CÔNG TY CỔ PHẦN TẬP ĐOÀN VEXILLA VIỆT NAM
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Trang số 02

CÔNG TY CỔ PHẦN TẬP ĐOÀN VEXILLA VIỆT NAM

Số: 2404a/2026/CV-SVN

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập – Tự do – Hạnh phúc

TP. Hồ Chí Minh, ngày 26 tháng 04 năm 2026

CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH

Kính gửi: Sở Giao dịch Chứng khoán Hà Nội

Thực hiện quy định tại khoản 3 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, Công ty Cổ phần Tập đoàn Vexilla Việt Nam thực hiện công bố thông tin báo cáo tài chính (BCTC) Qúy 1 năm 2026 với Sở Giao dịch Chứng khoán Hà Nội như sau:

1. Tên tổ chức: **Công ty Cổ phần Tập đoàn Vexilla Việt Nam**

- Mã chứng khoán: SVN
- Địa chỉ: Phòng 14.21, Tầng 14, Tòa nhà Golden King, Số 15 Nguyễn Lương Bằng, Phường Tân Mỹ, thành phố Hồ Chí Minh, Việt Nam
- Điện thoại liên hệ/Tel: 0835790106 Fax: 024.37835103
- Email: solavina@solavina.vn Website: http://solavina.vn/

2. Nội dung thông tin công bố:

- BCTC Qúy 1 năm 2026

☐ BCTC riêng (TCNY không có công ty con và đơn vị kế toán cấp trên có đơn vị trực thuộc);

☑ BCTC hợp nhất (TCNY có công ty con);

☐ BCTC tổng hợp (TCNY có đơn vị kế toán trực thuộc tổ chức bộ máy kề toán riêng).

- Các trường hợp thuộc diện phải giải trình nguyên nhân:

+ Lợi nhuận sau thuế thu nhập doanh nghiệp tại báo cáo kết quả hoạt động kinh doanh của kỳ báo cáo thay đổi 10% trở lên so với báo cáo cùng kỳ năm trước:

☑ Có ☐ Không

Văn bản giải trình trong trường hợp tích có:

☑ Có ☐ Không

+ Lợi nhuận sau thuế trong kỳ báo cáo bị lỗ, chuyển từ lãi ở báo cáo cùng kỳ năm trước sang lỗ ở kỳ này hoặc ngược lại:

☐ Có ☑ Không

Văn bản giải trình trong trường hợp tích có:

☐ Có ☑ Không

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày: 26/04/2026 tại đường dẫn: http://solavina.vn/.

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin công bố.

Tài liệu đính kèm:
- BCTC Qúy 1 năm 2026
- Văn bản giải trình BCTC Quý 1 năm 2026

CÔNG TY CỔ PHẦN TẬP ĐOÀN VEXILLA VIỆT NAM

Người đại diện theo pháp luật/Người UQCBTT

(Ký, ghi rõ họ tên, chức vụ, đóng dấu)

CÔNG TY CỔ PHẦN TẬP ĐOÀN VEXILLA VIỆT NAM

Lê Hải Châu

NỘI DUNG

	Trang
Báo cáo tài chính hợp nhất	01-18
Báo cáo tình hình tài chính	01-02
Báo cáo kết quả hoạt động kinh doanh	03-03
Báo cáo lưu chuyển tiền tệ	04-04
Thuyết minh Báo cáo tài chính	05-18

BÁO CÁO TÌNH HÌNH TÀI CHÍNH

Tại thời điểm 31/03/2026

ĐVT: VNĐ

TÀI SẢN	Mã số	Thuyết minh	01/01/2026	31/03/2026
A. TÀI SẢN NGẮN HẠN	**100**		**142,344,326,712**	**226,610,098,384**
I. Tiền và các khoản tương đương tiền	**110**		**122,563,342**	**964,527,317**
1. Tiền	111	5.1	122,563,342	964,527,317
2. Các khoản tương đương tiền	112			
II. Đầu tư tài chính ngắn hạn	**120**		**35,750,000,000**	**25,850,000,000**
1. Đầu tư nắm giữ đến ngày đáo hạn	123	5.2	35,750,000,000	25,850,000,000
III. Các khoản phải thu ngắn hạn	**130**		**105,801,081,475**	**199,126,933,639**
1. Phải thu ngắn hạn của khách hàng	131	5.4	46,178,000,002	45,278,000,000
2. Trả trước cho người bán ngắn hạn	132	5.3	4,666,500,000	4,686,500,000
3. Phải thu ngắn hạn khác	135	5.5	54,956,581,473	149,162,433,639
IV. Hàng tồn kho	**140**			-
V. Tài sản sinh học ngắn hạn	150			
VI. Tài sản ngắn hạn khác	**160**		**670,681,895**	**668,637,428**
1. Chi phí chờ phân bổ ngắn hạn	161	5.7a	149,627,591	119,333,369
2. Thuế GTGT được khấu trừ	162		521,054,304	549,304,059
B. TÀI SẢN DÀI HẠN	**200**		**84,867,832,085**	**(141,281,096)**
I. Các khoản phải thu dài hạn	**210**		**10,047,513,429**	**47,513,429**
1. Phải thu dài hạn của khách hàng	211		-	-
2. Phải thu dài hạn khác	215	5.5b	10,047,513,429	47,513,429
II. Tài sản cố định	**220**		**54,679,102**	**45,565,921**
1. Tài sản cố định hữu hình	221	5.6	54,679,102	45,565,921
- Nguyên giá	222		182,263,636	182,263,636
- Giá trị hao mòn lũy kế	223		(127,584,534)	(136,697,715)
III. Tài sản sinh học dài hạn	**230**			
IV. Bất động sản đầu tư	**240**	**V.13**	-	-
VI. Đầu tư tài chính dài hạn	**260**		**74,765,639,554**	**(234,360,446)**
1. Đầu tư vào công ty con	261			-
2. Đầu tư góp vốn vào đơn vị khác	263		75,000,000,000	-
3. Dự phòng giảm giá đầu tư tài chính dài hạn	264		(234,360,446)	(234,360,446)
VII. Tài sản dài hạn khác	**270**		-	-
1. Chi phí chờ phân bổ dài hạn	271	5.7b		-
TỔNG CỘNG TÀI SẢN	**280**		**227,212,158,797**	**226,468,817,288**

