

# Mobile World Investment Corporation

Separate financial statements

For the year ended 31 December 2025



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# Mobile World Investment Corporation

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MOBILE WORLD INVESTMENT CORPORATION  
ELECTRONIC  
FINANCIAL STATEMENTS  
11/2011

# 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 the latest amended 36<sup>th</sup> ERC dated on 23 December 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 activity of the Company is to manage investments in subsidiaries.

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, Tang Nhon Phu Ward, Ho Chi Minh City, Vietnam.

### BOARD OF DIRECTORS

Members of the Board of Directors ("BOD") during the year 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 year 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 year 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 REPRESENTATIVE

The legal representative 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 its report and the separate financial statements of the Company for the for the year ended 31 December 2025.

### MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE SEPARATE FINANCIAL STATEMENTS

Management is responsible for the separate financial statements of the Company which give a true and fair view of the separate financial position of the Company and of the separate results of its operations and its separate cash flows for the period. In preparing those separate 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 separate financial statements; and
- ▶ prepare the separate financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue its business.

Management is responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the separate financial position of the Company and to ensure that the accounting records comply with the applied accounting system. It is also responsible for safeguarding the assets of the Company 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 separate financial statements.

### STATEMENT BY MANAGEMENT

Management does hereby state that, in its opinion, the accompanying separate financial statements give a true and fair view of the separate financial position of the Company as at 31 December 2024 and of the separate results of its operations and its separate cash flows for the year then ended in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the separate financial statements.

The Company has subsidiaries as disclosed in the separate financial statements. The Company prepared these separate financial statements in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System, and the relevant legal regulations on the preparation and presentation of separate financial statements. In addition, the Company has also prepared the consolidated financial statements of the Company and its subsidiaries for the year ended 31 December 2025 dated 23 March 2026 in accordance with the above prevailing regulations on the preparation and presentation of consolidated financial statements.

Users of the separate financial statements should read them together with the said consolidated financial statements in order to obtain full information on the consolidated financial position, the consolidated results of operations and the consolidated cash flows of the Company and its subsidiaries.

For and on behalf of management:



Vu Dang Linh  
General Director

Ho Chi Minh, Vietnam

23 March 2026



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Ernst & Young Vietnam Limited  
2 Hai Trieu Street, Sai Gon Ward  
Ho Chi Minh City, Vietnam

Tel: +84 28 3824 5252  
Email: eyhcmc@vn.ey.com  
Website (EN): ey.com/en\_vn  
Website (VN): ey.com/vi\_vn

Reference: 11660300/68620270

## INDEPENDENT AUDITORS' REPORT

To: **The Shareholders and Management of Mobile World Investment Corporation**

We have audited the accompanying financial statements of Mobile World Investment Corporation ("the Company"), as prepared on 23 March 2026 and set out on page 5 to 27 which comprise the separate balance sheet as at 31 December 2025, and the separate income statement and the separate cash flow statement for the year then ended and the notes thereto.

### *Management's responsibility*

The Company's management is responsible for the preparation and true and fair presentation of the separate financial statements in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the separate financial statements, and for such internal control as management determines is necessary to enable the preparation and presentation of the separate financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditors' responsibility*

Our responsibility is to express an opinion on these separate financial statements based on our audit. We conducted our audit in accordance with Vietnamese Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the separate financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the separate financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the separate financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the Company's preparation and true and fair presentation of the separate financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the separate financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



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**Opinion**

In our opinion, the separate financial statements give a true and fair view, in all material respects, of the separate financial position of the Company as at 31 December 2025, and of the separate results of its operations and its separate cash flows for the year then ended in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the separate financial statements.



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Le Vu Truong  
Deputy General Director  
Audit Practicing Registration Certificate  
No. 1588-2023-004-1

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Ly Hong My  
Auditor  
Audit Practicing Registration Certificate  
No. 4175-2022-004-1

