

CÔNG TY CỔ PHẦN MIRAE
MIRAE JOINT STOCK COMPANY

Số: 16/2026//CV-CK
No.: 16/2026/CV-CK

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc
THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Thành phố Hồ Chí Minh, ngày 20 tháng 04 năm 2026
Ho Chi Minh City, April 20, 2026

CÔNG BỐ THÔNG TIN ĐỊNH KỲ
PERIODIC INFORMATION DISCLOSURE

Kính gửi: Ủy Ban Chứng Khoán Nhà Nước
Sở Giao dịch Chứng khoán thành phố Hồ Chí Minh
To: The State Securities Commission
Hochiminh Stock Exchange

1. Tên tổ chức/*Name of organization*: **CÔNG TY CỔ PHẦN MIRAE/ MIRAE JOINT STOCK COMPANY**
- Mã chứng khoán/ *Stock code*: **KMR**
- Địa chỉ/*Address*: **Khu phố 1B, Phường An Phú, Thành phố Hồ Chí Minh / Quarter 1B, An Phu Ward, Ho Chi Minh City.**
- Điện thoại liên hệ/*Tel.*: **02743791038** Fax: **02743791037**
- E-mail: thu@miraefiber.com Website: www.miraejsc.com

2. Nội dung thông tin công bố/*Contents of disclosure*:

Báo cáo tài chính quý 1 năm 2026 và giải trình / *Financial report fo 1st quarter of 2026 and the explanation.*

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 20/04/2026 tại đường dẫn <http://miraejsc.com/c46/bao-cao-tai-chinh.html> / *This information was published on the company's website on , April 20, 2026 as in the link http://miraejsc.com/financial-report*

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 đã công bố/*We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.*

Tài liệu đính kèm/Attached documents:

Báo cáo tài chính quý 1 năm 2026 và giải trình
Financial statement for the 1st quarter of 2026 and the explanation

Đại diện tổ chức
Organization representative
Chủ tịch Hội Đồng Quản Trị
The Chairman of The Board of Directors



SHIN YOUNG SIK

MIRAE JOINT STOCK COMPANY

FINANCIAL STATEMENTS

FOR THE QUARTER I 2026

INDEX

| Content | Pages |
|--|---------------------|
| <i>- Financial position statement</i> | <i>Page 02 - 03</i> |
| <i>- Income statement</i> | <i>Page 04</i> |
| <i>- Cash Flow statement</i> | <i>Page 05</i> |
| <i>- Notes to the Financial statements</i> | <i>Page 06 - 30</i> |

FINANCIAL POSITION STATEMENT

As at 31th March 2026

| Item | Code | Note | Currency: VND | |
|---|------------|------|------------------------|------------------------|
| | | | 31/03/2026 | 01/01/2026 |
| A. SHORT-TERM ASSETS (100= 110+120+130+140+150) | 100 | | 603,230,979,912 | 587,141,646,932 |
| I. Cash and cash equivalents | 110 | V.1 | 16,614,851,799 | 10,916,757,687 |
| Cash | 111 | | 16,614,851,799 | 10,916,757,687 |
| II. Short-term financial investments | 120 | | - | - |
| 1.Trading securities | 121 | | | |
| 2.Provision for short-term investments (*) | 122 | | | |
| 3.Investment to maturity | 123 | | | |
| III. Short-term receivables | 130 | | 213,282,536,701 | 192,837,578,147 |
| 1.Short-term trade receivables | 131 | V.2 | 83,509,554,404 | 64,496,223,985 |
| 2.Short-term prepayments to suppliers | 132 | V.3 | 102,871,080,104 | 102,265,035,610 |
| 5.Other short-term receivables | 135 | V.5 | 30,389,317,734 | 29,563,734,093 |
| 6.Provisions for short-term doubtful debts | 136 | V.6 | (3,487,415,541) | (3,487,415,541) |
| IV. Inventories | 140 | V.7 | 367,916,339,522 | 380,056,927,167 |
| Inventories | 141 | | 367,916,339,522 | 380,056,927,167 |
| Provisions for decline in value of inventories | 142 | | | |
| VI. Other current assets | 160 | | 5,417,251,890 | 3,330,383,931 |
| Short-term prepaid expenses | 161 | V.12 | 667,599,606 | 514,163,042 |
| Deductible VAT | 163 | | 4,749,652,284 | 2,816,220,889 |
| Taxes and other receivables from government budget | 164 | V.16 | - | - |
| B. LONG-TERM ASSETS (200=210+220+230+240+250+260) | 200 | | 214,806,639,307 | 225,898,109,693 |
| I. Long-term receivables | 210 | | - | - |
| II. Fixed assets | 220 | | 196,662,573,311 | 207,170,235,725 |
| Tangible fixed assets | 221 | V.9 | 187,645,442,789 | 198,046,737,756 |
| - Historical costs | 222 | | 842,170,689,484 | 842,170,689,484 |
| - Accumulated depreciation | 223 | | (654,525,246,695) | (644,123,951,728) |
| Intangible fixed assets | 227 | V.10 | 9,017,130,522 | 9,123,497,969 |
| - Historical costs | 228 | | 17,546,553,200 | 17,546,553,200 |
| - Accumulated depreciation | 229 | | (8,529,422,678) | (8,423,055,231) |
| IV. Investment properties | 240 | | - | - |
| V. Long-term assets in progress | 250 | | 5,575,900,590 | 5,446,587,851 |
| 2.Construction in progress | 252 | V.8 | 5,575,900,590 | 5,446,587,851 |
| VI. Long-term investments | 260 | | - | - |
| 3.Investments in equity of other entities | 263 | V.4 | 8,400,000,000 | 8,400,000,000 |
| 4.Provisions for long-term investments | 264 | V.4 | (8,400,000,000) | (8,400,000,000) |
| VII. Other long-term assets | 270 | | 12,568,165,406 | 13,281,286,117 |
| 1. Long-term prepaid expenses | 271 | V.12 | 12,568,165,406 | 13,281,286,117 |
| TOTAL ASSETS (280=100+200) | 280 | | 818,037,619,219 | 813,039,756,625 |

FINANCIAL POSITION STATEMENT

As at 31th March 2026

| Item | Code | Note | Currency: VND | |
|--|------------|------|------------------------|------------------------|
| | | | 31/03/2026 | 01/01/2026 |
| C. LIABILITIES (300=310+330) | 300 | | 166,019,674,412 | 161,186,701,727 |
| I. Short-term liabilities | 310 | | 164,731,674,412 | 160,976,701,727 |
| 1.Short-term trade payables | 311 | V.14 | 24,324,159,769 | 15,738,518,823 |
| 2.Short-term prepayments from customers | 312 | V.14 | 168,247,361 | 60,793,729 |
| 3. Phải trả cổ tức, lợi nhuận | 313 | | | |
| 4.Taxes and other payables to government budget | 314 | V.16 | 2,847,675,156 | 3,049,173,513 |
| 5.Payables to employees | 315 | | 2,660,763,570 | 2,776,596,440 |
| 6.Short-term accrued expenses | 316 | V.17 | 1,008,998,608 | 1,739,293,784 |
| 9.Other short-term payments | 320 | V.18 | 1,083,824,021 | 785,352,170 |
| 10.Short-term loans and finance lease liabilities | 321 | V.13 | 119,908,189,403 | 124,096,456,744 |
| 12.Bonus and welfare fund | 323 | | 12,729,816,524 | 12,730,516,524 |
| II. Long-term liabilities | 330 | | 1,288,000,000 | 210,000,000 |
| 9. Long-term loans and finance lease liabilities | 339 | V.13 | 1,288,000,000 | 210,000,000 |
| 10. Trái phiếu chuyển đổi | 340 | | | |
| D. OWNER'S EQUITY (400=410+430) | 400 | | 652,017,944,807 | 651,853,054,898 |
| I. Owner's equity | 410 | V.19 | 652,017,944,807 | 651,853,054,898 |
| Contributed capital | 411 | | 568,814,430,000 | 568,814,430,000 |
| - Ordinary shares with voting rights | 411a | | 568,814,430,000 | 568,814,430,000 |
| - Cổ phiếu ưu đãi | 411b | | - | - |
| 2. Thặng dư vốn cổ phần | 412 | | - | - |
| 3. Quyền chọn chuyển đổi trái phiếu | 413 | | - | - |
| 4. Vốn khác của chủ sở hữu | 414 | | - | - |
| Treasury shares (*) | 415 | | (35,432,213) | (35,432,213) |
| 6. Chênh lệch đánh giá lại tài sản | 416 | | - | - |
| 7. Chênh lệch tỷ giá hối đoái | 417 | | - | - |
| 8. Development and investment funds | 418 | | 19,528,184,610 | 19,528,184,610 |
| 9. Other equity funds | 419 | | 9,537,528,754 | 9,537,528,754 |
| 10. Undistributed profit after tax | 420 | | 54,173,233,656 | 54,008,343,747 |
| - Undistributed profit after tax brought forward | 420a | | 54,008,343,747 | 48,313,589,581 |
| - Undistributed profit after tax of the current year | 420b | | 164,889,909 | 5,694,754,166 |
| II. Funding sources and other funds | 430 | | - | - |
| TOTAL SOURCES (440=300+400) | 440 | | 818,037,619,219 | 813,039,756,625 |

