

Mobile World Investment Corporation

Interim consolidated financial statements

For the nine-month period ended 30 September 2024



Mobile World Investment Corporation

CONTENTS

	<i>Pages</i>
General information	1
Report of management	2
Interim consolidated balance sheet	3 - 4
Interim consolidated income statement	5 - 6
Interim consolidated cash flow statement	7 - 8
Notes to the interim consolidated financial statements	9 - 37

Mobile World Investment Corporation

GENERAL INFORMATION

THE COMPANY

Mobile World Investment Corporation ("the Company") is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the Enterprise Registration Certificate ("ERC") No. 0306731335 issued by the Department of Planning and Investment (the "DPI") of Binh Duong Province on 16 January 2009, and its latest amended 32nd ERC dated 17 May 2024.

The Company's shares were listed on the Ho Chi Minh City Stock Exchange ("HOSE") with code "MWG" in accordance with the Decision No. 253/QD-SGDHCM issued by the HOSE on 7 July 2014.

The current principal activities of the Company and its subsidiaries ("the Group") are mainly trading, providing repair and maintenance services of phones, information technology equipment, mobile phone and related accessories under the brand of The Gioi Di Dong, commercial electronic equipment under the brand of Dien May Xanh and foods, meats, vegetables, beverages and other groceries under the brand of Bach Hoa Xanh.

The Company's head office is located at No. 222, Yersin Street, Phu Cuong Ward, Thu Dau Mot City, Binh Duong Province, Vietnam and operating office is located at MWG Tower, Lot T2-1.2, D1 Street, Saigon Hi-tech Park, Thu Duc City, Ho Chi Minh City, Vietnam.

BOARD OF DIRECTORS

Members of the Board of Directors during the period and at the date of this report are:

Mr Nguyen Duc Tai	Chairman
Mr Tran Huy Thanh Tung	Executive member
Mr Dang Minh Luom	Executive member
Mr Doan Van Hieu Em	Executive member
Mr Thomas Lanyi	Non-executive member
Mr Robert Willett	Non-executive member
Mr Dao The Vinh	Independence member
Mr Nguyen Tien Trung	Independence member
Mr Do Tien Si	Independence member

BOARD OF AUDIT COMMITTEE

Members of the Board of Audit committee during the period and at the date of this report are:

Mr Nguyen Tien Trung	Chairman
Mr Dao The Vinh	Member

MANAGEMENT

Members of the Management during the period and at the date of this report are:

Mr Tran Huy Thanh Tung	General Director
Mr Vu Dang Linh	Finance Director

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and at the date of this report is Mr Tran Huy Thanh Tung.

AUDITORS

The auditor of the Company is Ernst & Young Vietnam Limited.

Mobile World Investment Corporation

REPORT OF MANAGEMENT

Management of Mobile World Investment Corporation ("the Company") is pleased to present this report and the interim consolidated financial statements of the Company and its subsidiaries ("the Group") for the nine-month ended 30 September 2024.

MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

Management is responsible for the interim consolidated financial statements of each financial period which give a true and fair view of the interim consolidated financial position of the Group and of the interim consolidated results of its operations and its interim consolidated cash flows for the period. In preparing those interim consolidated financial statements, management is required to:

- ▶ select suitable accounting policies and then apply them consistently;
- ▶ make judgements and estimates that are reasonable and prudent;
- ▶ state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the interim consolidated financial statements; and
- ▶ prepare the interim consolidated financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue its business.

Management is responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the interim consolidated financial position of the Group and to ensure that the accounting records comply with the applied accounting system. It is also responsible for safeguarding the assets of the Group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Management confirmed that it has complied with the above requirements in preparing the accompanying interim consolidated financial statements.

STATEMENT BY MANAGEMENT

Management does hereby state that, in its opinion, the accompanying interim consolidated financial statements give a true and fair view of the interim consolidated financial position of the Group as at 30 September 2024 and of the interim consolidated results of its operations and its interim consolidated cash flows for the nine-month then ended in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the interim consolidated financial statements.

For and on behalf of management:



Tran Huy Thanh Tung
General Director

Binh Duong Province, Vietnam

30 October 2024

INTERIM CONSOLIDATED BALANCE SHEET
as at 30 September 2024

VND

Code	ASSETS	Notes	30 September 2024	31 December 2023
100	A. CURRENT ASSETS		61,074,953,380,269	51,950,337,976,047
110	I. Cash and cash equivalents	5	9,752,339,611,719	5,365,704,857,172
111	1. Cash		3,283,839,611,719	4,795,636,583,222
112	2. Cash equivalents		6,468,500,000,000	570,068,273,950
120	II. Short-term investments		21,548,922,441,819	18,937,008,073,823
123	1. Held-to-maturity investments	6.1	21,548,922,441,819	18,937,008,073,823
130	III. Current accounts receivable		7,355,271,408,055	5,158,853,337,785
131	1. Short-term trade receivables	7	232,971,309,862	308,474,343,927
132	2. Short-term advances to suppliers	8	99,504,470,546	95,981,093,251
135	3. Short-term loan receivables	9	4,536,444,000,000	2,085,917,697,638
136	4. Other short-term receivables	10	2,486,351,627,647	2,668,480,202,969
140	IV. Inventories	11	21,853,578,009,429	21,824,235,626,176
141	1. Inventories		22,212,929,474,722	22,028,684,523,096
149	2. Provision for obsolete inventories		(359,351,465,293)	(204,448,896,920)
150	V. Other current assets		564,841,909,247	664,536,081,091
151	1. Short-term prepaid expenses	12	387,195,161,754	481,240,961,302
152	2. Value-added tax deductible		156,277,679,659	159,821,188,825
153	3. Tax and other receivables from the State		21,369,067,834	23,473,930,964
200	B. NON-CURRENT ASSETS		5,825,089,761,066	8,160,899,236,677
210	I. Long-term receivable		397,943,974,045	457,569,986,630
215	1. Long-term loan receivable		-	9,244,973,329
216	2. Other long-term receivables	13	397,943,974,045	448,325,013,301
220	II. Fixed assets		4,172,053,614,940	6,500,135,608,914
221	1. Tangible fixed assets	14	4,107,247,881,385	6,431,315,373,113
222	Cost		19,064,454,816,619	20,139,282,722,977
223	Accumulated depreciation		(14,957,206,935,234)	(13,707,967,349,864)
227	2. Intangible fixed assets	15	64,805,733,555	68,820,235,801
228	Cost		90,297,772,827	90,297,772,827
229	Accumulated amortisation		(25,492,039,272)	(21,477,537,026)
240	III. Long-term assets in progress		9,959,937,855	4,493,856,934
242	1. Construction in progress	16	9,959,937,855	4,493,856,934
250	IV. Long-term investment		954,837,182,399	746,632,252,729
252	1. Investments in jointly controlled entities	18	239,613,277,712	286,632,252,729
255	2. Held-to-maturity investments	6.2	715,223,904,687	460,000,000,000
260	V. Other long-term assets		290,295,051,827	452,067,531,470
261	1. Long-term prepaid expenses	12	65,335,388,244	105,411,103,799
262	2. Deferred tax asset	31.3	117,523,887,377	101,088,939,200
269	3. Goodwill	17	107,435,776,206	245,567,488,471
270	TOTAL ASSETS		66,900,043,141,335	60,111,237,212,724

INTERIM CONSOLIDATED BALANCE SHEET (continued)
as at 30 September 2024

VND

Code	RESOURCES	Notes	30 September 2024	31 December 2023
300	C. LIABILITIES		39,624,478,410,590	36,751,679,245,386
310	I. Current liabilities		33,471,434,719,176	30,765,260,553,972
311	1. Short-term trade payables	19	10,181,784,455,365	7,927,069,727,935
312	2. Short-term advances from customers		105,104,143,804	88,995,836,420
313	3. Statutory obligations	20	603,768,404,492	421,532,018,021
314	4. Payables to employees		614,384,495,155	438,404,323,414
315	5. Short-term accrued expenses	21	2,768,805,370,668	1,372,808,265,814
318	6. Short-term unearned revenues	22	13,731,426,204	3,405,793,231
319	7. Other short-term payables	23	1,300,980,066,765	1,316,566,967,018
320	8. Short-term loans	24	17,815,809,454,540	19,128,541,817,781
321	9. Short-term provision		67,066,902,183	67,935,804,338
330	II. Non-current liabilities		6,153,043,691,414	5,986,418,691,414
338	1. Long-term loan	24	6,151,875,000,000	5,985,250,000,000
341	2. Deferred tax liabilities	31.3	1,168,691,414	1,168,691,414
400	D. OWNERS' EQUITY		27,275,564,730,745	23,359,557,967,338
410	I. Capital		27,275,564,730,745	23,359,557,967,338
411	1. Share capital	25.1	14,622,441,770,000	14,633,767,160,000
411a	- Shares with voting rights		14,622,441,770,000	14,633,767,160,000
412	2. Share premium	25.1	558,110,430,986	558,110,430,986
415	3. Treasury shares	25.1	(3,287,890,000)	(9,783,280,000)
417	4. Foreign exchange differences reserve	25.1	3,447,583,591	3,739,030,306
421	5. Undistributed earnings	25.1	11,735,140,884,637	8,160,323,595,574
421a	- Undistributed earnings by the end of prior period		8,860,276,825,181	7,992,654,202,870
421b	- Undistributed earnings of current period		2,874,864,059,456	167,669,392,704
429	6. Non-controlling interests	25.1	359,711,951,531	13,401,030,472
440	TOTAL LIABILITIES AND OWNERS' EQUITY		66,900,043,141,335	60,111,237,212,724