Ho Chi Minh City, Vietnam

23 March 2026

SEPARATE BALANCE SHEET  
as at 31 December 2025

VND

Code	ASSETS	Notes	Ending balance	Beginning balance
<b>100</b>	<b>A. CURRENT ASSETS</b>		<b>4,770,260,531,773</b>	<b>6,159,541,372,542</b>
<b>110</b>	<b>I. Cash</b>	<b>4</b>	<b>221,396,470,928</b>	<b>10,166,536,777</b>
111	1. Cash		221,396,470,928	10,166,536,777
<b>120</b>	<b>II. Short-term investments</b>		<b>3,246,286,886,357</b>	<b>5,180,322,000,323</b>
123	1. Held-to-maturity investments	5.1	3,246,286,886,357	5,180,322,000,323
<b>130</b>	<b>III. Current accounts receivables</b>		<b>1,298,528,373,718</b>	<b>964,957,408,171</b>
135	1. Short-term loan receivables	6	1,148,000,000,000	877,000,000,000
136	2. Other short-term receivables	7	150,528,373,718	87,957,408,171
<b>150</b>	<b>IV. Other current assets</b>		<b>4,048,800,770</b>	<b>4,095,427,271</b>
151	1. Short-term prepaid expenses		5,246,246	22,837,246
153	2. Tax and other receivables from the State	9	4,043,554,524	4,072,590,025
<b>200</b>	<b>B. NON-CURRENT ASSET</b>		<b>22,856,674,802,252</b>	<b>20,002,876,222,422</b>
<b>250</b>	<b>I. Long-term investment</b>		<b>22,856,674,802,252</b>	<b>19,988,608,896,059</b>
251	1. Investments in subsidiaries	8.1	22,541,759,311,707	20,136,758,211,707
254	2. Provision for diminution in value of long-term investment	8.1	(700,241,009,455)	(148,149,315,648)
255	3. Held-to-maturity investments	5.2	1,015,156,500,000	-
<b>260</b>	<b>II. Other long-term assets</b>		<b>-</b>	<b>14,267,326,363</b>
261	1. Long-term prepaid expenses		-	14,267,326,363
<b>270</b>	<b>TOTAL ASSETS</b>		<b>27,626,935,334,025</b>	<b>26,162,417,594,964</b>

SEPARATE BALANCE SHEET (continued)  
as at 31 December 2025

VND

Code	RESOURCES	Notes	Ending balance	Beginning balance
<b>300</b>	<b>C. LIABILITIES</b>		<b>948,121,597,140</b>	<b>6,216,670,297,707</b>
<b>310</b>	<b>I. Current liabilities</b>		<b>948,121,597,140</b>	<b>6,216,670,297,707</b>
313	1. Statutory obligations		222,222	-
315	2. Short-term accrued expenses	10	14,175,951,173	266,595,773,351
319	3. Other short-term payables	11	22,195,423,745	1,549,524,356
320	4. Short-term loans	12	911,750,000,000	5,948,525,000,000
<b>400</b>	<b>D. OWNERS' EQUITY</b>		<b>26,678,813,736,885</b>	<b>19,945,747,297,257</b>
<b>410</b>	<b>I. Capital</b>	<b>13.1</b>	<b>26,678,813,736,885</b>	<b>19,945,747,297,257</b>
411	1. Share capital		14,696,931,770,000	14,622,441,770,000
411a	- Shares with voting rights		14,696,931,770,000	14,622,441,770,000
412	2. Share premium		(189,084,925,846)	522,021,325,200
415	3. Treasury shares		(12,364,140,000)	(7,599,680,000)
421	4. Undistributed earnings		12,183,331,032,731	4,808,883,882,057
421a	- Undistributed earnings by the end of prior year		3,330,427,119,057	2,180,582,129,650
421b	- Undistributed earnings of current year		8,852,903,913,674	2,628,301,752,407
<b>440</b>	<b>TOTAL OWNERS' EQUITY</b>		<b>27,626,935,334,025</b>	<b>26,162,417,594,964</b>

  
\_\_\_\_\_  
Nguyen Thu Thuy  
Preparer

  
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Ly Tran Kim Ngan  
Chief Accountant

  
\_\_\_\_\_  
Vu Dang Linh  
General Director



Ho Chi Minh City, Vietnam

23 March 2026

SEPARATE INCOME STATEMENT  
for the year ended 31 December 2025

VND

Code	ITEMS	Notes	Current year	Previous year
21	1. Finance income	14	9,770,247,201,762	3,158,675,297,711
22	2. Finance expenses	15	(912,169,233,602)	(508,905,019,989)
23	- In which: Interest expenses		(291,787,790,198)	(460,482,509,459)
26	3. General and administrative expenses	16	(5,172,952,740)	(21,468,525,315)
30	4. Operating profit		8,852,905,015,420	2,628,301,752,407
32	5. Other expense		(1,101,746)	-
40	6. Other loss		(1,101,746)	-
50	5. Accounting profit before tax		8,852,903,913,674	2,628,301,752,407
51	6. Current corporate income tax expense	17.1	-	-
60	7. Net profit after corporate income tax		8,852,903,913,674	2,628,301,752,407