Ho Chi Minh City, April 20th, 2026

MIRAE JOINT STOCK COMPANY

General Director

Preparer

Chief Accountant

Nhung

Nguyen Ngoc Lien



Shin Dong Jin

Tran Trang Nhung

Nguyen Ngoc Lien

Page 3

INCOME STATEMENT
 For the period from 01st Jan 2026 to 31st Mar 2026

Currency: VND

| ITEM | CODE | NOTE | Quarter IV | | year-to-date through the end of this quarter |
|---|------|------|----------------|-----------------|--|
| | | | 2026 | 2025 | |
| Revenues from sales and services rendered | 01 | VI.1 | 84,323,165,632 | 107,671,191,613 | 107,671,191,613 |
| Revenue deductions | 02 | VI.2 | - | - | - |
| Net revenues from sales and services rendered (10=01-02) | 10 | VI.3 | 84,323,165,632 | 107,671,191,613 | 107,671,191,613 |
| Costs of goods sold | 11 | VI.4 | 74,670,305,764 | 96,069,781,886 | 96,069,781,886 |
| Gross revenues from sales and services rendered (20=10-11) | 20 | | 9,652,859,868 | 11,601,409,727 | 11,601,409,727 |
| Financial income | 21 | VI.5 | 243,590,903 | 338,510,743 | 338,510,743 |
| Financial expenses | 22 | VI.6 | 1,523,008,389 | 2,491,265,075 | 2,491,265,075 |
| - In which: Interest expenses | 23 | | 1,520,367,181 | 2,489,620,829 | 2,489,620,829 |
| Selling expenses | 25 | VI.9 | 3,564,834,351 | 3,663,821,553 | 3,663,821,553 |
| General administration expenses | 26 | VI.9 | 4,045,524,225 | 3,988,044,175 | 3,988,044,175 |
| Net profits from operating activities {30=20+(21-22)-(25+26)} | 30 | | 763,083,806 | 1,796,789,667 | 1,796,789,667 |
| Other income | 31 | VI.7 | 1,781,555 | 504,094 | 504,094 |
| Other expenses | 32 | VI.8 | 599,975,452 | 1,107,198,247 | 1,107,198,247 |
| Other profits (40=31-32) | 40 | | (598,193,897) | (1,106,694,153) | (1,106,694,153) |
| Total net profit before tax (50=30+40) | 50 | | 164,889,909 | 690,095,514 | 690,095,514 |
| Current corporate income tax expenses | 51 | | - | - | - |
| Deferred corporate income tax expenses | 52 | | - | - | - |
| Profits after enterprise income tax (60=50-51-52) | 60 | | 164,889,909 | 690,095,514 | 690,095,514 |

Preparer



Tran Trang Nhung

Chief Accountant



Nguyen Ngoc Lien

Ho Chi Minh City, April 20th, 2026
 MIRAE JOINT-STOCK COMPANY

General Director



Shin Dong Jin

CASH FLOWS STATEMENT
(Under indirect method)
For the period from 01st Jan 2026 to 31st Mar 2026

Currency: VND

| ITEM | COD E | NOT E | Year-to-date through the end of this quarter | |
|---|-----------|----------|--|-------------------------|
| | | | Quarter I 2026 | Quarter I 2025 |
| I Cash flows from operating activities | | | | |
| Profit before tax | 01 | | 164,889,909 | 690,095,514 |
| Adjustments for | | | | |
| - Depreciation of fixed assets and investment properties | 02 | | 10,507,662,414 | 10,143,740,357 |
| - (Profits)/loss from investment operation | 05 | | (1,219,988) | (2,286,156) |
| - Interest expenses | 06 | | 1,520,367,181 | 11,220,042,665 |
| Operating profit/ loss before changes in working capital | 08 | | 12,191,699,516 | 22,051,592,380 |
| - (Increase)/ decrease in receivables | 09 | | (43,330,336,261) | (25,661,144,425) |
| - (Increase)/ decrease in inventories | 10 | | 12,140,587,645 | 15,451,255,130 |
| - (Increase)/decrease payables (exclusive of interest payables, enterprise income tax payables) | 11 | | 29,114,562,683 | 10,090,613,834 |
| - (Increase)/ decrease in prepaid expenses | 12 | | 559,684,147 | 676,806,219 |
| - (Increase)/ decrease in trading securities | 13 | | - | - |
| - Interest paid | 14 | | (1,539,043,526) | (11,721,380,937) |
| - Enterprise income tax paid | 15 | | (200,000,000) | (820,215,981) |
| - Other receipts from operating activities | 16 | | - | - |
| - Other payments on operating activities | 17 | | (700,000) | (3,760,000) |
| Net cash flows from operating activities | 20 | | 8,936,454,204 | 10,063,766,220 |
| II Cash flows from investing activities | | | | |
| Purchase or construction of fixed assets and other long-term assets | 21 | | (129,312,739) | (870,547,396) |
| Proceeds from disposals of fixed assets and other long-term assets | 22 | | - | - |
| Interest and dividend received | 27 | | 1,219,988 | 2,286,156 |
| Net cash flows from investing activities | 30 | | (128,092,751) | (868,261,240) |
| III. Cash flows from financing activities | | | | |
| Proceeds from borrowings | 33 | V.13 | 62,319,479,009 | 60,508,349,170 |
| Repayment of principal | 34 | V.13 | (65,429,746,350) | (73,514,899,661) |
| Dividends or profits paid to owners | 36 | | - | - |
| Net cash flows from financing activities | 40 | | (3,110,267,341) | (13,006,550,491) |
| Net cash flows in the period (50=20+30+40) | 50 | | 5,698,094,112 | (3,811,045,511) |
| Cash received from business combination | | | | |
| Cash and cash equivalents at beginning of the year | 60 | V.1 | 10,916,757,687 | 19,043,041,946 |
| Impacts of exchange rate fluctuations | 61 | | - | - |
| Cash and cash equivalents at the end of the year (70=50+60+61) | 70 | V.1 | 16,614,851,799 | 15,231,996,435 |

Preparer

Tran Trang Nhung

Tran Trang Nhung

Chief Accountant

Nguyen Ngoc Lien

Nguyen Ngoc Lien

Ho Chi Minh City, April 20th, 2026

General Director



Shin Dong Jin

**NOTES TO THE FINANCIAL STATEMENTS
QUARTER I YEAR 2026**

I. OPERATION OF THE COMPANY

1. Form of ownership

Mirae Joint Stock Company (referred to as "the Company") was established with an operating period of 50 years from 15 November 2001 according to the Investment Registration Certificate. No. 1030172375 dated 23 June 2017 issued by the People's Committee of Binh Duong province. This Investment Registration Certificate replaces Investment Certificate No. 461033000152 issued by the People's Committee of Binh Duong province on 06 July 2007 and Investment License No. 130/GP-KCN-BD issued by the Zone Management Board. Industry of Binh Duong province issued on 15 November 2001.

On 31 December 2009, the Company completed the merger of Mirae Fiber Joint Stock Company through a stock exchange operation to own 100% of the net value of Mirae Fiber Joint Stock Company. The company issued an additional 14,017,123 shares for this merger. This transaction creates goodwill in the amount of VND 55,119,065,948 which is recorded in the long-term prepaid expenses section and will be amortized on a straight-line basis over ten (10) years from 01 January 2010. On 26 January 2010, the adjusted Investment Certificate approved the increase in charter capital for the number of additional shares issued and the registration of a Joint Stock Company. Mirae Fiber Joint Stock Company is an independent subsidiary of the Company.

2. Business areas:

The Company's main business is manufacturing, processing and trading cotton products, cotton sheets, raw materials and machinery for the garment industry.

3. Business lines :

- Manufacturing, processing and trading wool products, wool blankets, geotextile materials;
- Manufacturing, processing and trading of products of sleeping bags, blankets sheets, pillows, cushions;
- Manufacturing, processing and trading textile materials;
- Assembly of equipment of all kinds such as cotton, cushion, quilting, spring washers, machine embroidery;
- Production of spring washer; Implementing the right to import spring washers and equipments to make cotton, cushion, quilting, spring washers;
- Manufacturing and assembling machinery and equipment products cotton pad. /.

II. ACCOUNTING PERIOD, CURRENCY UNIT USED IN ACCOUNTING:

1. Accounting period:

The Company's fiscal year starts on January 01st and ends on December 31st every year.

2. Currency unit:

The currency used in accounting is Vietnamese Dong ("VND"), accounting according to the historical cost method, in accordance with the provisions of Accounting Law No. 03/2003/QH11 dated 17 June 2003 and Vietnamese Accounting Standards No. 01 - General Standards

(Next)

NOTES TO THE FINANCIAL STATEMENTS QUARTER I YEAR 2026

III. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

1. Accounting system:

In the fiscal year, The Company applies the Vietnamese Enterprise Accounting System issued in accordance with Circular No. 200/2014/ TT/BTC dated December 22nd, 2014 of the Ministry of Finance and Circulars providing additional and amended guidelines.

2. Declaration on compliance with Accounting Standards and Accounting Regime:

The company has applied Vietnamese Accounting Standards and guidelines issued by the State. The financial statements are prepared and presented in accordance with the provisions of the standard, the circulars guiding the implementation of the standards and the current accounting regime are applied.

