Mobile World Investment Corporation

Interim consolidated financial statements

For the nine-month period ended 30 September 2025

Mobile World Investment Corporation

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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 35th ERC dated 18 July 2025.

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, Thu Dau Mot Ward, Ho Chi Minh City, Vietnam and operating office is located at MWG Tower, Lot T2-1.2, D1 Street, Saigon Hi-tech Park, 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 Pham Van Trong	Executive member	appointed on 26 April 2025
Mr Vu Dang Linh	Executive member	appointed on 26 April 2025
Mr Doan Van Hieu Em	Executive member	
Mr Tran Huy Thanh Tung	Executive member	term ended on 26 April 2025
Mr Dang Minh Luom	Executive member	term ended on 26 April 2025
Mr Thomas Lanyi	Non-executive member	
Mr Robert Willett	Non-executive member	
Mr Nguyen Tien Trung	Independence member	
Mr Do Tien Si	Independence member	
Mr Dao The Vinh	Independence member	term ended on 26 April 2025

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 Do Tien Si	Member	appointed on 13 May 2025
Mr Dao The Vinh	Member	term ended on 13 May 2025

MANAGEMENT

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

Mr Vu Dang Linh	General Director	appointed on 3 April 2025
	Finance Director	resigned on 3 April 2025
Ms Ly Tran Kim Ngan	Chief Accountant	
Mr Tran Huy Thanh Tung	General Director	resigned on 3 April 2025

LEGAL REPRESENTATIVES

The legal representatives of the Company during the period and at the date of this report are:

Mr Vu Dang Linh	appointed on 3 April 2025
Mr Tran Huy Thanh Tung	resigned on 3 April 2025

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 2025.

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 2025 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:

M.S.D.N: 0306731335 - C.T.C.P
CÔNG TY
CỔ PHẦN
ĐẦU TƯ
THẾ GIỚI
DI ĐỘNG
P. THỦ DẦU MỘT - T.P HỒ CHÍ MINH

Vu Dang Linh
General Director

Ho Chi Minh City, Vietnam

22 October 2025

Mobile World Investment Corporation

B01a-DN/HN

INTERIM CONSOLIDATED BALANCE SHEET
as at 30 September 2025

VND

Code	*ASSETS*	*Notes*	*30 September 2025*	*31 December 2024*
100	**A. CURRENT ASSETS**		**75,125,383,121,673**	**65,836,422,620,040**
110	***I. Cash and cash equivalents***	***4***	***5,510,816,169,528***	***4,897,331,540,730***
111	1. Cash		5,510,816,169,528	4,697,331,540,730
112	2. Cash equivalents		-	200,000,000,000
120	***II. Short-term investment***		***33,436,260,988,199***	***29,324,441,756,320***
123	1. Held-to-maturity investment	5.1	33,436,260,988,199	29,324,441,756,320
130	***III. Current accounts receivable***		***11,515,134,739,245***	***8,825,896,224,771***
131	1. Short-term trade receivables	6	203,255,755,385	241,405,396,887
132	2. Short-term advances to suppliers	7	34,907,414,898	115,888,383,111
135	3. Short-term loan receivables	8	7,879,500,000,000	6,037,714,596,101
136	4. Other short-term receivables	9	3,397,471,568,962	2,430,887,848,672
140	***IV. Inventories***	***10***	***24,101,279,307,428***	***22,244,676,326,705***
141	1. Inventories		24,645,125,687,618	22,667,774,012,643
149	2. Provision for obsolete inventories		(543,846,380,190)	(423,097,685,938)
150	***V. Other current assets***		***561,891,917,273***	***544,076,771,514***
151	1. Short-term prepaid expenses	11	424,076,848,924	390,391,360,669
152	2. Value-added tax deductible		124,012,614,096	121,055,116,270
153	3. Tax and other receivables from the State		13,802,454,253	32,630,294,575
200	**B. NON-CURRENT ASSETS**		**5,163,114,770,393**	**4,601,353,101,564**
210	***I. Long-term receivables***		***394,958,296,709***	***389,707,802,472***
216	1. Other long-term receivables	12	394,958,296,709	389,707,802,472
220	***II. Fixed assets***		***2,606,757,399,459***	***3,586,628,664,045***
221	1. Tangible fixed assets	13	2,547,304,335,567	3,523,161,097,906
222	Cost		19,496,422,101,808	19,174,626,383,752
223	Accumulated depreciation		(16,949,117,766,241)	(15,651,465,285,846)
227	2. Intangible fixed assets	14	59,453,063,892	63,467,566,139
228	Cost		90,297,772,827	90,297,772,827
229	Accumulated amortisation		(30,844,708,935)	(26,830,206,688)
240	***III. Long-term assets in progress***		***76,144,035,146***	***24,526,423,340***
242	1. Construction in progress	15	76,144,035,146	24,526,423,340
250	***IV. Long-term investments***		***1,632,447,385,759***	***242,035,797,830***
252	1. Investments in jointly controlled entities	16	365,236,091,759	242,035,797,830
255	2. Held-to-maturity investments	5.2	1,267,211,294,000	-
260	***V. Other long-term assets***		***452,807,653,320***	***358,454,413,877***
261	1. Long-term prepaid expenses	11	63,890,927,950	68,471,833,530
262	2. Deferred tax asset	28.3	388,916,725,370	289,982,580,347
270	**TOTAL ASSETS**		**80,288,497,892,066**	**70,437,775,721,604**