BÁO CÁO TÌNH HÌNH TÀI CHÍNH

Tại thời điểm 31/03/2026

(Tiếp theo)

ĐVT: VNĐ

NGUỒN VỐN	Mã số	Thuyết minh	01/01/2026	31/03/2026
C. NỢ PHẢI TRẢ	**300**		**1,273,039,078**	**1,275,681,263**
I. Nợ ngắn hạn	**310**		**1,273,039,078**	**1,275,681,263**
1. Phải trả người bán ngắn hạn	311	5.9	467,357,541	576,573,054
2. Người mua trả tiền trước ngắn hạn	312	5.10	-	-
3. Thuế và các khoản phải nộp Nhà nước	314	5.11	276,825,322	307,686,668
4. Phải trả người lao động	315		463,437,549	203,002,875
5. Chi phí phải trả ngắn hạn	316	5.12		115,000,000
6. Phải trả ngắn hạn khác	320	5.13	48,143,090	56,143,090
7. Quỹ khen thưởng, phúc lợi	323		17,275,576	17,275,576
II. Nợ dài hạn	**330**		-	-
D. VỐN CHỦ SỞ HỮU	**400**		**225,939,119,719**	**225,193,136,025**
Vốn chủ sở hữu	**411**		**225,939,119,719**	**225,193,136,025**
1. Vốn góp của chủ sở hữu	411	**5.14**	210,000,000,000	210,000,000,000
2. Quỹ đầu tư phát triển	418		87,934,868	87,934,868
3. Quỹ khác thuộc vốn chủ sở hữu	419		136,465,222	136,465,222
4. Lợi nhuận sau thuế chưa phân phối	420		14,768,911,774	14,037,701,834
- LNST chưa phân phối lũy kế đến cuối kỳ trước	420a		13,512,689,878	14,489,510,043
- LNST chưa phân phối kỳ này	420b		1,256,221,896	(451,808,209)
5. Lợi ích cổ đông không kiểm soát	429		945,807,855	931,034,101
TỔNG CỘNG NGUỒN VỐN	**440**		**227,212,158,797**	**226,468,817,288**

M.S.D.N: 0101612880 - C.T.C.P - CÔNG TY CỔ PHẦN TẬP ĐOÀN VEXILLA VIỆT NAM - THÀNH PHỐ HỒ CHÍ MINH

Lê Thị Luyến	**Lê Thị Luyến**	**Lê Hải Châu**
Người Lập Biểu	Phụ trách Kế toán	Tổng Giám Đốc

Hồ Chí Minh ngày 26 tháng 04 năm 2026

BÁO CÁO KẾT QUẢ HOẠT ĐỘNG KINH DOANH

Kỳ kế toán: từ 01/01/2026 đến 31/03/2026

CHỈ TIÊU	Mã số	Thuyết minh	Quý I	
			2025	2026
1. Doanh thu bán hàng và cung cấp dịch vụ	**01**	**5.15**	**16,111,583,400**	-
2. Các khoản giảm trừ doanh thu	02			
3. Doanh thu thuần về bán hàng và cung cấp dịch v	**10**		**16,111,583,400**	-
4. Giá vốn hàng bán	**11**	5.16	15,957,895,800	-
5. Lợi nhuận gộp về bán hàng và cung cấp dịch vụ	**20**		**153,687,600**	-
6. Lãi/ lỗ của hoạt động bán, thanh lý bất động sản đầu tư	21			
7. Doanh thu hoạt động tài chính	22	5.17	1,709,935,871	991,408,237
8. Chi phí tài chính	23	5.18	136,513,973	-
Trong đó: Chi phí lãi vay	*24*		136,513,973	-
9. Chi phí bán hàng	25			
10. Chi phí quản lý doanh nghiệp	26	**5.19**	602,593,459	815,428,685
11. Lợi nhuận thuần từ hoạt động kinh doanh	**30**		**1,124,516,039**	**175,979,552**
12. Thu nhập khác	31	5.20		-
13. Chi phí khác	32	**5.21**	793,690	584,786
14. Lợi nhuận khác	**40**		**(793,690)**	**(584,786)**
15. Tổng lợi nhuận kế toán trước thuế	**50**		**1,123,722,349**	**175,394,766**
16. Chi phí thuế TNDN hiện hành	51	5.22	234,210,220	38,108,784
17. Chi phí thuế TNDN hoãn lại	52		-	-
18. Lợi nhuận sau thuế thu nhập doanh nghiệp	**60**		**889,512,129**	**137,285,982**
- Lợi nhuận sau thuế của Công ty mẹ	61		891,694,669	151,850,552
- Lợi nhuận sau thuế của Cổ đông không kiểm soát	62		(2,182,540)	(14,564,570)
19. Lãi cơ bản trên cổ phiếu	**70**			