Ly Tran Kim Ngan
Preparer

Vu Dang Linh
Finance Director

Tran Huy Thanh Tung
General Director

30 October 2024

Mobile World Investment Corporation

B02a-DN/HN

INTERIM CONSOLIDATED INCOME STATEMENT
for the nine-month period ended 30 September 2024

ITEMS	Code	Notes	30 September 2024		30 September 2023	
			3-months period ended VND	9-months period ended VND	3-months period ended VND	9-months period ended VND
1. Revenue from sale of goods and rendering of services	1	26.1	34,361,569,620,937	100,431,177,996,843	30,520,841,321,411	87,580,974,643,111
2. Deductions	2	26.1	(214,900,932,986)	(663,945,925,373)	(233,184,034,458)	(722,674,889,818)
3. Net revenue from sale of goods and rendering of services	10	26.1	34,146,668,687,951	99,767,232,071,470	30,287,657,286,953	86,858,299,753,293
4. Cost of goods sold and services rendered	11	30	(27,254,757,625,648)	(78,854,990,896,568)	(24,609,172,513,201)	(70,524,147,120,105)
5. Gross profit from sale of goods and rendering of services	20		6,891,911,062,303	20,912,241,174,902	5,678,484,773,752	16,334,152,633,188
6. Finance income	21	26.2	575,388,786,548	1,740,807,020,875	619,115,610,735	1,563,569,223,338
7. Finance expenses	22	27	(330,440,626,256)	(999,393,646,339)	(444,911,058,770)	(1,137,565,381,554)
- In which: Interest expense	23	27	(303,696,061,820)	(813,765,642,819)	(438,383,487,662)	(1,118,683,190,694)
8. Shares of loss of jointly controlled entity	24	18	147,877,008	(47,018,975,017)	-	-
9. Selling expenses	25	28, 30	(4,848,950,073,481)	(14,726,729,412,800)	(5,314,324,273,437)	(15,310,143,685,183)
10. General and administrative expenses	26	28, 30	(967,618,855,194)	(2,649,410,859,462)	(341,530,615,165)	(895,379,711,692)
11. Operating profit	30		1,320,438,170,928	4,230,495,302,159	196,834,437,115	554,633,078,097

(Continued)

Mobile World Investment Corporation

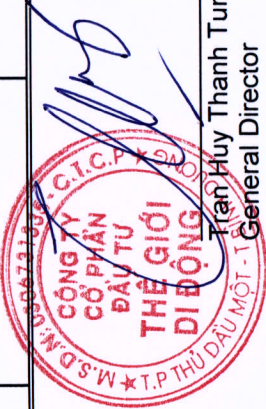
INTERIM CONSOLIDATED INCOME STATEMENT

for the nine-month period ended 30 September 2024

B02a-DN/HN

VND

		30 September 2024		30 September 2023	
		3-months period ended VND	9-months period ended VND	3-months period ended VND	9-months period ended VND
12. Other income	31	6,069,253,262	16,966,201,579	10,998,898,676	29,934,672,899
13. Other expenses	32	(258,462,023,583)	(457,169,744,658)	(25,817,248,670)	(113,800,606,412)
14. Other loss	40	(252,392,770,321)	(440,203,543,079)	(14,818,349,994)	(83,865,933,513)
15. Accounting profit before tax	50	1,068,045,400,607	3,790,291,759,080	182,016,087,121	470,767,144,584
16. Current corporate income	51	(273,572,425,416)	(925,582,604,827)	(127,016,638,271)	(366,974,956,627)
17. Deferred tax income	52	11,313,526,349	16,434,948,177	(16,183,585,731)	(26,281,061,013)
18. Net profit after tax	60	805,786,501,540	2,881,144,102,430	38,815,863,119	77,511,126,944
19. Net profit after tax attributable to shareholders of the parent	61	800,149,979,434	2,874,864,059,456	38,739,225,905	77,411,835,113
20. Net profit after tax attributable to non-controlling interests	62	5,636,522,106	6,280,042,974	76,637,214	99,291,831
21. Basic earnings per share	70	547	1,966	26	53
22. Diluted earnings per share	71	547	1,966	26	53



[Handwritten signature]

Ly Tran Kim Ngan
Preparer

Vu Dang Linh
Finance Director

Khan Huy Thanh Tung
General Director

30 October 2024

INTERIM CONSOLIDATED CASH FLOW STATEMENT
for the nine-month period ended 30 September 2024

VND

Code	ITEMS	Notes	For the nine-month period ended 30 September 2024	For the nine-month period ended 30 September 2023
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	Accounting profit before tax		3,790,291,759,080	470,767,144,584
	<i>Adjustments for:</i>			
02	Depreciation and amortisation of fixed assets (including amortisation of goodwill)	14, 15, 17	2,107,255,138,895	2,678,701,429,378
03	Provision (reversal) of provision		154,033,666,218	(144,918,537,358)
04	Foreign exchange losses (gains) arisen from revaluation of monetary accounts denominated in foreign currency		166,714,895,683	(2,162,042,628)
05	Profits from investing activities		(1,101,925,501,144)	(1,235,049,041,586)
06	Interest expenses	27	813,765,642,819	1,118,683,190,694
08	Operating profit before changes in working capital		5,930,135,601,551	2,886,022,143,084
09	Decrease in receivables		112,734,547,005	413,187,173,985
10	(Increase) decrease in inventories		(182,606,858,583)	2,977,841,518,193
11	Increase (decrease) in payables		3,907,717,705,471	(2,469,258,258,124)
12	Decrease in prepaid expenses		134,121,515,103	172,518,205,316
14	Interest paid		(834,440,972,406)	(959,611,591,021)
15	Corporate income tax paid	20	(678,764,338,329)	(751,471,433,982)
20	Net cash flows from operating activities		8,388,897,199,812	2,269,227,757,451
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	Purchase and construction of fixed assets		(240,904,908,788)	(607,843,318,976)
22	Proceeds from disposals of fixed assets		47,341,139,515	13,289,167,335
23	Loan to another entities and term deposits		(32,950,486,294,846)	(26,151,242,127,652)
24	Collections term deposits and bonds		27,642,066,693,130	15,318,626,096,070
27	Interest and dividends received		1,777,389,076,956	850,176,017,298
28	Payments for non-controlling interests		(692,536,850)	(1,156,023,000)
30	Net cash flows used in investing activities		(3,725,286,830,883)	(10,578,150,188,925)

INTERIM CONSOLIDATED CASH FLOW STATEMENT (continued)
for the nine-month period ended 30 September 2024

VND

Code	ITEMS	Notes	For the nine-month period ended 30 September 2024	For the nine-month period ended 30 September 2023
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
31	Issuance of new shares and capital contribution from non-controlling interest	25.1	1,771,634,338,542	-
32	Shares repurchased	25.1	(4,830,000,000)	(7,666,940,000)
33	Drawdown of borrowings	24	54,297,038,268,438	46,987,316,117,745
34	Repayment of borrowings	24	(55,609,770,631,679)	(40,648,836,440,737)
36	Dividends paid		(730,957,694,000)	(731,280,023,500)
40	Net cash flows (used in) from financing activities		(276,885,718,699)	5,599,532,713,508
50	Net increase (decrease) in cash and cash equivalents for the period		4,386,724,650,230	(2,709,389,717,966)
60	Cash and cash equivalents at beginning of period		5,365,704,857,172	5,061,020,547,422
61	Impact of exchange rate fluctuation		(89,895,683)	287,042,629
70	Cash and cash equivalents at end of period	5	9,752,339,611,719	2,351,917,872,085

Ly Tran Kim Ngan
Preparer

Vu Dang Linh
Finance Director

Tran Huy Thanh Tung
General Director

30 October 2024

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS
as at 30 September 2024 and for the nine-month period then ended

1. CORPORATE INFORMATION

Mobile World Investment Corporation ("the Company") is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the Enterprise Registration Certificate ("ERC") No. 0306731335 issued by the Department of Planning and Investment (the "DPI") of Binh Duong Province on 16 January 2009, and its latest amended 32nd ERC dated 17 May 2024.

