

Mobile World Investment Corporation

Interim separate financial statements

For the three-month period ended 31 March 2026

Mobile World Investment Corporation

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Mobile World Investment Corporation

REPORT OF MANAGEMENT

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 36th 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 period and at the date of this report are:

| | |
|----------------------|----------------------|
| Mr Nguyen Duc Tai | Chairman |
| Mr Pham Van Trong | Executive member |
| Mr Vu Dang Linh | Executive member |
| Mr Doan Van Hieu Em | Executive member |
| Mr Thomas Lanyi | Non-executive member |
| Mr Robert Willett | Non-executive member |
| Mr Nguyen Tien Trung | Independence member |
| Mr Do Tien Si | Independence member |

BOARD OF AUDIT COMMITTEE

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

| | |
|----------------------|----------|
| Mr Nguyen Tien Trung | Chairman |
| Mr Do Tien Si | Member |

MANAGEMENT

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

| | |
|---------------------|------------------|
| Mr Vu Dang Linh | General Director |
| Ms Ly Tran Kim Ngan | Chief Accountant |

LEGAL REPRESENTATIVE

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

Mr Vu Dang Linh

Mobile World Investment Corporation

REPORT OF MANAGEMENT

Management of Mobile World Investment Corporation (“the Company”) is pleased to present its report and the interim separate financial statements of the Company for the three-month period ended 31 March 2026.

MANAGEMENT’S RESPONSIBILITY IN RESPECT OF THE SEPARATE FINANCIAL STATEMENTS

Management is responsible for the interim separate financial statements of the Company which give a true and fair view of the interim separate financial position of the Company and of the interim separate results of its operations and its interim separate cash flows for the period. In preparing those interim 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 interim separate financial statements; and
- ▶ prepare the interim 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 interim 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 interim separate financial statements.

STATEMENT BY MANAGEMENT

Management does hereby state that, in its opinion, the accompanying interim separate financial statements give a true and fair view of the interim separate financial position of the Company as at 31 March 2026 and of the interim separate results of its operations and its interim separate cash flows for the period 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 separate financial statements.

The Company has subsidiaries as disclosed in the interim separate financial statements. The Company prepared these interim separate financial statements in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System, and the relevant legal regulations on the preparation and presentation of interim separate financial statements. In addition, the Company has also prepared the interim consolidated financial statements of the Company and its subsidiaries for the three-month period ended 31 March 2026 dated 24 April 2026 in accordance with the above prevailing regulations on the preparation and presentation of consolidated financial statements.

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

For and on behalf of management:



Vu Dang Linh
General Director

Ho Chi Minh, Vietnam
24 April 2026

INTERIM SEPARATE FINANCIAL POSITION STATEMENT

as at 31 March 2026

VND

| Code | ASSETS | Notes | 31 March 2026 | 31 December 2025 |
|------------|--|----------|---------------------------|---------------------------|
| 100 | A. CURRENT ASSETS | | 4,673,734,343,562 | 4,770,260,531,773 |
| 110 | I. Cash | 4 | 13,080,937,821 | 221,396,470,928 |
| 111 | 1. Cash | | 13,080,937,821 | 221,396,470,928 |
| 120 | II. Short-term investments | | 4,656,508,096,665 | 4,502,018,635,075 |
| 123 | 1. Held-to-maturity investments | 5.1 | 4,656,508,096,665 | 4,502,018,635,075 |
| 130 | III. Current accounts receivables | | 49,624,977 | 42,796,625,000 |
| 135 | 1. Other short-term receivables | | 49,624,977 | 42,796,625,000 |
| 160 | IV. Other current assets | | 4,095,684,099 | 4,048,800,770 |
| 161 | 1. Short-term prepaid expenses | | 39,598,495 | 5,246,246 |
| 163 | 2. Tax and other receivables from the State | 8 | 4,056,085,604 | 4,043,554,524 |
| 200 | B. NON-CURRENT ASSET | | 23,038,663,754,957 | 22,856,674,802,252 |
| 260 | I. Long-term investment | | 23,038,663,754,957 | 22,856,674,802,252 |
| 261 | 1. Investments in subsidiaries | 7.1 | 22,574,760,411,707 | 22,541,759,311,707 |
| 264 | 2. Provision for diminution in value of long-term investment | 7.1 | (551,253,156,750) | (700,241,009,455) |
| 265 | 3. Held-to-maturity investments | 5.2 | 1,015,156,500,000 | 1,015,156,500,000 |
| 280 | TOTAL ASSETS | | 27,712,398,098,519 | 27,626,935,334,025 |

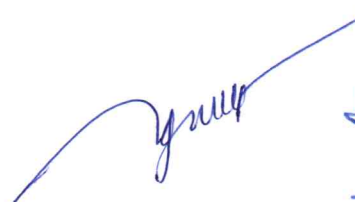
INTERIM SEPARATE FINANCIAL POSITION STATEMENT (continued)
as at 31 March 2026