Nguyen Thu Thuy  
Preparer



Ly Tran Kim Ngan  
Chief Accountant



Vu Dang Linh  
General Director

Ho Chi Minh City, Vietnam

23 March 2026

SEPARATE CASH FLOW STATEMENT  
for the year ended 31 December 2025

VND

Code	ITEMS	Notes	Current year	Previous year
	<b>I. CASH FLOWS FROM OPERATING ACTIVITIES</b>			
01	<b>Accounting profit before tax</b>		<b>8,852,903,913,674</b>	<b>2,628,301,752,407</b>
	<i>Adjustments for:</i>			
03	Provisions		552,091,693,807	-
04	Foreign exchange (gains) losses arising from revaluation of monetary accounts denominated in foreign currency		(47,263,861,958)	25,793,714,496
05	Profit from investing activities		(9,770,247,201,762)	(3,158,675,297,711)
06	Interest expenses	15	291,787,790,198	460,482,509,459
08	<b>Operating loss before changes in working capital</b>		<b>(120,727,666,041)</b>	<b>(44,097,321,349)</b>
09	(Increase) decrease in receivables		(72,578,977,611)	31,495,441,507
11	(Decrease) increase in payables		(226,486,885,234)	101,680,001,558
12	Decrease in prepaid expenses		14,284,917,363	21,733,802,306
14	Interest paid		(297,085,743,573)	(467,955,777,820)
20	<b>Net cash flows used in operating activities</b>		<b>(702,594,355,096)</b>	<b>(357,143,853,798)</b>
	<b>II. CASH FLOWS FROM INVESTING ACTIVITIES</b>			
23	Loans to other entities and payments for purchase of debt instruments of other entities		(8,383,892,665,435)	(6,717,542,631,853)
24	Collections from borrowers and proceeds from sale of debt instruments of other entities		9,061,632,292,513	4,583,696,467,709
25	Payments for investments in other entities		(2,505,000,000,000)	-
26	Proceeds from sales of investments in other entities		99,998,900,000	99,998,900,000
27	Interest and dividends received		9,750,423,236,215	3,154,372,759,174
30	<b>Net cash flows from investing activities</b>		<b>8,023,161,763,293</b>	<b>1,120,525,495,030</b>
	<b>III. CASH FLOWS FROM FINANCING ACTIVITIES</b>			
31	Capital contribution	13.1	174,490,000,000	-
32	Capital redemption	13.1	(815,870,711,046)	(9,141,790,000)
33	Drawdown of borrowings	12	911,750,000,000	-
34	Repayment of borrowings	12	(5,901,250,000,000)	(300,000,000,000)
36	Dividends paid	13.1	(1,478,456,763,000)	(730,957,693,995)
40	<b>Net cash flows used in financing activities</b>		<b>(7,109,337,474,046)</b>	<b>(1,040,099,483,995)</b>

SEPARATE CASH FLOW STATEMENT (continued)  
For the year ended 31 December 2025

VND

Code	ITEMS	Notes	Current year	Previous year
50	Net increase (decrease) in cash for the year		211,229,934,151	(276,717,842,763)
60	Cash at beginning of year		10,166,536,777	286,884,379,540
70	Cash at end of year	4	221,396,470,928	10,166,536,777

Nguyen Thu Thuy  
Preparer

Ly Tran Kim Ngan  
Chief Accountant



Vu Dang Linh  
General Director

Ho Chi Minh City, Vietnam

23 March 2026

NOTES TO THE SEPARATE FINANCIAL STATEMENTS  
as at 31 December 2025 and for the year 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 the latest amended 36<sup>th</sup> ERC dated on 23 December 2025.

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The current principal activity of the Company is to manage investments in subsidiaries.

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, Tang Nhon Phu Ward, Ho Chi Minh City, Vietnam.

**Corporate structure**

As at 31 December 2025, the Company has eight (8) direct subsidiaries as follows:

Name	Location	Principal activities	Percentage of ownership and voting rights (%)	
			Ending Balance	Beginning Balance
<b>Name of subsidiaries</b>				
Dien May Xanh Investment Joint Stock Company (previously known as The Gioi Di Dong Joint Stock Company)	Ho Chi Minh City, Vietnam	Trading of electronic products	98.95	99.95
Bach Hoa Xanh Technology and Investment Joint Stock Company	Ho Chi Minh City, Vietnam	Investment management	94.99	94.99
Tran Anh Digital World Joint Stock Company (*)	Hanoi City, Vietnam	Trading of electronic products	99.33	99.33
The Gioi Di Dong Information Technology Limited Company	Ho Chi Minh City, Vietnam	Information Technology	100.00	100.00
4K Farm Joint Stock Company (*)	Ba Ria – Vung Tau Province, Vietnam	Agriculture	99.99	99.99
Thien Tam Investment One Member Company Limited	Ho Chi Minh City, Vietnam	Investment management	100.00	-
An Nhi Investment One Member Company Limited	Ho Chi Minh City, Vietnam	Investment management	100.00	-
Fully Trusted Logistics Joint Stock Company (*)	Ho Chi Minh City, Vietnam	Logistics	99.99	99.99
Dien May Xanh Technician JSC (previously known as Conscientious Installation-Repair-Maintenance Service Joint Stock Company)	Ho Chi Minh City, Vietnam	Repair and maintenance services	-	99.99

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

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)  
as at 31 December 2025 and for the year then ended

## **2. BASIS OF PREPARATION**

### **2.1 Purpose of preparing the separate financial statements**

The Company has subsidiaries as disclosed in Note 1 and Note 8.1. The Company prepared these separate financial statements in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System, and the statutory requirements relevant to the preparation and presentation of separate financial statements. In addition, as required by these regulations, the Company has also prepared the consolidated financial statements of the Company and its subsidiaries for the year ended 31 December 2025 dated 23 March 2026 in accordance with the above prevailing regulations on the preparation and presentation of consolidated financial statements.