The Company's shares were listed on the Ho Chi Minh City Stock Exchange ("HOSE") with code "MWG" in accordance with the Decision No. 253/QĐ-SGDHCM issued by the HOSE on 7 July 2014.

The current principal activities of the Company and its subsidiaries ("the Group") are trading, providing repair and maintenance services of phones, information technology equipment, mobile phone and related accessories under the brand of The Gioi Di Dong, commercial electronic equipment under the brand of Dien May Xanh and foods, meats, vegetables, beverages and other groceries under the brand of Bach Hoa Xanh.

The Company's normal course of business cycle is 12 months.

The Company's head office is located at No. 222, Yersin Street, Phu Cuong Ward, Thu Dau Mot City, Binh Duong Province, Vietnam and operating office is located at MWG Tower, Lot T2-1.2, D1 Street, Saigon Hi-tech Park, Thu Duc City, Ho Chi Minh City, Vietnam.

The number of the Group's employees as at 30 September 2024 was 60,258 (31 December 2023: 65,414).

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2024 and for the nine-month period then ended

1. **CORPORATE INFORMATION** (continued)

Corporate structure

The Group has 11 subsidiaries and 1 jointly controlled entity, which are consolidated into the Group's consolidated financial statements .

Name of subsidiary	Location	Business	Operating status	Ownership (%)	
				30 September 2024	31 December 2023
(1) The Gioi Di Dong Joint Stock Company	Ho Chi Minh City, Vietnam	Trading of electronic equipment	Operating	99.95	99.95
(2) Bach Hoa Xanh Trading Joint Stock Company	Ho Chi Minh City, Vietnam	Trading of food	Operating	94.95	99.95
(3) Tran Anh Digital World Joint Stock Company	Ha Noi City, Vietnam	Trading of electronic equipment	Operating	99.33	99.33
(4) The Gioi Di Dong Information Technology Limited Company	Ho Chi Minh City, Vietnam	Information technology	Operating	100.00	100.00
(5) MWG (Cambodia) Co., Ltd (*)	Phnom Penh, Cambodia	Trading of electronic equipment	Stop Operating	99.95	99.95
(6) Conscientious Installation - Repair - Maintenance Service Joint Stock Company	Ho Chi Minh City, Vietnam	Installation, repairing of machinery, equipment	Operating	99.99	99.99
(7) An Khang Pharma Pharmacy Joint Stock Company	Ho Chi Minh City, Vietnam	Pharma Retail	Operating	99.99	99.99
(8) 4K Farm Joint Stock Company (*)	Vung Tau Province, Vietnam	Agriculture	Stop Operating	99.99	99.99
(9) Fully Trusted Logistics Joint Stock Company (*)	Ho Chi Minh City, Vietnam	Logistics	Stop Operating	99.99	99.99
(10) Vui Vui Company Limited (*)	Ho Chi Minh City, Vietnam	E-commerce	Stop Operating	100.00	100.00
(11) Bach Hoa Xanh Technology and Investment Joint Stock Company	Ho Chi Minh City, Vietnam	Holding	Operating	94.99	99.99
(12) PT Era Blu Elektronik	Indonesia	Trading of electronic equipment	Operating	45.00	45.00

(*) These subsidiaries are in the process of completing procedures for dissolution.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2024 and for the nine-month period then ended

2. BASIS OF PREPARATION

2.1 Accounting standards and system

The interim consolidated financial statements of the Group, expressed in Vietnam dong ("VND"), are prepared in accordance with Vietnamese Enterprise Accounting System, Vietnamese Accounting Standard No. 27 - Interim Financial Reporting and other Vietnamese Accounting Standards issued by the Ministry of Finance as per the:

- ▶ Decision No. 149/2001/QD-BTC dated 31 December 2001 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 1);
- ▶ Decision No. 165/2002/QD-BTC dated 31 December 2002 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 2);
- ▶ Decision No. 234/2003/QD-BTC dated 30 December 2003 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 3);
- ▶ Decision No. 12/2005/QD-BTC dated 15 February 2005 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 4); and
- ▶ Decision No. 100/2005/QD-BTC dated 28 December 2005 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 5).

Accordingly, the accompanying consolidated financial statements, including their utilisation are not designed for those who are not informed about Vietnam's accounting principles, procedures and practices and furthermore are not intended to present the financial position, the results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

2.2 Applied accounting documentation system

The Group's applied accounting documentation system is the General Journal system.

2.3 Fiscal year

The Group's fiscal year applicable for the preparation of its consolidated financial statements starts on 1 January and ends on 31 December.

2.4 Accounting currency

The interim consolidated financial statements are prepared in VND which is also the Group's accounting currency.

2.5 Basis of consolidation

The interim consolidated financial statements comprise the interim financial statements of the parent Company and its subsidiaries for the nine-month period ended 30 September 2024.

Subsidiaries are fully consolidated from the date of acquisition, being the date on which the Group obtains control, and continued to be consolidated until the date that such control ceases.

The interim financial statements of subsidiaries are prepared for the same reporting period as the parent company, using consistent accounting policies.

All intra-company balances, income and expenses and unrealised gains or losses result from intra-company transactions are eliminated in full.

Non-controlling interests represent the portion of profit or loss and net assets not held by the Group and are presented separately in the interim consolidated income statement and within equity in the interim consolidated balance sheet, separately from parent shareholders' equity.

Impact of change in the ownership interest of a subsidiary, without a loss of control, is recorded in retained earnings.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2024 and for the nine-month period then ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 *Cash and cash equivalents*

Cash and cash equivalents comprise cash on hand, cash in banks and short-term, highly liquid investments with an original maturity of less than three months that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value.

3.2 *Inventories*

Inventories are stated at the lower of cost which comprises all costs of purchase and other direct costs incurred in bringing each product to its present location and condition, and net realisable value.

Net realisable value represents the estimated selling price in the ordinary course of business less the estimated costs to complete and the estimated costs necessary to make the sale.

The perpetual method is used to record inventories, which are valued as follows:

Mobile phones and laptops	-	actual cost on a specific identification basis
Digital and electronic equipment	-	actual cost on a specific identification basis
Accessories	-	actual cost on a weighted average basis
Household appliances	-	actual cost on a weighted average basis
Dried food, fresh food, drinks and grocery merchandise	-	actual cost on a weighted average basis
Cosmetics	-	actual cost on a weighted average basis
Others	-	actual cost on a weighted average basis.

Provision for obsolete inventories

An inventories provision is created for the estimated loss arising due to the impairment of value (through diminution, damage, obsolescence, etc.) of inventories owned by the Group, based on appropriate evidence of impairment available at the interim consolidated balance sheet date.

Increases or decreases to the provision balance are recorded into the cost of goods sold account in the interim consolidated income statement.

3.3 *Receivables*

Receivables are presented in the interim consolidated financial statements at the carrying amounts due from customers and other debtors, after provision for doubtful debts.

The provision for doubtful debts represents amounts of outstanding receivables at the balance sheet date which are doubtful of being recovered. Increases or decreases to the provision balance are recorded as general and administrative expense in the interim consolidated income statement.

3.4 *Tangible fixed assets*

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of a tangible fixed asset comprises its purchase price and any directly attributable costs of bringing the tangible fixed asset to working condition for its intended use.

Expenditures for additions, improvements and renewals are added to the carrying amount of the assets and expenditures for maintenance and repairs are charged to the interim consolidated income statement as incurred.

When tangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the interim consolidated income statement.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2024 and for the nine-month period then ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.5 *Leased assets*

The determination of whether an arrangement is, or contains a lease is based on the substance of the arrangement at inception date and requires an assessment of whether the fulfilment of the arrangement is dependent on the use of a specific asset and the arrangement conveys a right to use the asset.

A lease is classified as a finance lease whenever the terms of the lease transfer substantially all the risks and rewards of ownership of the asset to the lessee. All other leases are classified as operating leases.

Where the Group is the lessee

Rentals under operating leases are charged to the interim consolidated income statement on a straight-line basis over the lease term.

3.6 *Intangible fixed assets*

Intangible fixed assets are stated at cost less accumulated amortisation.

The cost of an intangible fixed asset comprises its purchase price and any directly attributable costs of preparing the intangible fixed asset for its intended use.

Expenditures for additions, improvements are added to the carrying amount of the assets and other expenditures are charged to the interim consolidated income statement as incurred.

When intangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the interim consolidated income statement.

Land use rights

Land use rights are recorded as intangible fixed assets when the Company has the land use rights certificates. The costs of land use rights comprise all directly attributable costs of bringing the land to the condition available for use and is not amortised as having indefinite useful life.