INTERIM CONSOLIDATED BALANCE SHEET (continued)
as at 30 September 2025

VND

Code	*RESOURCES*	*Notes*	*30 September 2025*	*31 December 2024*
300	**C. LIABILITIES**		**48,491,298,270,189**	**42,316,198,897,749**
310	***I. Current liabilities***		***48,491,298,270,189***	***42,316,198,897,749***
311	1. Short-term trade payables	18	12,679,647,730,746	9,179,636,054,558
312	2. Short-term advances from customers		178,074,374,031	90,966,314,915
313	3. Statutory obligations	17	572,138,325,062	691,059,561,096
314	4. Payables to employees		344,304,557,520	649,999,685,139
315	5. Short-term accrued expenses	19	4,670,788,424,370	3,357,568,974,136
318	6. Short-term unearned revenues	20	16,157,007,362	51,807,612,125
319	7. Other short-term payables	21	1,246,432,324,264	924,674,307,090
320	8. Short-term loans	22	28,705,630,115,739	27,300,246,721,779
321	9. Short-term provision		78,125,411,095	70,239,666,911
400	**D. OWNERS' EQUITY**		**31,797,199,621,877**	**28,121,576,823,855**
410	***I. Capital***		***31,797,199,621,877***	***28,121,576,823,855***
411	1. Share capital	23.1	14,796,931,770,000	14,622,441,770,000
411a	*- Shares with voting rights*		*14,796,931,770,000*	*14,622,441,770,000*
412	2. Share premium	23.1	558,110,430,986	558,110,430,986
415	3. Treasury shares	23.1	(12,364,140,000)	(7,599,680,000)
417	4. Foreign exchange differences reserve	23.1	-	2,458,384,629
421	5. Undistributed earnings	23.1	16,068,670,758,791	12,582,145,266,842
421a	*- Undistributed earnings by the end of prior period*		*11,103,688,503,842*	*8,860,276,825,181*
421b	*- Undistributed earnings of current period*		*4,964,982,254,949*	*3,721,868,441,661*
429	6. Non-controlling interests	23.1	385,850,802,100	364,020,651,398
440	**TOTAL LIABILITIES AND OWNERS' EQUITY**		**80,288,497,892,066**	**70,437,775,721,604**

Vo Thi Phuong Thao Preparer	Ly Tran Kim Ngan Chief Accountant	Vu Dang Linh General Director

Ho Chi Minh City, Vietnam

22 October 2025

INTERIM CONSOLIDATED INCOME STATEMENT
for the nine-month period ended 30 September 2025

VND

ITEMS	***Code***	***Notes***	*Current year*		*Previous year*	
			For the three-month period ended 30 September 2025	*For the nine-month period ended* 30 September 2025	*For the three-month period ended* 30 September 2024	*For the nine-month period ended* *30 September 2024*
1. Revenue from sale of goods and rendering of services	**1**	**24.1**	**40,091,343,632,319**	**114,268,417,790,401**	**34,361,569,620,937**	**100,431,177,996,843**
2. Deductions	**2**	**24.1**	**(238,836,479,673)**	**(660,983,559,576)**	**(214,900,932,986)**	**(663,945,925,373)**
3. Net revenue from sale of goods and rendering of services	**10**	**24.1**	**39,852,507,152,646**	**113,607,434,230,825**	**34,146,668,687,951**	**99,767,232,071,470**
4. Cost of goods sold and services rendered	**11**	**27**	**(32,374,320,274,746)**	**(91,360,136,077,564)**	**(27,254,757,625,648)**	**(78,854,990,896,568)**
5. Gross profit from sale of goods and rendering of services	**20**		**7,478,186,877,900**	**22,247,298,153,261**	**6,891,911,062,303**	**20,912,241,174,902**
6. Finance income	**21**	**24.2**	**809,068,897,431**	**2,271,194,812,327**	**575,388,786,548**	**1,740,807,020,875**
7. Finance expenses	**22**	**25**	**(410,743,275,636)**	**(1,152,220,906,985)**	**(330,440,626,256)**	**(999,393,646,339)**
- *In which: Interest expense*	*23*	*25*	*(388,038,374,707)*	*(1,086,009,707,245)*	*(303,696,061,820)*	*(813,765,642,819)*
8. Shares of loss of jointly controlled entity	**24**	**16**	**4,176,701,355**	**18,428,106,429**	**147,877,008**	**(47,018,975,017)**
9. Selling expenses	**25**	**26, 27**	**(4,570,833,491,508)**	**(13,677,123,040,459)**	**(4,848,950,073,481)**	**(14,726,729,412,800)**
10. General and administrative expenses	**26**	**26, 27**	**(1,119,414,262,509)**	**(3,535,680,143,205)**	**(967,618,855,194)**	**(2,649,410,859,462)**
11. Operating profit	**30**		**2,190,441,447,033**	**6,171,896,981,368**	**1,320,438,170,928**	**4,230,495,302,159**

INTERIM CONSOLIDATED INCOME STATEMENT
for the nine-month period ended 30 September 2025

VND

ITEMS	Code	*Notes*	*Current year* — *For the three-month period ended* 30 September 2025	*Current year* — *For the nine-month period ended* 30 September 2025	*Previous year* — *For the three-month period ended* 30 September 2024	*Previous year* — *For the nine-month period ended* 30 September 2024
12. Other income	**31**		**6,915,715,579**	**20,189,641,967**	**6,069,253,262**	**16,966,201,579**
13. Other expenses	**32**		**(25,005,996,533)**	**(56,869,314,660)**	**(258,462,023,583)**	**(457,169,744,658)**
14. Other loss	**40**		**(18,090,280,954)**	**(36,679,672,693)**	**(252,392,770,321)**	**(440,203,543,079)**
15. Accounting profit before tax	**50**		**2,172,351,166,079**	**6,135,217,308,675**	**1,068,045,400,607**	**3,790,291,759,080**
16. Current corporate income	**51**	**28.1**	**(477,289,656,191)**	**(1,245,122,930,126)**	**(273,572,425,416)**	**(925,582,604,827)**
17. Deferred tax income	**52**	**28.3**	**88,604,124,097**	**98,934,145,022**	**11,313,526,349**	**16,434,948,177**
18. Net profit after tax	**60**		**1,783,665,633,985**	**4,989,028,523,571**	**805,786,501,540**	**2,881,144,102,430**
19. Net profit after tax attributable to shareholders of the parent	**61**		**1,770,898,917,304**	**4,964,982,254,949**	**800,149,979,434**	**2,874,864,059,456**
20. Net profit after tax attributable to non-controlling interests	**62**		**12,766,716,681**	**24,046,268,622**	**5,636,522,106**	**6,280,042,974**
21. Basic earnings per share	**70**	**29**	**1,198**	**3,374**	**547**	**1,966**
22. Diluted earnings per share	**71**	**29**	**1,198**	**3,374**	**547**	**1,966**