Lê Thị Luyến
Người Lập Biểu

Lê Thị Luyến
Phụ trách kế toán

Lê Hải Châu
Tổng Giám Đốc

Hồ Chí Minh ngày 26 tháng 04 năm 2026

BÁO CÁO LƯU CHUYỂN TIỀN TỆ

(theo phương pháp gián tiếp)

kỳ kế toán từ ngày 01/01/2026 đến 31/03/2026

ĐVT: VNĐ

CHỈ TIÊU	Mã số	Thuyết minh	Lũy kế từ đầu năm đến cuối quý này năm trước	Lũy kế từ đầu năm đến cuối quý này năm nay
I. LƯU CHUYỂN TIỀN TỪ HOẠT ĐỘNG KINH DOANH				
1. Lợi nhuận trước thuế	**01**		***1,123,722,349***	***175,394,766***
2. Điều chỉnh cho các khoản:				
- Khấu hao TSCĐ và BĐSĐT	02		9,113,181	9,113,181
- Lãi lỗ từ hoạt động đầu tư, tài chính	05		(1,709,935,871)	(991,408,237)
- Chi phí lãi vay	06		136,513,973	-
3. Lợi nhuận từ hoạt động kinh doanh trước thay đổi vốn lưu động	**08**		***(440,586,368)***	***(806,900,290)***
- Tăng, giảm các khoản phải thu	09		3,361,445,565	851,750,247
- Tăng, giảm hàng tồn kho	10			-
- Tăng, giảm các khoản phải trả (không kể lãi vay phải trả, thuế thu nhập doanh nghiệp phải nộp)	11		177,412,882	(818,736,275)
- Tăng, giảm chi phí chờ phân bổ	12		(173,681,534)	30,294,222
- Chi phí đi vay đã trả	14		(136,513,973)	-
- Thuế thu nhập doanh nghiệp đã nộp	15			-
Lưu chuyển tiền thuần từ hoạt động kinh doanh	**20**		***2,788,076,572***	***(743,592,096)***
II. LƯU CHUYỂN TIỀN TỪ HOẠT ĐỘNG ĐẦU TƯ				
1. Tiền chi để mua sắm, xây dựng TSCĐ và các tài sản dài hạn khác	21			-
2. Tiền chi cho vay, mua các công cụ nợ của đơn vị khác	23		(12,000,000,000)	9,900,000,000
3. Tiền thu hồi cho vay, bán lại các công cụ nợ của đơn vị khác	24		15,650,000,000	9,900,000,000
4. Tiền chi đầu tư góp vốn vào đơn vị khác	25			75,000,000,000
5. Tiền thu hồi đầu tư góp vốn vào đơn vị khác	26			-
6. Tiền thu lãi cho vay, cổ tức và lợi nhuận được chia	27		441,369,863	(93,214,443,929)
Lưu chuyển tiền thuần từ hoạt động đầu tư	**30**		***4,091,369,863***	***1,585,556,071***
III. LƯU CHUYỂN TIỀN TỪ HOẠT ĐỘNG TÀI CHÍNH				
1. Tiền thu từ phát hành cổ phiếu, nhận vốn góp của chủ hở hữu	31			-
2. Tiền trả lại vốn góp cho các chủ sở hữu, mua lại cổ phiếu của doanh nghiệp đã phát hành	32			-
3. Tiền thu từ đi vay	33		6,600,000,000	-
4. Tiền trả nợ gốc vay	34		(6,600,000,000)	-
Lưu chuyển tiền thuần từ hoạt động tài chính	**40**		-	-
Lưu chuyển tiền thuần trong kỳ	**50**		**6,879,446,435**	**841,963,975**
Tiền và tương đương tiền đầu kỳ	**60**		**3,465,293,716**	**122,563,342**
Ảnh hưởng của thay đổi tỷ giá hối đoái quy đổi ngoại tệ	61			
Tiền và tương đương tiền cuối kỳ	**70**	**5.1**	**10,344,740,151**	**964,527,317**

Lê Thị Luyến
Người Lập Biểu

Lê Thị Luyến
Kế toán trưởng

Lê Hải Châu
Tổng Giám Đốc

Hồ Chí Minh ngày 26 tháng 04 năm 2026

NOTES TO FINANCIAL STATEMENTS

For the fiscal year ended as at 31 March 2026

1. GENERAL INFORMATION OF THE COMPANY

Form of ownership

Vexilla Viet Nam Group Joint Stock Company is established and operates activities under Business Registration Certificate No. 0101612880 issued by Hanoi Authority for Planning and Investment for the first time on 21 February 2005 with the original name of 249 Trade and Construction Joint Stock Company. In 2009, the Company renamed to Solavina Joint Stock Company. In 2019, the Company renamed to Vexilla Viet Nam Group Joint Stock Company. The Company's 19th amendment was issued by Ho Chi Minh City Department of Planning and Investment on 08 July 2020.

The Company's head office is located at: 14.21 Floor, Golden King Building, No. 91, Nguyen Luong Bang, Ward Tan My, Ho Chi Minh City.

Company's Charter capital is VND 210.000.000.000, actual contributed Charter capital by 31 December 2024 is VND 210.000.000.000; equivalent to 21.000.000 shares with the price of VND 10.000 per share.

Business field

Trade and Investment.