3.7 *Depreciation and amortisation*

Depreciation of tangible fixed assets and amortisation of intangible fixed assets are calculated on a straight-line basis over the estimated useful life of each asset as follows:

Building and structures	5 years
Computer software	4 years
Brand name	10 years
Means of transportation	6 years
Office equipment	3 - 8 years

3.8 *Borrowing costs*

Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds and are recorded as expense in the interim consolidated income statement during the period in which they are incurred.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2024 and for the nine-month period then ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.9 *Prepaid expenses*

Prepaid expenses are reported as short-term or long-term prepaid expenses on the interim consolidated balance sheet and amortised over the period for which the amounts are paid or the period in which economic benefits are generated in relation to these expenses.

The following types of expenses are recorded as long-term prepaid expense and are amortised to the interim consolidated income statement:

- ▶ Prepaid rental;
- ▶ Stores's layouts;
- ▶ Tools and supplies; and
- ▶ Others.

3.10 *Business combinations and goodwill*

Business combinations are accounted for using the purchase method. The cost of a business combination is measured as the fair value of assets given, equity instruments issued and liabilities incurred or assumed at the date of exchange plus any costs directly attributable to the business combination. Identifiable assets and liabilities and contingent liabilities assumed in a business combination are measured initially at fair values at the date of business combination.

Goodwill acquired in a business combination is initially measured at cost being the excess of the cost the business combination over the Group's interest in the net fair value of the acquiree's identifiable assets, liabilities and contingent liabilities. If the cost of a business combination is less than the fair value of the net assets of the subsidiary acquired, the difference is recognised directly in the interim consolidated income statement. After initial recognition, goodwill is measured at cost less any accumulated amortisation. Goodwill is amortised over 10-year period on a straight-line basis. The parent company conducts the periodical review for impairment of goodwill of investment in subsidiaries. If there are indicators of impairment loss incurred is higher than the yearly allocated amount of goodwill on the straight-line basis, the higher amount will be recorded in the interim consolidated income statement.

3.11 *Investments*

Investment in an jointly controlled entity

The Group's investment in jointly controlled entity is accounted for using the equity method of accounting. Under the equity method, the investment is carried in the interim consolidated balance sheet at cost plus post joint venture changes in the Group's share of net assets of the jointly controlled entity. The interim consolidated income statement reflects the share of the post-acquisition results of operation of the jointly controlled entity.

The share of profit/(loss) of the jointly controlled entity is presented on face of the interim consolidated income statement and its share of post-acquisition movements in reserves is recognised in reserves. The cumulative post-acquisition movements are adjusted against the carrying amount of the investment. Dividend/profit sharing received or receivable from jointly controlled entities reduces the carrying amount of the investment.

The financial statements of the jointly controlled entities are prepared for the same reporting period and use the same accounting policies as the Group. Where necessary, adjustments are made to bring the accounting policies in line with those of the Group.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2024 and for the nine-month period then ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.11 *Investment* (continued)

Held-to-maturity investment

Held-to-maturity investments are stated at their acquisition costs. After initial recognition, held-to-maturity investments are measured at recoverable amount. Any impairment loss incurred is recognised as expense in the interim consolidated financial statements and deducted against the value of such investments.

Provision for diminution in value of investment

Provision of the investment is made when there are reliable evidences of the diminution in value of those investments at the balance sheet date.

Increases or decreases to the provision balance are recorded as finance expenses in the interim consolidated income statement.

3.12 *Payables and accruals*

Payables and accruals are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Group.

3.13 *Provisions*

Provisions are recognised when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

When the Group expects some or all of a provision to be reimbursed, for example under an insurance contract, the reimbursement is recognised as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in the interim consolidated income statement net of any reimbursement.

3.14 *Foreign currency transactions*

Transactions in currencies other than the Group's reporting currency of VND are recorded at the actual transaction exchange rates at transaction dates which are determined as follows:

- ▶ Transaction resulting in receivables are recorded at the buying exchange rates of the commercial banks designated for collection;
- ▶ Transactions resulting in liabilities are recorded at the selling exchange rates of the commercial banks designated for payment; and
- ▶ Payments for assets or expenses without liabilities initially being recognised is recorded at the buying exchange rates of the commercial banks that process these payments.

At the end of the period, monetary balances denominated in foreign currencies are translated at the actual transaction exchange rates at the balance sheet dates which are determined as follows:

- ▶ Monetary assets are translated at buying exchange rate of the commercial bank where the Group conducts transactions regularly; and
- ▶ Monetary liabilities are translated at selling exchange rate of the commercial bank where the Group conducts transactions regularly.

All foreign exchange differences incurred are taken to the interim consolidated income statement.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2024 and for the nine-month period then ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.14 *Foreign currency transactions* (continued)

Conversion of the financial statements of a foreign operation

Conversion of the financial statements of a subsidiary of the Group which maintains its accounting records in other currency rather than the Group's accounting currency of VND, for consolidation purpose, is as follows:

- ▶ Assets and liabilities are converted into VND by using the buying and selling exchange rates, respectively, as announced by the commercial banks where the Group frequently conducts its transactions at the balance sheet date;
- ▶ Revenues, other income and expenses are converted into VND by using the actual transactional exchange rates; or the average exchange rates if the average exchange rates do not exceed +/- 2% the transactional exchange rates.
- ▶ All foreign exchange differences resulting from conversion of financial statements of the subsidiary for the consolidation purpose are taken to the "foreign exchange differences reserve" on the interim consolidated balance sheet and charged to the interim consolidated income statement upon the disposal of the investment.

3.15 *Treasury shares*

Own equity instruments which are reacquired (treasury shares) are recognised at cost and deducted from equity. No gain or loss is recognised in profit or loss upon purchase, sale, issue or cancellation of the Group's own equity instruments.

3.16 *Appropriation of net profits*

Net profit after tax is available for appropriation to shareholders after approval in the annual general meeting, and after making appropriation to reserve funds in accordance with the Company's Charter and Vietnam's regulatory requirements.

The Company maintains the following reserve funds which are appropriated from the Company's net profit as proposed by the Board of Directors and subject to approval by shareholders at the annual general meeting.

Bonus and welfare fund

This fund is set aside for the purpose of pecuniary rewarding and encouraging, common benefits and improvement of the employees' benefits, and presented as a liability on the interim consolidated balance sheet.

3.17 *Revenue recognition*

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Group and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable, excluding trade discount, rebate and sales return. The following specific recognition criteria must also be met before revenue is recognised:

Sale of goods

Revenue is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually upon the delivery of the goods.

Rendering of services

Revenue is recognised upon the completion of the services provided.

Interest income

Revenue is recognised as the interest accrues (taking into account the effective yield on the asset) unless collectability is in doubt.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2024 and for the nine-month period then ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.18 Taxation

Current income tax

Current income tax assets and liabilities for the current period and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted as at the interim consolidated balance sheet date.

Current income tax is charged or credited to the interim consolidated income statement, except when it relates to items recognised directly to equity, in which case the current income tax is also dealt with in equity.

Current income tax assets and liabilities are offset when there is a legally enforceable right for the Group to offset current tax assets against current tax liabilities and when the Group intends to settle its current tax assets and liabilities on a net basis.

Deferred tax

Deferred tax is provided using the liability method on temporary differences at the interim consolidated balance sheet date between the tax base of assets and liabilities and their carrying amount for financial reporting purposes.

Deferred tax liabilities are recognised for all taxable temporary differences.

Deferred tax assets are recognised for all deductible temporary differences, carried forward unused tax credit and unused tax losses, to the extent that it is probable that taxable profit will be available against which deductible temporary differences, carried forward unused tax credit and unused tax losses can be utilised.

The carrying amount of deferred tax assets is reviewed at each interim consolidated balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Previously unrecognised deferred tax assets are re-assessed at each interim consolidated balance sheet date and are recognised to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realised or the liability is settled based on tax rates and tax laws that have been enacted at the interim consolidated balance sheet date.

Deferred tax is charged or credited to the interim consolidated income statement, except when it relates to items recognised directly to equity, in which case the deferred tax is also dealt with in the equity account.

Deferred tax assets and liabilities are offset when there is a legally enforceable right for the Group to offset current tax assets against current tax liabilities and when they relate to income taxes levied on the same taxable entity by the same taxation authority or when the Group intends either settle current tax liabilities and assets on a net basis or to realise the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2024 and for the nine-month period then ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.19 Earnings per share

Basic earnings per share amount is computed by dividing net profit for the period attributable to ordinary shareholders of the Company, after appropriation for bonus and welfare fund, by the weighted average number of ordinary shares outstanding during the period, where applicable.

Diluted earnings per share amounts are calculated by dividing the net profit after tax attributable to ordinary equity holders of the Company (after adjusting for interest on the convertible preference shares) by the weighted average number of ordinary shares outstanding during the period plus the weighted average number of ordinary shares that would be issued on conversion of all the dilutive potential ordinary shares into ordinary shares.

3.20 Related parties

Parties are considered to be related parties of the Group if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions, or when the Group and other party are under common control or under common significant influence. Related parties can be enterprise or individual, including close members of the family of any such individual.