Vo Thi Phuong Thao
Preparer

Ly Tran Kim Ngan
Chief Accountant

Vu Dang Linh
General Director

CÔNG TY CỔ PHẦN ĐẦU TƯ THẾ GIỚI DI ĐỘNG
M.S.D.N: 0306731335 - C.T.C.P. - P. THỦ DẦU MỘT - T.P HỒ CHÍ MINH

Ho Chi Minh City, Vietnam

22 October 2025

INTERIM CONSOLIDATED CASH FLOW STATEMENT
for the nine-month period ended 30 September 2025

VND

Code	*ITEMS*	*Notes*	*For the nine-month period ended 30 September 2025*	*For the nine-month period ended 30 September 2024*
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	**Accounting profit before tax**		**6,135,217,308,675**	**3,790,291,759,080**
	Adjustments for:			
02	Depreciation and amortisation of fixed assets	13, 14	1,457,540,255,305	2,107,255,138,896
03	Provision		128,634,438,436	154,033,666,218
04	Foreign exchange losses arisen from revaluation of monetary accounts denominated in foreign currency		48,096,118,144	166,714,895,683
05	Profits from investing activities		(2,123,299,379,720)	(1,101,925,501,144)
06	Interest expenses	25	1,086,009,707,245	813,765,642,819
08	**Operating profit before changes in working capital**		**6,732,198,448,085**	**5,930,135,601,552**
09	(Increase) decrease in receivables		(335,575,132,237)	112,734,547,004
10	Increase in inventories		(1,976,621,889,773)	(182,606,858,583)
11	Increase in payables		4,674,112,304,697	3,907,717,705,471
12	(Increase) decrease in prepaid expenses		(29,104,582,675)	134,121,515,103
14	Interest paid		(1,016,348,017,066)	(834,440,972,406)
15	Corporate income tax paid	17	(1,340,648,760,908)	(678,764,338,329)
20	**Net cash flows from operating activities**		**6,708,012,370,123**	**8,388,897,199,812**
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	Purchase and construction of fixed assets		(538,716,464,631)	(240,904,908,788)
22	Proceeds from disposals of fixed assets		7,264,410,352	47,341,139,515
23	Loan to another entities and term deposits		(39,798,216,753,747)	(32,950,486,294,846)
24	Collections term deposits and bonds		32,577,400,823,969	27,642,066,693,130
25	Payments for investments in jointly controlled entity		(104,772,187,500)	-
27	Interest and dividends received		1,620,547,815,145	1,777,389,076,956
28	Payments for non-controlling interests		(2,216,117,920)	(692,536,850)
30	**Net cash flows used in investing activities**		**(6,238,708,474,332)**	**(3,725,286,830,883)**

INTERIM CONSOLIDATED CASH FLOW STATEMENT (continued)
for the nine-month period ended 30 September 2025

VND

Code	*ITEMS*	*Notes*	*For the nine-month period ended 30 September 2025*	*For the nine-month period ended 30 September 2024*
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
31	Issuance of new shares and capital contribution from non-controlling interest	23.1	174,490,000,000	1,771,634,338,542
32	Shares repurchased	23.1	(4,764,460,000)	(4,830,000,000)
33	Drawdown of borrowings	22	68,605,917,754,626	54,297,038,268,438
34	Repayment of borrowings	22	(67,153,259,360,666)	(55,609,770,631,679)
36	Dividends paid		(1,478,456,763,000)	(730,957,694,000)
40	**Net cash flows from (used in) financing activities**		**143,927,170,960**	**(276,885,718,699)**
50	**Net increase in cash and cash equivalents for the period**		**613,231,066,751**	**4,386,724,650,230**
60	**Cash and cash equivalents at beginning of period**		**4,897,331,540,730**	**5,365,704,857,172**
61	Impact of exchange rate fluctuation		253,562,047	(89,895,683)
70	**Cash and cash equivalents at end of period**	**4**	**5,510,816,169,528**	**9,752,339,611,719**

M.S.D.N: 0306731335
CÔNG TY CỔ PHẦN ĐẦU TƯ THẾ GIỚI DI ĐỘNG
P. THỦ DẦU MỘT - T.P HỒ CHÍ MINH

Vo Thi Phuong Thao Preparer	Ly Tran Kim Ngan Chief Accountant	Vu Dang Linh General Director

Ho Chi Minh City, Vietnam

22 October 2025

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 35th ERC dated 18 July 2025.

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 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, Thu Dau Mot Ward, Ho Chi Minh City, Vietnam and operating office is located at MWG Tower, Lot T2-1.2, D1 Street, Saigon Hi-tech Park, Ho Chi Minh City, Vietnam.

The number of the Group's employees as at 30 September 2025 was 61,201 (31 December 2024: 63,132).

1. CORPORATE INFORMATION (continued)

Corporate structure

The Group has 10 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 2025	*Ownership (%)* 31 December 2024
Direct subsidiaries					
(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 Technology and Investment Joint Stock Company	Ho Chi Minh City, Vietnam	Holding	Operating	94.99	94.99
(3) Tran Anh Digital World Joint Stock Company *(*)*	Ha Noi City, Vietnam	Trading of electronic equipment	Closed	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) 4K Farm Joint Stock Company *(*)*	Ho Chi Minh City, Vietnam	Agriculture	Closed	99.99	99.99
(6) Fully Trusted Logistics Joint Stock Company *(*)*	Ho Chi Minh City, Vietnam	Logistics	Closed	-	-
(7) Conscientious Installation - Repair - Maintenance Service Joint Stock Company	Ho Chi Minh City, Vietnam	Repairing of machinery, equipment	Operating	99.99	99.99
Indirect subsidiaries					
(8) Bach Hoa Xanh Trading Joint Stock Company	Ho Chi Minh City, Vietnam	Trading of food	Operating	99.96	99.95
(9) An Khang Pharma Pharmacy Joint Stock Company	Ho Chi Minh City, Vietnam	Pharma Retail	Operating	99.99	99.99
(10) MWG (Cambodia) Co., Ltd *(*)*	Phnom Penh, Cambodia	Trading of electronic equipment	Closed	99.95	99.95
Jointly controlled entity					
(11) PT Era Blu Elektronik	Indonesia	Trading of electronic equipment	Operating	45.00	45.00

(*) As of the reporting date, these companies are in the process of completing the necessary procedures for dissolution.

