Garment 10 Corporation - Joint Stock Company

Address: Address: 765A Nguyen Van Linh, Phuc Loi, Hanoi

Form No. B 01-DN

(Issued with Circular No. 43/2026TT-BTC on Apr 20, 2026 of the Minister of Finance)

CONSOLIDATED FINANCIAL STATEMENT

As date 30/09/26

(Applies to businesses meet the assumption of continuous operation)

Unit: VND

ASSETS	Code	Explanation	30/09/2026	01/01/2026 (Adjustments based on State Audit results)
1	2	3	4	5
A - SHORT-TERM ASSETS	**100**		**2,300,866,136,517**	**2,145,679,985,549**
I. Cash and cash exchangeable	**110**	**V.1**	**128,538,334,199**	**100,898,329,570**
1. Cash	111		126,514,850,340	98,894,585,181
2. Cash exchangeable	112		2,023,483,859	2,003,744,389
II. Short-term financial investments	**120**	**V.2**	**486,301,508,011**	**436,534,883,081**
1. Trading securities	121			
2. Provision for lost due to the decrease in prices of trading securities (*)	122			
3. Short-term held-to-Maturity investments	123	V.2a	486,301,508,011	436,534,883,081
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			
III. Short-term receivables	**130**		**620,830,104,485**	**602,024,303,295**
1. Short-term Receivables from Customers	131	V.3a	628,919,297,754	596,292,549,199
2. Prepayment to suppliers	132		30,140,143,181	28,696,230,863
3. Short-term Internal Receivables	133			
4. Receivables by the Progress of Construction Contracts	134			
5. Other receivalbe	135	V.4a	5,631,498,756	18,766,004,970
6. Provision for bad short-term receivables (*)	136		(43,860,835,206)	(41,730,481,737)
7. A shortage of assets awaiting resolutions	137			
IV. Inventories	**140**	**V.5**	**967,615,730,690**	**895,796,286,474**
1. Inventory	141		971,569,208,385	899,905,092,943
2. Provision for devaluation of stocks (*)	142		(3,953,477,695)	(4,108,806,469)
V. Short-term biological assets	**150**			
1. Short-term livestock raised for one-time harvest	151			
2. Short-term crops for seasonal or one-time harvest	152			
3. Provision for impairment of short-term biological assets (*)	153			
VI. Other short-term assets	**160**		**97,580,459,132**	**110,426,183,129**
1. Short-term prepaid expenses	161	V.9a	5,357,751,669	6,985,280,731
2. Input VAT	162	V.10a	92,222,707,463	103,321,364,208

ASSETS	Code	Explanation	30/09/2026	01/01/2026 (Adjustments based on State Audit results)
1	2	3	4	5
3. Taxes and Receivables from State Budget	163	V.10a		119,538,190
4. Repurchase Government Bonds Transactions	164			
5. Others current assets	165			
B - LONG-TERM ASSETS	**200**		**728,629,392,143**	**660,479,946,171**
I. Long-term receivables	**210**		**8,491,836,213**	**7,325,494,046**
1. Long-term Receivables from Customers	211	V.3b		
2. Payables to seller: long-term	212			
3. Capital of units directly under	213			
4. Long-term Internal Receivables	214			
5. Long-term others receivable	215	V.4b	8,491,836,213	7,325,494,046
6. Provision for long-term doubtful debts (*)	216			
II. Fixed assets	**220**		**641,227,075,762**	**585,281,122,747**
1. Tangible fixed assets	221	V.7	635,375,885,820	583,580,895,807
- The original price	222		2,053,270,455,102	1,932,684,461,409
- Accumulated depreciation (*)	223		(1,417,894,569,282)	(1,349,103,565,602)
2. Financial lease assets	224			
- The original price	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227	V.8	5,851,189,942	1,700,226,940
- The original price	228		19,547,495,983	17,533,895,983
- Accumulated depreciation (*)	229		(13,696,306,041)	(15,833,669,043)
III. Long-term biological assets	**230**			
1. Livestock producing periodic products / Bearer livestock	231			
A) Immature bearer livestock	232			
B) Mature bearer livestock	233			
- Cost	234			
- Accumulated depreciation (*)	235			
2. Long-term livestock raised for one-time harvest	236			
3. Long-term crops for seasonal or one-time harvest	237			
4. Provision for impairment of long-term biological assets (*)	238			
IV. Invested real estate	**240**			
- The original price	241			
- Accumulated depreciation (*)	242			
V. Long-term progressing assets	**250**	**V.6**	**11,735,591,429**	**10,482,429,703**
1. Production in progress: long-term	251			
2. Capital Construction in Progress	252		11,735,591,429	10,482,429,703
VI. Long-term financial investments	**260**			
1. Subsidiary company investments	261			

ASSETS	Code	Explanation	30/09/2026	01/01/2026 (Adjustments based on State Audit results)
1	2	3	4	5
2. Investments in Associates, Joint-Ventures	262			
3. Investments in Other Companies	263			
4. Provision for impairment of long-term investments in other entities (*)	264			
5. Long-term held-to-maturity investments	265			
6. Provision for impairment of long-term held-to-maturity investments (*)	266			
VII. Other long term assets	**270**		**67,174,888,739**	**57,390,899,675**
1. Long-term prepaid expenses	271	V.9b	67,174,888,739	57,390,899,675
2. Deferred income tax assets	272			
3. Long-term Equipment and Spare Parts	273			
4. Other investments: long-term	274			
TOTAL ASSSETS (280 = 100 + 200)	**280**		**3,029,495,528,660**	**2,806,159,931,720**

