



**Nam Dinh Textile Garmen Joint Stock Corporation**  
**Separated Financial Statements**  
**Quarter 1 of 2026**



# NAM DINH TEXTILE GARMENT JOINT STOCK CORPORATION

Form No B01-DN

(Issued under Circular No.99/2025/TT-BTC dated 27 October 2025, by the Ministry of Finance)

## BALANCE SHEET

As at 31 March 2026

Items	Code	Note	31/03/2026	01/01/2026
1	2	3	4	5
<b>A. CURRENT ASSETS</b>	<b>100</b>		<b>341,161,258,063</b>	<b>397,510,162,577</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>		<b>12,728,407,527</b>	<b>16,760,873,943</b>
1. Cash	111	4	12,728,407,527	16,760,873,943
<b>II. Short-term financial investments</b>	<b>120</b>		<b>24,718,728,457</b>	<b>21,185,728,457</b>
1. Trading securities	121			
2. Provision for devaluation of trading securities (*)	122			
3. Held-to-maturity investments	123	5a	24,718,728,457	21,185,728,457
<b>III. Accounts receivable - short-term</b>	<b>130</b>		<b>200,287,673,993</b>	<b>187,106,833,873</b>
1. Accounts receivable from customers	131	6	188,434,457,144	185,031,510,220
2. Prepayments to suppliers	132		9,466,391,265	3,782,435,604
3. Intra-company receivables	133			
4. Receivables according to the progress of construction	134			
5. Other receivables	135	7a	9,120,663,846	5,030,726,311
6. Allowance for doubtful debts (*)	136	8	(6,733,838,262)	(6,737,838,262)
7. Shortage of assets awaiting resolution	137			
<b>IV. Inventories</b>	<b>140</b>		<b>100,551,087,019</b>	<b>168,965,387,831</b>
1. Inventories	141	9	100,736,182,244	169,150,483,056
2. Allowance for inventories (*)	142		(185,095,225)	(185,095,225)
<b>V. Current biological assets</b>	<b>150</b>			
<b>VI. Other current assets</b>	<b>160</b>		<b>2,875,361,067</b>	<b>3,491,338,473</b>
1. Short-term prepaid expenses	161	14a	2,813,093,787	3,090,092,138
2. Deductible VAT	162			338,979,055
3. Taxes and receivables from State Treasury	163	16	62,267,280	62,267,280
4. Government bond trading transaction	164			
5. Other current assets	165			
<b>B - LONG-TERM ASSETS</b>	<b>200</b>		<b>483,145,289,915</b>	<b>494,371,643,910</b>
<b>I- Accounts receivable - Long-term</b>	<b>210</b>		<b>3,865,031,903</b>	<b>3,943,441,949</b>
1. Long-term trade receivables	211			
2. Long-term prepayments to suppliers	212			
4. Intra-company long-term receivables	214			
5. Other long-term receivables	215	7b	7,065,031,903	7,143,441,949
6. Allowance for doubtful long-term debts (*)	216	8	(3,200,000,000)	(3,200,000,000)
<b>II. Fixed assets</b>	<b>220</b>		<b>376,779,390,491</b>	<b>387,425,462,856</b>
1. Tangible fixed assets	221	10a	362,421,891,556	372,680,461,204
- Cost	222		956,797,902,064	954,918,896,082
- Accumulated depreciation (*)	223		(594,376,010,508)	(582,238,434,878)



Items	Code	Note	31/03/2026	01/01/2026
1	2	3	4	5
2. Finance lease fixed assets	224	11	13,645,043,026	14,011,107,145
- Cost	225		19,785,906,253	19,785,906,253
- Accumulated depreciation (*)	226		(6,140,863,227)	(5,774,799,108)
3. Intangible fixed assets	227	10b	712,455,909	733,894,507
- Cost	228		1,517,544,000	1,517,544,000
- Accumulated depreciation (*)	229		(805,088,091)	(783,649,493)
<b>III. Non-current biological assets</b>	<b>230</b>			
<b>IV. Investment property</b>	<b>240</b>	<b>12</b>	<b>3,556,235,495</b>	<b>3,643,397,561</b>
- Cost	241		12,378,939,809	12,378,939,809
- Accumulated depreciation (*)	242		(8,822,704,314)	(8,735,542,248)
<b>V. Long-term work in progress</b>	<b>250</b>		<b>18,414,412,677</b>	<b>19,549,900,011</b>
1. Long-term work in progress	251			
2. Construction in progress	252	13	18,414,412,677	19,549,900,011
<b>V. Long-term financial investments</b>	<b>260</b>	<b>5b</b>	<b>66,711,031,520</b>	<b>66,711,031,520</b>
1. Investments in subsidiaries	261		21,508,979,633	21,508,979,633
2. Investments in associates	262		43,806,170,000	43,806,170,000
3. Equity investments in other entities	263		1,395,881,887	1,395,881,887
<b>VII. Other long-term assets</b>	<b>270</b>		<b>13,819,187,829</b>	<b>13,098,410,013</b>
1. Long-term prepaid expenses	271	14b	13,819,187,829	13,098,410,013
<b>TOTAL ASSETS (280 = 100 + 200)</b>	<b>280</b>		<b>824,306,547,978</b>	<b>891,881,806,487</b>
<b>C - LIABILITIES</b>	<b>300</b>		<b>772,136,297,537</b>	<b>842,268,441,840</b>
<b>I. Current liabilities</b>	<b>310</b>		<b>560,878,613,989</b>	<b>620,050,978,635</b>
1. Accounts payable to suppliers-short-term	311	15	178,879,794,703	182,629,210,992
2. Advances from customers - short-term	312		2,015,472,134	885,381,098
3. Dividends payable	313		1,477,905,250	
4. Taxes and others payable to State Treasury	314	16	8,815,385,165	77,168,484
5. Payables to employees	315		2,262,058,403	5,589,417,309
6. Accrued expenses	316	17	5,575,816,278	5,232,703,421
7. Intra-Company payables - short-term	317			
8. Construction contract progress payment due to customers	318	18		
9. Unearned revenue - short-term	319		1,107,623,599	822,597,200
10. Other payables - short-term	320		4,324,239,476	3,165,092,948
11. Short-term borrowings and financial lease liabilities	321	19a	356,417,504,981	421,647,997,183
12. Provision for short-term payables	322			
13. Bonus and welfare funds	323		2,814,000	1,410,000
<b>II. Long-term liabilities</b>	<b>330</b>		<b>211,257,683,548</b>	<b>222,217,463,205</b>
1. Long-term trade payables	331			
2. Long-term deferred revenue	332			
3. Taxes and others payable to State Treasury - long-term	333			
4. Long-term accrued expenses	334			
5. Intra-company payables for operating capital received	335			
6. Intra-company long-term payables	336			
7. Long-term unearned revenue	337			
8. Other payables - long-term	338		119,423,822	119,423,822
- Other payables - long-term (344)	338G		119,423,822	119,423,822