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 2025.

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.

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.

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.

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.

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.

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 *Share capital*

Ordinary shares

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

Share premium

Share premium is the difference between the par value and the issuance price of the shares, minus the actual expenses incurred for the issuance of the shares.

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 the consolidated income statement upon purchase, sale, re-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.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.18 *Taxation* (continued)

Deferred tax (continued)

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.

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. CASH AND CASH EQUIVALENTS

VND

	30 September 2025	*31 December 2024*
Cash on hand	388,083,607,146	364,073,735,736
Cash in banks	5,021,499,082,305	4,249,778,041,543
Cash in transit	101,233,480,077	83,479,763,451
Time deposits at banks *(i)*	-	200,000,000,000
TOTAL	**5,510,816,169,528**	**4,897,331,540,730**

(i) Time deposits at banks represent term deposits in VND at commercial banks with original maturity terms of not more than 3 months and earn interest at the applicable rates.

5. HELD-TO-MATURITY INVESTMENTS

5.1 Short-term investments

VND

	30 September 2025	*31 December 2024*
Bank deposit *(i)*	20,303,430,000,000	19,072,901,560,936
Others *(ii)*	13,132,830,988,199	10,251,540,195,384
TOTAL	**33,436,260,988,199**	**29,324,441,756,320**

(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.

5.2 Long-term investments

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

6. SHORT-TERM TRADE RECEIVABLES

VND

	30 September 2025	*31 December 2024*
Home Credit Vietnam Finance Company Limited	80,416,756,154	82,179,250,662
Vietnam Prosperity Joint Stock Commercial Bank	57,715,987,142	59,659,077,990
Others	65,123,012,089	99,567,068,235
TOTAL	**203,255,755,385**	**241,405,396,887**

7. SHORT-TERM ADVANCES TO SUPPLIERS

		VND
	30 September 2025	*31 December 2024*
SIS Equipment Limited	8,507,014,583	315,082,436
Nhat Tien Chung IT telecom Company	5,313,000,000	-
Sun Viet Telecommincations-Informatics Technology Company	4,175,033,280	-
Heineken Vietnam Beer and Beverages Limited Company	-	45.128.651.755
Others	16,912,367,035	70,444,648,920
TOTAL	**34,907,414,898**	**115,888,383,111**

8. 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.

9. OTHER SHORT-TERM RECEIVABLES

		VND
	30 September 2025	*31 December 2024*
Receivables from suppliers	2,146,526,990,216	1,678,124,625,158
- *Apple Vietnam LLC*	*764,303,826,901*	*177,001,918,901*
- *Others*	*1,382,223,163,315*	*1,501,122,706,257*
Interest income from deposit and lending	1,205,478,479,102	701,761,964,393
Others	45,466,099,644	51,001,259,121
TOTAL	**3,397,471,568,962**	**2,430,887,848,672**

10. INVENTORIES

VND

	30 September 2025	*31 December 2024*
Mobile phones	7,867,458,974,553	6,308,558,850,359
Electronic equipment	5,662,567,247,302	5,672,524,777,932
Home appliances	2,858,556,120,333	3,057,900,016,918
Dried food, fresh food, drinks and grocery merchandise	2,460,548,841,003	2,677,406,135,781
Laptop	2,349,603,009,860	1,394,857,344,900
Cosmetics	1,318,841,173,576	1,568,948,685,864
Others	2,127,550,320,991	1,987,578,200,889
TOTAL	**24,645,125,687,618**	**22,667,774,012,643**
Provision for obsolete inventories	(543,846,380,190)	(423,097,685,938)
NET	**24,101,279,307,428**	**22,244,676,326,705**

Movements of provision for obsolete inventories:

VND

	For the nine-month period ended 30 September 2025	*For the nine-month period ended 30 September 2024*
1 January	(423,097,685,938)	(204,448,896,920)
Add: Provision created during the period	(543,846,380,190)	(359,351,465,293)
Less: Utilisation and reversal of provision during the period	423,097,685,938	204,448,896,920
30 September	(543,846,380,190)	(359,351,465,293)

11. PREPAID EXPENSES

VND

	30 September 2025	*31 December 2024*
Short-term	**424,076,848,924**	**390,391,360,669**
Stores rental	365,281,330,088	356,914,777,212
Tools and equipment	15,996,356,194	17,836,888,633
Others	42,799,162,642	15,639,694,824
Long-term	**63,890,927,950**	**68,471,833,530**
Tools and equipment	14,790,305,967	19,808,945,243
Stores' layout	14,164,958,762	12,510,473,848
Stores rental	3,806,711,076	7,677,687,318
Others	31,128,952,145	28,474,727,121
TOTAL	**487,967,776,874**	**458,863,194,199**

12. OTHER LONG-TERM RECEIVABLES

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

13. TANGIBLE FIXED ASSETS

VND

	Buildings and structures	*Means of transportation*	*Office equipment*	*Total*
Cost:				
31 December 2024	15,904,543,765,407	574,286,899,828	2,695,795,718,517	19,174,626,383,752
New purchases	234,198,704,717	-	227,759,052,715	461,957,757,432
Transfer from construction in progress	23,667,856,802	-	19,430,628,602	43,098,485,404
Disposal	(130,194,781,577)	(335,620,329)	(51,762,937,688)	(182,293,339,594)
Reclassifcation	-	(967,185,186)	-	(967,185,186)
30 September 2025	16,032,215,545,349	572,984,094,313	2,891,222,462,146	19,496,422,101,808
In which:				
- *Fully depreciated*	*8,263,933,246,270*	*216,776,227,615*	*1,792,121,968,777*	*10,272,831,442,662*
Accumulated depreciation:				
31 December 2024	(12,890,379,511,860)	(450,149,997,570)	(2,310,935,776,416)	(15,651,465,285,846)
Depreciation for the period	(1,238,964,163,187)	(53,207,818,744)	(161,353,771,127)	(1,453,525,753,058)
Disposal	104,730,149,571	335,620,329	50,570,102,779	155,635,872,679
Reclassification	-	237,399,984	-	237,399,984
30 September 2025	(14,024,613,525,476)	(502,784,796,001)	(2,421,719,444,764)	(16,949,117,766,241)
Net carrying amount:				
31 December 2024	3,014,164,253,547	124,136,902,258	384,859,942,101	3,523,161,097,906
30 September 2025	2,007,602,019,873	70,199,298,312	469,503,017,382	2,547,304,335,567