RESOURCES	Code	Explanation	30/09/2026	01/01/2026 (Adjustments based on State Audit results)
1	2	3	4	5
C - LIABILITIES	**300**		**2,244,078,222,345**	**2,063,753,106,889**
I. Current liabilities	**310**		**2,039,926,733,954**	**1,866,414,677,985**
1. Payables to seller: short-term	311	V.12a	871,530,263,807	761,596,917,418
2. Short-term Advances Received from the Customers	312		36,299,981,154	15,431,712,969
3. Dividends and profits payable	313		647,228,293	595,791,493
4. Short-term taxes and amounts payable to the State	314	V.13	38,651,948,454	40,857,399,565
5. Payables to employees	315		310,788,995,913	385,289,274,226
6. Short-term payable expenses	316		2,691,181	4,479,048,732
7. Short-term intercompany payables	317			
8. Short-term payables according to construction contract progress	318			
9. Short-term unearned revenue	319			
10. Other short-term payables	320	V.14a	6,476,503,243	5,426,629,878
	320K			
11. Short-term borrowings and financial leases	321	V.11a	664,517,794,794	564,860,586,546
12. Provision of short-term payables	322			
13. Reward and welfare fund	323		111,011,327,115	87,877,317,158
14. Price stabilisation fund	324			
15. Repurchase Government Bonds Transactions	325			
II. Long-term liabilities	**330**		**204,151,488,391**	**197,338,428,904**
1. Long-term Payables to Suppliers	331			
2. Long term Advances Received from the Customers	332			
3. Long-term taxes and amounts payable to the State	333			

ASSETS	Code	Explanation	30/09/2026	01/01/2026 (Adjustments based on State Audit results)
1	2	3	4	5
4. Long-term Payable Expenses	334			
5. Internal Payables of Capital	335			
6. Long-term Internal Payables	336			
7. Long-term unearned revenue	337			
8. Others long term payables	338	V14b	2,080,604,850	2,420,604,850
	338H			
9. Long-term borrowings and finance lease	339	V.11b	182,154,225,314	173,844,012,433
10. Convertible bonds	340			
11. Preferred shares: liabilities	341			
12. Payable deferred income tax	342			
13. Provision of Long-term Payables	343			
14. Science and Technology Development Fund	344		19,916,658,227	21,073,811,621
D - OWNER'S EQUITY	**400**	**V.15**	**785,417,306,315**	**742,406,824,831**
1. Owner's equity invested capital	411		317,510,000,000	317,510,000,000
- Ordinary stock with voting right	411a		317,510,000,000	317,510,000,000
- Preferred stock capital	411b			
2. Capital surplus	412		5,382,400,000	5,382,400,000
3. The Right to convert the Convertible Bonds to shares	413			
4. Other capitals	414			
5. Treasury shares (*)	415		(2,440,000)	(2,440,000)
6. Differences upon asset revaluation	416			
7. Exchange rate difference	417			
8. Development Investment Fund	418		270,905,695,935	180,973,841,321
9. Other funds under owners' equity	419			
10. Undistributed Profit	420		191,621,650,380	238,543,023,510
- Accumulated Undistributed Profit by The End of The Previous Period	420a		65,012,293,051	2,118,548,478
- Undistributed Profit of the Current Period	420b		126,609,357,329	236,424,475,032
TOTAL RESOURCES (440 = 300 + 400)	**440**		**3,029,495,528,660**	**2,806,159,931,720**

Approved, day 24 month 10 year 2026

PREPARED BY	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
Nguyễn Thị Thu Hà	Trần Thanh Bình	Thân Đức Việt

Garment 10 Corporation - Joint Stock Company

Address: 765A Nguyen Van Linh, Phuc Loi, Hanoi

Form B 02-DN

(Issued with Circular No. 43/2026TT-BTC on Apr 20, 2026 of the Minister of Finance)

CONSOLIDATED OF PROFIT AND LOSS

Accounting period from January 1,2026 to Sep 30,2026

Unit: VND

Description	Code	Explanation	Quarter 3		Accumulated from the biginning of the year to the end of this quarter	
			This Year	Prior Year	This Year	Prior Year
1	2	3	4	5	6	7
1. Revenues from sales and services rendered	01	VI.1	1,583,798,812,020	1,309,592,802,265	4,047,799,790,898	3,724,134,939,401
2. Revenue deductions	02	VI.2			5,072,727	12,065,456
3. Net sales from goods and services sold (10 = 01- 02)	10		1,583,798,812,020	1,309,592,802,265	4,047,794,718,171	3,724,122,873,945
4. Costs of goods sold	11	VI.3	1,423,231,848,828	1,170,314,583,356	3,624,162,326,421	3,359,942,180,044
5. Gross profit from goods and services sold (20 = 10 - 11)	20		160,566,963,192	139,278,218,909	423,632,391,750	364,180,693,901
6. Gain (loss) on disposal of investment properties	21					
7. Revenue from financing activity	22	VI.4	24,608,810,704	20,998,848,199	69,227,226,414	86,966,965,918
8. Financial activities expenses	23	VI.5	18,544,254,741	11,322,478,269	47,610,935,294	50,942,528,853
- In which: Interest expense	24		9,682,457,769	6,925,043,124	27,733,770,728	19,700,262,942
9. Selling expenses	25	VI.8b	76,531,391,329	60,206,967,291	194,962,052,206	167,422,606,997
10. General & administration expenses	26	VI.8a	36,705,789,664	28,337,147,548	99,564,507,613	86,013,227,992
11. The share of profit or loss in a joint venture or associated company	27					
12. Net profit from operating activity {30 = 20 + 21 + 22 - (23+ 25 + 26) + 27}	30		53,394,338,162	60,410,474,000	150,722,123,051	146,769,295,977
13. Other incomes	31	VI.5	83,805,697	198,769,006	2,867,920,122	6,349,066,411
14. Other expenses	32	VI.6	146,814,785	2,334,367,131	1,947,354,702	5,431,143,162
15. Other profits (40 = 31 - 32)	40		(63,009,088)	(2,135,598,125)	920,565,420	917,923,249
16. Total accounting profit before tax (50 = 30 + 40)	50		53,331,329,074	58,274,875,875	151,642,688,471	147,687,219,226
17. Current profit tax expense	51	VI.10	9,152,555,696	9,818,170,685	25,033,331,142	23,605,205,630
18. Deferred profit tax expense	52					
19. Profit after profit tax (60 = 50 - 51 - 52)	60		44,178,773,378	48,456,705,190	126,609,357,329	124,082,013,596
20. Net profit after tax of the parent company	61		44,234,975,668	48,850,391,080	126,483,548,538	125,360,413,684
21. Net profit after tax attibutable to non-controlling shareholders	62					
21. Earning per share (*)	70					
22. Diluted earning per share (*)	71					