Users of the separate financial statements should read them together with the said consolidated financial statements in order to obtain full information on the consolidated financial position, the consolidated results of operations and the consolidated cash flows of the Company and its subsidiaries.

### **2.2 Accounting standards and system**

The separate financial statements of the Company expressed in Vietnam dong ("VND"), are prepared in accordance with the Vietnamese Enterprise Accounting System, 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 separate 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 separate financial position and separate results of operations and separate cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

### **2.3 Applied accounting documentation system**

The Company's applied accounting documentation system is the Journal Voucher system.

### **2.4 Fiscal year**

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

### **2.5 Accounting currency**

The separate financial statements are prepared in VND which is also the Company's accounting currency.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)  
as at 31 December 2025 and for the year then ended

## 2. BASIS OF PREPARATION (continued)

### 2.6 *Accounting regulation issued but not yet effective*

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the enterprise accounting regime ("Circular 99"), replacing Circular No. 200/2014/TT-BTC providing guidance on the enterprise accounting regime issued by the Ministry of Finance on 22 December 2014 and several other related regulations. Circular 99 takes effect from 1 January 2026 and applies to enterprises with a financial year beginning on or after 1 January 2026.

The Company is in the process of assessing the impact of Circular 99 on the preparation and presentation of its separate financial statements and will implement Circular 99 for the financial year ending 31 December 2026.

## 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### 3.1 *Cash*

Cash comprise cash in banks.

### 3.2 *Receivables*

Receivables are presented in the separate 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 and decreases to the provision balance are recorded as general and administrative expense in the separate income statement.

### 3.3 *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 during the year in which they are incurred.

### 3.4 *Investments*

#### *Investments in subsidiaries*

Investments in subsidiaries over which the Company has control are carried at cost.

Distributions from accumulated net profits of the subsidiaries arising subsequent to the date of acquisition are recognised in the separate income statement. Distributions from sources other than from such profits are considered a recovery of investment and are deducted to the cost of the investment.

#### *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 consolidated financial statements and deducted against the value of such investments.

#### *Provision for diminution in value 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 expense in the separate income statement.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)  
as at 31 December 2025 and for the year then ended

### 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### 3.5 *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 Company.

#### 3.6 *Foreign currency transactions*

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

- Transactions resulting in liabilities are recorded at the selling exchange rates of the commercial banks designated for payment; and

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

- Monetary liabilities are translated at selling exchange rate of the commercial bank where the Company conducts transactions regularly.

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

#### 3.7 *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 profit or loss upon purchase, sale, issue or cancellation of the Company's own equity instruments.

#### 3.8 *Appropriation of net profits*

Net profit after tax (excluding negative goodwill arising from a bargain purchase) 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 separate balance sheet.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)  
as at 31 December 2025 and for the year then ended

### 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### 3.9 Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company 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:

##### *Interest*

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

##### *Dividends*

Income is recognised when the Company's entitlement as an investor to receive the dividend is established.

#### 3.10 Taxation

##### *Current income tax*

Current income tax assets and liabilities for the current 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 separate balance sheet date.

Current income tax is charged or credited to the separate 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 Company to offset current tax assets against current tax liabilities and when the Company 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 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, except:

- ▶ where the deferred tax liability arises from the initial recognition of an asset or liability in a transaction which at the time of the related transaction affects neither the accounting profit nor taxable profit or loss.
- ▶ in respect of taxable temporarily differences associated with investments in associates, and interests in joint ventures where timing of the reversal of the temporary difference can be controlled and it is probable that the temporary difference will not reverse in the foreseeable future.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)  
as at 31 December 2025 and for the year then ended

### 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### 3.10 *Taxation* (continued)

##### *Deferred tax* (continued)

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, except:

- ▶ where the deferred tax asset in respect of deductible temporary difference which arises from the initial recognition of an asset or liability which at the time of the related transaction, affects neither the accounting profit nor taxable profit or loss.
- ▶ in respect of deductible temporarily differences associated with investments in associates, and interests in joint ventures, deferred tax assets are recognised only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilised.

The carrying amount of deferred tax assets is reviewed at each 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 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 balance sheet date.