Business activities

Main business activities of the Company include:

- Wholesale of agricultural and forestry raw materials (except wood, bamboo) and live animals

Annual accounting period

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

Corporate structure

The Company's head office is located at: 14.21 Floor, Golden King Building, No. 91, Nguyen Luong Bang, Ward Tan Phu, Binh Thanh District, Ho Chi Minh City.

The Company's member entities are as follows:

No	Member entities	Address	Main business activities
1	Branch of Solavina Joint Stock Company in Dak Lak	No. 185 Giai Phong, Phuoc An Town, Krong Pak District, Dak Lak	Closed tax code and out of operation
2	Branch of Solavina Joint Stock Company in Kon Tum	Mang Den Hamlet, Dak Long Commune, Kon Plong District, Kon Tum	Closed tax code and out of operation
3	Branch of Solavina Joint Stock Company in Dak Nong	Group 2, Nguyen Tat Thanh Street, Nghia Tan Ward, Gia Nghia Town, Dak Nong	Closed tax code and out of operation
4	Branch of Vexilla Viet Nam Group Joint Stock Company	Floor 15, Viwaseen Building, No. 48 To Huu Street, Trung Van Ward, Nam Tu Liem District, Hanoi	Trade in building materials; wholesale metal ores, machines, agricultural

Drectly owned subsidiaries:

No	Name	Location	Voting rate	economic interest	Principal activities
1	M&S Trading Joint Stock Company	Floor 15, Viwaseen Building, No. 48 To Huu Street, Trung Van Ward, Nam Tu Liem District, Hanoi	96.61%	96.61%	Wholesale of all kinds of goods

2. Accounting period and accounting currency

Annual accounting period commences from 1 January and ends as at 31 December. The Company maintains its accounting records in VND.

3. Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Company applies Corporate Accounting System issued under the Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance.

Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

4. Accouting policies

The following are the significant have been adopted by the company in preparing these separate financial statements:

The accounting policies that have been adopted by the Company in the preparation of these separate financial statements are consistent with those adopted in the preparation of its most recent separate financial statements.

4.1 Basis for preparation of Financial Statements

The separate financial statements, except for the separate financial statements of cash flows, are prepared on the accrual basis using the historical cost concept. Separate financial statements of cash flows is prepared using the indirect method

4.2 Foreign currency transaction

Transactions currencies other than VND during the period have been translated into Vietnamese Dong at the actual rate of exchange ruling at transaction dates.

Monetary assets and liabilities denomainated in currencies other than VND are translated into VND at the account transfer buying rate and accont transfer selling rate, respectively, at the end of the accounting period quoted by the commercial bank where the company most frequently conducts transactions and has the lagest outstanding balance of foreign currencies at the end of the accounting period

Exchange rate differences resulting from revaluation of foreign currency monetary items at the end of the accounting period after offsetting increases and decreases are recorded in financial income or financial expenses.

4.3 Cash and cash equivalents

Cash comprises cash on hand, demand deposits.

Cash equivalents are short -term highly liquid investments that are readily covertible to known amount of cash, are subject to an insighnificant risk of changes in value, and are held for the purpose of meeting short term cash commitments rather than for investment or other puposes

4.4 Financial investments

Investments held to maturity comprise: term deposits (including treasury bills and promissory notes), bonds, preference shares which the issuer is required to repurchase at a certain time in the future and loans, etc. held to maturity to earn profits periodically and other held to maturity investments.

Investments in associates are initially recognized at original cost. After initial recognition, the value of these investments is measured at original cost less provision for devaluation of investments.

Equity Investments in other entities comprise: investments in equity instruments of other entities without having control, joint control, or significant influence on the investee. These investments are initially stated at original cost. After initial recognition, these investments are measured at original cost less provision for devaluation of investments.

Dividends received in the form of shares only monitor the number of shares received but do not record the increase in the value of the investment and financial income.

Provision for devaluation of investments is made at the end of the period as follows:

With regard to long-term investments (other than trading securities) without significant influence on the investee: If the fair value of the investment is not determined at the reporting date, the provision shall be made based on the Financial Statements at the provision date of the investee.

For investments held to maturity: based on the ability to recover, set up provisions for doubtful debts according to the provisions of law.

4.5. Receivables

The receivables shall be recorded in details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company.

The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing.

4.6. Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, at the reporting date, inventories are stated at the lower of cost and net realizable value.

The cost of inventory is calculated using weighted average method.

Inventory is recorded by perpetual method.

Provision for devaluation of inventories made at the end of the year is based on the excess of original cost of inventory over their net realizable value.

4.7. Fixed assets, Finance lease fixed assets

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

When tangible fixed assets are sold or disposed of, their cost and accumulated depreciation are eliminated from the accounts and any gain or loss resulting from their disposal is recognized as income or expense in the period.

Fixed assets are depreciated (amortised) using the straight-line method over their estimated useful lives as follows:

- Machinery, equipment	05 - 10	years

4.8. Prepaid expenses

The expenses incurred but related to operating results of several accounting periods are recorded as prepaid expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term prepaid expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria. Prepaid expenses are allocated gradually into operating expenses on the straight-line basis.

4.9. Payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company.

Trade and other payables are starter at their cost. Trade and other payables are classified as fmonetary items denominated in foreign currencies are revalued at account transfer selling rate at the at the reporting date.

When preparing financial statements, accountants payable are classifed as long-term or short-term in the separate statement of financial position based on the remaining period of these payables at the reporting date

4.10. Owner's equity

Owner's equity is stated at actually contributed capital of owners.