3. Applicable accounting form

The company applies computerized accounting method

IV. ACCOUNTING POLICIES

1. Principle of recognizing cash and cash equivalents

Cash is a general indicator reflecting all available cash of the enterprise at the time of reporting, including cash in the enterprise's fund, demand deposits in banks, recorded and reported in Vietnamese Dong. Vietnam Dong (VND), in accordance with the provisions of Accounting Law No. 03/2003/QH11 dated 17 June 2003.

Transactions arising in foreign currencies are converted at the exchange rate at the date of the transaction.

2. Principle of recording and depreciation of fixed assets

Fixed assets are stated at the historical cost. During the using time, fixed assets are recorded at cost, accumulated depreciation and net book value.

The recognition of tangible fixed assets and depreciation of fixed assets is carried out in accordance with Vietnamese Accounting Standard No. 03 - Tangible fixed assets, Circular 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance and Circular 45/2013/TT - BTC dated 25 April 2013 promulgating the Regime for management, use and depreciation of fixed assets determined.

The original cost of purchased tangible fixed assets includes the purchase price (minus trade discounts or rebates), taxes and costs directly related to bringing the asset into a ready-to-use state.

Expenses incurred after the initial recognition of tangible fixed assets are recorded as increasing the original cost of the asset when these expenses certainly increase future economic benefits. The costs incurred that do not satisfy the above conditions are recorded by the Company in production and business expenses during the period.

The company applies the straight-line depreciation method for tangible assets. Accounting for tangible fixed assets is classified into groups of assets with the same nature and purpose of use in the Company's production and business activities, including:

(Next)

Form: B09a - DN

**NOTES TO THE FINANCIAL STATEMENTS
QUARTER I YEAR 2026**

| <i>Type of fixed assets</i> | <i>Depreciation period <year></i> |
|--|---|
| Buildings, plants | 10 – 41 year |
| Machinery, equipment's | 3 – 15 year |
| Transportation equipment's, transmitters | 6 – 8 year |
| Management equipment, tools | 3 – 5 year |
| Other fixed assets | 5 – 8 year |

3. Principles of recognition and depreciation methods of intangible fixed assets

Intangible fixed assets at the Company include: Value of land use rights and accounting software

Intangible fixed assets are recorded at their original cost, reflected on the Balance Sheet according to the criteria of original price, accumulated depreciation and residual value

The recognition of Intangible Fixed Assets and Depreciation of Fixed Assets is carried out in accordance with Vietnamese Accounting Standards No. 04 - Intangible Fixed Assets, Circular 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance and Circular No. 45/2013/TT - BTC dated 25 April 2013 guiding the regime of management, use and depreciation of fixed assets determined

The company applies the straight-line depreciation method for intangible fixed assets. Accounting for intangible fixed assets is classified into groups of assets with the same nature and purpose of use in the Company's production and business activities, including:

| <i>Type of fixed assets</i> | <i>Depreciation period <year></i> |
|-----------------------------|---|
| Accounting software | 5 |
| Land using rights | 40 |

4. Prepaid expenses:

Prepaid expenses are recorded at cost and amortized on a straight-line basis over 3 years

5. Capital

Contributed capital of the Company's owners is recorded according to the actual amount of capital contributed by the owner.

Share premium is recorded according to the greater difference between the actual issuance price and the par value of the shares when issuing shares or re-issuing treasury shares.

Treasury shares are shares issued and then repurchased by the Company. Treasury shares are recorded at the actual acquisition price. At the end of the accounting period, when preparing the Financial Statement, the actual value of treasury shares is recorded as a decrease in business capital on the Balance Sheet by recording a negative number (...).

Undistributed after-tax profit is the amount of profit from the business's operations after deducting this year's corporate income tax expenses and adjustments due to retroactive application of accounting policy changes and retroactive adjustment of errors. important in previous years.

(Next)

Page 8

Form: B09a - DN

NOTES TO THE FINANCIAL STATEMENTS QUARTER I YEAR 2026

6. Principles and methods of recording Revenues

The Company's revenue includes revenue from selling finished products, revenue from interest on bank deposits and interest on exchange rate differences.

Sales revenue is recognized when the transaction outcome can be determined reliably and the Company has the ability to obtain economic benefits from this transaction. Sales revenue is recognized upon delivery and transfer of ownership to the buyer.

Revenue from bank deposit interest is recognized on the basis of time and actual interest rate each period, in accordance with the two conditions for recording revenue arising from deposit interest specified in Vietnamese Accounting Standards No. 14 - "Revenue and other income".

Exchange rate differences arising during the period and reassessed at the end of the period are recorded according to the guidance in Vietnamese Accounting Standard No. 10 - Effects of changes in exchange rates

7. Principles and methods of recording financial expenses

Financial expenses recorded in the Income Statement are the total financial expenses incurred in the period, not offset against financial revenue, including interest expenses, exchange rate differences, Guarantee fees, money transfer fees and other costs

8. Principles and methods for recording current corporate income tax expenses and deferred corporate income tax expenses

Current corporate income tax expense is determined on the basis of taxable income and corporate income tax rate in the current year.

Deferred corporate income tax expense is determined on the basis of the deductible temporary difference, the taxable temporary difference and the corporate income tax rate. Do not offset current corporate income tax expense with deferred corporate income tax expense

9. Other accounting principles and methods

9.1. Record accounts receivable and payable

Principles for determining customer receivables based on the Contract and recording when delivering finished products to customers.

Advance payments to sellers are accounted for based on payment vouchers, bank documents and economic contracts .

Principles for determining payables to the seller are based on the Contract, warehouse receipt and recorded according to the Seller's Invoice.

The buyer's prepayment is recorded based on the contract, receipts, and bank documents

9.2. Principles for recording construction in progress costs

Assets under construction for production purposes are recorded at cost, at the time of acceptance and finalization of each construction item or project or when the actual costs incurred are fully met. Invoices and legal documents

9.3. Tax obligations

VAT tax

(Next)

Page 9

Form: B09a - DN

NOTES TO THE FINANCIAL STATEMENTS
QUARTER I YEAR 2026

The Company applies VAT declaration and calculation according to the guidance of current tax laws in Vietnam

Corporate income tax

The company is obliged to pay corporate income tax at the rate of 20% on taxable income for 10 years from the first year of operation (2001) and at the rate of 25% for the following years. According to the Investment Certificate, the Company is exempt from corporate income tax for 2 years from the first year of profitable business (2004) and is exempted 50% for the next 5 years. According to the tax settlement inspection results of the Tax Authority up to the fiscal year 2008, the Company's corporate income tax incentive regime has changed, whereby 2008 is the last year the Company can enjoy reduced incentives. 50% of corporate income tax payable and accordingly the Company must pay corporate income tax at the current tax rate starting from 2009.

The determination of the Company's corporate income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the inspection results of the competent tax authority.

Other taxes

Other taxes and fees are declared and paid by enterprises to local tax authorities in accordance with current State regulations.

9.4. Costs of goods sold

Cost of goods sold is recorded and grouped according to the value and quantity of finished products and supplies sold to customers, in accordance with the revenue recorded in the period

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01st Jan 2026 to 31st Mar 2026
(next)

Currency: VND

V . ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN BALANCE SHEET

1 . CASH AND CASH EQUIVALENTS

| | 31/03/2026 | 01/01/2026 |
|--|-----------------------|-----------------------|
| Cash on hand | 9,932,833,488 | 1,041,524,902 |
| Cash in banks | 6,682,018,311 | 9,875,232,785 |
| + Deposits (VND) | 2,443,341,393 | 5,549,269,745 |
| <i>Vietnam Bank for Industry and Trade (Vietinbank-East Ho Chi Minh Branch</i> | <i>1,895,049,196</i> | <i>3,952,078,833</i> |
| <i>Vietnam Bank For Agriculture and Rural Development ((Agribank</i> | <i>15,417,033</i> | <i>127,037,327</i> |
| <i>Joint Stock Commercial Bank For Foreign Trade Of Vietnam (Vie</i> | <i>28,921,496</i> | <i>28,912,623</i> |
| <i>Orient Commercial Joint Stock Bank (OCB)</i> | <i>28,203,220</i> | <i>4,317,980</i> |
| <i>Korea Exchange Bank- Hung Yen Branch</i> | <i>2,000,571</i> | <i>2,000,571</i> |
| <i>Joint Stock Commercial Bank For Foreign Trade Of Vietnam (Vie</i> | <i>468,002,554</i> | <i>1,429,177,921</i> |
| <i>Vietnam Bank for Industry and Trade (Vietinbank-Hung Yen Bran</i> | <i>5,747,323</i> | <i>5,744,490</i> |
| <i>Bank for Foreign Trade of Vietnam (VietcomBank)</i> | <i>-</i> | <i>-</i> |
| <i>Saigon Thuong Tin Commercial Joint Stock Bank (Sacombank- Hung Yên Branch</i> | <i>-</i> | <i>-</i> |
| + Deposits (USD) | 4,238,676,918 | 4,325,963,040 |
| <i>Phuong Nam Commercial Joint Stock Bank - Dien Bien Phu</i> | <i>35,804,419</i> | <i>35,804,419</i> |
| <i>Vietnam Bank for Industry and Trade (Vietinbank-East Ho Chi Minh Branch</i> | <i>3,563,343,315</i> | <i>4,054,523,011</i> |
| <i>Vietnam Bank for Agriculture and Rural Development - Song Than branch</i> | <i>7,049,079</i> | <i>3,024,602</i> |
| <i>Orient Commercial Joint Stock Bank</i> | <i>346,211,484</i> | <i>22,221,941</i> |
| <i>Korea Exchange Bank</i> | <i>14,612,262</i> | <i>14,612,262</i> |
| <i>Joint Stock Commercial Bank For Foreign Trade Of Vietnam- Hung Yên branch</i> | <i>252,309,577</i> | <i>176,430,023</i> |
| <i>Vietnam Joint Stock Commercial Bank - Hung Yên branch</i> | <i>19,346,782</i> | <i>19,346,782</i> |
| <i>Vietnam Technological And Commercial Joint Stock Bank- Hung Yên branch</i> | | |
| + Deposits (EUR) | | |
| Total | 16,614,851,799 | 10,916,757,687 |