Deferred tax is charged or credited to the 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 Company to off-set current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority on:

- ▶ either the same taxable entity; or
- ▶ when the Company intends either to 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.

#### 3.11 *Related parties*

Parties are considered to be related parties of the Company 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 Company 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.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)  
as at 31 December 2025 and for the year then ended**4. CASH**

	<i>Ending balance</i>	<i>Beginning balance</i>
		<i>VND</i>
Cash at banks	<u>221,396,470,928</u>	<u>10,166,536,777</u>

**5. HELD-TO-MATURITY INVESTMENTS****5.1 Short-term investments**

	<i>Ending balance</i>	<i>Beginning balance</i>
		<i>VND</i>
Term deposit (i)	1,391,500,000,000	1,385,500,000,000
Others (ii)	<u>1,854,786,886,357</u>	<u>3,794,822,000,323</u>
<b>TOTAL</b>	<b><u>3,246,286,886,357</u></b>	<b><u>5,180,322,000,323</u></b>

(i) This represents term bank deposits with maturity terms of less than 1 year and earning interest at the applicable interest rate.

(ii) This represents investment in bonds and other investment with maturity terms from 6 months to less than 1 year and earning interest at the applicable interest rate.

**5.2 Long-term investments**

Long-term investments represent bond investments in VND with a maturity of over 1 year and earn applicable interest rates.

**6. SHORT-TERM LOAN RECEIVABLES**

	<i>Ending balance</i>	<i>Beginning balance</i>
		<i>VND</i>
Securities companies (i)	<u>1,148,000,000,000</u>	<u>877,000,000,000</u>

(i) Loan receivables represent unsecured loans to third parties with the term of twelve months and earning interest at the applicable interest rate.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)  
as at 31 December 2025 and for the year then ended

#### 7. OTHER SHORT-TERM RECEIVABLES

	VND	
	<i>Ending balance</i>	<i>Beginning balance</i>
Bank interest receivables	51,927,639,731	32,318,547,082
Bond interest receivables	42,744,810,357	30,118,381,631
Lending interest receivables	13,059,298,630	25,520,479,458
Others	42,796,625,000	-
<b>TOTAL</b>	<b><u>150,528,373,718</u></b>	<b><u>87,957,408,171</u></b>

#### 8. LONG-TERM INVESTMENTS

	VND	
	<i>Ending balance</i>	<i>Beginning balance</i>
Investments in subsidiaries ( <i>Note 8.1</i> )	22,541,759,311,707	20,136,758,211,707
Provision for long-term investments ( <i>Note 8.1</i> )	(700,241,009,455)	(148,149,315,648)
<b>TOTAL</b>	<b><u>21,841,518,302,252</u></b>	<b><u>19,988,608,896,059</u></b>

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)  
as at 31 December 2025 and for the year then ended

**8. LONG-TERM INVESTMENTS (continued)**

**8.1 Investments in subsidiaries**

Details of investments in subsidiaries are as follows:

Name	Location	Principal activities	Ending balance			Beginning balance		
			% ownership	Cost (VND)	Provision (VND)	% ownership	Cost (VND)	Provision (VND)
Bach Hoa Xanh Technology and Investment Joint Stock Company	Ho Chi Minh City, Vietnam	Management of investments	94.99	14,049,800,000,000	-	94.99	14,049,800,000,000	-
Dien May Xanh Investment Joint Stock Company	Ho Chi Minh City, Vietnam	Trading of electronic products	98.95	4,426,023,111,000	-	99.95	4,426,023,111,000	-
Tran Anh Digital World Joint Stock Company (i)	Hanoi City, Vietnam	Trading of electronic products	99.33	860,937,300,707	(551,253,156,750)	99.33	860,937,300,707	-
The Gioi Di Dong Information Technology Limited Company	Ho Chi Minh City, Vietnam	Information Technology	100.00	538,000,000,000	-	100.00	538,000,000,000	-
4K Farm Joint Stock Company (i)	Ba Ria – Vung Tau Province, Vietnam	Agriculture	99.99	161,998,900,000	(148,987,852,705)	99.99	161,998,900,000	(148,149,315,648)
Thien Tam Investment One Member Company Limited (ii)	Ho Chi Minh City, Vietnam	Management of investments	100.00	2,105,000,000,000	-	-	-	-
An Nhi Investment One Member Company Limited (iii)	Ho Chi Minh City, Vietnam	Management of investments	100.00	400,000,000,000	-	-	-	-
Dien May Xanh Technician JSC (iv)	Ho Chi Minh City, Vietnam	Repair and maintenance services	-	-	-	99.99	99,998,900,000	-
<b>TOTAL</b>				<b>22,541,759,311,707</b>	<b>(700,241,009,455)</b>		<b>20,136,758,211,707</b>	<b>(148,149,315,648)</b>

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)  
as at 31 December 2025 and for the year then ended

## 8. LONG-TERM INVESTMENTS (continued)

### 8.1 *Investments in subsidiaries* (continued)

- (i) As of the reporting date, these companies are in the process of completing the necessary procedures for dissolution.
- (ii) As at 27 November 2025, the Company contributed capital to establish Thien Tam Investment One Member Company Limited with a contributed capital of VND 2,105,000,000,000 according to Resolution No. 11/NQ/HĐQT-2025.