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Items	Code	Note	31/03/2026	01/01/2026
1	2	3	4	5
9. Long-term borrowings and finance lease liabilities	339	19b	211,138,259,726	222,098,039,383
<b>D - EQUITY</b>	<b>400</b>	<b>20</b>	<b>52,170,250,441</b>	<b>49,613,364,647</b>
1. Share capital	411		156,399,760,000	156,399,760,000
- Ordinary shares with voting rights	411a		156,399,760,000	156,399,760,000
- Preferred shares	411b			
2. Capital surplus	412			
3. Conversion option on convertible bonds	413			
4. Other capital	414			
5. Treasury shares (*)	415			
6. Differences upon asset revaluation	416			
7. Foreign exchange differences	417			
8. Investment and development fund	418	22	92,139,112,037	92,139,112,037
9. Other equity fund	419			
10. Accumulated losses	420		(196,368,621,596)	(198,925,507,390)
- Accumulated losses brought forward	420a		(198,925,507,390)	(199,171,734,559)
- Profit/(loss) for the current year	420b		2,556,885,794	246,227,169
<b>TOTAL EQUITY (440 = 300 + 400)</b>	<b>440</b>		<b>824,306,547,978</b>	<b>891,881,806,487</b>

Ninh Binh, 28<sup>th</sup> April 2026

Prepared by

Chief Accountant

General Director



Nguyen Thi Kim Oanh



Dinh Thi Thu Huong



Vu Ngoc Tuan







# NAM DINH TEXTILE GARMENT JOINT STOCK CORPORATION

Form B02-DN

(Issued under Circular No.99/2025/TT-BTC dated 27  
October 2025 of the Ministry of Finance)

## STATEMENT OF INCOME

For Quarter 1 of 2026

Currency unit: VND

Items	Code	Note	31/03/2026	31/03/2025
1	2	3	4	5
1. Revenue from sales of goods and provisions of services	01	24	292,743,830,256	247,089,573,721
2. Revenue deductions	02			
3. Net revenue from sales of goods and provisions of services (10=01-02)	10		292,743,830,256	247,089,573,721
4. Cost of sales	11	25	272,578,409,556	234,470,716,067
5. Gross profit / (loss) (20 = 10 - 11)	20		20,165,420,700	12,618,857,654
6. Profit/loss on disposal of investment property	21			
7. Financial income	22	26	3,695,632,760	4,146,094,415
8. Financial expenses	23	27	12,172,116,304	15,734,645,230
- In which: Interest expense	24		9,998,397,813	9,734,378,878
9. Selling expenses	25	28	3,450,034,145	3,478,375,363
10. General administration expenses	26	29	5,689,414,016	5,638,506,690
11. Net operating loss/profit {30 = 20 + 21 + 22 - (23+ 25 + 26)}	30		2,549,488,995	(8,086,575,214)
12. Other income	31	30	14,232,395	98,769,405
13. Other expenses	32	31	6,835,596	13,801,619
14. Results of other activities (40 = 31 - 32)	40		7,396,799	84,967,786
15. Accounting loss/profit before tax (50 = 30 + 40)	50		2,556,885,794	(8,001,607,428)
16. Current income tax expense	51			
17. Deferred income tax expenses	52			
18. Net loss/profit after tax (60 = 50 - 51 - 52)	60		2,556,885,794	(8,001,607,428)
19. Basic earnings per share (*)	70			
20. Diluted earnings per share (*)	71			