2 . TRADE RECEIVABLES

| 31/03/2026 | 01/01/2026 |
|------------|------------|
|------------|------------|

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01st Jan 2026 to 31th Mar 2026
(next)

Currency: VND

| | | |
|--|-----------------------|-----------------------|
| 2.1. Short-term | 83,509,554,404 | 64,496,223,985 |
| <i>Công Ty TNHH E.land Việt Nam</i> | 2,396,842 | 2,555,216,679 |
| <i>Công Ty TNHH Aban Việt Nam</i> | 258,318,236 | 277,704,539 |
| <i>Công Ty TNHH Kỹ Nghệ Gỗ Hoa Nét</i> | 955,796,652 | 654,295,968 |
| <i>Công Ty TNHH Bông Kỳ Phong</i> | - | - |
| <i>Công ty TNHH Global Garment Sourcing Việt Nam</i> | - | - |
| <i>Công ty Cổ Phần May Thái Sơn Global</i> | 298,227,838 | 298,227,838 |
| <i>Công Ty TNHH TM-DV-KT Rồng Việt</i> | 485,262,219 | 363,144,527 |
| <i>Công ty TNHH FGL VN</i> | - | - |
| <i>Công ty TNHH Bình Phát Hưng Yên</i> | - | - |
| <i>Công ty TNHH ARAVIET</i> | 1,059,515,298 | 1,245,253,860 |
| <i>IMK GLOBAL CO., LTD</i> | 1,080,206,376 | - |
| <i>PrimaLoft, Inc</i> | 31,831,981,905 | 18,985,047,837 |
| <i>HA HAE CORPORATION</i> | 4,282,503,617 | 4,282,503,617 |
| <i>ENTER B COMPANY LTD</i> | 5,871,618,886 | 3,354,259,531 |
| <i>ARAUM CORPORATION</i> | 1,418,395,541 | 1,401,674,460 |
| <i>D & J TRADING CO., LTD/YEJU CO., LTD</i> | 277,550,098 | 277,550,098 |
| <i>TP NADIA CO.,LTD</i> | 426,157,441 | 197,243,781 |
| <i>JNK TRADING CO.,LTD</i> | 1,287,800,836 | 1,287,800,836 |
| <i>GREAT ENTERPRISE CO., LTD</i> | - | 441,932,477 |
| <i>HANSAE CO.,LTD</i> | 9,888,990,431 | 9,558,025,070 |
| <i>J. LAND KOREA CO., LTD</i> | 7,154,969,655 | 5,900,712,902 |
| <i>Orther</i> | 13,576,859,838 | 7,305,321,390 |
| Receivables of customers from related parties | 3,353,002,695 | 6,110,308,575 |
| <i>Mirae Fiber Tech Co., Ltd</i> | 3,353,002,695 | 6,110,308,575 |
| 2.2. Long-term | - | - |
| <i>Orther</i> | - | - |
| Receivables of customers from related parties | - | - |
| <i>Mirae Fiber tech co ., LTD</i> | - | - |
| Total | 83,509,554,404 | 64,496,223,985 |

3 . PREPAYMENTS TO SUPPLIERS

| | 31/03/2026 | 01/01/2026 |
|------------------------|----------------------|----------------------|
| 3.1. Short-term | 1,181,317,508 | 1,343,323,654 |

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01st Jan 2026 to 31th Mar 2026
 (next)

| | | Currency: VND |
|--|------------------------|------------------------|
| Công ty TNHH Khang Linh | 391,822,592 | 399,517,573 |
| Công ty Cổ phần Cơ điện SASCOM | - | - |
| KORECO CO.,LTD | - | - |
| SHISHI MINSHI IMPORT & EXPORT CO.,LTD | 656,109,900 | 656,109,900 |
| Shandong New Haina Machinery Co., Ltd | - | 144,951,915 |
| Others | 133,385,016 | 142,744,266 |
| 3.2. Prepayments to suppliers are related parties | 101,689,762,596 | 100,921,711,956 |
| Mirae Fiber Tech Co., Ltd | 101,689,762,596 | 100,921,711,956 |
| Total | 102,871,080,104 | 102,265,035,610 |

4 . FINANCIAL INVESTMENTS

Investments in other entities

| | <u>31/03/2026</u> | <u>01/01/2026</u> |
|---|----------------------|----------------------|
| <i>a. Investments in subsidiaries</i> | | |
| ... | | |
| <i>b. Investments in joint ventures and</i> | | |
| <i>c. Investments in other entities</i> | | |
| Hanoi Financial Investment Joint Stock Company (Hafi) | 7,140,000,000 | 7,140,000,000 |
| Ellisha Joint Stock Company | 1,260,000,000 | 1,260,000,000 |
| Total | 8,400,000,000 | 8,400,000,000 |
| Hanoi Financial Investment Joint Stock Company (Hafi) | 7,140,000,000 | 7,140,000,000 |
| Ellisha Joint Stock Company | 1,260,000,000 | 1,260,000,000 |
| Total | 8,400,000,000 | 8,400,000,000 |

Note: Provision for financial investments is made from 2009, up to now, there is no information that these units are operating continuously.

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01st Jan 2026 to 31th Mar 2026
 (next)

Currency: VND

5 . OTHER RECEIVABLES

| | 31/03/2026 | 01/01/2026 |
|--|-----------------------|-----------------------|
| | Value | Value |
| 5.1 Short-term | 30,389,317,734 | 29,563,734,093 |
| <i>Advances</i> | | |
| <i>Short-term deposits</i> | | |
| <i>Receivables from employees</i> | | |
| Advance payment | 30,037,938,678 | 29,212,454,178 |
| <i>Mrs Trinh Thị Phương Thoa</i> | - | - |
| <i>Mrs Lê Thị Thanh</i> | 8,000,000 | 8,000,000 |
| <i>Mrs Lê Thị Hiền</i> | 27,635,678 | 30,151,178 |
| <i>Mr Lee Chang Ik (*)</i> | 30,000,000,000 | 22,370,000,000 |
| <i>Mrs Đỗ Thị Lan (*)</i> | - | 6,800,000,000 |
| <i>Others</i> | 2,303,000 | 4,303,000 |
| Receivables from related parties | | |
| <i>Mr Shin Young Sik</i> | | |
| <i>Mr Shin Dong Jin</i> | | |
| Short-term deposits | 351,379,056 | 351,279,915 |
| <i>'Vietinbank - Branch of Binh Duong Industrial Park (*)</i> | 201,103,294 | 201,004,153 |
| <i>'Vietinbank - Branch of Binh Duong Industrial Park (**)</i> | 127,275,762 | 127,275,762 |
| <i>Other deposits</i> | 23,000,000 | 23,000,000 |
| 5.2 Long-term | | |
| <i>Long-term deposits</i> | | |
| <i>Other receivables</i> | | |
| Total | 30,389,317,734 | 29,563,734,093 |

6 . DOUBTFUL DEBTS

| | 31/03/2026 | 01/01/2026 |
|---|----------------------|----------------------|
| | Value | Value |
| <i>- The total value of receivables and loans are overdue or not overdue but difficult to recover</i> | | |
| <i>Detail:</i> | | |
| <i>CN Cong ty TNHH KMTC(Viet Nam) tai Hai Phong</i> | 63,999,890 | 63,999,890 |
| <i>CN tai HP- Cty TNHH Hoi Wah Shipping Agencies(VN)</i> | 35,900,000 | 35,900,000 |
| <i>SHISHI MINSHI IMPORT & EXPORT CO.,LTD</i> | 656,109,900 | 656,109,900 |
| <i>D & J TRADING CO., LTD/YEJU CO., LTD</i> | 277,550,098 | 277,550,098 |
| <i>JNK TRADING CO.,LTD</i> | 988,438,488 | 988,438,488 |
| <i>Cty CP Đầu Tư và Thương Mại TNG</i> | 318,463,027 | 318,463,027 |
| <i>IVORY CO.,LTD</i> | 228,736,886 | 228,736,886 |
| <i>Others</i> | 918,217,252 | 918,217,252 |
| Total | 3,487,415,541 | 3,487,415,541 |

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01st Jan 2026 to 31th Mar 2026
 (next)

Currency: VND

7 . INVENTORIES

| | <u>31/03/2026</u> | <u>01/01/2026</u> |
|------------------------------|-------------------------------|-------------------------------|
| | Value | Value |
| Raw materials | 236,978,769,419 | 246,721,646,124 |
| Tools, instruments | 186,405,251 | 27,522,862 |
| Unfinished business expenses | - | - |
| Finished goods | 93,722,568,454 | 85,801,494,019 |
| Goods | 37,028,596,398 | 47,506,264,162 |
| Total | <u>367,916,339,522</u> | <u>380,056,927,167</u> |

Inventories according to the goods security contract No. 12.00124 dated July 31, 2012 with Vietinbank. Mortgages are goods circulated at the company's warehouse. The company has full discretion to actively transfer inventory for production and business needs, but commits at any time the total value of inventories is not lower than 46 billion dong.