As at 27 November 2025, Thien Tam Investment One Member Company Limited contributed capital to establish Thien Tam Trading One Member Company Limited with a contributed capital of VND 2,100,000,000,000 according to Decision No 01/2025/QĐ. Accordingly, Thien Tam Investment One Member Company Limited owns 100% of Thien Tam Trading One Member Company Limited. As at 31 December 2025, Thien Tam Trading One Member Company Limited is an indirect subsidiary of the Company.

During the year, according to Resolution No. 04/NQ/HĐQT/ĐMX-2025, dated 20 November 2025, Thien Tam Trading One Member Company Limited was approved to acquire 201,294,010 common shares of An Khang Pharma Joint Stock Company, from Dien May Xanh Investment Joint Stock Company (previously known as The Gioi Di Dong Joint Stock Company). As at date 25 December 2025, Thien Tam Trading One Member Company Limited has completed the owns 99,99% of An Khang Pharma Joint Stock Company. As at 31 December 2025, An Khang Pharma Joint Stock Company is an indirect subsidiary of the Company and Thien Tam Investment One Member Company Limited.

- (iii) As at 17 December 2025, the Company contributed capital to establish An Nhi Investment One Member Company Limited with a contributed capital of VND 400,000,000,000 according to Resolution No. 11/NQ/HĐQT-2025.

During the year, An Nhi Investment One Member Company Limited contributed capital to establish of Avakids Trading Co., Ltd with a contributed capital of VND 350,000,000,000 according to Decision No 01/2025/QĐ. Accordingly, An Nhi Investment One Member Company Limited owns 100% of Avakids Trading Co., Ltd. As at 31 December 2025, Avakids Trading Co.,Ltd is an indirect subsidiary of the Company.

- (iv) As at 29 December 2025, the Company completed the procedure for transferring 100% of the ownership equity to Dien May Xanh Investment Joint Stock Company (previously known as The Gioi Di Dong Joint Stock Company) according to Resolution No. 04/NQ/HĐQT/ĐMX. Consequently, As at 31 December 2025, Dien May Xanh Technician JSC (previously known as Conscientious Installation – Repair – Maintenance Service Joint Stock Company) become an indirect subsidiary of the Company, no longer a direct subsidiary of the Company.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)  
as at 31 December 2025 and for the year then ended

### 9. TAX AND OTHER RECEIVABLES FROM THE STATE

	<i>Beginning balance</i>	<i>Increase during the year</i>	<i>Decrease during the year</i>	VND <i>Ending balance</i>
<b>Receivables</b>				
Corporate income tax	4,043,554,524	-	-	4,043,554,524
Value added tax	29,035,501	324,133,584	(353,169,085)	-
<b>TOTAL</b>	<b><u>4,072,590,025</u></b>	<b><u>324,133,584</u></b>	<b><u>(353,169,085)</u></b>	<b><u>4,043,554,524</u></b>

### 10. SHORT-TERM ACCRUED EXPENSES

	<i>Ending balance</i>	VND <i>Beginning balance</i>
Interest expense	9,408,840,058	14,706,793,433
Cost of hedging exchange rate	4,651,111,111	251,015,319,915
Others	116,000,004	873,660,003
<b>TOTAL</b>	<b><u>14,175,951,173</u></b>	<b><u>266,595,773,351</u></b>

### 11. SHORT-TERM OTHER PAYABLES

	<i>Ending balance</i>	VND <i>Beginning balance</i>
Dividend advance received (Note 18)	20,634,327,612	-
Others	1,561,096,133	1,549,524,356
<b>TOTAL</b>	<b><u>22,195,423,745</u></b>	<b><u>1,549,524,356</u></b>

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)  
as at 31 December 2025 and for the year then ended

**12. SHORT-TERM LOAN**

	Beginning balance	Increase	Decrease	FX exchange	VND Ending balance
Short-term loan from a bank	-	911,750,000,000	-	-	911,750,000,000
Loan current portion	5,948,525,000,000	-	(5,901,250,000,000)	(47,275,000,000)	-
<b>TOTAL</b>	<b>5,948,525,000,000</b>	<b>911,750,000,000</b>	<b>(5,901,250,000,000)</b>	<b>(47,275,000,000)</b>	<b>911,750,000,000</b>
<i>In which:</i>					
Payable amount					
Short-term loan	5,948,525,000,000				911,750,000,000