Ninh Binh, 28<sup>th</sup> April 2026

Prepared by

Chief Accountant

General Director

TỔNG CÔNG TY  
CƠ PHÂN  
DỆT MAY  
NAM ĐỊNH  
T. NINH BÌNH

Nguyen Thi Kim Oanh

Dinh Thi Thu Huong

Vu Ngoc Tuan



## STATEMENT OF CASH FLOWS

As at 31 March 2026

Currency unit: VND

Items	Code	Note	31/03/2026	31/03/2025
<b>I. Cash flows from operating activities</b>				
1. Profit/Loss before tax	01		2,556,885,794	(8,001,607,428)
2. Adjustments for				
- Depreciation of fixed asset and investment property	02		12,709,748,407	13,187,096,720
- Provisions	03		(4,000,000)	(3,368,208,816)
- Exchange rate differences from revaluation of monetary items denominated in foreign currencies	04		(138,837,105)	3,007,514,038
- Profit and losses from investing activities	05		294,234,308	(471,362,208)
- Interest expense	06		9,998,397,813	9,734,378,878
3. Operating profit before changes in working capital	08		25,416,429,217	14,087,811,184
- Change in receivables	09		59,994,447,994	26,622,354,692
- Change in inventories	10		68,414,300,812	(22,829,248,530)
- Change in payables and other liabilities	11		(73,765,474,869)	51,034,258,185
- Change in prepaid expenses	12		(443,779,465)	(1,301,503,759)
- Change in trading securities	13			
- Interest paid	14		(6,947,253,583)	(7,737,868,934)
- Income tax paid	15			
- Other receipts from operating activities	16			
- Other payment for operating activities	17			
Net cash flows from operating activities	20		72,668,670,106	59,875,802,838
<b>II. Cash flows from investing activities</b>				
1. Payment for purchasing, construct fixed assets and other long-term assets	21		(100,000,000)	(1,612,307,898)
2. Proceeds from the liquidation, assignment or sale of fixed assets and other long-term assets	22			
3. Payments to provide loans, to acquire debt instruments of other units	23		(850,000,000)	
4. Receipts from the recovery of loans provided, from the Re-sale of debt instruments of other units	24			
5. Payments of investments in capital contributions to other units	25			
6. Cash recovered from investments in capital contributions to other units	26			
7. Receipts from interests, dividends and earned profits	27		439,135,337	52,500,000
Net cash flows from investing activities	30		(510,864,663)	(1,559,807,898)
<b>III. Cash flows from financing activities</b>				
1. Proceeds from share issuance and capital contributions from owners	31		-	-
2. Repayments of contributed capital to owners or for redemption of shares by the issuing enterprise	32			
3. Receipts from borrowings	33		199,057,625,820	190,615,633,513
4. Repayments of principals of borrowings	34		(274,326,414,334)	(269,812,845,582)
5. Repayments of financial leasing debts	35		(921,483,345)	(918,145,469)
6. Payments of dividends	36			(2,300,000)
Net cash flows from financing activities	40		(76,190,271,859)	(80,117,657,538)
Net cash flows in the period (50=20+30+40)	50		(4,032,466,416)	(21,801,662,598)
Cash and cash equivalents at the beginning of period	60		16,760,873,943	24,147,782,192
The effect of changes in exchange rate	61			
Cash on hand and closing amount (70=50+60+61)	70		12,728,407,527	2,346,119,594

Prepared by

Chief Accountant

Ninh Binh, 28<sup>th</sup> April 2026

General Director

Nguyen Thi Kim Oanh

Dinh Thi Thu Huong

Vu Ngoc Tuan



# NAM DINH TEXTILE GARMENT JOINT STOCK CORPORATION

Notes to the separate financial statements for the period ended 31 March 2026

Form B 09 – DN

(Issued under Circular No. 99/2025/TT-BTC  
dated 27 October 2025 of the Ministry of Finance)

## 1. Reporting entity

### (a) Ownership structure

Nam Dinh Textile Garment Joint Stock Corporation (“the Corporation”) is incorporated as a joint stock company in Vietnam.

### (b) Principal activities

The principal activities of the Corporation are as follows:

- Production of various types of yarns and threads;
- Production of woven fabric;
- Production of knitted fabrics, crocheted fabrics, and non-woven fabrics;
- Textile finishing: printing, dyeing, washing, sizing, waterproofing, shrink-proofing;
- Production of ready-made garments, clothing of all kinds;
- Production of other textile products: towels, other textile and garment products;
- Wholesale of fabrics, ready-made garments, shoes, and sandals;
- Specialized wholesale: trading in raw materials, yarns, cotton, towels, chemicals, dyes, sizing powder, spare parts for textile machinery and equipment;
- General wholesale: trading in products from the textile, yarn, and garment industries;
- Freight transportation by road;
- Short-term lodging services: operation of hotels, guesthouses, worker dormitories;
- Other food and beverage services: providing meals for workers;
- Leasing of machinery and equipment for the textile, yarn, and garment industries, construction, and other tangible assets;
- Vocational training: yarn, textile, garment (short-term);
- Construction of various types of houses, other civil engineering works;
- Water extraction, treatment, and supply; wastewater drainage and treatment;
- Cargo handling; warehousing and storage of goods;
- Real estate business: leasing kiosks, offices, factories, and car garages;
- Leasing of cars, trucks, and passenger vehicles;
- Production of corrugated paper, cardboard, and packaging from paper and cardboard; and
- Activities of sports clubs.

### (c) Normal operating cycle

The normal operating cycle of the Corporation is generally within 12 months.

### (d) Corporation structure

As at 31 March 2026, the Corporation had 4 subsidiaries and 3 associates (1/1/2026: 4 subsidiaries and 3 associates) as listed in Note 5(b).

As at 31 March 2026, the Corporation had 579 employees.

**NAM DINH TEXTILE GARMENT JOINT STOCK CORPORATION**

Notes to the separate financial statements for the period ended 31 March 2026

**Form B 09 – DN**

(Issued under Circular No. 99/2025/TT-BTC  
dated 27 October 2025 of the Ministry of Finance)

**2. Basis of preparation**

**(a) Annual accounting period**

The annual accounting period of the Corporation is from 1 January to 31 December.

**(b) Accounting and presentation currency**

The Corporation's accounting currency is Vietnam Dong ("VND"), which is also the currency used for separate financial reporting purposes.

**3. Summary of significant accounting policies**

The following significant accounting policies have been adopted by the Corporation in the preparation of these separate financial statements.

**(a) Foreign currency transactions**

Transactions in currencies other than VND during the year have been translated into VND at rates approximating actual rates of exchange ruling at the transaction dates.