4. SIGNIFICANT EVENT DURING THE PERIOD

Change of the Group's ownership interest in Bach Hoa Xanh Technology and Investment Joint Stock Company ("BHX Tech")

On 8 April 2024, BHX Tech has completely issued 73,947,368 new shares for a new investor, equivalent to 5% equity interest. Subsequent to this transaction, the Group's interest in BHX Tech decreased from 99.99% to 94.99%. The difference between the consideration and the carrying amount corresponding to the ownership of the net assets value of BHX Tech at the transaction date of VND 1,430,910,923,607 is recognized to increase the undistributed earnings in the consolidated balance sheet (*Noted 25.1*).

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2024 and for the nine-month period then ended

5. CASH AND CASH EQUIVALENTS

	VND	
	30 September 2024	31 December 2023
Cash on hand	415,164,805,559	854,880,860,816
Cash in banks	2,771,267,765,135	3,381,415,141,503
Cash in transit	97,407,041,025	559,340,580,903
Time deposits at banks (i)	6,468,500,000,000	570,068,273,950
TOTAL	9,752,339,611,719	5,365,704,857,172

(i) Time deposits at banks represent term deposits in VND at commercial banks with earn interest at the applicable rates.

6. HELD-TO-MATURITY INVESTMENTS

6.1. Short-term investments

	VND	
	30 September 2024	31 December 2023
Bank deposit (i)	10,013,225,867,884	16,292,281,273,443
Others (ii)	11,535,696,573,935	2,644,726,800,380
TOTAL	21,548,922,441,819	18,937,008,073,823

(i) This represents term bank deposits and other investment with maturity terms from 3 months to less than 1 year and earning interest at the applicable interest rate.

(ii) This represents bonds and other investment with maturity terms of less than 1 year and earning interest at the applicable interest rate.

6.2. Long-term investment

This represents term bank deposit in VND with maturity terms from more than 1 year and earning interest at the applicable interest rate.

7. SHORT-TERM TRADE RECEIVABLES

	VND	
	30 September 2024	31 December 2023
Home Credit Vietnam Finance Company Limited	63,484,885,213	199,794,423,211
Vietnam Prosperity Joint Stock Commercial Bank	78,006,874,282	26,813,575,632
Others	91,479,550,367	81,866,345,084
TOTAL	232,971,309,862	308,474,343,927

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2024 and for the nine-month period then ended

8. SHORT-TERM ADVANCES TO SUPPLIERS

	VND	
	30 September 2024	31 December 2023
Hoang Kim Xu Trading Company Limited	15,194,942,111	47,006,342,513
Others	84,309,528,435	48,974,750,738
TOTAL	99,504,470,546	95,981,093,251

9. SHORT-TERM LOAN RECEIVABLES

Short-term loan receivables represent unsecured short-term loan to others company with remaining maturity terms less than 12 months and earn interest at the applicable interest rate.

10. OTHER SHORT-TERM RECEIVABLES

	VND	
	30 September 2024	31 December 2023
Receivables from suppliers	1,732,341,145,381	1,630,510,291,045
- Apple Vietnam Company Limited	239,708,972,258	57,480,162,078
- LG Electronics Vietnam Hai Phong Co., Ltd	172,603,168,926	154,622,689,360
- Samsung Electronic HCMC CE Complex Limited	124,602,186,932	200,572,240,839
- Samsung Electronics Viet Nam Thai Nguyen	117,779,211,223	86,026,845,242
- Panasonic Vietnam Company Limited	48,249,408,528	50,782,779,573
- Others	1,029,398,197,514	1,081,025,573,953
Interest income from deposit and lending	719,569,333,822	923,425,750,418
Receivables from employees	10,351,674,491	11,328,613,603
Advance to employees	2,491,089,983	6,413,657,109
Others	21,598,383,970	96,801,890,794
TOTAL	2,486,351,627,647	2,668,480,202,969

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2024 and for the nine-month period then ended

11. INVENTORIES

	VND	
	30 September 2024	31 December 2023
Mobile phones	6,598,082,544,378	5,623,974,610,449
Electronic equipment	5,334,110,093,624	5,837,534,461,444
Home appliances	2,924,355,220,739	3,768,876,615,980
Dried food, fresh food, drinks and grocery merchandise	2,050,141,488,639	2,412,679,172,808
Laptop	2,025,537,347,353	952,381,256,823
Cosmetics	1,475,908,869,831	1,730,775,672,317
Accessories	934,099,447,753	752,359,819,674
Tablets	240,759,119,516	141,086,706,363
Installment items	159,993,262,626	230,759,650,233
Watches, sunglasses	186,393,167,070	230,045,847,634
Others	283,548,913,193	348,210,709,371
TOTAL	22,212,929,474,722	22,028,684,523,096
Provision for obsolete inventories	(359,351,465,293)	(204,448,896,920)
NET	21,853,578,009,429	21,824,235,626,176

Movements of provision for obsolete inventories:

	VND	
	For the nine-month period ended 30 September 2024	For the nine-month period ended 30 September 2023
1 January	(204,448,896,920)	(362,053,661,404)
Add: Provision created during the period	(359,351,465,293)	(281,977,577,487)
Less: Utilisation and reversal of provision during the period	204,448,896,920	362,053,661,404
30 June	(359,351,465,293)	(281,977,577,487)

12. PREPAID EXPENSES

	VND	
	30 September 2024	31 December 2023
Short-term	387,195,161,754	481,240,961,302
Stores rental	340,535,199,824	372,661,356,819
Tools and equipment	22,189,075,431	88,661,307,709
Stores' layout	18,020,830,520	973,028,523
Others	6,450,055,979	18,945,268,251
Long-term	65,335,388,244	105,411,103,799
Stores' layout	21,666,986,803	19,790,796,692
Loan arrangement fee	19,617,573,742	35,668,315,920
Tools and equipment	6,005,880,860	24,251,943,425
Stores rental	4,566,590,404	25,435,825,253
Others	13,478,356,435	264,222,509
TOTAL	452,530,549,998	586,652,065,101

Mobile World Investment Corporation

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2024 and for the nine-month period then ended

13. OTHER LONG-TERM RECEIVABLES

Other long-term receivables mainly represent long-term rental deposits for offices, stores and distribution centres.

14. TANGIBLE FIXED ASSETS

	<i>Buildings and structures</i>	<i>Means of transportation</i>	<i>Office equipment</i>	<i>VND Total</i>
Cost:				
31 December 2023	16,661,577,148,781	558,243,651,843	2,919,461,922,353	20,139,282,722,977
New purchases	71,183,295,218	3,284,481,483	40,477,895,191	114,945,671,892
Transfer from construction in progress	5,048,380,110	-	1,359,564,083	6,407,944,193
Disposal	(940,624,472,663)	(2,984,229,099)	(246,903,388,202)	(1,190,512,089,964)
Reclassification	(187,399,733)	-	(5,482,032,746)	(5,669,432,479)
30 September 2024	15,796,996,951,713	558,543,904,227	2,708,913,960,679	19,064,454,816,619
<i>In which:</i>				
- Fully depreciated	5,708,398,753,088	126,221,731,033	1,497,092,293,792	7,331,712,777,914
Accumulated depreciation:				
31 December 2023	(11,068,738,192,094)	(383,585,844,885)	(2,255,643,312,885)	(13,707,967,349,864)
Depreciation for the period	(1,678,344,910,745)	(55,886,730,982)	(230,877,282,657)	(1,965,108,924,384)
Disposal	499,047,720,317	2,350,639,725	210,439,639,536	711,837,999,578
Reclassification	58,117,383	-	3,973,222,053	4,031,339,436
30 September 2024	(12,247,977,265,139)	(437,121,936,142)	(2,272,107,733,953)	(14,957,206,935,234)
Net carrying amount:				
31 December 2023	5,592,838,956,687	174,657,806,958	663,818,609,468	6,431,315,373,113
30 September 2024	3,549,019,686,574	121,421,968,085	436,806,226,726	4,107,247,881,385

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2024 and for the nine-month period then ended

15. INTANGIBLE ASSETS

				VND
	<i>Land use rights</i>	<i>Computer software</i>	<i>Brand name</i>	<i>Total</i>
Cost:				
31 December 2023 and 30 September 2024	25,998,878,500	10,772,197,700	53,526,696,627	90,297,772,827
Accumulated amortisation:				
31 December 2023	-	(10,772,197,700)	(10,705,339,326)	(21,477,537,026)
Amortisation for the period	-	-	(4,014,502,246)	(4,014,502,246)
30 September 2024	-	(10,772,197,700)	(14,719,841,572)	(25,492,039,272)
Net carrying amount:				
31 December 2023	25,998,878,500	-	42,821,357,301	68,820,235,801
30 September 2024	25,998,878,500	-	38,806,855,055	64,805,733,555