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Treasury shares are shares issued and bought-back by the issuing company itself. Treasury shares are uncancelled and shall be re-issued within the period as regulated by the law on securities. Treasury shares shall be recorded at the actual buyback price and presented on the Statement of Financial position as a decrease in owner's equity. Cost of Treasury shares when being re-issued or used to pay dividend, bonus, etc. shall be calculated using the weighted average method.

Dividends to be paid to shareholders are recognised as a payable in Statement of Financial position after the announcement of dividend payment from the Board of Management and announcement of cut-off date for dividend payment of Vietnam Securities Depository Center.

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profit appropriation or loss handling of the Company. In case dividend payment or profit distribution for the owners exceeds the net profit, the difference shall be recorded as a decrease in contributed capital. Net profit can be distributed to investors based on capital contribution rate after being approved by General Meeting of Shareholders/Board of Management and after being appropriated to funds in accordance with the Company's Articles of Incorporation and Vietnamese statutory requirements.

4.11. Revenue

Sale of goods

Revenue from the sale of goods shall be recognised when all of the following conditions have been satisfied:

- Significant risks and rewards associated with the ownership of the goods have been transferred to the buyer;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The cost incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

- The amount of the revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The stage of the completion of the transaction at the end of the reporting period can be measured reliably; and
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Financial income

Revenue arising from the use by the others of the Company's assets yielding interest, royalties and dividends shall be recognised when:

- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The amount of the revenue can be measured reliably.

Revenue deductions

Revenue deductions from sales and service provisions arising in the year include: Trade discounts, sales discounts and sales returns.

Trade discount, sales discount and sales return incurred in the same period of sale of goods and rendering of services are recorded as a decrease in revenue in the incurring period. In case goods and services are sold in the previous periods, but until the next period they are incurred as deductible items, the Company records the decrease in revenue under the following principles: If it is incurred prior to the issuance of Financial Statements, it is then recorded as a decrease in revenue on the Financial Statements of the reporting period (the previous period); and if it is incurred after the issuance of Financial Statements, it is recorded as a decrease in revenue of incurring period (the next period).

4.12. Cost

Cost of goods sold

The recognition of cost of goods sold is matched against revenue in theyear and complies with the prudence principle. Cases of loss of materials and goods exceeded the norm, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the year.

Financial expenses

Items recorded into financial expenses comprise:

- Expenses or losses relating to financial investment activities;
- Borrowing costs;
- Losses from the disposal and transfer of short-term securities, transaction cost of selling securities;
- Provision for diminution in value of trading securities price; provision for losses from investment in other entities, losses from sale of foreign currency, exchange loss, etc.

The above items are recorded by the total amount arising in the year without offsetting against financial income.

4.13. Corporate income tax

a, Current corporate income tax expenses

Current corporate income tax expenses are determined based on taxable income during the year and current corporate income tax rate.

b, Current corporate income tax rate

The Company applies the corporate income tax rate of 20% for the operating activities which has 20% taxable income for the year 2020.
The Company is eligible for a 30% reduction of the corporate income tax in 2020 according to the Resolution No. 116/2020/QH14 of the National Assembly dated on 19 June 2020.

4.14. Segment information

Due to in the year the Company's revenue only arises from commercial activities in Vietnamese territory, the Company does not prepare segment reports by business segment and geographical segment.

4.15. Related Parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

Companies, directly or indirectly through one or more intermediaries, having control over the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;

Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;

Enterprises that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.

5. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE STATEMENT OF FINANCIAL POSITION

5.1. CASH AND CASH EQUIVALENTS

	March 31, 2026	January 01, 2026
	VND	VND
Cash on hand	788,904,249	117,822,989
Demand deposits	175,623,068	4,740,353
	964,527,317	**122,563,342**

5.2 SHORT - TERM LOAN RECEIVABLES

	March 31, 2026		January 01, 2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Short-term loan receivables				-
- Ha, Quyet Chien	13,850,000,000		13,850,000,000	
- Hoang, Hai Trang	-		21,900,000,000	
- Pham Van Hung	12,000,000,000		-	
	25,850,000,000	-	**35,750,000,000**	-

(i): Pursuant to Loan Agreement No. 01.2022/HĐVT dated May 20, 2022, and its appendices, with an interest rate of 5% per annum, the collateral consists of 10 adjacent houses located in the Nam 32 Urban Area, Tram Troi Town, Hoai Duc District, Hanoi, as per the Real Estate Purchase Contract between Lung Lo 5 Investment and Development Joint Stock Company and Mr. Ha Quyet Chien.

(ii) Pursuant to Loan Agreement No. 2012/2024/HĐVT dated November 26, 2024 and Appendix No. 01 dated February 27, 2025, the loan term is 09 months from February 27, 2025, with an interest rate of 5% per annum. The collateral comprises two (02) real estate deposit agreements for the purchase of properties located in Nam 23 Urban Area, Tram Troi Town, Hoai Duc District, Hanoi, under the Real Estate Deposit Agreement entered into between Lung Lo 5 Investment and Development Joint Stock Company and Ms. Hoang Hai Trang. On January 6, 2026, the parties executed the Loan Agreement Liquidation Minutes for Loan Agreement No. 2012/2024/HĐVT dated November 26, 2024 and the related agreements

(ii): Pursuant to Loan Agreement No. 10.01.2026/HĐVT dated January 10, 2026, and its appendices, with an interest rate of 5% per annum