All foreign exchange differences are recorded in the separate statement of income.

**(b) Cash**

Cash comprises cash balances and call deposits.

**(c) Investments**

**(i) *Held-to-maturity investments***

Held-to-maturity investments are those that the Corporation's Board of Directors have the intention and ability to hold until maturity. Held-to-maturity investments include term deposits at bank and held-to-maturity bonds. These investments are stated at costs less allowance for doubtful debts.

**(ii) *Investments in subsidiaries, associates***

For the purpose of these separate financial statements, investments in subsidiaries and associates are initially recognised at cost which includes purchase price plus any directly attributable transaction costs. Subsequent to initial recognition, these investments are stated at cost less allowance for diminution in value.

**(iii) *Investments in equity instruments of other entities***

Investments in equity instruments of other entities are initially recognised at cost which include purchase price plus any directly attributable transaction costs. Subsequent to initial recognition, these investments are stated at cost less allowance for diminution in value.

**(iv) *Accounts receivable***

Trade and other receivables are stated at cost less allowance for doubtful debts.



**NAM DINH TEXTILE GARMENT JOINT STOCK CORPORATION**

Notes to the separate financial statements for the period ended 31 March 2026

**Form B 09 – DN**

*(Issued under Circular No. 99/2025/TT-BTC  
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**(d) Inventories**

Inventories are stated at the lower of cost and net realisable value. Cost is determined on a weighted average basis and includes all costs incurred in bringing the inventories to their present location and condition. Cost in the case of finished goods and work in progress includes raw materials, direct labour and attributable manufacturing overheads. Net realisable value is the estimated selling price of inventory items, less the estimated costs of completion and estimated costs to sell.

The Corporation applies the perpetual method of accounting for inventories.

**(e) Tangible fixed assets**

**(i) Cost**

Tangible fixed assets are stated at cost less accumulated depreciation. The initial cost of a tangible fixed asset comprises its purchase price, including import duties, non-refundable purchase taxes and any directly attributable costs of bringing the asset to its working condition for its intended use. Expenditure incurred after tangible fixed assets have been put into operation, such as repair, maintenance and overhaul cost, is charged to the separate statement of income in the year in which the cost is incurred. In situations where it can be clearly demonstrated that the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of tangible fixed assets beyond their originally assessed standard of performance, the expenditure is capitalised as an additional cost of tangible fixed assets.

**(ii) Depreciation**

Depreciation is computed on a straight-line basis over the estimated useful lives of tangible fixed assets. The estimated useful lives are as follows:

- buildings and structures 3 – 63 years
- machineries and equipment 3 – 15 years
- motor vehicles 5 – 30 years
- office equipment 5 – 15 years

**(f) Intangible fixed assets**

**Software**

Cost of acquiring new software, which is not an integral part of the related hardware, is capitalised as an intangible asset. Software is amortised on a straight-line basis over a period of 10 years.

**(g) Investment property held to earn rental**

**NAM DINH TEXTILE GARMENT JOINT STOCK CORPORATION**

Notes to the separate financial statements for the period ended 31 March 2026

**Form B 09 – DN**

*(Issued under Circular No. 99/2025/TT-BTC  
dated 27 October 2025 of the Ministry of Finance)*

**(i) Cost**

Investment property held to earn rental is stated at cost less accumulated depreciation. The initial cost of an investment property held to earn rental comprises its purchase price, cost of land use rights and any directly attributable expenditures of bringing the property to the condition necessary for it to be capable of operating in the manner intended by the Board of Directors. Expenditure incurred after the investment property held to earn rental has been put into operation, such as repairs and maintenance, is charged to the separate statement of income in the year in which the expenditure is incurred. In situations where it can be clearly demonstrated that the expenditure has resulted in future economic benefits in excess of the originally assessed standard of performance of the existing investment property held to earn rental, the expenditure is capitalised as an additional cost of the investment property.

**(ii) Depreciation**

Depreciation is computed on a straight-line basis over the estimated useful lives of investment property. The estimated useful lives are as follows:

- buildings      5 – 50 years

**(iii) Construction in progress**

Construction in progress represents the costs of tangible fixed assets and intangible fixed assets which have not been fully completed or installed. No depreciation is provided for construction in progress during the period of construction and installation.

**(h) Long-term prepaid expenses**

***Tools and instruments***

Tools and instruments include assets held for use by the Corporation in the normal course of business whose costs of individual items are less than VND 30 million and therefore not qualified for recognition as fixed assets under prevailing regulations. Cost of tools and instruments are amortised on a straight-line basis over a period ranging from 1 to 3 years.

**(i) Trade and other payables**

Trade and other payables are stated at their cost.

**(j) Share capital**

***Ordinary shares***

Ordinary shares are recognised at issuance price less incremental costs directly attributable to the issue of shares. Incremental costs directly attributable to the issue of shares, net of tax effects. Such costs are recognised as a deduction from share premium.

**(k) Taxation**

Income tax on the unconsolidated profit or loss for the year comprises current and deferred tax. Income tax is recognised in the separate statement of income except to the extent that it relates to items recognised directly to equity, in which case it is recognised in equity.



**NAM DINH TEXTILE GARMENT JOINT STOCK CORPORATION**

Notes to the separate financial statements for the period ended 31 March 2026

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Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted at the end of the annual accounting period, and any adjustment to tax payable in respect of previous years.

**(l) Revenue and other income**

**(i) Goods sold**

Revenue from the sale of goods is recognised in the separate statement of income when the significant risks and rewards of ownership have been transferred to the buyer. No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due or the possible return of goods. Revenue on sales of goods is recognised at the net amount after deducting sales discounts.