Approved, day 24 month 10 year 2025

PREPARED BY	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
Nguyễn Thị Thu Hà	Trần Thanh Bình	Thân Đức Việt

Garment 10 Corporation - Joint Stock Company

Address: 765A Nguyen Van Linh, Phuc Loi, Hanoi

Form No. B 03-DN

(Issued with Circular No. 43/2026TT-BTC on Apr 20, 2026 of the Minister of Finance)

CONSOLIDATED OF CASH FLOWS

(Under direct method)

Accounting period from January 1,2026 to Sep 30,2026

Unit: VND

Description	Code	Explanation	This year	Prior year
1	2	3	4	5
I. Cash flow from operating activities				
1. Receipts from sales of goods and provision of services	01		3,154,303,462,569	2,998,828,539,786
2. Payments to suppliers	02		(2,212,575,517,097)	(2,001,850,778,323)
3. Payments to employees	03		(828,320,159,285)	(734,363,458,481)
4. Paid interest	04		(27,080,275,080)	(19,259,348,343)
5. Company income tax paid	05		(39,508,732,418)	(38,215,330,013)
6. Other receipts from operating activities	06		129,299,512,595	103,558,580,056
7. Other payments for operating activities	07		(128,161,511,294)	(185,915,325,434)
Net Cash flows from operating activities	***20***		**47,956,779,990**	**122,782,879,248**
II. Cash flows from investing activities				
1. Payments for additions to fixed assets and other long-term assets	21		(136,459,731,440)	(187,555,604,632)
2. Collections on disposals of fixed assets and other long-term assets	22			
3. Granting loans, buying debt instruments of other entities	23		(538,238,262,078)	(589,411,421,021)
4. Recovery of loan given and disposals of debt instruments of other entities	24		575,449,582,000	549,962,904,111
7. Interests, dividends and profits distributed	27		8,696,159,833	20,029,843,636
Net cash flows from investing activities	***30***		**(90,552,251,685)**	**(206,974,277,906)**
III. Cash flows from financing activities				
3. Receipts from borrowings	33		1,127,226,740,329	951,034,043,766
4. Payments to settle loan principals	34		(1,010,908,680,193)	(903,164,097,245)
5. Payments to settle financial lease principals	35			
6. Dividends, profits distributed	36		(45,971,995,350)	(45,965,701,430)
Net cash flows from financial activities	***40***		70,346,064,786	1,904,245,091
Net cash flows during the year (50 = 20 + 30 + 40)	**50**		**27,750,593,091**	**(82,287,153,567)**
Cash and cash equivalent at the beginning of the year	60		**100,898,329,570**	**231,856,066,687**
Currency translation differences	61		(110,588,462)	(2,507,157,548)
Cash and cash equivalent at the end of the year (70 = 50 + 60 + 61)	**70**		**128,538,334,199**	**147,061,755,572**

Approved, day 24 month 10 year 2026

PREPARED BY	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
Nguyen Thi Thu Ha	Tran Thanh Binh	Than Duc Viet

Garment 10 Corporation - Joint Stock Company
Address: 765A Nguyen Van Linh, Phuc Loi, Hanoi

Mẫu số B 09 – DN
(Issued under Circular No. 43/2026/TT-BTC dated April 20, 2026 of the Ministry of Finance)

NOTES TO THE FINANCIAL STATEMENTS - CONSOLIDATED FINANCIAL STATEMENTS
FOR THE THIRD QUARTER OF 2026

I. Characteristics of the Enterprise's Operations

1. . Ownership structure: Joint-stock company with 32.21% owned by Vietnam National Textile and Garment Group and 67.79% owned by other shareholders.