16. CONSTRUCTION IN PROGRESS

		VND
	<i>30 September 2024</i>	<i>31 December 2023</i>
Construction costs for stores	9,959,937,855	4,493,856,934

17. GOODWILL

	VND
	<i>Tran Anh Digital World Joint Stock Company</i>
Cost:	
31 December 2023 and 30 September 2024	613,918,721,185
Accumulated amortisation:	
31 December 2023	(368,351,232,714)
Amortisation for the period	(138,131,712,265)
30 September 2024	(506,482,944,979)
Net carrying amount:	
31 December 2023	245,567,488,471
30 September 2024	107,435,776,206

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2024 and for the nine-month period then ended

18. LONG TERM INVESTMENT IN JOINTLY CONTROLLED ENTITY

	<i>Business activities</i>		30 September 2024	31 December 2023
			VND	VND
PT Era Blu Elektronik ("Era Blu")	Trading of electronic equipment		239,613,277,712	286,632,252,729

On 22 April 2022, the Company invested capital to PT Era Blu Elektronik in accordance with the Resolution dated 28 December 2021 and Oversea Investment Registration Certificate No. 202200996 issued by the Ministry of Planning and Investment on 4 March 2022. PT Era Blu Elektronik's principal activities are to retail of mobile equipment, electric equipment, other equipment, machines in Indonesia. As at the balance sheet date, the Group holds 45% ownership interest with equivalent voting rights in Era Blu.

Detail of this investment in a jointly-controlled entity is as follows:

	VND Era Blu
Cost of investment:	
31 December 2023 and 30 September 2024	286,632,252,729
Accumulated share in post-investment profit (loss) of jointly controlled entity:	
31 December 2023	-
Loss from joint controlled entity	(47,018,975,017)
30 September 2024	(47,018,975,017)
Net carrying amount:	
31 December 2023	286,632,252,729
30 September 2024	239,613,277,712

19. SHORT-TERM TRADE PAYABLES

	VND	
	30 September 2024	31 December 2023
Digiworld Corporation	686,088,554,843	139,020,442,642
Apple Vietnam LLC	1,313,154,656,225	271,572,476,999
Samsung Electronics Viet Nam Thai Nguyen	558,759,152,809	27,539,037,774
LG Electronics Vietnam Co., Ltd	366,903,810,822	337,324,152,646
Toshiba Vietnam Consumer Products Co., Ltd	299,242,031,106	374,086,979,559
Aqua Electrical Appliances Vietnam Co., Ltd	321,802,758,523	234,776,763,766
Panasonic (Vietnam) Co., Ltd.	176,081,747,097	138,189,867,888
Daikin Air Conditioning (Vietnam) JSC	78,441,177,528	53,883,266,287
Samsung Electronic HCMC CE Complex Limited	127,133,773,931	168,254,308,570
Tieu Phu Nong Co., Ltd	129,551,099,512	77,030,149,476
Others	6,124,625,692,969	6,105,392,282,328
TOTAL	10,181,784,455,365	7,927,069,727,935

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2024 and for the nine-month period then ended

20. STATUTORY OBLIGATIONS

				VND
	31 December 2023	Increase during the period	Decrease during the period	30 September 2024
Corporate income tax	111,554,386,348	925,582,604,827	(678,764,338,329)	358,372,652,846
Value-added tax	286,792,734,613	13,346,590,818,406	(13,405,630,601,277)	227,752,951,742
Personal income tax	21,906,805,284	213,189,508,412	(218,144,252,411)	16,952,061,285
Others	1,278,091,776	55,518,816,992	(56,106,170,149)	690,738,619
TOTAL	421,532,018,021	14,540,881,748,637	(14,358,645,362,166)	603,768,404,492

21. SHORT-TERM ACCRUED EXPENSES

		VND
	30 September 2024	31 December 2023
Employees bonus	1,689,362,958,426	671,620,270,474
Marketing expenses	212,134,743,097	106,488,464,350
Payables to employees	243,511,508,872	125,992,757,960
Utilities cost	140,705,860,864	110,411,687,903
Interest supporting expense	92,485,544,783	77,444,151,629
Interest expenses	57,546,761,451	78,222,091,038
Cost of hedging exchange rate	73,340,000,002	87,461,604,847
Transportation expenses	42,756,799,015	52,912,399,636
Warranty costs	18,876,518,827	9,939,477,125
Others	198,084,675,331	52,315,360,852
TOTAL	2,768,805,370,668	1,372,808,265,814

22. SHORT-TERM UNEARNED REVENUES

Short-term unearned revenues represent for the bank deposit interest received in advance and store rental revenue are as follows:

		VND
	30 September 2024	31 December 2023
Bank deposit interest		3,405,793,231
Others	13,731,426,204	-
TOTAL	13,731,426,204	3,405,793,231

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2024 and for the nine-month period then ended

23. OTHER SHORT-TERM PAYABLES

	VND	
	30 September 2024	31 December 2023
UPAS Letter Credit (*)	432,104,485,364	367,698,850,329
Charges received on behalf	492,577,357,261	688,271,640,905
Social and health insurances and trade union fee	118,133,019,951	80,959,816,609
Deposits received	69,186,813,540	58,483,136,513
Discount vouchers	117,816,006,359	50,838,045,000
Others	71,162,384,290	70,315,477,662
TOTAL	<u>1,300,980,066,765</u>	<u>1,316,566,967,018</u>

(*) These represent Usance L/C payable at sight (UPAS LC) at Commercial Bank for payment to suppliers with maturity terms from less than 1 year and bear interest at applicable rate.

Mobile World Investment Corporation

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2024 and for the nine-month period then ended

24. LOANS	31 December 2023	Increase during the period	Decrease during the period	Foreign exchange difference	VND 30 September 2024
Short-term	19,128,541,817,781	54,297,038,268,438	(55,609,770,631,679)	-	17,815,809,454,540
Short-term loans from banks (Note 24.1)	19,128,541,817,781	54,297,038,268,438	(55,609,770,631,679)	-	17,815,809,454,540
Long-term	5,985,250,000,000	-	-	166,625,000,000	6,151,875,000,000
Loans from bank (Note 24.2)	5,985,250,000,000	-	-	166,625,000,000	6,151,875,000,000
TOTAL	25,113,791,817,781	54,297,038,268,438	(55,609,770,631,679)	166,625,000,000	23,967,684,454,540

24.1 Short-term loans from banks

The Group obtained these unsecured short-term loans with floating rates to finance its working capital requirements, details are as follows:

Loans	30 September 2024	Maturity date
	VND	
Unsecured short-term bank loans	17,815,809,454,540	From 1 October 2024 to 26 March 2025

24.2 Long-term loans from bank

The Company obtained these unsecured loans with floating rates to finance its working capital requirements, details are as follows:

Loans	30 September 2024		Maturity date
	VND	Original USD	
Unsecured long-term bank loan	6,151,875,000,000	250,000	16 September 2025

Mobile World Investment Corporation

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2024 and for the nine-month period then ended

25. OWNERS' EQUITY

25.1 Increase and decrease in owners' equity

	Share capital	Share premium	Treasury shares	Foreign exchange differences	Undistributed earnings	Non-controlling interests	Total
For the nine-month period ended 30 September 2023							
As at 31 December 2022	14,638,792,800,000	558,110,430,986	(5,025,640,000)	2,261,603,090	8,723,934,226,370	14,508,097,130	23,932,581,517,576
Net profit for the period	-	-	-	-	77,411,835,113	99,291,831	77,511,126,944
Shares cancelation	(5,025,640,000)	-	5,025,640,000	-	-	-	-
Shares repurchase	-	-	(8,166,690,000)	-	-	(1,156,023,000)	(9,322,713,000)
Cash dividend	-	-	-	-	(731,280,023,500)	-	(731,280,023,500)
Foreign exchange differences	-	-	-	662,753,081	-	-	662,753,081
As at 30 September 2023	14,633,767,160,000	558,110,430,986	(8,166,690,000)	2,924,356,171	8,070,066,037,983	13,451,365,961	23,270,152,661,101
For the nine-month period ended 30 September 2024							
As at 31 December 2023	14,633,767,160,000	558,110,430,986	(9,783,280,000)	3,739,030,306	8,160,323,595,574	13,401,030,472	23,359,557,967,338
Net profit for the period	-	-	-	-	2,874,864,059,456	6,280,042,974	2,881,144,102,430
Shares repurchase	-	-	(4,830,000,000)	-	-	-	(4,830,000,000)
Shares cancelation (i)	(11,325,390,000)	-	11,325,390,000	-	-	-	-
Cash dividend (ii)	-	-	-	-	(730,957,694,000)	(692,536,850)	(731,650,230,850)
Capital contribution (Note 4)	-	-	-	-	-	1,771,634,338,542	1,771,634,338,542
Change in interest ownership in subsidiary (Note 4)	-	-	-	-	1,430,910,923,607	(1,430,910,923,607)	-
Foreign exchange differences	-	-	-	(291,446,715)	-	-	(291,446,715)
As at 30 September 2024	14,622,441,770,000	558,110,430,986	(3,287,890,000)	3,447,583,591	11,735,140,884,637	359,711,951,531	27,275,564,730,745
							VND

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2024 and for the nine-month period then ended

25. OWNERS' EQUITY (continued)

25.1 Increase and decrease in owners' equity (continued)

- (i) General Shareholder of the Company and Board of Director has approved to decrease the share capital by cancelation of 1,132,539 treasury shares which the Company repurchased shares from resigned employees with par value of 10,000 VND/share in accordance with Shareholders' Resolution No. 01/NQ/ĐHĐCĐ/2024 dated 13 April 2024.