5.3. SHORT-TERM PREPAYMENTS TO SUPPLIERS

	March 31, 2026		January 01, 2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Short-term	-			-
Foveris Joint Stock Company	4,500,000,000		4,500,000,000	-
International Auditing and Valuation Company Limited	115,000,000		115,000,000	
Prepay for other object	71,500,000	-	51,500,000	-
	4,686,500,000	-	**4,666,500,000**	-

5.4. SHORT-TERM TRADE RECEIVABLES

	March 31, 2026	January 01, 2026
Detailed by customers with large account balances:	VND	VND
- NEW EAST WEST COMPANY LIMITED	45,278,000,000	45,278,000,000
- Other receivables	-	900,000,002
	45,278,000,000	**46,178,000,002**

(i): Pursuant to Share Transfer Contract No. 30/06/2025/HĐCNCP-LL5 dated June 20, 2025, the issuing entity is Lung Lo 5 Investment and Development Joint Stock Company. The common shares, with a par value of VND 10,000 per share, totaling 6,340,000 shares, were transferred at a price of VND 11,700 per share, with a total transfer value of VND 74,178,000,000.

5.5. OTHER RECEIVABLES

	March 31, 2026		January 01, 2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
a) Short-term				
- Advances	16,650,820,000	-	16,650,820,000	-
- Interest receivable	349,096,000	-	349,096,000	-
- Busuness cooperation interest	1,473,000,000	-	1,473,000,000	-
- Contract performance	27,700,000,000	-	27,700,000,000	-
- Other receivables	102,989,517,639	-	8,783,665,473	-
	149,162,433,639	-	**54,956,581,473**	-
b) Long-term				
- Other receivables	47,513,429		10,047,513,429	
	47,513,429	-	**10,047,513,429**	-

(i) Pursuant to Share Deposit Agreement No. 2204/2025-HĐĐC dated April 22, 2025, the issuing entity is Cyan Joint Stock Company; the deposit amount is VND 16 billion for the intended purchase of 4,000,000 shares.

(i) Pursuant to Capital Contribution Deposit Agreement No. 23.04/2025/HĐĐC dated April 23, 2025, the issuing entity is Mya Capital Financial Investment Company Limited; the deposit amount is VND 11.7 billion, representing 23.4% of the value of the capital contribution interest.

(iii) Receivable from Foveris Joint Stock Company under Cooperation Agreement No. 0212/HĐHT dated December 2, 2022, Appendix No. 01 dated June 12, 2023, and Appendix No. 02 dated October 1, 2023 executed between the Company and Foveris Joint Stock Company. The Company contributed VND 10 billion to support research activities and to facilitate the completion of legal procedures for a 6.7-hectare project involving the cultivation of medicinal plants and aquaculture in Hung Tam Hamlet, Hung An Commune, Bac Quang District, Ha Giang Province. The Company is entitled to 5% of profits based on its actual contributed capital. On January 6, 2026, both parties agreed to liquidate Business Cooperation Agreement No. 0601/BBTL-HTKD.

(ii) Pursuant to Investment Cooperation Agreement No. 1001/2026/HĐHT/VEXILLA dated January 10, 2026 between Vexilla Vietnam Group Joint Stock Company and Mr. Phung The To.

(ii) Pursuant to Business Cooperation Agreement No. 0902/2026/HTKD-MS dated February 9, 2026 between M&S Trading Joint Stock Company and Ms. Do Nhu Kieu Anh.

(ii) Pursuant to Business Cooperation Agreement No. 0702/2026/HTKD-MS dated February 7, 2026 between M&S Trading Joint Stock Company and Ms. Luong Thi Thu Dung

5.6. Tangible fixed assets

	Buildings and structures	Machinery and equipment	Other tangible fixed assets	**Total**
	VND	VND	VND	**VND**
Cost				
Opening balance		**182,263,636**	-	**182,263,636**
- Additions				
Closing balance	-	**182,263,636**	-	**182,263,636**
Accumulated depreciation				
Opening balance		*127,584,534*	-	*127,584,534*
- Charge for the period		*9,113,181*		*9,113,181*
Closing balance	-	**136,697,715**	-	**136,697,715**
Net book value				
Opening balance		54,679,102	-	54,679,102
Closing balance	-	**45,565,921**	-	**45,565,921**

5.7. PREPAID EXPENSES

	31/03/2026	01/01/2026
	VND	VND
a) Short-term prepaid expenses		-
- Dispatched tools and supplies	2,125,926	-
- Others	117,207,443	149,627,591
	119,333,369	**149,627,591**

...

5.8. LOANS AND FINANCE LEASE LIABLITIES

5.9. SHORT-TERM TRADE PAYABLES

	March 31, 2026		January 01, 2026	
	Value	Amount can be paid	Value	Amount can be paid
	VND	VND	VND	VND
Trade payables detailed by suppliers with large account balances:				
- Kien Viet Architecture and Advertising Co., Ltd.	139,869,600	139,869,600	139,869,600	139,869,600
- Sen Dai Viet Trading Company Limited	74,830,000	74,830,000	74,830,000	74,830,000

- Payable to others object	361,873,454	361,873,454	252,657,941	252,657,941
	576,573,054	**576,573,054**	**467,357,541**	**467,357,541**

5.10.SHORT TERM PREPAYMENTS FROM CUSTOMERS

	March 31, 2026	January 01, 2026
	VNĐ	VNĐ
- *Short Term Prepayments From Customer*	-	
	-	

5.11. TAX AND PAYABLES FROM STATE BUDGET

(Detailed as in appendix 2)

