287,534	770,617,798,774	
	Ordinary shares carrying voting rights	411a -	184,712,750,000	184,712,750,000	
	Preference shares	411b -	184,712,750,000	184,712,750,000	
			-	-	-

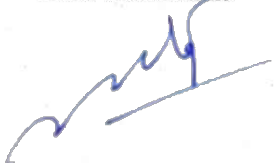
2	Share premium	412		36,208,703,645	36,208,703,645
3	Conversion options on convertible bonds	413		-	-
4	Other owners' capital	414		-	-
5	Treasury shares	415		(721,035,000)	(721,035,000)
6	Assets revaluation reserve	416		-	-
7	Foreign exchange reserve	417		-	-
8	Investment and development fund	418		-	-
9	Enterprise reorganisation support fund	419		-	-
10	Other reserves	420		582,246,868,889	550,417,380,129
	Retained earnings accumulated to the prior year end	420a -		550,417,380,129	409,254,511,517
	Retained earnings of the current year	420b -		31,829,488,760	141,162,868,612
11	Non-controlling interests	429		-	-
	<b>TOTAL RESOURCES</b>	<b>440</b>		<b>897,278,813,208</b>	<b>970,065,623,279</b>

Prepared by



Nguyen Ngoc Duy Sinh

Chief Accountant



La Thi Thanh Hang



Board of Directors

Ngô Mạnh Cường



## INCOME STATEMENT

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

Unit: VNĐ

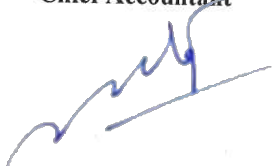
NBR	DESCRIPTION	Code	Note	Quarter 01		Accumulated to the end of Q1	
				2026	2025	2026	2025
1.	Gross revenue from goods sold and services rendered	01		138,820,655,212	117,791,817,639	138,820,655,212	117,791,817,639
2.	Deductions	02		130,736,559	309,834,255	130,736,559	309,834,255
3.	Net revenue from goods sold and services rendered	10		138,689,918,653	117,481,983,384	138,689,918,653	117,481,983,384
4.	Cost of sales from goods sold and services rendered	11		66,071,984,394	64,616,049,448	66,071,984,394	64,616,049,448
5.	Gross profit from goods sold and services rendered	20		72,617,934,259	52,865,933,936	72,617,934,259	52,865,933,936
6.	Gain/Loss from disposal of investment properties	21		-	-	-	-
7.	Financial income	22		10,945,125,482	10,457,950,406	10,945,125,482	10,457,950,406
8.	Financial expenses	23		376,181,265	943,354	376,181,265	943,354
-	In which: Interest expense	24		-	-	-	-
9.	Share of net profit from associates	2x		-	-	-	-
10.	Selling expenses	25		21,517,165,526	17,715,659,527	21,517,165,526	17,715,659,527
11.	General and administration expenses	26		21,882,649,010	22,160,692,481	21,882,649,010	22,160,692,481
12.	Operating profit	30		39,787,063,940	23,446,588,980	39,787,063,940	23,446,588,980
13.	Other income	31		870,001	27,301,073	870,001	27,301,073
14.	Other expenses	32		1,027,113	21,977,234	1,027,113	21,977,234
15.	(Loss)/profit from other activities	40		(157,112)	5,323,839	(157,112)	5,323,839
16.	Accounting profit before tax	50		39,786,906,828	23,451,912,819	39,786,906,828	23,451,912,819
17.	Current corporate income tax expense	51		7,990,386,020	4,531,409,298	7,990,386,020	4,531,409,298
18.	Deferred corporate tax (income)/expense	52		(32,967,952)	160,950,803	(32,967,952)	160,950,803
19.	Net profit after corporate income tax	60		31,829,488,760	18,759,552,718	31,829,488,760	18,759,552,718
19.1.	- Equity holders of the Holding Company	61		31,829,488,760	18,759,552,718	31,829,488,760	18,759,552,718
19.2.	- Non-controlling interests	62		-	-	-	-
20.	Basic earnings per share (*)	70		1,728	1,018	1,728	1,018
21.	Diluted earnings per share (*)	71		1,728	1,018	1,728	1,018

Prepared by



Nguyen Ngoc Duy Sinh

Chief Accountant



La Thi Thanh Hang

Board of Directors



Ngô Mạnh Cường



# **CASH FLOW STATEMENT**

Unit: VND

NBR	DESCRIPTION	Code	Note	Accumulated to the end of Q1	
				2026	2025
1	Profit before tax	01		39,786,906,828	23,451,912,819
	Adjustments for:				
-	Depreciation and amortisation of fixed assets	02		729,550,998	775,616,748
-	Provisions	03		122,591,415	(314,461,168)
-	Foreign exchange (gains)/losses arising from translating foreign currency items	04		160,398,382	(619,463,816)
-	(Gain)/losses from investing activities	05		(10,945,120,689)	(9,838,486,487)
-	Interest expense	06		-	-
-	Other adjustments	07		-	-
2	Operating losses before movements in working capital	08		29,854,326,934	13,455,118,096
9	(Increase)/decrease in receivables	9		59,315,794,368	34,181,868,136
10	(Increase)/decrease in inventories	10		(96,108,336)	64,234,271
11	Increase/(decrease) in payables (excluding accrued loan interest and corporate income tax payable)	11		(88,965,162,730)	(50,555,483,055)
12	(Increase)/decrease in prepaid expenses	12		(1,221,890,650)	1,423,928,321
13	(Increase)/decrease in Trading securities	13		-	-
14	Interest paid	14		-	-
15	Corporate income tax paid	15		(23,237,642,445)	(7,447,959,840)
16	Other cash inflows	16		-	-
17	Other cash outflows	17		(371,800,000)	(38,144,780,000)
	Net cash generated by/(used in) operating activities	20		(24,722,482,859)	(47,023,074,071)
21	Acquisition and construction of fixed assets and other long-term assets	21		(138,352,000)	-
22	Proceeds from sale, disposal of fixed assets and other long-term assets	22		-	-
23	Cash outflow for lending, buying debt instruments of other entities	23		(416,084,543,088)	(344,244,810,126)
24	Cash recovered from lending, selling debt instruments of other entities	24		403,510,388,650	362,766,633,533
25	Equity investments in other entities	25		-	-
26	Cash recovered from investments in other entities	26		-	-
27	Interest earned, dividends and profits received	27		11,245,120,689	9,198,486,487
30	Net cash generated by investing activities	30		(1,467,385,749)	27,720,309,894
31	Proceeds from share issue and owners' contributed capital	31		-	-
32	Capital withdrawals, buy-back of issued shares	32		-	-
33	Proceeds from borrowings	33		-	-
34	Repayment of borrowings	34		-	-
35	Repayment of obligations under finance leases	35		-	-
36	Dividends and profits paid	36		-	-
40	Net cash (used in) financing activities	40		-	-
50	Net decreases in cash	50		(26,189,868,608)	(19,302,764,177)
60	Cash and cash equivalents at the beginning of the year/period	60		67,780,884,414	53,250,437,627
61	Effects of changes in foreign exchange rates	61		(160,398,382)	619,463,816
70	Cash and cash equivalents at the end of the year/period	70		41,430,617,424	34,567,137,266

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