14. INTANGIBLE ASSETS

VND

	Land use rights	*Computer software*	*Brand name*	*Total*
Cost:				
31 December 2024 and 30 September 2025	25,998,878,500	10,772,197,700	53,526,696,627	90,297,772,827
Accumulated amortisation:				
31 December 2024	-	(10,772,197,700)	(16,058,008,988)	(26,830,206,688)
Amortisation for the period	-	-	(4,014,502,247)	(4,014,502,247)
30 September 2025	-	(10,772,197,700)	(20,072,511,235)	(30,844,708,935)
Net carrying amount:				
31 December 2024	25,998,878,500	-	37,468,687,639	63,467,566,139
30 September 2025	25,998,878,500	-	33,454,185,392	59,453,063,892

15. CONSTRUCTION IN PROGRESS

VND

	30 September 2025	*31 December 2024*
Construction costs for stores	76,144,035,146	24,526,423,340

16. LONG TERM INVESTMENT IN JOINTLY CONTROLLED ENTITY

	Business activities	*30 September 2025*	*31 December 2024*
		VND	*VND*
PT Era Blu Elektronik ("Era Blu")	Trading of electronic equipment	365,236,091,759	242,035,797,830

PT Era Blu Elektronik is a company established under 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 31 December 2024, 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 2024	286,632,252,729
Capital contribution	104,772,187,500
30 September 2025	391,404,440,229
Accumulated share in post-investment loss of jointly controlled entity:	
31 December 2024	(44,596,454,899)
Profit from joint controlled entity	18,428,106,429
30 September 2025	(26,168,348,470)
Net carrying amount:	
31 December 2024	242,035,797,830
30 September 2025	365,236,091,759

17. STATUTORY OBLIGATIONS

VND

	31 December 2024	*Increase during the period*	*Decrease during the period*	*30 September 2025*
Corporate income tax	435,176,525,169	1,245,122,930,126	(1,340,648,760,908)	339,650,694,387
Value-added tax	243,450,873,735	15,463,699,810,511	(15,507,489,539,169)	199,661,145,077
Personal income tax	11,770,642,727	380,104,384,749	(364,454,867,251)	27,420,160,225
Others	661,519,465	34,193,906,470	(29,449,100,562)	5,406,325,373
TOTAL	**691,059,561,096**	**17,123,121,031,856**	**(17,242,042,267,890)**	**572,138,325,062**

18. SHORT-TERM TRADE PAYABLES

VND

	30 September 2025		*31 December 2024*	
	Balance	*Payable amount*	*Balance*	*Payable amount*
Apple Vietnam LLC	3,044,802,889,802	3,044,802,889,802	288,433,656,226	288,433,656,226
Vinh Khang Engineering and Science Joint Stock Company	561,590,166,642	561,590,166,642	460,712,788,052	460,712,788,052
Digiworld Corporation	715,607,985,988	715,607,985,988	494,430,598,816	494,430,598,816
Branch of Synnex FPT Distribution Co., Ltd.	344,848,087,657	344,848,087,657	328,278,198,699	328,278,198,699
Samsung Electronics Viet Nam Thai Nguyen	603,099,805,405	603,099,805,405	131,287,827,660	131,287,827,660
LG Electronics Vietnam Co., Ltd	433,490,193,617	433,490,193,617	330,376,839,713	330,376,839,713
Toshiba Vietnam Consumer Products Co., Ltd	553,979,689,093	553,979,689,093	319,793,975,590	319,793,975,590
Aqua Electrical Appliances Vietnam Co., Ltd	294,953,347,737	294,953,347,737	368,233,274,979	368,233,274,979
Others	6,127,275,564,805	6,127,275,564,805	6,458,088,894,823	6,458,088,894,823
TOTAL	**12,679,647,730,746**	**12,679,647,730,746**	**9,179,636,054,558**	**9,179,636,054,558**

19. SHORT-TERM ACCRUED EXPENSES

VND

	30 September 2025	*31 December 2024*
Employees bonus	3,049,022,185,717	2,173,298,807,699
Marketing expenses	410,159,610,448	226,847,874,329
Warranty costs	379,628,906,736	20,313,706,363
Payables to employees	280,665,279,917	284,490,571,133
Utilities cost	125,625,520,361	104,252,519,589
Interest supporting expense	135,880,546,129	118,426,634,122
Interest expenses	143,598,370,231	73,936,680,052
Transportation expenses	68,153,510,053	43,072,169,910
Others	78,054,494,778	61,914,691,024
Cost of hedging exchange rate	-	251.015.319.915
TOTAL	**4,670,788,424,370**	**3,357,568,974,136**

20. SHORT-TERM UNEARNED REVENUES

Short-term unearned revenues represent for received in advance for service rendering for multiple period are as follows:

VND

	30 September 2025	*31 December 2024*
Service rendering for multiple period	16,157,007,362	21,723,198,012
Bank deposit interest	-	30,084,414,113
TOTAL	**16,157,007,362**	**51,807,612,125**

21. OTHER SHORT-TERM PAYABLES

VND

	30 September 2025	*31 December 2024*
Charges received on behalf	519,591,759,277	479,922,634,524
Discount vouchers	444,336,583,557	194,760,193,063
Social and health insurances and trade union fee	132,028,472,114	121,051,754,821
Deposits received	69,791,564,736	65,985,330,831
Others	80,683,944,580	62,954,393,851
TOTAL	**1,246,432,324,264**	**924,674,307,090**

22. SHORT-TERM LOANS

VND

	31 December 2024	*Increase during the period*	*Decrease during the period*	*Foreign exchange difference*	*30 September 2025*
Short-term loans from banks *(Note 22.1)*	20,854,482,476,931	67,782,634,026,863	(61,252,009,360,666)	-	27,385,107,143,128
Current portion of long-term loans from bank	5,948,525,000,000	-	(5,901,250,000,000)	(47,275,000,000)	-
UPAS Letter Credit	497,239,244,848	823,283,727,763	-	-	1,320,522,972,611
TOTAL	**27,300,246,721,779**	**68,605,917,754,626**	**(67,153,259,360,666)**	**(47,275,000,000)**	**28,705,630,115,739**
In which:					
Payable amount	*27,300,246,721,779*				*28,705,630,115,739*