2. Business activities: Manufacturing, trading, and exporting garments.

3. Business lines:
- Manufacturing garments and garment accessories
- Restaurant and hotel services
- Trading consumer goods (supermarket business)
- Vocational training
- Direct import and export
- Manufacturing and trading materials, equipment, spare parts, accessories, and chemicals for the garment industry
- Real estate business, office leasing, and worker housing rental
- Providing preschool education and childcare services

4. Normal operating cycle: 12 months

5. Significant events affecting financial statements during the year: None

6. Organizational structure:

- Subsidiaries:
1. Garment 10 Trading Services and Fashion Co., Ltd.
+ Address: 765A Nguyen Van Linh, Phuc Loi Ward, Hanoi
+ Ownership: 100%

- Dependent units:
1. Ha Quang Garment Factory - Branch of May 10 Corporation - JSC
Address: Dong Hoi - Quang Binh
2. Bim Son Garment Factory - Branch of May 10 Corporation - JSC
Address: Ngoc Trao - Bim Son - Thanh Hoa
3. M10Mart Supermarket - Branch of May 10 Corporation - JSC
Address: Sai Dong, Long Bien, Ha Noi
4. Dragon Hotel - Branch of May 10 Corporation - JSC
Address: Sai Dong, Long Bien, Ha Noi
5. Long Bien Vocational College
Address: Sai Dong, Long Bien, Ha Noi

7. Average number of employees: 6.954

8. Comparability: Financial statements are comparable between periods.

9. Other disclosures:In accordance with current regulations.

II. Accounting Period and Currency

1. Accounting period: From January 1 to December 31

2. Currency: Vietnamese Dong (VND)

III. Accounting Standards and Regime Applied

1. Applied in accordance with Circular No. 99/2025/TT-BTC and relevant regulations.

2.Statement of Compliance with Accounting Standards and Regime: The financial statements have been prepared in full compliance with the provisions of the Accounting Standard on "Presentation of Financial Statements."

IV. Applicable accounting policies:

1. Principle of converting financial statements prepared in foreign currency into Vietnamese Dong: Apply the exchange rate in accordance with the guidance of Circular No. 99/2025/TT-BTC dated October 27, 2025 by the Minister of Finance and Accounting Standards.

2. Exchange Rates Applied in Accounting: Exchange rate: Apply according to the average buying - selling transaction exchange rate of VCB Bank at the time of preparing the Financial Statement
All foreign exchange rate differences are recognized in the income statement.

3. The principles for determining the actual interest rate (effective rate) used to discount cash flows .

- Basis for determining the actual interest rate: Commercial bank interest rate
- Reason for selecting the actual interest rate: Accurately reflects the time value of money

4. The principle of posting cash and cash equivalents:

Cash includes cash and cash equivalents. Cash equivalents are short-term investments with high liquidity that can be easily converted into a specified amount of cash, have minimal risk of value change, and are used to meet short-term cash obligations rather than for investment or other purposes.

5. Principle for Financial Investments: Investments are recorded at historical cost.

6. Accounting Principle for Account Receivables: Receivables from customers and other receivables are recorded at original costs, net of allowances for doubtful accounts

7. Principles for Recognizing Inventory:

- Inventories are recorded at the lower of cost and net realizable value. Cost is determined using the weighted average method and includes all costs incurred to bring the inventories to their present location and condition. For finished goods and work-in-progress, cost includes raw materials, direct labor costs, and allocated manufacturing overhead. Net realizable value is estimated based on the selling price of the inventory, less estimated costs of completion and selling expenses.

8. Principles for Recognition and Depreciation of Fixed Assets, Finance-Leased Assets, and Investment Properties:
8.1. Tangible Fixed Assets:
a. Historical Costs:

Tangible Fixed Assets: Tangible fixed assets are presented at historical cost less accumulated depreciation. Historical cost includes the purchase price, import duties, non-refundable purchase taxes, and directly attributable costs to bring the asset to its intended location and working condition for its intended use. Subsequent expenses, such as repair, maintenance, and overhaul costs incurred after the tangible fixed asset is put into operation, are recognized in the income statement in the year they are incurred.

In cases where it can be clearly demonstrated that such costs increase the future economic benefits expected to be derived from the use of the tangible fixed asset beyond its originally assessed standard performance, these costs are capitalized as an addition to the historical cost of the tangible fixed asset.

b. Depreciation:

Depreciation is calculated using the straight-line method based on the estimated useful life of the tangible fixed asset. The company applies accelerated depreciation for management equipment, machinery, and vehicles. The estimated useful lives are as follows:

- Buildings and Structures: 5 - 25 years
- Machineries and Equipments: 2 - 7 years
- Transportation Vehicles: 3 - 10 years
- Management Equipment: 1,5 - 5 years

8.2 Intangible Fixed Assets: Amortized using the straight-line method over 2–5 years.

8.3 Construction in Progress: Represents expenditures for construction projects that are not yet completed. No depreciation is charged on construction in progress during the construction and installation phase.

9. Accounting Principles for Prepaid Expenses:
a. Tools and Supplies:

Tools and supplies are assets held by the company for use in normal business operations. If their original cost is less than 30 million VND, they do not qualify as fixed assets under Circular 45/2013/TT-BTC issued by the Ministry of Finance. The cost of tools and supplies is allocated using the straight-line method over a period of 1 to 3 years.

b. Prepaid Rent Expenses:

Prepaid rent expenses are recorded at historical costs and allocated to the income statement over the duration of the lease contract

c. Other Prepaid Expenses:

Other prepaid expenses include costs such as maintenance and improvement expenses, which are recorded at historical cost and allocated to the income statement over a period of 18 months.

10. Principle for Recognizing Payables: Payables to suppliers and other payables are recorded at their original cost.

11. Accounting Principles for Shareholders Equity:

- Share Capital: Ordinary shares are recognized at their par value. The amount received from share issuance exceeding the par value is recorded as share premium. Direct costs related to the share issuance, net of tax effects, are deducted from the share premium.

12. Principles and Methods for Revenue Recognition:

- Sales Revenue: Sales revenue is recognized in the separate income statement when the majority of risks and rewards associated with the ownership of products or goods have been transferred to the buyer. Revenue is not recognized if there are significant uncertainties related to the recoverability of receivables or the possibility of product returns. Sales revenue is recorded at the net amount after deducting any discounts or reductions stated on the sales invoice.