**(ii) Services rendered**

Revenue from services rendered is recognised in the separate statement of income in proportion to the stage of completion of the transaction. The stage of completion is assessed by reference to surveys of work performed. No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due.

**(iii) Processing services**

Revenue from processing services is recognised in the separate statement of income when the goods have been processed and accepted by the buyer. No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due.

**(iv) Operating lease income**

Rental income from operating leases is recognised in the separate statement of income on a straight-line basis over the term of the lease. Lease incentives granted are recognised as an integral part of the total rental income.

**(v) Interest income**

Interest income is recognised on a time proportion basis with reference to the principal outstanding and the applicable interest rate.

**(vi) Dividend income**

Dividend income is recognised when the rights to receive dividend is established.

**(m) Borrowing costs**

Borrowing costs are recognised as an expense in the year in which they are incurred, except where the borrowing costs relate to borrowings in respect of the construction of qualifying assets, in which case the borrowing costs incurred during the period of construction are capitalised as part of the cost of the assets concerned.

**(n) Related parties**

**NAM DINH TEXTILE GARMENT JOINT STOCK CORPORATION**

Notes to the separate financial statements for the period ended 31 March 2026

**Form B 09 – DN**

*(Issued under Circular No. 99/2025/TT-BTC  
dated 27 October 2025 of the Ministry of Finance)*

Parties are considered to be related to the Corporation if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions, or where the Corporation and the other party are subject to common control or significant influence. Related parties may be individuals or corporate entities and include close family members of any individual considered to be a related party.

Related companies include the subsidiaries and associates of the Corporation, the parent company - Vietnam National Textile and Garment Group - and its subsidiaries and associates of the parent company.



**NAM DINH TEXTILE GARMENT JOINT STOCK CORPORATION**

Notes to the separate financial statements for the period ended 31 March 2026

**Form B 09 – DN***(Issued under Circular No. 99/2025/TT-BTC  
dated 27 October 2025 of the Ministry of Finance)***4. Cash**

	<b>31/03/2026</b> <b>VND</b>	<b>01/01/2026</b> <b>VND</b>
Cash on hand	1.512.606.211	1.126.558.377
Cash in banks	11.215.266.316	15.634.315.566
	<u>12.727.872.527</u>	<u>16.760.873.943</u>

**5. Financial investments****(a) Held-to-maturity investments**

	<b>31/03/2026</b>		<b>01/01/2026</b>	
	<b>Cost</b>	<b>Fair value</b>	<b>Cost</b>	<b>Fair value</b>
	<b>VND</b>	<b>VND</b>	<b>VND</b>	<b>VND</b>
Held-to-maturity investments – short-term Term deposits (i)	24.718.728.457		20.985.728.457	
	<u>24.718.728.457</u>		<u>20.985.728.457</u>	

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**(b) Long-term investments**

	31/03/2026			Fair value VND	01/01/2026		
	Number of shares	% of equity owned and voting right	Cost VND		Number of shares	% of equity owned and voting right	Cost VND
<b>Subsidiaries</b>							
• Nam Dinh Textile Service – Trading Joint Stock Company	283.620	52,52%	2.876.479.633		283.620	52,52%	2.876.479.633
• Woollen Blanket One Member Co., Ltd - Nam Dinh Textile Garment	500.000	100,00%	5.000.000.000		500.000	100,00%	5.000.000.000
• Towel Woven Joint Stock Company - Nam Dinh Textile Garment	563.250	62,58%	5.632.500.000		563.250	62,58%	5.632.500.000
• Garment No. 2 One Member Co., Ltd - Nam Dinh Textile Garment	800.000	100,00%	8.000.000.000		800.000	100,00%	8.000.000.000
			<u>21.508.979.633</u>				<u>21.508.979.633</u>
<b>Associates</b>							
• Vinatex Nam Dinh City Development Joint Stock Company	2.532.584	36,92%	28.065.170.000		2.532.584	36,92%	28.065.170.000
• Weaving Joint Stock Company – Nam Dinh Textile Garment	1.379.100	45,97%	13.791.000.000		1.379.100	45,97%	13.791.000.000
• Garment No. 4 Joint Stock Company - Nam Dinh Textile Garment -	195.000	26,00%	1.950.000.000		195.000	26,00%	1.950.000.000
			<u>43.806.170.000</u>				<u>43.806.170.000</u>
<b>Other entities</b>							
	-	0%	-				
• Garment No. 1 Joint Stock Company - Nam Dinh Textile Garment	75.000	10,00%	845.881.887		75.000	10,00%	845.881.887
• Garment No. 5 Joint Stock Company - Nam Dinh Textile Garment	55.000	10,00%	550.000.000		55.000	10,00%	550.000.000
			<u>1.395.881.887</u>				<u>1.395.881.887</u>



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**6. Accounts receivable from customers**

	<b>31/03/2026</b> <b>VND</b>	<b>01/01/2026</b> <b>VND</b>
<b>Related parties</b>		
<b><i>Subsidiaries</i></b>		
Towel Woven Joint Stock Company - Nam Dinh Textile Garment	6.723.284.482	4.566.603.915
Woollen Blanket One Member Co., Ltd - Nam Dinh Textile Garment	118.170.041	
Garment No. 2 One Member Co., Ltd - Nam Dinh Textile Garment	16.862.444.400	17.708.944.949
<b><i>Associates</i></b>		
Weaving Joint Stock Company - Nam Dinh Textile Garment	59.764.329.371	59.052.351.403
Garment No. 4 Joint Stock Company - Nam Dinh Textile Garment	106.463.389	110.402.711
<b>Other parties</b>		
Huy Gia Bao Textile Garment Company Limited	9.080.416.561	17.497.188.099
Phu Cuong Textile Garment Company Limited	3.641.102.847	15.634.119.331
OW Textiles Co., Ltd.		12.080.379.571
Viet Phu Textile Company Limited		
Chau Giang Textile Garment Company Limited	3.422.848.044	657.464.339
Other customers	88.598.465.024	57.724.055.902
	<b>188.317.524.159</b>	<b>185.031.510.220</b>