22.1 *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 2025*	*Maturity date*
	VND	
Unsecured short-term bank loans	27,385,107,143,128	From 1 Oct 2025 to 25 September 2026

23. OWNERS' EQUITY

23.1 Increase and decrease in owners' equity

VND

	Share capital	*Share premium*	*Treasury shares*	*Foreign exchange differences*	*Undistributed earnings*	*Non-controlling interests*	*Total*
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	(11,325,390,000)		11,325,390,000	-	-	-	-
Cash dividend	-	-	-	-	(730,957,694,000)	(692,536,850)	(731,650,230,850)
Capital contribution	-	-	-	-	-	1,771,634,338,542	1,771,634,338,542
Change in interest ownership in subsidiary	-	-	-	-	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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2025 and for the nine-month period then ended

23. OWNERS' EQUITY (continued)

23.1 *Increase and decrease in owners' equity* (continued)

VND

	Share capital	*Share premium*	*Treasury shares*	*Foreign exchange differences*	*Undistributed earnings*	*Non-controlling interests*	*Total*
For the nine-month period ended 30 September 2025							
As at 31 December 2024	14,622,441,770,000	558,110,430,986	(7,599,680,000)	2,458,384,629	12,582,145,266,842	364,020,651,398	28,121,576,823,855
Net profit for the period	-	-	-	-	4,964,982,254,949	24,046,268,622	4,989,028,523,571
Shares issuance ESOP *(i)*	174,490,000,000	-	-	-	-	-	174,490,000,000
Shares repurchase *(i)*	-	-	(4,764,460,000)	-	-	-	(4,764,460,000)
Cash dividend *(iii)*	-	-	-	-	(1,478,456,763,000)	(2,216,117,920)	(1,480,672,880,920)
Foreign exchange differences				(2,458,384,629)			(2,458,384,629)
As at 30 September 2025	14,796,931,770,000	558,110,430,986	(12,364,140,000)	-	16,068,670,758,791	385,850,802,100	31,797,199,621,877

(i) In accordance with Shareholders' Resolution No.01/NQ/ĐHĐCĐ/2025 dated 26 April 2025 and BOD' Resolution No.06/NQ/HĐQT-2025 dated 19 April 2025, General Shareholder and Board of Director of the Company approved the plan to issue shares under the employee stock option program for key management personnel of the Company and its subsidiaries has been approved, with a total of 17,449,000 shares to be issued, equivalent to an increase the corresponding share capital of VND 174,490,000,000. On 29 April 2025, the Company received 34th ERC issued by Department of Finance of Binh Duong Province approving the decrease in share capital VND 14,622,441,770,000 to VND 14,796,931,770,000.

(ii) On 21 July 2025, the Company completed repurchase transaction related 476,446 treasury shares of quitting employees under the ESOP issuance policy with amounting VND 4,764,460,000 in accordance with Report on results repurchase of treasury share and Report on change in number of shares with voting rights. Therefore, the number of treasury shares of the Company increased from 759,968 shares to 1,236,414 shares.

(iii) In accordance with Shareholders' Resolution No.01/NQ/ĐHĐCĐ/2025 dated 26 April 2025 and BOD' Resolution No.09/NQ/HĐQT-2025 dated 25 June 2025, General Shareholder and Board of Director of the Company approved the payment of dividends of year 2024 in form of cash to existing Shareholders at 10% of par value of ordinary shares.

23. OWNERS' EQUITY (continued)

23.2 *Capital transactions with owners and distribution of dividends*

VND

	For the nine-month period ended 30 September 2025	*For the nine-month period ended 30 September 2024*
Share capital		
Beginning balance	14,622,441,770,000	14,633,767,160,000
Issue of share in accordance with ESOP	174,490,000,000	-
Cancelation of treasury shares	-	(11,325,390,000)
Ending balance	14,796,931,770,000	14,622,441,770,000
Dividends declared and paid during the period		
Dividends by cash declared	(1,478,456,763,000)	(730,957,694,000)

23.3 *Shares - ordinary shares*

	30 September 2025	*31 December 2024*
	Number of shares	*Number of shares*
Authorized shares	1,479,693,177	1,462,244,177
Issued and paid up shares		
Ordinary shares	*1,479,693,177*	*1,462,244,177*
Treasury shares		
Ordinary shares	*(1,236,414)*	*(759,968)*
Shares in circulation		
Ordinary shares	*1,478,456,763*	*1,461,484,209*

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.

In accordance with Report on Redemption of treasury share dated 1 July 2025, Report on results repurchase of treasury share and Report on change in number of shares with voting rights dated 21 July 2025, the Company completed repurchase transaction related 152,285 treasury shares of quitting employees under the ESOP issuance policy with amounting VND 1,522,850,000. Therefore, the number of treasury shares of the Company increased from 1,084,129 shares to 1,236,414 shares.

24. REVENUES

24.1 Revenues from sales of goods and rendering of services

VND

	For the nine-month period ended 30 September 2025	*For the nine-month period ended 30 September 2024*
Gross revenue	**114,268,417,790,401**	**100,431,177,996,843**
Less	**(660,983,559,576)**	**(663,945,925,373)**
In which:		
Sales returns	*(660,983,559,576)*	*(663,945,925,373)*
Net revenue	**113,607,434,230,825**	**99,767,232,071,470**

24.2 Finance income

VND

	For the nine-month period ended 30 September 2025	*For the nine-month period ended 30 September 2024*
Interest and investment income	1,475,464,348,878	1,162,850,522,971
Income from early payments	145,141,004,301	166,566,137,942
Bond interest	648,799,980,976	410,682,137,389
Foreign exchange gains	1,789,478,172	703,735,809
Others	-	4,486,764
TOTAL	**2,271,194,812,327**	**1,740,807,020,875**