8 . LONG-TERM ASSETS IN PROGRESS

8.1. Long-term unfinished business production costs

8.2. Construction cost in progress

| | <u>31/03/2026</u> | <u>01/01/2026</u> |
|---|-----------------------------|-----------------------------|
| | Value | Value |
| Purchasing fixed assets | 987,180,054 | 987,180,054 |
| Repairing of fixed assets | 286,899,231 | 286,899,231 |
| Import machine system from China cotton line 3 | | |
| Factory and machinery facilities to meet safety and environmental standards | 286,899,231 | 286,899,231 |
| Construction in progress | 4,301,821,305 | 4,172,508,566 |
| Construction of machines | | - |
| Build a warehouse's lable hang tag | 253,189,371 | 253,189,371 |
| Build a new dep.t elongation | 1,014,124,852 | 884,812,113 |
| Fire protection and prevention system | 1,800,956,680 | 1,800,956,680 |
| Construction of Drying Oven Hoa Net | 772,651,489 | 772,651,489 |
| 'Construction of Drying line IR2 | 460,898,913 | 460,898,913 |
| Total | <u>5,575,900,590</u> | <u>5,446,587,851</u> |

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01st Jan 2026 to 31th Mar 2026

(next)

9 . INCREASES, DECREASES IN TANGIBLE FIXED ASSETS

Currency: VND

| Item | Buildings, structures | Machinery, equipment | Transportation equipments | Management equipment, tools | Other tangible fixed assets | Total |
|---|--------------------------|-------------------------|------------------------------|--------------------------------|--------------------------------|-----------------|
| Historical cost | | | | | | |
| Opening balance | 58,747,232,710 | 761,292,130,665 | 11,817,929,790 | 1,622,513,747 | 8,690,882,572 | 842,170,689,484 |
| Increase | - | - | - | - | - | - |
| - Additions | - | - | - | - | - | - |
| - Construction | - | - | - | - | - | - |
| - Increase due to purchase of financial lease fixed assets | - | - | - | - | - | - |
| Decrease | - | - | - | - | - | - |
| - Disposals | - | - | - | - | - | - |
| - Other decrease | - | - | - | - | - | - |
| Closing balance | 58,747,232,710 | 761,292,130,665 | 11,817,929,790 | 1,622,513,747 | 8,690,882,572 | 842,170,689,484 |
| Accumulated depreciation | | | | | | |
| Opening balance | 37,930,456,322 | 590,632,262,923 | 8,152,068,277 | 1,544,451,636 | 5,864,712,570 | 644,123,951,728 |
| Increase | 586,971,606 | 9,241,344,014 | 202,470,559 | 25,795,377 | 344,713,411 | 10,401,294,967 |
| - Depreciation | 586,971,606 | 9,241,344,014 | 202,470,559 | 25,795,377 | 344,713,411 | 10,401,294,967 |
| - Increase due to purchase of financial lease fixed assets | - | - | - | - | - | - |
| Decrease | - | - | - | - | - | - |
| - Disposals | - | - | - | - | - | - |
| - Other decrease | - | - | - | - | - | - |
| Closing balance | 38,517,427,928 | 599,873,606,937 | 8,354,538,836 | 1,570,247,013 | 6,209,425,981 | 654,525,246,695 |
| Net book value | | | | | | |
| Opening balance | 20,816,776,388 | 170,659,867,742 | 3,665,861,513 | 78,062,111 | 2,826,170,002 | 198,046,737,756 |
| Closing balance | 20,229,804,782 | 161,418,523,728 | 3,463,390,954 | 52,266,734 | 2,481,456,591 | 187,645,442,789 |

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01st Jan 2026 to 31th Mar 2026

(Next)

10 . INCREASES, DECREASES IN INTANGIBLE FIXED ASSETS

Currency: VND

| Items | Land use rights | Computer software | Total |
|---------------------------------|-----------------------|--------------------|-----------------------|
| Original cost | | | |
| Opening balance | 17,236,000,000 | 310,553,200 | 17,546,553,200 |
| Increase | - | - | - |
| - Additions | - | - | - |
| - Other increases | - | - | - |
| Decrease | - | - | - |
| - Disposals | - | - | - |
| - Other decreases | - | - | - |
| Closing balance | 17,236,000,000 | 310,553,200 | 17,546,553,200 |
| Accumulated depreciation | | | |
| Opening balance | 8,114,752,039 | 308,303,192 | 8,423,055,231 |
| Increase | 104,117,439 | 2,250,008 | 106,367,447 |
| - Depreciation | 104,117,439 | 2,250,008 | 106,367,447 |
| - Other increases | - | - | - |
| Decrease | - | - | - |
| Closing balance | 8,218,869,478 | 310,553,200 | 8,529,422,678 |
| Net book value | | | |
| Opening balance | 9,121,247,961 | 2,250,008 | 9,123,497,969 |
| Closing balance | 9,017,130,522 | - | 9,017,130,522 |

Note:

- Ending net book value of intangible fixed assets used as collateral for loans: - VND

- Historical cost of intangible fixed assets at the end of the year has been fully depreciated but still in use 82,443,200 VND

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01st Jan 2026 to 31th Mar 2026

(Next)

11 . INCREASES, DECREASES IN FINANCIAL LEASING FIXED ASSETS

| | | Currency: VND | |
|---|-------------------------|---------------|--|
| Item | Machinery, equipment | Total | |
| Historical cost | | | |
| Opening balance | | | |
| Increase | | | |
| - Financial leasing in the year | | | |
| - Acquisition of financial leasing fixed assets | | | |
| - Other increase | | | |
| Decrease in the year | | | |
| - Return financial leasing fixed assets | | | |
| - Other decrease | | | |
| Ending balance | | | |
| Accumulated depreciation | | | |
| Opening balance | | | |
| Increase in the year | | | |
| - Depreciation | | | |
| - Acquisition of financial leasing fixed assets | | | |
| - Other increase | | | |
| Decrease in the year | | | |
| - Return financial leasing fixed assets | | | |
| - Other decrease | | | |
| Ending balance | | | |
| Net book value | | | |
| Beginning balance | | | |
| End balance | | | |

12 . PREPAID EXPENSES

| | 31/03/2026 | 01/01/2026 |
|--|-----------------------|-----------------------|
| | Value VND | Value VND |
| 12.1. Short-term | | |
| Cost of buying insurance, road fee | 56,625,817 | 160,342,030 |
| Remaining value of tools and supplements | 610,973,789 | 353,821,012 |
| Total | 667,599,606 | 514,163,042 |
| 12.2. Long-term | | |
| Land use right | 7,272,744,537 | 7,344,045,954 |
| Value of repair costs | 3,816,949,218 | 4,267,188,438 |
| Remaining value of tools and supplements | 1,478,471,651 | 1,670,051,725 |
| Total | 12,568,165,406 | 13,281,286,117 |

MIRAE JOINT STOCK COMPANY

Road 1B, An Phu Ward, Ho Chi Minh City

Tel: 0274 3 791 038

Fax: 0274 3 791 037

FINANCIAL STATEMENTS

For the period from 01st Jan 2026

to 31th Mar 2026

Form: B09a - DN

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01st Jan 2026 to 31th Mar 2026

(next)