- Service Revenue: Service revenue is recognized in the income statement based on the percentage of completion of the transaction as of the reporting date. The percentage of completion is assessed based on a review of the work performed. Revenue is not recognized if there are significant uncertainties regarding the recoverability of receivables.

- Financial Income:
+ Interest Income: Recognized on a time-proportion basis, based on the principal balance and the applicable interest rate. + Dividend Income: Recognized when the right to receive the dividend is established. Stock dividends are not recognized as financial income. Dividends related to periods before the acquisition of the investment are deducted from the carrying value of the investment.

V. Supplementary Information for Items Presented in the Balance Sheet:

Unit: VND

1. Cash	Ending Balance	Opening Balance
- Cash on hand	1,480,050,198	1,798,786,347
- Demand deposits at banks	125,034,800,142	97,095,798,834
Including,		
+ Vietcombank - Chuong Duong Branh	*88,660,862,839*	*59,813,747,704*
+ BIDV - CN Long Biên Hà Nội	*21,068,097,233*	*8,911,693,200*
+ SHINHAN Bank Viet Nam Co.,Ltd- Hanoi Branch	*220,655,054*	*3,366,364,074*
+ Other banks	*15,085,185,016*	*25,003,993,856*
- Cash equivalents	*2,023,483,859*	*2,003,744,389*
Including, + Vietcombank - Chuong Duong Branh	*2,023,483,859*	*2,003,744,389*
Total	**128,538,334,199**	**100,898,329,570**

2. Financial Investments

a. Investments held to maturity

Target	Ending Balance			Opening Balance		
	Amount	Recoverable value	Provision	Amount	Recoverable value	Provision
- Short term	**486,301,508,011**	**486,301,508,011**		**436,534,883,081**	**436,534,883,081**	
Including, Depositing savings at						
- Vietnam Prosperity Bank Finance Company Limited (SMBC)	198,000,000,000	198,000,000,000		198,000,000,000	198,000,000,000	
- Vietnam Prosperity Bank-Kinhdo branch - Vanquan Transaction office	166,460,000,000	166,460,000,000		146,300,000,000	146,300,000,000	
- Vietnam-Russia Joint Venture Bank	38,614,483,076	38,614,483,076		69,609,126,381	69,609,126,381	
- Other banks	83,227,024,935	83,227,024,935		29,125,756,700	29,125,756,700	

2. Customer Receivables

Target	Ending Balance		Opening Balance	
	Amount	Provision	Amount	Provision
a. Short-term accounts receivable from customers	**628,919,297,754**	**(43,860,835,206)**	**596,292,549,199**	**(41,730,481,737)**
- ABERCROMBIE & FITCH TRADING CO	225,382,735,848	-	108,800,753,406	-
- ASMARA INTERNATIONAL LIMITED	59,786,359,737	-	99,215,852,360	-
- LIFUNG	76,821,050,508	(43,860,835,206)	116,682,414,709	(41,730,481,737)
- OKTAVA CO.,LTD (HONGKONG)	42,070,739,579	-	83,531,000,920	-
- Other receivables from customers (<10% of total receivables)	224,858,412,082	-	188,062,527,804	-
b. Long-term accounts receivable from customers	-	-	-	-
Total	**628,919,297,754**	**(43,860,835,206)**	**596,292,549,199**	**(41,730,481,737)**

4. Other receivables

	Ending Balance		Opening Balance	
	Amount	Provision	Amount	Provision
a. Short term	**5,631,498,756**	-	**18,766,004,970**	-
- Compensation costs for land clearance will be gradually deducted from the land lease fee	-	-	351,836,641	-
- Advances to employees	1,477,094,603	-	721,043,000	-
- Interest receivable on deposits	-	-	8,616,323,968	-
- Short-term deposits and collateral	1,836,785,692	-	4,280,524,323	-
- Other current receivables	2,317,618,461	-	4,796,277,038	-
b. Long term	**8,491,836,213**	-	**7,325,494,046**	-
- Long-term deposits and collateral	4,225,120,504	-	2,028,146,012	-
- Compensation costs for land clearance will be gradually deducted from the land lease fee	-	-	1,037,753,088	-
- Other current receivables	4,266,715,709	-	4,259,594,946	-
Total	**14,123,334,969**	-	**26,091,499,016**	-

5. Inventory:

	Ending Balance		Opening Balance	
	Amount	Provision	Amount	Provision
The goods are in transit	2,982,721,370	-	31,555,465,373	-
- Goods in transits;	434,024,655,070	-	355,045,517,936	-
- Raw materials and supplies;	676,306,246	-	967,685,751	-
- Tools and equipments	212,386,564,880	-	138,569,177,333	-
- Work in progress costs	245,888,774,264	(3,953,477,695)	278,416,610,183	(4,108,806,469)
- Finished goods	20,347,453,659	-	17,759,506,011	-
- Merchandise	55,262,732,896	-	77,591,130,356	-
Total	**971,569,208,385**	**(3,953,477,695)**	**899,905,092,943**	**(4,108,806,469)**

6. Fixed Asset in Progress	Ending Balance		Opening Balance	
	Amount	Recoverable Value	Amount	Recoverable Value
- Acquisition of fixed assets	7,498,421,766	7,498,421,766	3,163,328,889	3,163,328,889
- Construction:	4,237,169,663	4,237,169,663	7,319,100,814	7,319,100,814
+New construction investment project for Thai Ha Garment Factory in Thai Binh	-	*0*	*32,044,023*	*32,044,023*
+ Project of planning the General Corporation's premises in Hanoi	-	*0*	*727,134,260*	*727,134,260*
+ Smart factory project at Thai Ha Garment Factory in Thai Binh	*1,559,371,979*	*1,559,371,979*	-	-
+ Other repairs and renovations	*2,677,797,684*	*2,677,797,684*	*6,559,922,531*	*6,559,922,531*
Total	**11,735,591,429**	**11,735,591,429**	**10,482,429,703**	**10,482,429,703**