**12.1 Loan from banks**

The Company obtained these unsecured loans with 4%/per annum to finance its working capital requirements, details are as follows:

Bank loans	Ending balance		Maturity date
	VND	Original USD	
Unsecured long-term bank loan	911,750,000,000	35,000,000	25 September 2026



NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)  
as at 31 December 2025 and for the year then ended

### 13. OWNERS' EQUITY (continued)

#### 13.1 Increase and decrease in owners' equity (continued)

- (i) In accordance with Shareholders' Resolution No.01/NQ/ĐHĐCĐ/2025 dated 26 April 2025 and Shareholders' 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 in charter capital of VND174,490,000,000.
- (ii) On 23 May 2025, the Company repurchased 324,161 shares, at the amount of VND 3,241,610,000 issued under the Employee Stock Option Program ("ESOP") of resigned employees under the ESOP issuance policy.
- On 4 July 2025, the Company repurchased 152,285 shares, at the amount of VND 1,522,850,000 issued under the Employee Stock Option Program ("ESOP") of resigned employees under the ESOP issuance policy.
- (iii) On 18 October 2025, the Company's Board of Directors approved Resolution No. 10/NQ/HĐQT-2025 on plan of repurchase shares to reduce Company's charter capital which was approved according to Resolution No. 01/NQ/ĐHĐCĐ/2025 of the Annual General Meeting of Shareholders dated 26 April 2025. On 12 December 2025, the Company completed the repurchase of 10,000,000 ordinary shares at cost of VND 811,106,251,046.
- On 23 December 2025, the Company received 36<sup>th</sup> ERC issued by the Department of Finance of Ho Chi Minh City, approving the aforementioned decrease in charter capital from VND 14,796,931,770,000 to VND 14,696,931,770,000.
- (iv) In accordance with Shareholders' Resolution No.01/NQ/ĐHĐCĐ/2025 dated 26 April 2025 and Shareholders' Resolution No.09/NQ/HĐQT-2025 dated 11 June 2024, 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.

#### 13.2 Capital transactions with owners

	VND	
	Current year	Previous year
Beginning balance	14,622,441,770,000	14,633,767,160,000
Issuance of shares under ESOP	174,490,000,000	-
Cancellation treasury shares	(100,000,000,000)	(11,325,390,000)
Ending balance	<u>14,696,931,770,000</u>	<u>14,622,441,770,000</u>
<b>Dividends declared and paid during the year</b>		
Dividends declared	1,478,456,763,000	730,957,694,000
Dividends paid by cash	1,478,456,763,000	730,957,694,000

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)  
as at 31 December 2025 and for the year then ended

### 13. OWNERS' EQUITY (continued)

#### 13.3 Shares

	<i>Number of shares</i>	
	<i>Current year</i>	<i>Previous year</i>
Authorized shares	1,469,693,177	1,462,244,177
Issued and paid-up shares		
<i>Ordinary shares</i>	1,469,693,177	1,462,244,177
Treasury shares		
<i>Ordinary shares</i>	(1,236,414)	(759,968)
Shares in circulation		
<i>Ordinary shares</i>	1,468,456,763	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.

### 14. FINANCE INCOME

	<i>VND</i>	
	<i>Current year</i>	<i>Previous year</i>
Dividends income	9,264,541,215,910	2,771,476,165,927
Bond interest income	239,839,254,872	212,254,610,336
Deposit interest income	139,722,432,357	48,467,869,696
Loan interest income	126,144,298,623	126,476,651,752
<b>TOTAL</b>	<b><u>9,770,247,201,762</u></b>	<b><u>3,158,675,297,711</u></b>

### 15. FINANCE EXPENSES

	<i>VND</i>	
	<i>Current year</i>	<i>Previous year</i>
Provision for long-term investments	552,091,693,807	-
Interest expenses	291,787,790,198	460,482,509,459
Foreign exchange losses	48,338,542,612	25,793,714,496
Loan arrangement fee	19,073,128,803	22,519,119,552
Others	878,078,182	109,676,482
<b>TOTAL</b>	<b><u>912,169,233,602</u></b>	<b><u>508,905,019,989</u></b>

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)  
as at 31 December 2025 and for the year then ended

## 16. GENERAL AND ADMINISTRATIVE EXPENSE

	VND	
	<i>Current year</i>	<i>Previous year</i>
Consultant fees	3,007,442,631	2,825,671,476
External services expenses	1,080,428,740	5,553,155,726
Foreign withholding tax	-	11,819,753,783
Other	1,085,081,369	1,269,944,330
<b>TOTAL</b>	<b><u>5,172,952,740</u></b>	<b><u>21,468,525,315</u></b>

## 17. CORPORATE INCOME TAX

The statutory corporate income tax ("CIT") rate applicable to the Company is 20% of taxable profits.