13 . LOANS AND FINANCE LEASE LIABILITIES**13.1 Short-term loans and finance lease liabilities**

| | 31/03/2026 | | Arising | | 01/01/2026 | |
|---|-----------------|-----------------|----------------|----------------|-----------------|-----------------|
| | Value | Payable amount | Increase | Decrease | Value | Payable amount |
| Short-term loans from Banks | 119,908,189,403 | 119,908,189,403 | 62,319,479,009 | 65,017,746,350 | 122,606,456,744 | 122,606,456,744 |
| Short-term loans - VND: | 28,721,444,334 | 28,721,444,334 | 18,347,000,000 | 36,681,069,246 | 47,055,513,580 | 47,055,513,580 |
| Vietinbank - Binh Duong Branch (1) | 5,854,444,334 | 5,854,444,334 | - | 22,876,776,140 | 28,731,220,474 | 28,731,220,474 |
| Agribank - Song Than Branch (2) | 22,867,000,000 | 22,867,000,000 | 18,347,000,000 | 9,850,000,000 | 14,370,000,000 | 14,370,000,000 |
| Oceanbank (OCB) (3) | - | - | - | 3,954,293,106 | 3,954,293,106 | 3,954,293,106 |
| Vietcombank - Hung Yen Branch (**) | - | - | - | - | - | - |
| Short-term loans - USD | 91,186,745,069 | 91,186,745,069 | 43,972,479,009 | 28,336,677,104 | 75,550,943,164 | 75,550,943,164 |
| Vietinbank - Binh Duong Branch (1) | 63,684,840,811 | 63,684,840,811 | 22,571,854,975 | 24,319,144,008 | 65,432,129,844 | 65,432,129,844 |
| Vietcombank - Hung Yen Branch (**) | 27,501,904,258 | 27,501,904,258 | 21,400,624,034 | 4,017,533,096 | 10,118,813,320 | 10,118,813,320 |
| Long-term liabilities come due for payment | - | - | - | 1,490,000,000 | 1,490,000,000 | 1,490,000,000 |
| Long-term liabilities VND | - | - | - | 1,490,000,000 | 1,490,000,000 | 1,490,000,000 |
| Vietinbank - Binh Duong Branch (5) | - | - | - | - | - | - |
| Agribank - CN Song Than | - | - | - | - | - | - |
| NH TMCP Ngoại thương Việt Nam-CN Hung Yen (***) | - | - | - | - | - | - |
| Total | 119,908,189,403 | 119,908,189,403 | 62,319,479,009 | 66,507,746,350 | 124,096,456,744 | 124,096,456,744 |

Details of loans as at 31th Mar 2026 are as follows:

MIRAE JOINT STOCK COMPANY

Road 1B, An Phu Ward, Ho Chi Minh City

Tel: 0274 3 791 038

Fax: 0274 3 791 037

FINANCIAL STATEMENTS

For the period from 01st Jan 2026

to 31th Mar 2026

Form: B09a - DN**NOTES TO THE FINANCIAL STATEMENTS**For the period from 01st Jan 2026 to 31th Mar 2026
(next)

| Number / day of loan Contract | Lenders | Loan term | Closing balance | Form of a loan guarantee |
|---|--------------------------------|-----------|------------------------|--|
| (1) Limit loan contract No 25.028/2025-HDCVHM/NHCT901-MIRAE dated 03/11/2025 | Vietinbank - Binh Duong Branch | 06 months | 91,186,745,069 | Land use rights in 1B, An Phu ward, Thuan An city, Binh Duong province and Korean textile machinery and equipment; Hole mattress production machine, spring mattress sewing machine line sewing <i>making</i> . Assets attached to land are factories and machinery and equipment in Binh Duong |
| (1) Limit loan contract No 25.029/2025-HDCVHM/NHCT901-MIRAE FIBER dated 03/11/2025 | Vietinbank - Binh Duong Branch | 06 months | 5,854,444,334 | |
| (2) Credit Contract No 5590-LAV-202300977 dated 04/12/2023 | Agribank - Sông thần Branch | 09 months | 22,867,000,000 | Guarantee contract No.5590-LCL-201901096 dated September 10, 2019, the value of asset is 35 billion dong |
| (3) Credit Contract No 0241/2024/HDTD-OCB-DN ngày 17/12/2024 | OCB - HCM city | 06 months | | Machinery and equipment value 46.836 tỷ dong |
| (*) Credit Contract No 23.0344/VCB.KH ngày 28/11/2023 | Vietcombank - Hung Yen Branch | 08 months | | Ownership of assets attached to land; means of transport |
| (**) Limit loan contract No. 23.0345/VCB.KH dated 28/11/2023 and Additional amendment text No 23.0345/VCB.KH/PL01 dated | Vietcombank - Hung Yen Branch | 08 months | | Ownership of assets attached to land; means of transport |
| Total | | | 119,908,189,403 | |

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01st Jan 2026 to 31th Mar 2026
 (next)

13.2. Long-term loans and finance lease liabilities

a. Loans and finance lease liabilities

| | 31/03/2026 | | Arising | | 01/01/2026 | |
|------------------------------------|----------------------|----------------------|----------------------|--------------------|--------------------|--------------------|
| | Value | Payable amount | Increase | Decrease | Value | Payable amount |
| Bank loans: | | | | | | |
| Long -term loans VND | 1,288,000,000 | 1,288,000,000 | 1,288,000,000 | 210,000,000 | 210,000,000 | 210,000,000 |
| Agribank - Song Than Branch | 1,288,000,000 | 1,288,000,000 | 1,288,000,000 | 210,000,000 | 210,000,000 | 210,000,000 |
| Vietinbank - Binh Duong Branch (1) | - | - | - | - | - | - |
| Long-term loans - USD | 1,288,000,000 | 1,288,000,000 | 1,288,000,000 | 210,000,000 | 210,000,000 | 210,000,000 |
| Total | 1,288,000,000 | 1,288,000,000 | 1,288,000,000 | 210,000,000 | 210,000,000 | 210,000,000 |

Details of loans as at 31th Dec, 2025 are as follows:

| | Number / day of loan Contract | Lenders | Loan term | Closing balance | Form of a loan guarantee |
|--|----------------------------------|-----------------------------------|------------|----------------------|---|
| (1) Contract No 16.135/2016- HDTDDA/NHCT901-MIRAE dated 01/08/2016 | | Vietinbank - Binh Duong Branch | 120 months | 412,000,000 | Assets attached to land is a factory at 1B, An Phu Ward, Di An Town, Binh Duong Province; Machinery and equipment in Binh Duong (cotton sheet production line from 2018-2019) |
| (1) Contract No 18.035/2018- HDTDDA/NHCT901-MIRAE dated 01/10/2018 | | Vietinbank - Binh Duong Branch | 96 months | 876,000,000 | |
| (2) Contract No 5590-LAV-202201412 dated 28/11/2022 | | Agribank - Song than Branch | 36 months | | Assets attached to land is a factory at 1B, An Phu Ward, Di An Town, Binh Duong Province. No. 5500 LCI |
| Total | | | | 1,288,000,000 | |

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01st Jan 2026 to 31th Mar 2026

(next)

14 . TRADE PAYABLES

| | 31/03/2026 | | 01/01/2026 | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| | Value | Payable amount | Value | Payable amount |
| 14.1. Short-term | 24,324,159,769 | 24,324,159,769 | 15,738,518,823 | 15,738,518,823 |
| <i>Công ty TNHH Quốc tế Vũ</i> | 2,546,171,546 | 2,546,171,546 | 2,069,096,400 | 2,069,096,400 |
| <i>Công ty TNHH Shinhan Vina</i> | 1,134,177,680 | 1,134,177,680 | 1,776,969,144 | 1,776,969,144 |
| <i>Công Ty Cổ Phần Sợi An Việt</i> | 940,452,120 | 940,452,120 | 654,117,120 | 654,117,120 |
| <i>Công Ty TNHH Polytex Far</i> | 1,772,928,000 | 1,772,928,000 | 330,480,000 | 330,480,000 |
| <i>Công ty cổ phần đầu tư dệt may G.HOME</i> | 479,643,054 | 479,643,054 | 479,643,054 | 479,643,054 |
| <i>Cty TNHH Myung Shin Industry Vina</i> | 431,134,476 | 431,134,476 | 154,769,007 | 154,769,007 |
| <i>Công ty TNHH Gas Sopot Gas One</i> | 882,712,080 | 882,712,080 | 683,580,072 | 683,580,072 |
| <i>Công ty TNHH WOLSUNG VINA</i> | 682,024,104 | 682,024,104 | 688,981,680 | 688,981,680 |
| <i>MIRAE INNOBIZ</i> | 3,903,618,930 | 3,903,618,930 | 1,582,620,000 | 1,582,620,000 |
| <i>ANDTOP CO. KR</i> | 2,546,171,546 | 2,546,171,546 | 2,546,171,546 | 2,546,171,546 |
| <i>LUCKY OVERSEAS PTE. LTD</i> | 2,899,661,012 | 2,899,661,012 | 1,405,239,687 | 1,405,239,687 |
| <i>Orther</i> | 6,105,465,221 | 6,105,465,221 | 3,366,851,113 | 3,366,851,113 |
| Total | 24,324,159,769 | 24,324,159,769 | 15,738,518,823 | 15,738,518,823 |

15 . PREPAYMENTS FROM CUSTOMERS

| | 31/03/2026 | | 01/01/2026 | |
|------------------------------------|--------------------|--------------------|-------------------|-------------------|
| | Value | Payable amount | Value | Payable amount |
| 15.1. Short-term | 168,247,361 | 168,247,361 | 60,793,729 | 60,793,729 |
| <i>GREAT ENTERPRISE CO.,</i> | 136,262,646 | 136,262,646 | - | - |
| <i>ELIM INTERNATIONAL CO., LTD</i> | 5,286,848 | 5,286,848 | 5,286,848 | 5,286,848 |
| <i>Orther</i> | 26,697,867 | 26,697,867 | 55,506,881 | 55,506,881 |
| Total | 168,247,361 | 168,247,361 | 60,793,729 | 60,793,729 |

16 . TAXES AND RECEIVABLES, PAYABLES TO GOVERNMENT

| | 31/03/2026 | Increase in year | Actually paid in year | 01/01/2026 |
|---|---------------|------------------|-----------------------|---------------|
| 16.1. Taxes and other payables to government | | | | |
| <i>VAT</i> | - | 2,407,938,513 | 2,407,938,513 | - |
| <i>Value added tax imports</i> | - | 115,820,852 | 115,820,852 | - |
| <i>Import and export tax</i> | - | 494,976 | 494,976 | - |
| <i>Corporate income tax</i> | 1,968,050,770 | - | 200,000,000 | 2,168,050,770 |