7. Changes in Tangible Fixed Assets:

Account	Buidings and Structures	Machinery and Equipment	Transportation Means and Vehicles	Other Tangible Fixed Assets	Total
Original cost					-
Opening Balance	**625,433,827,557**	**993,806,478,718**	**62,493,446,062**	**250,950,709,072**	**1,932,684,461,409**
- Purchases in the period	6,362,195,013	91,961,146,855	4,030,600,000	27,857,625,853	130,211,567,721
- Completed Construction investments	3,645,575,232	-	-	10,021,199,033	13,666,774,265
- Disposals and liquidations	(2,132,450,242)	(19,312,799,206)	(314,181,800)	(1,532,917,045)	(23,292,348,293)
Ending Balance	**633,309,147,560**	**1,066,454,826,367**	**66,209,864,262**	**287,296,616,913**	**2,053,270.455,102**
Accumulated depreciation					-
Opening Balance	**311,522,061,708**	**832,948,974,340**	**50,281,051,006**	**154,351,478,548**	**1,349,103,565,602**
- Depreciation in the	20,914,976,958	45,253,410,999	3,608,082,504	22,168,631,562	91,945,102,023
- Disposals and liquidations	-	**(19,312,799,206)**	-	**(1,394,667,095)**	**(23,154,098,343)**
Ending Balance	**332,437,038,666**	**858,889,586,133**	**53,889,133,510**	**175,125,443,015**	**1,417,894,569,282**
Net Value					-
- At the beginning of the	313,911,765,849	160,857,504,378	12,212,395,056	96,599,230,524	583,580,895,807
- At the end of the period	300,872,108,894	207,565,240,234	12,320,730,752	112,171,173,898	632,929,253,778

- Remaining value at the end of the period of tangible fixed assets used as collateral for loan: 269.699.374.860 Vnd

- Original cost of fixed assets at the end of the year that have been fully depreciated but are still in use: 1.023.102.185.545 Vnd

- Original cost of fixed assets at the end of the year waiting liquidation: 15.032.789.756 Vnd

- Commitments regarding the purchase and sale of significant tangible fixed assets in the future: None

- Other changes to tangible fixed assets: None

8. Changes in Intangible Fixed Assets:

Account	Computer Software	Other Intangible Fixed Assets	Total
Original Cost			
Opening Balance	**15,145,898,335**	**2,387,997,648**	**17,533,895,983**
- Purchases in the period	**5,378,600,000**	-	**5,378,600,000**
- Disposals and liquidations	**(3,365,000,000)**	-	**(3,365,000,000)**
Ending Balance	**17,159,498,335**	**2,387,997,648**	**19,547,495,983**
Accumulated Depreciation	-	-	-
Opening Balance	**13,445,671,395**	**2,387,997,648**	**15,833,669,043**
- Depreciation in the period	1,227,636,998	-	1,227,636,998
- Disposals and liquidations	(3,365,000,000)	-	(3,365,000,000)
Ending Balance	**11,308,308,393**	**2,387,997,648**	**13,696,306,041**
Net Value			-
- At the beginning of the period	1,700,226,940	-	1,700,226,940
- At the end of the period	5,851,189,942	-	5,851,189,942

- Remaining value at the end of the period of intangible assets used as collateral for loan: None

- Original cost of intangible assets fully depreciated but still in use: 11.526.763.483 Vnd

- Explanation of dât and and other justifications: None

9. Pending costs	Ending Balance	Opening Balance
a. Short term	**5,357,751,669**	**6,985,280,731**
- Other current prepaid expenses	5,357,751,669	6,985,280,731
b. Dài hạn	**67,174,888,739**	**57,390,899,675**
- Tools and supplies in use	27,756,397,804	21,431,687,190
- Other current prepaid expenses	39,418,490,935	35,959,212,485
Total	**72,532,640,408**	**64,376,180,406**

10. Other Assets

	Ending Balance	Opening Balance
a. Short term	**92,222,707,463**	**103,440,902,398**
- Deductible value-added tax (VAT)	92,222,707,463	103,321,364,208
- Overpaid taxes	-	119,538,190
Total	**92,222,707,463**	**103,440,902,398**

11. Loans and Finance Lease Liabilities

Target	Ending Balance	During the year		Opening Balance
		Increase	Decrease	
a. Short-term Borrowings	**664,517,794,794**	**1,126,592,913,836**	**1,026,935,705,588**	**564,860,586,546**
+ Vietcombank - Chuong Duong Branh	294,364,496,821	383,855,429,880	272,448,795,755	182,957,862,696
+ BIDV - CN Long Biên Hà Nội	200,736,217,327	476,420,198,595	476,153,207,188	200,469,225,920
+ Vietnam-Russia Joint Venture Bank	128,547,229,195	239,462,042,402	225,292,487,509	114,377,674,302
+ Long-term debt due for repayment	40,869,851,451	26,855,242,959	53,041,215,136	67,055,823,628
b. Long-term Borrowings	**182,154,225,314**	**35,165,455,840**	**26,855,242,959**	**173,844,012,433**
+ Vietcombank - Chuong Duong Branh	153,157,041,616	27,826,071,574	13,836,000,000	139,166,970,042
+ Vietnam-Russia Joint Venture Bank	26,004,183,698	6,475,384,266	13,019,242,959	32,548,042,391
+ Other banks	2,993,000,000	864,000,000	-	2,129,000,000
Total	**846,672,020,108**	**1,161,758,369,676**	**1,053,790,948,547**	**738,704,598,979**