On 17 May 2024, the Company received 32nd ERC issued by DPI of Binh Duong Province approving the decrease in share capital VND 14,633,767,160,000 to VND 14,622,441,770,000.

- (ii) In accordance with Shareholders' Resolution No. 01/NQ/ĐHĐCĐ/2024 dated 13 April 2024 and Shareholders' Resolution No.08/NQ/HĐQT-2024 dated 11 June 2024, General Shareholder of the Company and Board of Director of the Company approved the payment of dividends of year 2023 in form of cash to existing Shareholders at 5% of par value of ordinary shares.

25.2 Capital transactions with owners

	VND	
	<i>For the nine-month period ended 30 September 2024</i>	<i>For the nine-month period ended 30 September 2023</i>
Beginning balance	14,633,767,160,000	14,638,792,800,000
Cancelation of treasury shares	(11,325,390,000)	(5,025,640,000)
Ending balance	<u>14,622,441,770,000</u>	<u>14,633,767,160,000</u>

The holders of the ordinary shares are entitled to receive dividends as and when declared by the Company. Each ordinary share with par value of VND 10,000 carries one vote per share without restriction.

25.3 Shares - ordinary shares

	<i>30 September 2024</i>	<i>31 December 2023</i>
	<i>Number of shares</i>	<i>Number of shares</i>
Authorized shares	1,462,244,177	1,463,376,716
Issued and paid up shares		
<i>Ordinary shares</i>	1,462,244,177	1,463,376,716
Treasury shares		
<i>Ordinary shares</i>	(328,789)	(978,328)
Shares in circulation		
<i>Ordinary shares</i>	1,461,915,388	1,462,398,388

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2024 and for the nine-month period then ended

26. REVENUES

26.1 Revenues from sales of goods and rendering of services

	VND	
	<i>For the nine-month period ended 30 September 2024</i>	<i>For the nine-month period ended 30 September 2023</i>
Gross revenue	100,431,177,996,843	87,580,974,643,111
Less	(663,945,925,373)	(722,674,889,818)
<i>In which:</i>		
<i>Sales returns</i>	<u>(663,945,925,373)</u>	<u>(722,674,889,818)</u>
Net revenue	<u>99,767,232,071,470</u>	<u>86,858,299,753,293</u>

26.2 Finance income

	VND	
	<i>For the nine-month period ended 30 September 2024</i>	<i>For the nine-month period ended 30 September 2023</i>
Interest income	1,162,850,522,971	1,357,287,506,135
Income from early payments	166,566,137,942	162,146,594,373
Bond interest	410,682,137,389	5,583,694,844
Foreign exchange gains	703,735,809	17,227,814,664
Others	<u>4,486,764</u>	<u>21,323,613,322</u>
TOTAL	<u>1,740,807,020,875</u>	<u>1,563,569,223,338</u>

27. FINANCE EXPENSES

	VND	
	<i>For the nine-month period ended 30 September 2024</i>	<i>For the nine-month period ended 30 September 2023</i>
Interest expense	813,765,642,819	1,118,683,190,694
Foreign exchange losses	166,715,594,351	-
Loan arrangement fee	17,168,872,160	16,228,567,160
Others	<u>1,743,537,009</u>	<u>2,653,623,700</u>
TOTAL	<u>999,393,646,339</u>	<u>1,137,565,381,554</u>

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2024 and for the nine-month period then ended

28. SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

	VND	
	<i>For the nine-month period ended 30 September 2024</i>	<i>For the nine-month period ended 30 September 2023</i>
Selling expenses	14,726,729,412,800	15,310,143,685,183
External services	6,962,426,499,651	6,217,042,517,652
Labour expenses	5,157,797,088,486	6,281,728,920,940
Depreciation charges	1,933,899,517,311	2,487,312,446,620
Others	672,606,307,352	324,059,799,971
General and administrative expenses	2,649,410,859,462	895,379,711,692
Labour expenses	2,320,296,578,526	622,115,553,332
Depreciation charges	205,164,301,159	191,388,982,758
External services	42,967,170,532	51,910,620,669
Others	80,982,809,245	29,964,554,933
TOTAL	<u>17,376,140,272,262</u>	<u>16,205,523,396,875</u>

29. OTHER EXPENSES

	VND	
	<i>For the nine-month period ended 30 September 2024</i>	<i>For the nine-month period ended 30 September 2023</i>
Disposal of fixed assets	424,588,184,199	43,944,453,687
Others	32,581,560,459	69,856,152,725
TOTAL	<u>457,169,744,658</u>	<u>113,800,606,412</u>

30. TRADING AND OPERATING COSTS

	VND	
	<i>For the nine-month period ended 30 September 2024</i>	<i>For the nine-month period ended 30 September 2023</i>
Cost of goods sold and services rendered	78,854,990,896,568	70,524,147,120,105
Labour costs	7,478,093,667,012	6,903,844,474,272
Depreciation and amortisation (Notes 14, 15 and 17)	2,107,255,138,895	2,678,701,429,378
Others	7,790,791,466,355	6,622,977,493,225
TOTAL	<u>96,231,131,168,830</u>	<u>86,729,670,516,980</u>

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2024 and for the nine-month period then ended

31. CORPORATE INCOME TAX

The statutory corporate income tax ("CIT") rate applicable to the Company and its subsidiaries are as follows:

- ▶ The statutory CIT rate applicable to the Company and its subsidiaries is 20% of taxable income; except
- ▶ The statutory CIT rate applicable to The Gioi Di Dong Information Technology Limited Company ("CNTT TGDD"), the Company's subsidiary is 10% of taxable income in 15 years from the date of CNTT TGDDs commencement of new investment project in the High-Tech zone and entitled applicable normal CIT rate for the following periods. CNTT TGDD is entitled to an exemption from CIT for 4 years commencing from the year in which a taxable profit is earned (2019), and a 50% reduction of the applicable CIT rate for the following 9 years (from 2023 to 2031). For other activities of CNTT TGDD, the applicable CIT rate is 20% of taxable income.

The Group's tax returns are subject to examination by the tax authorities. As the application of tax laws and regulations is susceptible to varying interpretations, the amounts reported in the interim consolidated financial statements could be changed at a later date upon final determination by the tax authorities.

31.1 CIT expense

	VND	
	<i>For the nine-month period ended 30 September 2024</i>	<i>For the nine-month period ended 30 September 2023</i>
CIT expense	930,663,857,642	364,580,478,962
Adjustment for (over) under accrual of tax from prior year	(5,081,252,815)	2,394,477,665
Current CIT expense	925,582,604,827	366,974,956,627
Deferred tax (income) expense	(16,434,948,177)	26,281,061,013
TOTAL	909,147,656,650	393,256,017,640

Reconciliation between CIT expense and the accounting profit before tax multiplied by CIT rate is presented below:

	VND	
	<i>For the nine-month period ended 30 September 2024</i>	<i>For the nine-month period ended 30 September 2023</i>
Accounting profit before tax	3,790,291,759,080	470,767,144,584
At CIT rate of 20%	758,058,351,816	94,153,428,917
<i>Adjustments</i>		
Losses of subsidiaries	117,840,851,605	271,170,918,653
Shares of loss of jointly controlled entity	9,403,795,003	-
Goodwill allocation	27,626,342,453	9,208,780,818
Non-deductible depreciation expenses	-	18,645,851,333
Non-deductible expenses	5,122,761,894	5,007,442,172
Reversal of provision in subsidiary	(2,302,744,000)	-
Adjustment for (over) under accrual of tax from prior year	(5,081,252,815)	2,394,477,665
Tax exempted	(1,520,449,306)	(7,324,881,918)
CIT expense	909,147,656,650	393,256,017,640

31. CORPORATE INCOME TAX (continued)

The current tax payable is based on taxable income for the current period. The taxable income of the Parent company and its subsidiaries for the period differs from the profit as reported in the interim consolidated income statement because it excludes items of income or expense that are taxable or deductible in other periods and it further excludes items that are not taxable or deductible. The Parent company and its subsidiaries' liability for current tax is calculated using tax rates that have been enacted by the interim balance sheet date.