5.12. SHORT TERM ACCRUED EXPENSES

	March 31, 2026	January 01, 2026
	VND	VND
- Other accrued expenses	115,000,000	-
	115,000,000	-

5.13. OTHER PAYABLES

	March 31, 2026	January 01, 2026
	VND	VND
a) Short term		
- Trade union fee	39,710,450	39,710,450
- Social insurance	13,622,603	7,247,603
- Health insurance	1,983,684	858,684
- Unemployment insurance	826,353	326,353
- Others	-	
	56,143,090	**48,143,090**

5.14. OWNER'S EQUITY

a) Changes in owner's equity: detailed as in appendix 3

b) Share

	March 31, 2026	January 01, 2026
Quantity of Authorized issuing shares	21,000,000	21,000,000
Quantity of issued shares and full capital contribution	21,000,000	21,000,000
Quantity of outstanding shares in circulation	21,000,000	21,000,000
Par value per share (VND)	10,000	10,000

5.15. TOTAL REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	Year-to-date up to the end of this period	Year-to-date up to the end of the previous period	For the period ended March 31, 2026	For the period ended March 31, 2025
	VND	VND	VND	
Revenue from sale of goods	0	16,111,583,400	-	16,111,583,400
Total	**0**	**16,111,583,400**	-	**16,111,583,400**

5.16. COSTS OF GOODS SOLD

	Year-to-date up to the end of this period	Year-to-date up to the end of the previous period	For the period ended March 31, 2026	For the period ended March 31, 2025
	VND	VND	VND	VND

Cost of goods sold	0	15,957,895,800	-	15,957,895,800
Total	**0**	**15,957,895,800**	**-**	**15,957,895,800**

5.17. FINANCIAL INCOME

	Year-to-date up to the end of this period	Year-to-date up to the end of the previous period	For the period ended March 31, 2026	For the period ended March 31, 2025
	VND	VND	VND	VND
Interest income				
Other financial incomes	991,408,237	1,709,935,871	991,408,237	1,709,935,871
	991,408,237	**1,709,935,871**	**991,408,237**	**1,709,935,871**

5.18. FINANCIAL EXPENSES

	Year-to-date up to the end of this period	Year-to-date up to the end of the previous period	For the period ended March 31, 2026	For the period ended March 31, 2025
	VND	VND	VND	VND
Other financial expenses	0	136,513,973	-	136,513,973
	0	**136,513,973**	**-**	**136,513,973**

5.19. GENERAL AND ADMINISTRATIVE EXPENSES

	Year-to-date up to the end of this period	Year-to-date up to the end of the previous period	For the period ended March 31, 2026	For the period ended March 31, 2025
	VND	VND	VND	VND
Labour expenses	316,765,000	317,688,761	316,765,000	317,688,761
Equipment expenses	26,652,948	15,692,069	26,652,948	15,692,069
Depreciation expenses	9,113,181	9,113,181	9,113,181	9,113,181
Tax, Charge, Fee	1,530,000	7,692,700	1,530,000	7,692,700
Expenses of outsourcing services	461,367,556	252,176,369	461,367,556	252,176,369
Other expenses in cash		230,739		230,739
	815,428,685	**602,593,819**	**815,428,685**	**602,593,819**

5.20. OTHER INCOME

	Year-to-date up to the end of this period	Year-to-date up to the end of the previous period	For the period ended March 31, 2026	For the period ended March 31, 2025
	VND	VND	VND	VND

5.21. OTHER EXPENSES

	Year-to-date up to the end of this period	Year-to-date up to the end of the previous period	For the period ended March 31, 2026	For the period ended March 31, 2025
	VND	VND	VND	VND

Others	584,786	793,690	584,786	793,690
	584,786	**793,690**	**584,786**	**793,690**

5.22. CURRENT CORPORATE INCOME TAX EXPENSES

		March 31, 2026	January 01, 2026
-	current tax expense	175,394,766	1,123,722,349
*	**Total profit before tax**	**175,394,766**	**1,123,722,349**
	Adjustments to determine taxable income	584,786	793,690
	Others	14,564,370	46,535,060
*	**Current taxable income**	190,543,922	1,171,051,099
	Current corporate income tax expense (tax rate 20%)	38,108,784	234,210,220
	Corporate income tax payable at the end of the year	**38,108,784**	**234,210,220**

5.23. BASIC EARNINGS PER SHARE

	March 31, 2026	January 01, 2026
	VNĐ	VNĐ
Net profit after tax	137,285,982	889,512,129
Profit distributed to common shares	21,000,000	21,000,000
Average number of outstanding common shares in circulation in the year	21,000,000	21,000,000
Basic earnings per share	**7**	**42**

5.24. FINANCIAL INSTRUMENTS

The types of financial instruments of the Company include:

	Carrying amount			
	March 31, 2026		01/01/2025	
	Original Cost	Provision	Original Cost	Provision
	VND	VND	VND	VND
Financial Assets				
Cash and cash equivalents	964,527,317	-	122,563,342	
Trade and other receivables	45,325,513,429		56,225,513,431	
Loans	149,162,433,639	-	54,956,581,473	-
	195,452,474,385	-	**111,304,658,246**	-

5.25. FINANCIAL INSTRUMENTS (continue)

	Carrying amount	
	01/01/2025	March 31, 2026
	VND	VND
Financial Liabilities		
Trade and other payables	515,500,631	632,716,144
Accrued expenses	-	115,000,000
	515,500,631	**747,716,144**