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01st Jan 2026 to 31th Mar 2026
 (next)

| | 31/03/2026 | Increase in year | Actually paid in year | 01/01/2026 |
|---------------------|----------------------|----------------------|--------------------------|----------------------|
| Personal income tax | 148,169,611 | 199,948,695 | 201,447,052 | 149,667,968 |
| Land rent, land use | 731,454,775 | - | - | 731,454,775 |
| Excise tax | | | | |
| Other tax | - | | | - |
| Total | 2,847,675,156 | 2,724,203,036 | 2,925,701,393 | 3,049,173,513 |

| | 31/03/2026 | Increase in year | Actually paid in year | 01/01/2026 |
|--|------------|---------------------|--------------------------|------------|
| 16.2. Taxes and other receivables from government | | | | |
| Land rent, land use | - | 216,648,000 | 216,648,000 | - |
| Total | - | 216,648,000 | 216,648,000 | - |

17 . ACCRUED EXPENSES

| | 31/03/2026 | 01/01/2026 |
|--------------------------------|----------------------|----------------------|
| 17.1 Short-term | 1,008,998,608 | 1,739,293,784 |
| Deduction of costs | - | 292,754,741 |
| Deduction of electricity costs | 508,324,633 | 492,873,486 |
| Interest expense accruals | - | 100,429,637 |
| The 13th month salary accruals | 165,292,800 | 678,235,920 |
| Other accruals | 335,381,175 | 175,000,000 |
| Total | 1,008,998,608 | 1,739,293,784 |

18 . OTHER PAYABLES

| | 31/03/2026 | 01/01/2026 |
|---|----------------------|--------------------|
| 18.1. Short-term | 1,083,824,021 | 785,352,170 |
| Trade union fund | 588,352,348 | 555,401,954 |
| Social insurance, health insurance and unemployment insurance | 267,471,673 | 1,950,216 |
| Other payables | 228,000,000 | 228,000,000 |
| Nguyễn Ngọc Lừu (*) | | |
| Phạm Văn Sáng (*) | | |
| Payment is required | 228,000,000 | 228,000,000 |
| Other payables | | |
| Total | 1,083,824,021 | 785,352,170 |

(*) Personal loans (borrowing papers, loan contracts and extension appendices, without interest).

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01st Jan 2026 to 31th Mar 2026
(next)

19 . OWNER'S EQUITY

| 19.1. Change in owner's equity | Currency: VND | | | | | |
|-------------------------------------|------------------------|---------------------|----------------------------------|----------------------|--------------------------------|------------------------|
| Contents | Contributed capital | Treasury stocks | Development and investment funds | Other equity funds | Undistributed profit after tax | Total |
| Previous opening balance | 568,814,430,000 | (35,432,213) | 18,842,748,561 | 9,194,810,730 | 50,063,179,703 | 646,879,736,781 |
| - Increase in capital | - | - | - | - | - | - |
| - Profit of the previous year | - | - | - | - | 5,694,754,166 | 5,694,754,166 |
| - Other increase | - | - | 685,436,049 | 342,718,024 | - | 1,028,154,073 |
| - Decrease in capital | - | - | - | - | - | - |
| - Distribution of profits (*) | - | - | - | - | (1,749,590,122) | (1,749,590,122) |
| - Other decrease | - | - | - | - | - | - |
| Closing balance of last year | 568,814,430,000 | (35,432,213) | 19,528,184,610 | 9,537,528,754 | 54,008,343,747 | 651,853,054,898 |
| Current opening balance | 568,814,430,000 | (35,432,213) | 19,528,184,610 | 9,537,528,754 | 54,008,343,747 | 651,853,054,898 |
| - Increase in capital | - | - | - | - | - | - |
| - Profit of the current year | - | - | - | - | - | - |
| - Increase for profit distribution | - | - | - | - | 164,889,909 | 164,889,909 |
| - Decrease | - | - | - | - | - | - |
| - Distribution of profits (*) | - | - | - | - | - | - |
| - Other Decrease (**) | - | - | - | - | - | - |
| Current closing balance | 568,814,430,000 | (35,432,213) | 19,528,184,610 | 9,537,528,754 | 54,173,233,656 | 652,017,944,807 |

(*) Phân phối lợi nhuận theo Nghị quyết đại hội đồng cổ đông thường niên số 01/2025/NQ-DHDCD ngày 27/04/2025

- Development and investment funds

685,436,049

- Other equity funds

342,718,024

- Welfare reward fund

685,436,049

- Remuneration Kim Myung Joo

36,000,000

Cộng

1,749,590,122

NOTES TO THE FINANCIAL STATEMENTS

(next)

Currency: VND

| 19.2. Details of contributed capital | 31/03/2026 | 01/01/2026 |
|---|-------------------|-------------------|
| Contributed capital of Parent Company | - | - |
| Contributed capital of others (*) | 568,814,430,000 | 568,814,430,000 |

19.3. Capital transactions with owners and distribution of dividends and profits

| | 31/03/2026 | 01/01/2026 |
|------------------------------------|-------------------|-------------------|
| - Owner's contributed equity | | |
| + Opening balance | 568,814,430,000 | 568,814,430,000 |
| + Increases during the fiscal year | - | - |
| + Decreases during the fiscal year | - | - |
| + Closing balance | 568,814,430,000 | 568,814,430,000 |
| - Dividends or distributed profits | - | - |

19.4. Shares

| | 31/03/2026 | 01/01/2026 |
|--|-------------------|-------------------|
| - Number of shares registered issuance | | |
| - Number of shares sold to public | 56,881,443 | 56,881,443 |
| + Common shares | 56,881,443 | 56,881,443 |
| + Preference shares | - | - |
| - Number of shares repurchased (treasury shares) | (3,543) | (3,543) |
| + Common shares | (3,543) | (3,543) |
| + Preference shares | - | - |
| - Number of shares outstanding | 56,877,900 | 56,877,900 |
| + Common shares | 56,877,900 | 56,877,900 |
| + Preference shares | - | - |

* Par value of shares outstanding: 10.000 VND / share

19.5. Funds

| | 31/03/2026 | 01/01/2026 |
|----------------------------------|-------------------|-------------------|
| Development and investment funds | 19,528,184,610 | 19,528,184,610 |
| Other equity funds | 9,537,528,754 | 9,537,528,754 |

20 . OFF-BALANCE SHEET ACCOUNTS

20.1. Foreign currency

| | 31/03/2026 | 01/01/2026 |
|-----|-------------------|-------------------|
| USD | 173,764.87 | 167,025.60 |

NOTES TO THE FINANCIAL STATEMENTS

(Next)

Currency: VND

VI . ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN INCOME STATEMENT

Currency: VND

1 . TOTAL REVENUES FROM SALES OF GOODS AND SERVICES RENDERED

| | From 01/01/2026 to 31/03/2026 | From 01/01/2025 to 31/03/2025 |
|--|--|--|
| 1.1. Revenues | | |
| <i>Revenue from selling finished products, goods</i> | 81,528,088,873 | 82,789,860,286 |
| <i>Revenue from selling material</i> | 2,795,076,759 | 24,881,331,327 |
| Total | 84,323,165,632 | 107,671,191,613 |

2 . REVENUE DEDUCTIONS

| | From 01/01/2026 to 31/03/2026 | From 01/01/2025 to 31/03/2025 |
|----------------------|--|--|
| <i>Sales returns</i> | | |
| Total | | |

3 NET REVENUE FROM SALES OF GOODS AND SERVICES RENDERED

| | From 01/01/2026 to 31/03/2026 | From 01/01/2025 to 31/03/2025 |
|--|--|--|
| <i>Net revenue from selling finished products, goods</i> | 81,528,088,873 | 82,789,860,286 |
| <i>Net revenue from selling material</i> | 2,795,076,759 | 24,881,331,327 |
| Total | 84,323,165,632 | 107,671,191,613 |

4 . COSTS OF GOODS SOLD

| | From 01/01/2026 to 31/03/2026 | From 01/01/2025 to 31/03/2025 |
|--|--|--|
| <i>Original cost of finished products sold</i> | 73,895,198,191 | 68,126,260,772 |
| <i>Original cost of selling material</i> | 775,107,573 | 27,943,521,114 |
| Total | 74,670,305,764 | 96,069,781,886 |

5 . FINANCIAL INCOME

| | From 01/01/2026 to 31/03/2026 | From 01/01/2025 to 31/03/2025 |
|--|--|--|
| <i>Interest income from loans and deposits</i> | 1,219,988 | 2,286,156 |
| <i>Realized exchange rate difference gains</i> | 242,370,915 | 336,224,587 |
| <i>Unrealized exchange rate difference gains</i> | - | - |
| Total | 243,590,903 | 338,510,743 |

6 . FINANCIAL EXPENSES

| | From 01/01/2026 to 31/03/2026 | From 01/01/2025 to 31/03/2025 |
|--|--|--|
| <i>Loan interest</i> | 1,520,367,181 | 2,489,620,829 |
| <i>Financial leasing interest</i> | - | - |
| <i>Loss from realized exchange rate difference</i> | 2,641,208 | 1,644,246 |