**7. Other receivables**

**(a) Other short-term receivables**

	<b>31/03/2026</b> <b>VND</b>	<b>01/01/2026</b> <b>VND</b>
Dividends receivable from subsidiaries and associates	2.945.150.000	3.087.650.000
Interest receivables from term deposits	490.607.574	272.038.112
Deposits, mortgages	152.907.000	152.907.000
Others	5.531.984.104	1.518.131.199
	<b>9.120.663.846</b>	<b>5.030.726.311</b>

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Other short-term receivables from related parties are as follows:

	31/03/2026 VND	01/01/2026 VND
<i><b>The parent company</b></i>		
Vietnam National Textile and Garment Group	43.200.000	17.280.000
<i><b>Subsidiaries</b></i>		
Woollen Blanket One Member Co., Ltd - Nam Dinh Textile Garment	1.034.302.298	800.000.000
Towel Woven Joint Stock Company - Nam Dinh Textile Garment	2.694.197.908	1.890.458.299
Garment No. 2 One Member Co., Ltd - Nam Dinh Textile Garment	389.938.172	300.599.488
Nam Dinh Textile Service – Trading Joint Stock Company	283.620.000	283.620.000
<i><b>Associates</b></i>		
Weaving Joint Stock Company – Nam Dinh Textile Garment	1.997.406.990	1.103.280.000
Garment No. 4 Joint Stock Company - Nam Dinh Textile Garment	205.772.508	103.382.546
Vinatex Nam Dinh City Development Joint Stock Company	900.306.000	-
	<u>7.548.743.876</u>	<u>4.498.620.333</u>

**(b) Other long-term receivables**

	31/03/2026 VND	01/01/2026 VND
Deposits, mortgages	3.278.379.000	3.278.379.000
Receivables from Kinh Bac - Thanh Nam Joint Stock Company	3.200.000.000	3.200.000.000
Others	586.652.903	665.062.949
	<u>7.065.031.903</u>	<u>7.143.441.949</u>



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**8. Allowance for doubtful debts**

31/03/2026					01/01/2026				
	Overdue period	Cost VND	Allowance VND	Recoverable amount VND		Overdue period	Cost VND	Allowance VND	Recoverable amount VND
Thanh Vin Co., Ltd	Over 6 years	4.924.999.999	(4.924.999.999)	-	Over 6 years	4.924.999.999	(4.924.999.999)	-	-
Kinh Bac – Thanh Nam JSC	Over 7 years	3.200.000.000	(3.200.000.000)	-	Over 7 years	3.200.000.000	(3.200.000.000)	-	-
Others	From 2 - 3 years	82.706.360	(53.894.452)	14.707.505	From 2 - 3 years	82.706.360	(57.894.452)	24.811.908	-
Others	Over 3 years	1.754.943.811	(1.754.943.811)	-	Over 3 years	1.754.943.811	(1.754.943.811)	-	-
		9.956.545.767	(9.933.838.262)	14.707.505		9.962.650.170	(9.937.838.262)	24.811.908	
<i>Of which:</i>									
Allowance for doubtful debts – short-term			(6.733.838.262)					(6.737.838.262)	
Allowance for doubtful debts – long-term			(3.200.000.000)					(3.200.000.000)	
			(9.933.838.262)					(9.937.838.262)	

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	31/03/2026		01/01/2026	
	Cost VND	Allowance VND	Cost VND	Allowance VND
Goods in transit	-	-	-	-
Raw materials	47.307.731.197	-	75.940.660.347	-
Tools and supplies	24.814.974	-	27.212.281	-
Work in progress	6.613.862.690	-	6.830.988.231	-
Finished goods	37.256.994.257	-	66.703.354.780	-
Merchandise	9.532.779.126	-	13.742.190.233	-
inventories		(185.095.225)		(185.095.225)
Goods on consignment		-	5.906.077.184	-
	100.736.182.244	(185.095.225)	169.150.483.056	(185.095.225)



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**10. Tangible fixed assets**

**a. Tangible fixed assets**

	<b>Buildings and structures VND</b>	<b>Machinery and equipment VND</b>	<b>Motor vehicles VND</b>	<b>Office equipment VND</b>	<b>Total VND</b>
<b>Cost</b>					
Opening balance	299.628.890.711	607.662.620.846	44.616.967.722	3.010.416.804	954.918.896.082
Transfer from construction in progress	1.881.895.982				1.881.895.982
Transfer to long-term prepaid expenses	-	100.000.000	-	-	100.000.000
Disposals		(102.890.000)			(102.890.000)
Closing balance	301.510.786.693	607.659.730.846	44.616.967.722	3.010.416.804	956.797.902.064
<b>Accumulated depreciation</b>					
Opening balance	148.783.686.558	398.491.316.838	32.618.021.084	2.345.410.398	582.238.434.878
Charge for the year	2.825.347.140	8.564.274.004	796.080.055	49.382.425	12.235.083.624
Transfer to long-term prepaid expenses	-	(15.196.003)	-	-	(15.196.003)
Disposals		(82.311.991)		-	(82.311.991)
Closing balance	151.609.033.698	406.958.082.848	33.414.101.139	2.394.792.823	594.376.010.508
<b>Net book value</b>					
Opening balance	150.845.204.153	209.171.304.008	11.998.946.638	665.006.406	372.680.461.205
Closing balance	149.901.752.995	200.701.647.998	11.202.866.583	615.623.980	362.421.891.556