12. Payables to Suppliers

Target	Ending Balance	Opening Balance
a. Current Payables to Suppliers		
+ Oktava Co.,Ltd	51,667,880,128	91,918,123,010
+ Topsun Garment Limited	58,141,913,715	85,384,382,426
+ Các nhà cung cấp khác	761,720,469,964	585,828,747,049
Total	**871,530,263,807**	**761,596,917,418**
b. Payment must be made to the parties involved		
Other related companies		
Vietnam National Textile and Garment Group	-	139,600,000
Total	-	**139,600,000**

13. Taxes and Other Obligations to the State

	Opening Balance	Payables In the Period	Paid In the Period	Ending Balance
a. Payables (by tax categories)				
- VAT	3,012,790,466	32,370,116,291	21,588,287,135	13,794,619,622
- Contractor Withholding Tax	841,307,076	512,561,767	819,549,046	534,319,797
- Personal Income Tax	757,007,734	6,907,053,724	6,914,672,778	749,388,680
- Import/Export Tax	49,900,047	1,635,861,633	1,606,947,912	78,813,768
- Corporate Income Tax	35,006,847,990	25,033,331,142	39,508,732,418	20,531,446,714
- Land Lease	(119,538,190)	10,446,572,477	7,475,605,437	2,851,428,850
- Irregular Personal Income Tax	1,189,546,252	1,906,651,458	2,984,266,687	111,931,023
- Tax for Natural Resources	-	4,499,060	4,499,060	-
- Business License Tax	-	-	-	-
- Other Taxes	-	450,920,004	450,920,004	-
Total	**40,737,861,375**	**79,267,567,556**	**81,353,480,477**	**38,651,948,454**
b. Receivables (by tax categories)				
- Land Lease	(119,538,190)	-	-	-
Total	**(119,538,190)**	-	-	-
c. Tax Payables	**40,857,399,565**	**79,267,567,556**	**81,353,480,477**	**38,651,948,454**

14. Other Payables

	Ending Balance	Opening Balance
a. Short term	**6,476,503,243**	**5,426,629,878**
- Union Fees	3,673,114,946	2,949,366,917
- Other Current Payables	2,803,388,297	2,477,262,961

	-	-
b. Long term	**2,080,604,850**	**2,420,604,850**
- Long-term Deposits and Guarantees Received	2,080,604,850	2,420,604,850
- Other Non-current Payables	-	-

15. Shareholder Equity

a. Statement of Changes in Shareholder Equity

	Items Under Shareholder Equity					
Target	**Share Capital**	**Share Premium**	**Development Investment Fund**	**Retained Earnings**	**Treasury Shares**	**Total**
Balance as of 01/01/2025	317,510,000,000	5,382,400,000.00	146,281,319,147	99,305,834,123	(2,440,000)	568,477,113,270
Net profit for the period	-	-	-	178,970,000,887	-	178,970,000,887
Oth				57,454,474,144		57,454,474,144
Allocation to funds	-	-	34,692,522,174	(34,692,522,174)	-	-
Provision for bonus and welfare fund	-	-	-	(14,868,223,789)	-	(14,868,223,789)
Dividends	-	-	-	(47,626,134,000)	-	(47,626,134,000)
Other discounts				(405,681)		(405,681)
Balance as of 31/12/2025	317,510,000,000	5,382,400,000	180,973,841,321	238,543,023,510	(2,440,000)	742,406,824,831
Balance as of 01/01/2026	317,510,000,000	5,382,400,000	180,973,841,321	238,543,023,510	(2,440,000)	742,406,824,831
Balance as of 01/01/2025	-	-	-	126,609,357,329	-	126,609,357,329
Allocation to funds	-	-	89,931,854,614	(89,931,854,614)		-
Provision for bonus and welfare fund	-	-	-	(35,972,741,845)		(35,972,741,845)
Dividends	-	-	-	(47,626,134,000)		(47,626,134,000)
Balance as of 30/09/2026	317,510,000,000	5,382,400,000	270,905,695,935	191,621,650,380	(2,440,000)	785,417,306,315

b. Chi tiết vốn góp của chủ sở hữu	**Ending Balance**	**Opening Balance**
- Contribution of Vietnam National Textile and Garment Group	102,273,980,000	102,273,980,000
- Contribution of other partiers	215,236,020,000	215,236,020,000
Cộng	**317,510,000,000**	**317,510,000,000**

VI. TSupplementary Information for Items Presented in the Income Statement

Unit: Vnd

	Q3.2026	**Q3.2025**	**2026 YTD**	**2025 YTD**
1. Total Sales Revenue and Service Revenue				
a. Revenue				
- Sales revenue	1,491,819,033,601	1,219,608,540,728	3,619,681,626,964	3,413,189,987,998
- Service revenue	8,636,400,069	12,983,656,017	25,839,168,884	33,421,650,834
- Outsourcing revenue	83,343,378,350	77,000,605,520	402,278,995,050	277,523,300,569
Total	**1,583,798,812,020**	**1,309,592,802,265**	**4,047,799,790,898**	**3,724,134,939,401**
2. Revenue Reductions	-	-	**5,072,727**	**12,065,456**
In there:				-
- Sales returns	-	-	5,072,727	12,065,456
Net Revenue	**1,583,798,812,020**	**1,309,592,802,265**	**4,047,794,718,171**	**3,724,122,873,945**
3. Cost of Goods Sold (COGS)				
- COGS	**1,423,231,848,828**	**1,170,314,583,356**	**3,624,162,326,421**	**3,359,942,180,044**
4. Financial Incomes				
- Interest on deposits and loans	10,324,913,442	2,635,205,299	27,658,519,808	14,717,574,553
- Foreign exchange gains	13,531,610,926	18,363,642,900	39,885,978,807	72,231,775,952
- Other financial income	752,286,336	-	1,682,727,799	17,615,413