25. FINANCE EXPENSES

VND

	For the nine-month period ended 30 September 2025	*For the nine-month period ended 30 September 2024*
Interest expense	1,086,009,707,245	813,765,642,819
Foreign exchange losses	48,350,246,058	166,715,594,351
Loan arrangement fee	14,422,017,692	17,168,872,160
Others	3,438,935,990	1,743,537,009
TOTAL	**1,152,220,906,985**	**999,393,646,339**

26. SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

VND

	For the nine-month period ended 30 September 2025	*For the nine-month period ended 30 September 2024*
Selling expenses	**13,677,123,040,459**	**14,726,729,412,800**
External services	6,240,315,805,290	6,962,426,499,651
Labour expenses	5,450,754,432,493	5,157,797,088,486
Depreciation charges	1,376,482,264,488	1,933,899,517,311
Others	609,570,538,188	672,606,307,352
General and administrative expenses	**3,535,680,143,205**	**2,649,410,859,462**
Labour expenses	3,392,267,383,314	2,320,296,578,526
Depreciation charges	81,057,990,817	205,164,301,159
External services	35,133,161,451	42,967,170,532
Others	27,221,607,623	80,982,809,245
TOTAL	**17,212,803,183,664**	**17,376,140,272,262**

27. TRADING AND OPERATING COSTS

VND

	For the nine-month period ended 30 September 2025	*For the nine-month period ended 30 September 2024*
Cost of goods sold and services rendered	91,360,136,077,564	78,854,990,896,568
Labour costs	8,843,021,815,807	7,478,093,667,012
Depreciation and amortisation *(Notes 13, 14)*	1,457,540,255,305	2,107,255,138,895
Others	6,912,241,112,519	7,790,791,466,355
TOTAL	**108,572,939,261,228**	**96,231,131,168,830**

28. 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 invesmtent 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.

28.1 *CIT expense*

VND

	For the nine-month period ended 30 September 2025	*For the nine-month period ended 30 September 2024*
CIT expense	1,237,695,854,739	930,663,857,642
Adjustment for under (over) accrual of tax from prior year	7,427,075,387	(5,081,252,815)
Current CIT expense	1,245,122,930,126	925,582,604,827
Deferred tax income	(98,934,145,022)	(16,434,948,177)
TOTAL	**1,146,188,785,104**	**909,147,656,650**

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

VND

	For the nine-month period ended 30 September 2025	*For the nine-month period ended 30 September 2024*
Accounting profit before tax	**6,135,217,308,675**	**3,790,291,759,080**
At CIT rate of 20%	1,227,043,461,735	758,058,351,816
Adjustments		
Losses of subsidiaries	5,350,025,716	115,538,107,605
Non-deductible expenses	7,805,406,195	5,122,761,894
Adjustment for under (over) accrual of tax from prior period	7,427,075,387	(5,081,252,815)
Shares of (profit) loss of jointly controlled entity	(3,685,621,286)	9,403,795,003
Tax exempted	(8,511,240,410)	(1,520,449,306)
Tax loss carried forward	(88,520,968,136)	-
Goodwill allocation	-	27,626,342,453
Others	(719,354,097)	-
CIT expense	**1,146,188,785,104**	**909,147,656,650**

28. CORPORATE INCOME TAX (continued)

28.2 Current tax

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.

28.3 Deferred tax

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

	Consolidated balance sheet		*Consolidated income statement*	
	30 September 2025	*31 December 2024*	*For the nine-month period ended 30 September 2025*	*For the nine-month period ended 30 September 2024*
Deferred tax assets				
Salaris and bonus	167,320,960,748	156,837,132,369	10,483,828,379	-
Provision for obsolete inventories	108,769,276,038	84,619,537,188	24,149,738,850	30,980,513,675
Unrealised profit	17,703,880,641	28,323,082,014	(10,619,201,374)	(17,036,840,990)
Provision for warranty	15,625,082,219	14,047,933,383	1,577,148,836	(173,780,432)
Depreciation expense	8,276,726,690	6,175,722,101	2,101,004,589	-
Foreign exchange difference	(50,712,410)	(20,826,708)	(29,885,702)	91,724,697
Accrual expense	71,271,511,444	-	71,271,511,444	2,573,331,227
	388,916,725,370	***289,982,580,347***		
Deferred tax income			***98,934,145,022***	***16,434,948,177***

28. CORPORATE INCOME TAX (continued)

28.4 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 2024: 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*	*Estimated utilization up to 30 September 2025*	*Forfeited*	*Unutilized at 30 September 2025*
Bach Hoa Xanh Trading Joint Stock Company						
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
			6,917,990,815,607	-	-	6,917,990,815,607
MWG (Cambodia) Co., Ltd.						
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)*	20,785,604,982	-	(20,785,604,982)	-
			702,182,250,493	-	(702,182,250,493)	-
An Khang Pharmaceutical Joint Stock Company						
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)*	347,656,048,632	-	-	347,656,048,632
2025	2030	*(ii)*	85,157,823,040	-	-	85,157,823,040
			1,088,408,421,771	-	-	1,088,408,421,771
TOTAL			**8,708,581,487,871**	**-**	**(702,182,250,493)**	**8,006,399,237,378**

(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.

29. EARNINGS PER SHARE

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

	For the nine-month period ended 30 September 2025	*For the nine-month period ended 30 September 2024*
Net profit attributable to ordinary shareholders of the Company *(VND)*	4,964,982,254,949	2,874,864,059,456
Weighted average number of ordinary shares for basic earnings per share	1,471,756,586	1,462,111,141
Basic and diluted earnings per share *(VND per share)*	3,374	1,966

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.