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	<b>Software VND</b>
<b>Cost</b>	
Opening balance	1.517.544.000
Closing balance	1.517.544.000
<b>Accumulated depreciation</b>	
Opening balance	783.649.493
Charge for the year	21.438.598
Closing balance	805.088.091
<b>Net book value</b>	
Opening balance	733.894.507
Closing balance	712.455.909

**11. Finance lease tangible fixed assets**

	<b>Machinery and equipment VND</b>
<b>Cost</b>	
Opening balance	
Closing balance	19.785.906.253
<b>Accumulated depreciation</b>	
Opening balance	5.774.799.108
Charge for the year	366.064.119
Closing balance	6.140.863.227
<b>Net book value</b>	
Opening balance	14.011.107.145
Closing balance	13.645.043.026



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	<b>Buildings VND</b>
<b>Cost</b>	
Opening and closing balance	12.378.939.809
<b>Accumulated depreciation</b>	
Opening balance	8.735.542.248
Charge for the year	87.162.066
Closing balance	8.822.704.314
<b>Net book value</b>	
Opening balance	3.643.397.561
Closing balance	3.556.235.495

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**13. Construction in progress**

	<b>31/03/2026</b> <b>VND</b>	<b>01/01/2026</b> <b>VND</b>
Site levelling and land clearance project	12.840.234.566	12.840.234.566
Others	5.574.178.111	6.709.665.445
Closing balance	18.414.412.677	19.549.900.011

Major constructions in progress were as follows:

Site levelling and land clearance at Hoa Xa Industrial Park	12.840.234.565	12.840.234.565
Yen Binh Garment Factory Project	5.013.367.135	5.013.367.135
Machinery and equipment not yet installed		1.340.298.311
Others	560.810.977	356.000.000
	18.414.412.677	19.549.900.011

**14. Prepaid expenses**

**(a) Short-term prepaid expenses**

	<b>31/03/2026</b> <b>VND</b>	<b>01/01/2026</b> <b>VND</b>
Other short-term prepaid expenses	2.813.093.787	3.090.092.138
	2.813.093.787	3.090.092.138

**(b) Long-term prepaid expenses**

Opening balance	13.098.410.013
Additions due to new purchases	2.641.746.866
Amortisation for the year	(1.920.969.050)
Closing balance	13.819.187.829



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Accounts payable to suppliers detailed by significant suppliers and related parties

	Cost and amount within payment capacity	
	31/03/2026 VND	01/01/2026 VND
<b>Related parties</b>		
<i>The parent company</i>		
Vietnam National Textile and Garment Group	141.231.789.335	138.509.283.107
<i>Subsidiaries</i>		
Nam Dinh Textile Service – Trading Joint Stock Company	3.730.738.738	3.812.808.228
Garment No. 2 One Member Co., Ltd - Nam Dinh Textile Garment	-	-
<b>Other parties</b>		
Thinh Phat Chemical Co., Ltd	8.336.793.000	7.800.210.400
Other suppliers	25.579.938.630	32.506.909.257
	<u>178.879.259.703</u>	<u>182.629.210.992</u>

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**16. Taxes and others receivable from and payable to State Treasury**

	01/01/2026				31/03/2026	
	Receivables VND	Payables VND	Incurred VND	Paid/offset VND	Receivables VND	Payables VND
Value added tax	-	27.469.761	34.024.961.879	(27.871.100.426)	-	6.181.331.214
Import tax	-	-	67.368.752	(67.368.752)	-	-
Corporate income tax	62.267.280	-	-	-	62.267.280	-
Personal income tax	-	36.148.901	106.231.148	(124.004.659)	-	18.375.390
Natural resource tax	-	13.549.822	29.892.950	(31.226.740)	-	12.216.032
Land rental	-	-	2.568.754.797	-	-	2.568.754.797
Other taxes	-	-	34.707.732	-	-	34.707.732
	62.267.280	77.168.484	36.831.917.258	(28.093.700.577)	62.267.280	8.815.385.165

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	<b>31/03/2026</b> <b>VND</b>	<b>01/01/2026</b> <b>VND</b>
Accrued electricity and water expenses	2.517.267.229	2.636.301.592
Interest expense	1.868.264.778	1.646.355.266
Others	1.190.284.271	950.046.563
	<hr/>	<hr/>
	5.575.816.278	5.232.703.421
	<hr/>	<hr/>

**18. Other payables – short-term**

	<b>31/03/2026</b> <b>VND</b>	<b>01/01/2026</b> <b>VND</b>
Dividend payables	1.477.905.250	1.477.905.250
Social insurance, health insurance, and trade union fees	177.428.199	333.599.733
Interest expense payable to Vietnam National Textile and Garment Group	1.061.498.558	967.323.501
Others	1.607.407.469	386.264.464
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	4.324.239.476	3.165.092.948
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	<b>31/03/2026</b> <b>VND</b>	<b>01/01/2026</b> <b>VND</b>
Short-term borrowings	356.417.504.981	421.647.997.183

**(b) Long-term borrowings and financial lease liabilities**

	<b>31/03/2026</b> <b>VND</b>	<b>01/01/2026</b> <b>VND</b>
Long-term borrowings (i)	204.210.656.526	214.248.266.522
Finance lease liabilities (ii)	6.927.603.200	7.849.772.861

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	211.138.259.726	222.098.039.383
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**20. Changes in owners' equity**