NOTES TO THE FINANCIAL STATEMENTS

(Next)

Currency: VND

6 . FINANCIAL EXPENSES

| | From 01/01/2026 to 31/03/2026 | From 01/01/2025 to 31/03/2025 |
|--|--|--|
| <i>Loss from unrealized exchange rate difference</i> | - | - |
| Total | 1,523,008,389 | 2,491,265,075 |

7 . OTHER INCOME

| | From 01/01/2026 to 31/03/2026 | From 01/01/2025 to 31/03/2025 |
|---------------|--|--|
| <i>Others</i> | 1,781,555 | 504,094 |
| Total | 1,781,555 | 504,094 |

8 . OTHER EXPENSES

| | From 01/01/2026 to 31/03/2026 | From 01/01/2025 to 31/03/2025 |
|--|--|--|
| <i>Depreciation of assets not used</i> | 599,975,442 | 111,779,349 |
| <i>Debt settlement</i> | | |
| <i>Cost of tax penalties, administrative</i> | | 20,781,957 |
| <i>Tax costs and administrative penalties are determined by yourself</i> | | |
| <i>Others</i> | 10 | 974,636,941 |
| Total | 599,975,452 | 1,107,198,247 |

9 . SELLING EXPENSES AND GENERAL ADMINISTRATION EXPENSES

| | From 01/01/2026 to 31/03/2026 | From 01/01/2025 to 31/03/2025 |
|---|--|--|
| 9.1. Selling expenses | | |
| <i>Staff costs</i> | 1,473,538,816 | 1,349,113,381 |
| <i>Costs of tools, supplies</i> | - | 21,831,604 |
| <i>Depreciation costs fixed assets</i> | 50,000,001 | 77,735,821 |
| <i>Costs of outsourcing services</i> | 1,907,645,256 | 2,094,345,838 |
| <i>Other expenses in cash</i> | 133,650,278 | 120,794,909 |
| Total | 3,564,834,351 | 3,663,821,553 |
| 9.2. General administration expenses | | |
| <i>Staff costs</i> | 2,439,535,907 | 2,202,437,272 |
| <i>Costs of tools, supplies</i> | 79,334,302 | 85,413,013 |
| <i>Depreciation costs fixed assets</i> | 350,191,107 | 368,299,926 |
| <i>Taxes, fees, charges</i> | 69,323,923 | 88,479,927 |
| <i>Provision expenses</i> | - | - |
| <i>Reversal of provisions for bad debts</i> | - | - |
| <i>Costs of outsourcing services</i> | 410,519,587 | 509,416,912 |
| <i>Other expenses in cash</i> | 696,619,399 | 733,997,124 |
| Total | 4,045,524,225 | 3,988,044,174 |

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01st Jan 2026 to 31th Mar 2026

(Next)

VII . OTHER INFORMATION

1 . Information about relevant parties

1.1. Transactions with key management members

Key management members and related individuals include: Board of Management, Board of Supervision, Board of General Directors and Chief Accountant.

1.2. Transactions with relevant parties

Transactions with Mirae Fiber Tech Company are regular transactions, must comply with the provisions of Decision No. 08/2022/QĐ-HĐQT dated Decmember 13, 2022.

| Related Parties | Relationship |
|---------------------------|-----------------------------|
| Mirae Fiber Tech Co., Ltd | Major shareholder |
| Mr Shin Young Sik | Chairman, Major shareholder |
| Mr Park Hee Sung | General Director |
| Mrs Kim In Sou | Vice General Director |
| Mr Shin Dong Jin | Vice General Director |
| Mr Choi Young Ho | Member |
| Mr Shin Dong Yun | Member |
| Mr Shin Jae Eun | Member |
| Mrs Kim Myung Joo | Member |
| Mr Nguyen Ngoc Lien | Chief accountant |

During the year, the Company had transactions with related parties as follows:

| Related Parties | Transaction | From 01/01/2026 to 31/03/2026 | From 01/01/2025 to 31/03/2025 |
|---------------------------|---------------------------|----------------------------------|----------------------------------|
| Mirae Fiber Tech Co., Ltd | Purchasing goods | 5,437,281,692 | 3,787,624,655 |
| | Payment Goods | 6,205,332,332 | 2,897,649,530 |
| | Selling goods | 379,030,641 | 885,739,608 |
| | Collect payment for goods | 3,136,336,521 | 1,411,277,760 |

Liabilities with relevant parties

Up to 31th Mar 2026, these amounts have not been paid to related parties are as follows:

Receivables

| Related Parties | Account | Closing | Opening |
|---------------------------|-------------------|-----------------|-----------------|
| Mirae Fiber Tech Co., Ltd | Debit balance 331 | 101,689,762,596 | 100,921,711,956 |
| Mirae Fiber Tech Co., Ltd | Debit balance 131 | 3,353,002,695 | 6,110,308,575 |

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01st Jan 2026 to 31st Mar 2026

(Next)

Payables

| Related Parties | Account | Closing | Opening |
|---------------------------|--------------------|----------------|----------------|
| Mirae Fiber Tech Co., Ltd | Credit balance 131 | - | - |
| Mirae Fiber Tech Co., Ltd | Credit balance 331 | - | - |

2 . Segment reporting

Segment reporting is presented in Appendix 01 page 30

3 . Comparative data

Comparative data is Financial statements for the fiscal year 2025 was audited by Branch of Sao Viet Auditing Co., Ltd.

VIII Explanation of the profit fluctuation of the financial statements for Quarter I Year 2026 compared to the same period in 2025

The overall downturn in the textile and garment industry was impacted by inflation and global economic instability, which led consumers to tighten spending, especially on non-essential goods. Profit recorded in Q1 2026 a decrease of VND 23.3 billion, equivalent to a 21.6% decline compared to the same period in 2025 due to the economic impact of market fluctuations, sales orders have not yet been restored. This was the key factor contributing to the decline in profit in Q1 2026 a decrease of VND 525 million, equivalent to a 76% decline compared to Q1 2025.

Preparer

Nhung

Tran Trang Nhung

Chief Accountant

[Signature]

Nguyen Ngoc Lien

Ho Chi Minh City, Apr 20th, 2026

General Director



Shin Dong Jin

APPENDIX ATTACHED NOTES TO THE FINANCIAL STATEMENTS

Annex 01 : Segment reporting

Information on Segment Reporting

Segment information is presented according to the geographical area of the Company. Segment reporting by geographic area, based on the Company's internal and management reporting structure.

Segment reporting results include items directly attributable to a segment as well as parts divided according to a reasonable basis. Unallocated items include assets, liabilities, financial income, financial expenses, selling expenses, general and administrative expenses, other profits or losses and corporate income taxes.

Report by geographic area

For management purposes, the Company is organized to manage and account the Company's business activities in the following geographical areas:

| Items | Mirae Ho Chi Minh | | Mirae Fiber Hung Yen | | Elimination | | Total |
|-------------------------------|-------------------|-----------------|----------------------|-----------------|------------------|------------------|-----------------|
| | Q1.2026 | Q1.2025 | Q1.2026 | Q1.2025 | Q1.2026 | Q1.2025 | |
| External net revenue | 63,869,282,084 | 75,142,460,106 | 20,453,883,548 | 32,528,731,507 | | | 84,323,165,632 |
| revenue | 18,412,284,250 | 3,868,680,000 | 7,808,512,500 | | (26,220,796,750) | (3,868,680,000) | - |
| Total segment revenue | 82,281,566,334 | 79,011,140,106 | 28,262,396,048 | 32,528,731,507 | (26,220,796,750) | (3,868,680,000) | 84,323,165,632 |
| Gross profit | 8,466,037,789 | 6,551,791,280 | 945,266,414 | 5,049,618,447 | 241,555,665 | - | 9,652,859,868 |
| Profit before tax | 2,241,848,241 | 202,326,567 | (2,318,513,997) | 487,768,947 | 241,555,665 | - | 164,889,909 |
| Segment assets | 498,790,002,319 | 529,115,296,875 | 340,135,022,605 | 343,732,467,262 | (20,887,405,705) | (19,231,886,422) | 818,037,619,219 |
| Segment liabilities | 105,037,915,895 | 137,929,009,165 | 71,457,731,673 | 76,534,897,351 | (10,475,973,156) | (8,417,861,098) | 166,019,674,412 |
| Purchase fixed assets | | | | | - | - | - |
| Depreciation and amortization | 6,289,004,911 | 6,222,724,408 | 5,453,339,811 | 4,888,022,898 | - | - | 11,742,344,722 |

Product reports by business

For management, The company is organized, managed and accounts for business activities classified by product:

| Chi tiêu | Padding | | Machines | | Other | | Tổng |
|--------------------------------|----------------|----------------|----------|---------|---------------|----------------|-----------------|
| | Q1.2026 | Q1.2025 | Q1.2026 | Q1.2025 | Q1.2026 | Q1.2025 | |
| Net revenue selling to outside | 81,528,088,873 | 82,789,860,286 | | - | 2,795,076,759 | 24,881,331,327 | 84,323,165,632 |
| | | | | | | | 107,671,191,613 |