30. TRANSACTIONS WITH RELATED PARTIES

List of related parties as at 30 September 2025 is as follows:

Related parties	*Relationship*
PT Era Blu Elektronik	Jointly controlled entity
Mr Nguyen Duc Tai	Chairman of BOD
Mr Vu Dang Linh	Member of BOD and General Director from 3 April 2025
Mr Pham Van Trong	Member of BOD
Mr Doan Van Hieu Em	Member of BOD
Mr Thomas Lanyi	Member of BOD
Mr Robert Willett	Member of BOD
Mr Nguyen Tien Trung	Member of BOD and Chairman of the Board of Audit committee
Mr Do Tien Si	Member of BOD and Member of the Board of Audit committee

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

VND

Related party	*Relationship*	*Nature of transaction*	*For the nine-month period ended 30 September 2025*	*For the nine-month period ended 30 September 2024*
Mr Robert Willett	Member of the BOD	Consultant fee	1,848,918,553	2,208,080,864

30. TRANSACTIONS WITH RELATED PARTIES (continued)

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

Individuals	*Position*	*For the nine-month period ended 30 September 2025*	*For the nine-month period ended 30 September 2024*
			VND
Mr Robert Willett	Member of the BOD	1,848,918,553	2,208,080,864
Vu Dang Linh (*)	Member of BOD and General Director from 3 April 2025	930,000,000	-
Dang Minh Luom (*)	Member of BOD	-	870,808,333
Nguyen Duc Tai	Chairman of BOD	-	-
Pham Van Trong	Member of BOD	-	-
Doan Van Hieu Em	Member of BOD	-	-
Nguyen Tien Trung	Member of BOD	-	-
Do Tien Si	Member of BOD	-	-
TOTAL		**2,778,918,553**	**3,078,889,197**

(*) Remuneration was paid by The Gioi Di Dong Joint Stock Company (Subsidiary).

31. 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:

	30 September 2025	*31 December 2024*
		VND
Less than one year	3,606,413,496,262	3,357,739,239,234
From one to five years	10,706,076,999,787	9,669,548,515,548
More than five years	3,351,346,186,957	3,426,517,452,219
TOTAL	**17,663,836,683,006**	**16,453,805,207,001**

32. SEGMENT INFORMATION

Business segment

The primary segment reporting format is determined to be business segments as the Group's risks and rates of return are affected predominantly by differences in the products and services produced. Secondary information is reported geographically. The operating businesses are organised and managed separately according to the nature of the products and services provided, with each segment representing a strategic business unit that offers different products and serves different markets as detail:

- Mobile phone, laptop and electronic equipment;
- Foods and FMCGs;
- Others

The following tables present revenue and profit and certain assets and liability information regarding the Group's business segment:

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 30 September 2025 and for the nine-month period then ended

32. SEGMENT INFORMATION (continued)

Business segment (continued)

VND

	Mobile phone, laptop and electronic equipment	*Foods and FMCGs*	*Others*	*Eliminations*	*Total*
For the nine-month period ended 30 September 2025					
Revenue					
External customers	77,528,843,148,363	34,417,600,159,187	1,660,990,923,275	-	113,607,434,230,825
Inter-segment elimination	227,871,893,471	3,612,581,659	2,323,695,908,202	(2,555,180,383,332.00)	-
Total revenue	**77,756,715,041,834**	**34,421,212,740,846**	**3,984,686,831,477**	**(2,555,180,383,332.00)**	**113,607,434,230,825**
Gross margin of segment	13,467,414,209,248	8,268,581,404,453	511,302,539,560	13,467,414,209,248	22,247,298,153,261
Unallocated expenses					(17,212,803,183,664)
Profit before income tax, financial income and financial expense					5,034,494,969,597
Finance income					2,271,194,812,327
Finance expense					(1,152,220,906,985)
Shares of loss of jointly controlled entity					18,428,106,429
Other losses					(36,679,672,693)
Accounting profit before tax					6,135,217,308,675
Current income tax expense					(1,245,122,930,126)
Deferred tax income					98,934,145,022
Profit after tax for the period					**4,989,028,523,571**
As at 30 September 2025					
Assets and liabilities					
Segment assets	54,102,614,686,661	15,850,431,131,249	10,367,606,771,422	-	80,320,652,589,323
Unallocated assets					(32,154,697,257)
Total assets					**80,288,497,892,066**
Segment liabilities	35,397,924,119,447	8,877,598,354,293	4,215,775,796,458	-	48,491,298,270,189
Total liabilities					**48,491,298,270,189**

32. SEGMENT INFORMATION (continued)

Business segment (continued)

VND

	Mobile phone, laptop and electronic equipment	*Foods and FMCGs*	*Others*	*Eliminations*	*Total*
For the year ended 31 December 2024					
Revenue					
External customers	90,798,886,168,975	41,083,417,042,057	2,458,849,637,770	-	134,341,152,848,802
Inter-segment elimination	301,350,872,801	5,075,283,444	3,088,188,678,527	(3,394,614,834,772)	-
Total revenue	**91,100,237,041,776**	**41,088,492,325,501**	**5,547,038,316,297**	**(3,394,614,834,772)**	**134,341,152,848,802**
Gross margin of segment	16,634,170,192,351	10,274,890,976,236	590,148,908,434	-	27,499,210,077,021
Unallocated expenses					(23,415,605,192,984)
Accounting profit before income tax, financial income and expense					4,083,604,884,037
Finance income					2,376,502,605,263
Finance expense					(1,188,465,609,510)
Share of loss of associates					(44,596,454,899)
Other loss					(401,282,411,813)
Accounting profit before tax					4,825,763,013,078
Current income tax expense					(1,282,537,116,919)
Deferred tax expense					190,062,332,561
Profit after tax for the period					**3,733,288,228,720**
As at 31 December 2024					
Assets and liabilities					
Segment assets	47,900,323,904,448	11,432,641,286,535	10,988,992,202,980	-	70,321,957,393,963
Unallocated assets					115,818,327,641
Total assets					**70,437,775,721,604**
Segment liabilities	29,478,138,627,853	5,325,474,332,011	7,512,585,937,885	-	42,316,198,897,749
Total liabilities					**42,316,198,897,749**

33. OFF BALANCE SHEET ITEM

	30 September 2025		*31 December 2024*	
	Original currency	*VND equivalent*	*Original currency*	*VND equivalent*
USD	446,686.55	11,805,925,517	51,705.15	1,070,555,131

34. EVENTS AFTER THE BALANCE SHEET DATE

There is no 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.

M.S.D.N: 0306731335 - C.T.C.P
CÔNG TY
CỔ PHẦN
ĐẦU TƯ
THẾ GIỚI
DI ĐỘNG
P. THỦ DẦU MỘT - T.P HỒ CHÍ MINH

Vo Thi Phuong Thao	Ly Tran Kim Ngan	Vu Dang Linh
Preparer	Chief Accountant	General Director

Ho Chi Minh City, Vietnam

22 October 2025