The following are the deferred tax assets and deferred tax income recognized by the Group, and the movements thereon, during the current and previous periods:

			VND	
	<i>Consolidated balance sheet</i>		<i>Consolidated income statement</i>	
			<i>For the nine-month period ended</i>	<i>For the nine-month period ended</i>
	<i>30 September 2024</i>	<i>31 December 2023</i>	<i>30 September 2024</i>	<i>30 September 2023</i>
<i>Deferred tax assets</i>				
Unrealised profit	26,549,604,245	43,586,445,235	(17,036,840,990)	(16,199,162,787)
Provision for obsolete inventories	71,870,293,059	40,889,779,384	30,980,513,675	(27,050,879,035)
Provision for warranty	13,413,380,437	13,587,160,869	(173,780,432)	18,971,601,574
Accrued expenses	5,672,630,499	3,099,299,272	2,573,331,227	(1,932,828,405)
Foreign exchange difference	17,979,137	(73,745,560)	91,724,697	(69,792,360)
	<u>117,523,887,377</u>	<u>101,088,939,200</u>		
<i>Deferred tax liabilities</i>				
Accrued income	<u>(1,168,691,414)</u>	<u>(1,168,691,414)</u>	-	-
<i>Deferred tax income (expense)</i>			<u>16,434,948,177</u>	<u>(26,281,061,013)</u>

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2024 and for the nine-month period then ended

31. CORPORATE INCOME TAX (continued)

31.4 Tax loss carried forward

The Group is entitled to carry each individual tax loss forward to offset against taxable income arising within five (5) years subsequent to the year in which the loss was incurred (31 December 2023: VND 9,242,733,379,513). The details of estimated remaining tax losses carried forward are as follows:

				VND		
Originating year	Can be utilized up to		Tax loss amount	Utilized up to 30 September 2024	Forfeited	Unutilized at 30 September 2024
Bach Hoa Xanh Trading Joint Stock Company						
2016	2021	(i)	54,944,366,695	-	(54,944,366,695)	-
2017	2022	(i)	144,608,819,275	-	(144,608,819,275)	-
2018	2023	(i)	555,577,340,151	-	(555,577,340,151)	-
2019	2024	(i)	978,365,755,382	-	-	978,365,755,382
2020	2025	(i)	1,733,535,288,693	-	-	1,733,535,288,693
2021	2026	(i)	966,454,761,213	-	-	966,454,761,213
2022	2027	(ii)	2,961,477,019,035	-	-	2,961,477,019,035
2023	2028	(ii)	1,256,523,746,666	-	-	1,256,523,746,666
2024	2029	(ii)	8,433,416,794	-	-	8,433,416,794
			<u>8,659,920,513,904</u>	<u>-</u>	<u>(755,130,526,121)</u>	<u>7,904,789,987,783</u>
MWG (Cambodia) Co., Ltd.						
2017	2022	(ii)	9,059,389,204	-	(9,059,389,204)	-
2018	2023	(ii)	8,753,185,646	-	(8,753,185,646)	-
2019	2024	(ii)	3,438,115,589	-	-	3,438,115,589
2020	2025	(ii)	65,469,770,143	-	-	65,469,770,143
2021	2026	(ii)	187,340,353,909	-	-	187,340,353,909
2022	2027	(ii)	330,623,145,856	-	-	330,623,145,856
2023	2028	(ii)	97,963,375,603	-	-	97,963,375,603
2024	2029	(ii)	736,791,386	-	-	736,791,386
			<u>703,384,127,336</u>	<u>-</u>	<u>(17,812,574,850)</u>	<u>685,571,552,486</u>
Tran Anh Digital World Joint Stock Company						
2018	2023	(i)	46,920,164,130	(46,920,164,130)	-	-
An Khang Pharmaceutical Joint Stock Company						
2019	2024	(ii)	5,947,497,325	-	-	5,947,497,325
2020	2025	(ii)	6,437,846,862	-	-	6,437,846,862
2022	2027	(ii)	306,214,502,293	-	-	306,214,502,293
2023	2028	(ii)	342,942,200,944	-	-	342,942,200,944
2024	2029	(ii)	320,612,385,721	-	-	320,612,385,721
			<u>982,154,433,145</u>	<u>-</u>	<u>-</u>	<u>982,154,433,145</u>
TOTAL			<u>10,392,379,238,515</u>	<u>(46,920,164,130)</u>	<u>(772,943,100,971)</u>	<u>9,572,515,973,414</u>

(i) Tax loss as per tax assessment minutes.

(ii) Estimated tax losses as per the Company's CIT declarations have not been audited by the local tax authorities as of the date of these financial statements.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2024 and for the nine-month period then ended

32. EARNINGS PER SHARE

The Group used following data to calculate the basic and diluted earnings per share:

	<i>For the nine-month period ended 30 September 2024</i>	<i>For the nine-month period ended 30 September 2023</i>
Net profit attributable to ordinary shareholders of the Company (VND)	2,874,864,059,456	77,411,835,113
Weighted average number of ordinary shares for basic earnings per share	<u>1,462,111,141</u>	<u>1,462,938,605</u>
Basic and diluted earnings per share (VND per share)	1,966	53

There have been no other transactions involving ordinary shares or potential ordinary shares between the reporting date and the date of completion of these consolidated financial statements.

33. TRANSACTIONS WITH RELATED PARTIES

List of related parties as at 30 September 2024 is as follows:

<i>Related parties</i>	<i>Relationship</i>
PT Era Blu Elektronik	Jointly controlled entity
Mr Nguyen Duc Tai	Chairman of BOD
Mr Tran Huy Thanh Tung	Member of BOD and General Director
Mr Dang Minh Luom	Member of BOD
Mr Doan Van Hieu Em	Member of BOD
Mr Thomas Lanyi	Member of BOD
Mr Robert Willett	Member of BOD
Mr Dao The Vinh	Member of BOD and Member of the Board of Audit committee
Mr Nguyen Tien Trung	Member of BOD and Chairman of the Board of Audit committee
Mr Do Tien Si	Member of BOD
Mr Vu Dang Linh	Finance Director

Significant transactions with related parties for current period was as follows:

			<i>VND</i>	
<i>Related party</i>	<i>Relationship</i>	<i>Nature of transaction</i>	<i>For the nine-month period ended 30 September 2024</i>	<i>For the nine-month period ended 30 September 2023</i>
Mr Robert Willett	Member of the BOD	Consultant fee	2,208,080,864	2,112,938,868

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2024 and for the nine-month period then ended

33. TRANSACTIONS WITH RELATED PARTIES (continued)

Remuneration to members of the Board of Directors ("BOD") and General Director:

<i>Individuals</i>	<i>Position</i>	<i>VND</i>	
		<i>For the nine-month period ended 30 September 2024</i>	<i>For the nine-month period ended 30 September 2023</i>
Robert Willett	Member of BOD	2,208,080,864	2,112,938,868
Dang Minh Luom (i)	Member of BOD	870,808,333	532,000,000
Nguyen Duc Tai (i)	Chairman of BOD	-	226,300,000
Tran Huy Thanh Tung (i)	Member of BOD	-	160,800,000
	and General Director		
Doan Van Hieu Em (i)	Member of BOD	-	580,500,000
TOTAL		3,078,889,197	3,612,538,868

(i) Remuneration were paid by The Gioi Di Dong Joint Stock Company (Subsidiary).

34. OPERATING LEASE COMITMENTS

The Group leases its office premises and distribution centres under operating lease agreements. The minimum lease commitments as at the balance sheet dates under the operating lease agreements are as follows:

	<i>VND</i>	
	<i>30 September 2024</i>	<i>31 December 2023</i>
Less than one year	3,321,627,237,133	3,647,749,704,335
From one to five years	9,540,939,527,387	11,061,771,284,357
More than five years	3,613,276,185,513	4,698,530,910,177
TOTAL	16,475,842,950,033	19,408,051,898,869

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2024 and for the nine-month period then ended

35. OFF BALANCE SHEET ITEM

30 September 2024 31 December 2023

Foreign currencies:		
- United States dollar (USD)	29,119	212,924
- Riel (KHR)	1,416,716	1,413,468

36. EVENTS AFTER THE BALANCE SHEET DATE

In accordance with Resolution of Board of Directors No. 10/NQ/HDQT-2024 dated 19 August 2024, the Group's Board of Directors approved to dissolve a subsidiary - Tran Anh Digital World Joint Stock Company. As at the date of this report, the Group is in the process of completing procedure to this dissolution.

Except for the above event, there is no other significant matter or circumstance that has arisen since the balance sheet date that requires adjustment or disclosure in the interim consolidated financial statements of the Group.


Ly Tran Kim Ngan
Preparer


Vu Dang Linh
Finance Director



Tran Huy Thanh Tung
General Director

30 October 2024