The Company's tax returns are subject to examination by the tax authorities. As the application of tax laws and regulations is susceptible to varying interpretations, amounts reported in the separate financial statements could change later upon final determination by the tax authorities.

### 17.1 CIT expense

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

	VND	
	<i>Current year</i>	<i>Previous year</i>
<b>Accounting profit before tax</b>	<b><u>8,852,903,913,674</u></b>	<b><u>2,628,301,752,407</u></b>
At CIT rate of 20% applicable to the Company	1,770,580,782,735	525,660,350,481
<i>Adjustment:</i>		
Dividend income	(1,852,908,243,182)	(554,295,233,185)
Tax losses not yet recognised deferred tax	82,327,460,447	28,634,882,704
<b>CIT expense</b>	<b><u>-</u></b>	<b><u>-</u></b>

### 17.2 Current tax

The current tax payable is based on taxable profit for the year. The taxable profit of the Company for the year differs from the accounting profit as reported in the separate income statement because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are not taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted at the balance sheet date.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)  
as at 31 December 2025 and for the year then ended

## 18. TRANSACTIONS WITH RELATED PARTIES

List of related parties that have a controlling relationship with the Company during the year and as at 31 December 2025 is as follows:

<i>Related parties</i>	<i>Relationship</i>
Dien May Xanh Investment Joint Stock Company	Subsidiary
Bach Hoa Xanh Technology and Investment Joint Stock Company	Subsidiary
Tran Anh Digital World Joint Stock Company	Subsidiary
The Gioi Di Dong Information Technology Limited Company	Subsidiary
4K Farm Joint Stock Company	Subsidiary
Fully Trusted Logistics Joint Stock Company	Subsidiary
Thien Tam Investment One Member Company Limited	Subsidiary
An Nhi Investment One Member Company Limited	Subsidiary
Bach Hoa Xanh Trading Joint Stock Company	Indirect subsidiary
Dien May Xanh Technician JSC	Indirect subsidiary
An Khang Pharma Joint Stock Company	Indirect subsidiary
Avakids Trading Co., Ltd.	Indirect subsidiary
Thien Tam Trading One Member Company Limited	Indirect subsidiary
PT Era Blu Elektronik	Jointly controlled entity
Retail World Investment Consultant Limited Liability Company	Joint key management personnel
The Gioi Di Dong Charity Shelter Fund	Joint key management personnel
Zynstra Ltd in England	Joint key management personnel
Purple Wifi Ltd in England	Joint key management personnel
NEWT Natural Capital LLP in England	Joint key management personnel

Significant transactions with related parties during the current and previous years were as follows:

<i>Related parties</i>	<i>Transactions</i>	<i>VND</i>	
		<i>Current year</i>	<i>Previous year</i>
The Gioi Di Dong Joint Stock Company	Dividend	8,695,179,943,522	2,748,476,418,927
	Shares dividend received	6,538,653,600,000	-
	Transferred capital contribution	99,998,900,000	-
	Collections from borrowers	-	2,181,850,000,000
	Lending	-	292,400,000,000
	Interest income	-	79,322,775,940
Dien May Xanh Technician JSC	Dividend received	469,361,272,388	-
Thien Tam Investment One Member Company Limited	Capital contribution	2,105,000,000,000	-
An Nhi Investment One Member Company Limited	Capital contribution	400,000,000,000	-
The Gioi Di Dong Information Technology Limited Company	Dividend received	100,000,000,000	-

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)  
as at 31 December 2025 and for the year then ended

**18. TRANSACTIONS WITH RELATED PARTIES (continued)**

Significant transactions with related parties during the current and previous years were as follows: (continued)

Related parties	Transactions	VND	
		Current year	Previous year
Mr Robert Willett	Consultant fee	2,503,842,632	2,351,671,475
Fully Trusted Logistics Joint Stock Company	Capital redemption	-	99,998,900,000
	Dividend	-	22,999,747,000

Amounts due from related parties at the balance sheet date were as follows:

Related parties	Transactions	VND	
		Ending balance	Beginning balance
<b>Other short-term payable</b>			
Dien May Xanh Technician Joint Stock Company	Dividend advance received	20,634,327,612	-

**19. EVENT AFTER THE BALANCE SHEET DATE**

There is no matter or circumstance that has arisen since the balance sheet date that requires adjustment or disclosure in the separate financial statements of the Company.



\_\_\_\_\_  
Nguyen Thu Thuy  
Preparer



\_\_\_\_\_  
Ly Tran Kim Ngan  
Chief Accountant



\_\_\_\_\_  
Vu Dang Linh  
General Director

Ho Chi Minh City, Vietnam

23 March 2026