Total	**24,608,810,704**	**20,998,848,199**	**69,227,226,414**	**86,966,965,918**
5. Financial Expenses				
- Interest expenses	9,682,457,769	6,925,043,124	27,733,770,728	19,700,262,942
- Foreign exchange loss	8,861,750,289	4,397,175,189	19,876,828,480	31,252,614,657
- Other financial expenses	46,683	259,956	336,086	(10,348,746)
Total	**18,544,254,741**	**11,322,478,269**	**47,610,935,294**	**50,942,528,853**
6. Other Income				
- Fixed assets disposals and liquidations	918,035,185	32,407,407	961,535,185	-
- Penalty income	-	-	2,105,260	-
- Others	(834,229,488)	166,361,599	1,904,279,677	6,349,066,411
Total	**83,805,697**	**198,769,006**	**2,867,920,122**	**6,349,066,411**
7. Other Expenses				
- Net value of fixed assets and costs of disposal or liquidation of fixed assets	-	-	30,000,000	1,386,989,921
- Penalty expenses	7,626,990	1,303,613,315	1,062,310,085	1,952,461,336
- Others	139,187,795	1,030,753,816	855,044,617	2,091,691,905
Total	**146,814,785**	**2,334,367,131**	**1,947,354,702**	**5,431,143,162**
8. Selling, General and Administrative Expenses (SG&A)				
a) Corporate administrative expenses during the period	36,705,789,664	28,337,147,548	99,564,507,613	86,013,227,992
Details of expenses accounting for 10% or more of total administrative expenses	-	-	-	-
+ Management employee costs	*13,805,022,651*	*15,219,394,796*	*43,042,296,665*	*43,650,333,805*
+ Depreciation	*2,423,701,795*	*1,430,573,861*	*5,693,723,430*	*4,297,719,503*
- Other administrative expenses	20,477,065,218	11,687,178,891	50,828,487,518	38,065,174,684
b) Selling expense during the period	76,531,391,329	60,206,967,291	194,962,052,206	167,422,606,997
Details of expenses accounting for 10% or more of total selling expenses	-	-	-	-
+ Sales employee costs	*34,027,167,798*	*11,155,239,103*	*79,394,519,270*	*49,810,762,883*
+ Export expenses	*8,676,766,718*	*9,086,460,650*	*20,451,791,913*	*24,552,723,980*
+ Transportation costs	*6,474,272,380*	*2,964,214,416*	*18,424,967,108*	*8,981,167,822*
- Other selling expenses	27,353,184,433	37,001,053,122	76,690,773,915	84,077,952,312
9. Production and Business Costs by Categories				
- Raw material and supplies costs;	960,478,392,066	796,053,454,848	2,391,745,778,619	2,151,728,269,302
+ Raw material costs	*771,528,122,369*	*630,558,640,320*	*1,926,776,124,159*	*1,738,517,310,590*
+ Auxiliary material costs	*176,522,649,456*	*151,951,817,150*	*430,209,213,717*	*372,655,521,295*
+ Fuel costs	*3,656,493,246*	*3,470,386,777*	*10,984,420,496*	*10,243,566,056*
+ Spare parts and tools costs	*8,771,126,995*	*10,072,610,601*	*23,776,020,247*	*30,311,871,361*
- Labour expenses;	327,548,160,093	302,256,754,436	881,768,676,246	830,886,215,483
+ Salaries	*293,088,849,345*	*269,998,490,095*	*778,574,254,973*	*735,253,932,888*
+ Meal expenses	*8,602,470,068*	*8,508,253,840*	*25,794,558,094*	*24,785,461,090*
+ Union fees	*2,186,452,140*	*1,999,649,408*	*6,530,857,107*	*5,946,065,473*
+ Social, medical, and unemployment	*23,670,388,540*	*21,750,361,093*	*70,869,006,072*	*64,900,756,032*
- Depreciation expenses	32,498,576,569	26,774,309,800	92,075,304,380	73,716,564,989
- External service costs	107,134,588,740	110,494,129,570	255,154,759,272	272,482,869,922
+ Electricity	*16,204,544,055*	*13,798,695,209*	*39,669,607,647*	*35,004,590,007*
+ Water	*911,724,617*	*306,726,449*	*2,312,340,330*	*930,256,064*
+ Mobile	*379,167,342*	*697,455,501*	*969,523,888*	*1,919,621,813*
+ Outsourcing	*89,639,152,726*	*95,691,252,411*	*212,203,287,407*	*234,628,402,038*

10. Current Corporate Income Tax Expenses

- Corporate income tax expenses based on taxable income for the current year	9,152,555,696	9,818,170,685	25,033,331,142	23,605,205,630

Prepared on 24/10/2026

Prepared by	Chief Accountant	General Director
Nguyen Thi Thu Ha	Tran Thanh Binh	Than Duc Viet

GARCO 10

Digitally signed by TỔNG CÔNG TY MAY 10 - CÔNG TY CỔ PHẦN
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