Financial risk management

The Company's financial risks include market risk, credit risk and liquidity risk. The Company has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. the Board of Directors of the Company is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

	Under 1 year	From 1 to 5 years	Total
	VND	VND	VND
As at 31/03/2026			
Cash and cash equivalents	964,527,317		964,527,317
Trade and other receivables	45,278,000,000	47,513,429	45,325,513,429
Loans	149,162,433,639	-	149,162,433,639
	195,404,960,956	**47,513,429**	**195,452,474,385**
As at 01/01/2026			
Cash and cash equivalents	122,563,342		122,563,342
Trade and other receivables	46,178,000,002	10,047,513,429	56,225,513,431
Loans	54,956,581,473		54,956,581,473
	101,257,144,817	**10,047,513,429**	**111,304,658,246**

Liquidity Risk

Liquidity risk is the risk that the Company has trouble in settlement of its financial obligations due to the lack of funds. Liquidity risk of the Company is mainly from different maturity of its financial assets and liabilities.

Due date for payment of financial liabilities based on expected payment under the contracts (based on cash flow of the original debts) as follows:

	Under 1 year	From 1 to 5 years	Total
	VND	VND	VND
As at 31/03/2026			
Borrowings and debts	-		-
Trade and other payables	632,716,144	-	632,716,144
Accrued expenses	115,000,000	-	115,000,000
	747,716,144	**-**	**747,716,144**
As at 01/01/2026			
Borrowings and debts	-		-
Trade and other payables	515,500,631	-	515,500,631
Accrued expenses	-		-
	515,500,631	**-**	**515,500,631**

Le Thi Luyen	**Le Thi Luyen**	**Le Hai Chau**
Preparer	Chief Accountant	Chief Executive Officer
		Ho Chi Minh, April 26, 2026

Phụ lục 01: Các khoản đầu tư tài chính

Đầu tư góp vốn vào đơn vị khác

	31/03/2025			01/01/2025		
	Giá gốc	Giá trị có thể thu hồi	Dự phòng	Giá gốc	Giá trị ghi sổ	Dự phòng
	VNĐ	VNĐ	VNĐ	VNĐ	VNĐ	VNĐ
- Công ty cổ phần Cyan (i)			-	75,000,000,000	75,000,000,000	-
	-	-	-	**75,000,000,000**	**75,000,000,000**	-

Thông tin chi tiết về các khoản đầu tư của Công ty vào ngày như sau:

Tên công ty nhận đầu tư	Nơi thành lập và hoạt động	Tỷ lệ lợi ích	Tỷ lệ quyền biểu quyết	Hoạt động kinh doanh chính
- Công ty cổ phần cyan	Đường Thanh Niên, Điện Dương, Điện Bàn, Quảng Nam	15.00%	15.00%	

(i): Công ty Cổ phần Tập đoàn Vexilla Việt Nam đã chuyển nhượng toàn bộ cổ phần tại Công ty Cổ phần Cyan cho Ông Phạm Việt Cường theo Hợp đồng CNCP số 01/2026/HĐCNCP ký ngày 10/02/2026. Ông Phạm Việt Cường đã hoàn thành nghĩa vụ tài chính và hai bên cùng thống nhất ký Biên bản thanh lý HĐCNCP vào ngày 10/02/2026.

Phụ lục 02 **: THUẾ VÀ CÁC KHOẢN PHẢI NỘP**

	01/01/2026		Trong kỳ		31/03/2026	
	Số phải thu	Số phải nộp	Số phải nộp TK	Số đã thực nộp TK	Số phải thu CK	Số phải nộp CK
	VNĐ	VNĐ	VNĐ	VNĐ	VNĐ	VNĐ
Số phải nộp	**-**	**276,825,322**	**100,315,779**	**69,454,433**	**-**	**307,686,668**
- Thuế thu nhập doanh nghiệp		276,825,322	38,108,784	69,454,433		245,479,673
- Thuế, phí khác			-	-	-	-
- Thuế TNCN		-	62,206,995	-		62,206,995

a) Bảng đối chiếu biến động vốn chủ sở hữu

	Vốn đầu tư của Chủ sở hữu	Quỹ đầu tư phát triển	Quỹ khác thuộc vốn chủ sở hữu	Lợi nhuận chưa phân phối	Lợi ích cổ đông không kiểm soát	Cộng
	VNĐ	VNĐ	VNĐ	VNĐ	VNĐ	VNĐ
Số dư đầu kỳ trước	**210,000,000,000**	**87,934,868**	**136,465,222**	**13,512,689,878**	**936,416,107**	**224,673,506,075**
Tăng vốn trong kỳ trước	-	-	-		-	-
Lãi kỳ trước	-		-	1,256,221,896	9,391,748	**1,265,613,644**
Số dư cuối kỳ trước	**210,000,000,000**	**87,934,868**	**136,465,222**	**14,768,911,774**	**945,807,855**	**225,939,119,719**
Số dư đầu kỳ này	**210,000,000,000**	**87,934,868**	**136,465,222**	**14,768,911,774**	**945,807,855**	**225,939,119,719**
Tăng vốn trong kỳ này	-	-	-	-	-	-
Lãi trong kỳ này	-	-	-	(451,808,209)	(14,564,570)	(466,372,779)
Điều chỉnh do thay đổi tỷ lệ lợi ích	-	-	-			-
Số dư cuối kỳ này	**210,000,000,000**	**87,934,868**	**136,465,222**	**14,037,701,834**	**931,034,101**	**225,193,136,025**