	Share capital VND	Investment and development fund VND	Accumulated losses VND	Total VND
Balance at 1 January 2025	156.399.760.000	92.139.112.037	(119.171.734.559)	49.367.137.478
Balance at 1 January 2026	156.399.760.000	92.139.112.037	(198.925.507.390)	49.613.364.647
Net profit for the year	-	-	2.617.082.663	2.617.082.663
Balance at 31 March 2026	156.399.760.000	92.139.112.037	(196.308.424.727)	52.230.447.310

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The Corporation's authorised and issued share capital are:

	31/03/2026 and 01/01/2026	
	Number of shares	Share capital VND
<b>Authorised share capital</b>	15.639.976	156.399.760.000
<b>Issued share capital</b>		
Ordinary shares	15.639.976	156.399.760.000
<b>Shares in circulation</b>		
Ordinary shares	15.639.976	156.399.760.000

All ordinary shares have a par value of VND 10,000. Each share is entitled to one vote at meetings of the Corporation. Shareholders are entitled to receive dividend as declared from time to time. All ordinary shares are ranked equally with regard to the Corporation's residual assets.

The Corporation's share capital by major shareholders is as follows:

	Percentage (%)	31/03/2026 and 01/01/2026	
		Number of shares	Share capital VND
Vietnam National Textile and Garment Group	53,67	8.394.655	83.946.550.000
Other shareholders	46,33	7.245.321	72.453.210.000
	100,00	15.639.976	156.399.760.000

**22. Investment and development fund**

Investment and development funds were appropriated from retained profits in accordance with the resolution of General Meeting of Shareholders. These funds were established for the purpose of future business expansion.



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**23. Off balance sheet items**

**(a) Bad debts written off**

	Reason for writing off	Written off in year	31/03/2026 VND	01/01/2026 VND
Kaisui Company Limited – Textile Garment	Operation suspended	2024	38.141.390	38.141.390
Xuan Quyet Company Limited	Operation suspended	2024	39.376.277	39.376.277
Duc Bon Co., Ltd	Operation suspended	2024	82.768.508	82.768.508
Bach Viet Production Trading Service Co., Ltd	Operation suspended	2024	2.883.059.365	2.883.059.365
Xuan Hong Services Trading and Exports Garment Co., Ltd	Operation suspended	2024	135.535.654	135.535.654
			3.178.881.194	3.178.881.194

**24. Revenue from sales of goods and provision of services**

	Quarter 1 of 2026 VND	Quarter 1 of 2025 VND
Sales of goods	290.295.168.256	244.892.742.521
Other services rendered	2.448.662.000	2.196.831.200
		292.743.830.256
		247.089.573.721

**25. Cost of sales**

	Quarter 1 of 2026 VND	Quarter 1 of 2025 VND
Finish goods and merchandises sold	270.129.747.556	232.273.884.867
Services provided	2.448.662.000	2.196.831.200
		272.578.409.556
		234.470.716.067

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	Quarter 1 of 2026 VND	Quarter 1 of 2025 VND
Interest income from deposits, bonds and loans	239.319.480	345.869.763
Dividends	55.000.000	52.500.000
Interest on late payment by buyers	823.996.528	
Realised foreign exchange gains	2.577.316.752	3.747.724.652
	<u>3.695.632.760</u>	<u>4.146.094.415</u>

**27. Financial expenses**

	Quarter 1 of 2026 VND	Quarter 1 of 2025 VND
Interest expense	9.998.397.813	9.734.378.878
Realised foreign exchange losses	2.173.718.491	5.422.619.471
Unrealised foreign exchange losses		577.646.881
	<u>12.172.116.304</u>	<u>15.734.645.230</u>

**28. Selling expenses**

	Quarter 1 of 2026 VND	Quarter 1 of 2025 VND
Staff costs	50.654.195	442.677.838
Sales agent expenses	1.387.284.728	1.277.036.587
Other selling expenses	2.012.095.222	1.758.660.938
	<u>3.450.034.145</u>	<u>3.478.375.363</u>

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dated 27 October 2025 of the Ministry of Finance)***29. General and administration expenses**

	Quarter 1 of 2026 VND	Quarter 1 of 2025 VND
Staff costs	1.799.482.679	1.542.864.399
Depreciation and amortisation	933.778.537	1.827.613.912
Other general and administration expenses	2.956.152.800	2.268.028.379
	<u>5.689.414.016</u>	<u>5.638.506.690</u>

**30. Other income**

	Quarter 1 of 2026 VND	Quarter 1 of 2025 VND
Others	14.232.395	98.769.405
	<u>14.232.395</u>	<u>98.769.405</u>

**31. Other expenses**

	Quarter 1 of 2026 VND	Quarter 1 of 2025 VND
Others	6.835.596	13.801.619
	<u>6.835.596</u>	<u>13.801.619</u>

**32. Production and business costs by element**

	Quarter 1 of 2026 VND	Quarter 1 of 2025 VND
Raw material costs included in production costs	139.048.578.878	123.145.126.166
Staff costs	20.398.511.632	15.617.231.095
Depreciation and amortisation	12.709.708.407	13.187.096.720
Outside services	21.129.890.049	20.082.850.856
Other expenses	35.801.159.823	33.284.543.535
	<u>229.087.848.789</u>	<u>205.316.848.372</u>



**NAM DINH TEXTILE GARMENT JOINT STOCK CORPORATION**  
Notes to the separate financial statements for the period ended 31 March 2026

**Form B 09 – DN**  
*(Issued under Circular No. 99/2025/TT-BTC  
dated 27 October 2025 of the Ministry of Finance)*

Ninh Binh, <sup>28<sup>th</sup></sup> April 2026

**Prepared by**



**Nguyen Thi Kim Oanh**

**Chief Accountant**



**Dinh Thi Thu Huong**

**General Director**



**Vu Ngoc Tuan**