VND

| Code | RESOURCES | Notes | 31 March 2026 | 31 December 2025 |
|------------|---|-------------|---------------------------|---------------------------|
| 300 | C. LIABILITIES | | 954,633,057,041 | 948,121,597,140 |
| 310 | I. Current liabilities | | 954,633,057,041 | 948,121,597,140 |
| 314 | 1. Statutory obligations | | 336,813,203 | 222,222 |
| 315 | 2. Payable to employees | | 519,213,986 | - |
| 316 | 3. Short-term accrued expenses | 9 | 28,432,765,879 | 14,175,951,173 |
| 320 | 4. Other short-term payables | 10 | 13,594,263,973 | 22,195,423,745 |
| 321 | 5. Short-term loans | 11 | 911,750,000,000 | 911,750,000,000 |
| 400 | D. OWNERS' EQUITY | 12.1 | 26,757,765,041,478 | 26,678,813,736,885 |
| 411 | 1. Share capital | | 14,696,931,770,000 | 14,696,931,770,000 |
| 411a | - Shares with voting rights | | 14,696,931,770,000 | 14,696,931,770,000 |
| 412 | 2. Share premium | | (189,084,925,846) | (189,084,925,846) |
| 415 | 3. Treasury shares | | (12,696,480,000) | (12,364,140,000) |
| 420 | 4. Undistributed earnings | | 12,262,614,677,324 | 12,183,331,032,731 |
| 420a | - Undistributed earnings by the end of prior period | | 12,183,331,032,731 | 3,330,427,119,057 |
| 420b | - Undistributed earnings of current period | | 79,283,644,593 | 8,852,903,913,674 |
| 440 | TOTAL OWNERS' EQUITY | | 27,712,398,098,519 | 27,626,935,334,025 |



Nguyen Thu Thuy
Preparer



Ly Tran Kim Ngan
Chief Accountant



Vu Dang Linh
General Director

Ho Chi Minh City, Vietnam

24 April 2026

INTERIM SEPARATE INCOME STATEMENT
for the three-month period ended 31 March 2026

VND

| Code | ITEMS | Notes | For the three-month period ended 31 March 2026 | For the three-month period ended 31 March 2025 |
|----------|--|-------|--|--|
| 22 | 1. Finance income | 12 | 108,205,776,934 | 620,644,572,253 |
| 23 24 | 2. Finance expenses - In which: Interest expenses | 13 | (23,723,801,205) (9,149,124,706) | (112,306,741,819) (96,867,420,825) |
| 26 | 3. General and administrative expenses | 14 | (5,198,328,457) | (961,930,448) |
| 30 | 4. Operating profit | | 79,283,647,272 | 507,375,899,986 |
| 32 | 5. Other expense | | (2,679) | (452,817) |
| 40 | 6. Other loss | | (2,679) | (452,817) |
| 50 | 5. Accounting profit before tax | | 79,283,644,593 | 507,375,447,169 |
| 51 | 6. Current corporate income tax expense | 15.1 | - | - |
| 60 | 7. Net profit after corporate income tax | | 79,283,644,593 | 507,375,447,169 |



Nguyen Thu Thuy
Preparer



Ly Tran Kim Ngan
Chief Accountant



Vu Dang Linh
General Director



Ho Chi Minh City, Vietnam

24 April 2026

INTERIM SEPARATE CASH FLOW STATEMENT
for the three-month period ended 31 March 2026

VND

| Code | ITEMS | Notes | For the three-month period ended 31 March 2026 | For the three-month period ended 31 March 2025 |
|------|--|-------|--|--|
| | I. CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| 01 | Accounting profit before tax | | 79,283,644,593 | 507,375,447,169 |
| | <i>Adjustments for:</i> | | | |
| 03 | Provisions | | 9,961,047,295 | - |
| 04 | Foreign exchange gains arising from revaluation of monetary accounts denominated in foreign currency | | - | 10,055,205,292 |
| 05 | Profit from investing activities | | (108,205,776,934) | (620,644,572,253) |
| 06 | Interest expenses | 13 | 9,149,124,706 | 96,867,420,825 |
| 08 | Operating loss before changes in working capital | | (9,811,960,340) | (6,346,498,967) |
| 09 | Decrease (increase) in receivables | | 41,170,943,199 | (28,250,723) |
| 11 | Increase in payables | | (2,637,664,793) | (72,127,509) |
| 12 | (Increase) decrease in prepaid expenses | | (83,977,249) | 5,320,895,145 |
| 14 | Interest paid | | - | (98,133,802,109) |
| 20 | Net cash flows used in operating activities | | 28,637,340,817 | (99,259,784,163) |
| | II. CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| 23 | Loans to other entities and payments for purchase of debt instruments of other entities | | (638,782,293,553) | (1,478,496,982,644) |
| 24 | Collections from borrowers and proceeds from sale of debt instruments of other entities | | 531,804,760,000 | 1,000,690,219,000 |
| 25 | Payments for investments in other entities | | (195,000,000,000) | - |
| 26 | Proceeds from sales of investments in other entities | | 3,050,000,000 | - |
| 27 | Interest and dividends received | | 62,306,999,629 | 591,725,287,823 |
| 30 | Net cash flows from investing activities | | (236,620,533,924) | 113,918,524,179 |
| | III. CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| 32 | Capital redemption | 11.1 | (332,340,000) | - |
| 40 | Net cash flows used in financing activities | | (332,340,000) | - |

INTERIM SEPARATE CASH FLOW STATEMENT (continued)
for the three-month period ended 31 March 2026

VND

| Code | ITEMS | Notes | For the three-month period ended 31 March 2026 | For the three-month period ended 31 March 2025 |
|------|--|-------|--|--|
| 50 | Net increase (decrease) in cash for the period | | (208,315,533,107) | 14,658,740,016 |
| 60 | Cash at beginning of period | | 221,396,470,928 | 10,166,536,777 |
| 70 | Cash at end of period | 4 | 13,080,937,821 | 24,825,276,793 |



Nguyen Thu Thuy
Preparer



Ly Tran Kim Ngan
Chief Accountant



Vu Dang Linh
General Director

Ho Chi Minh City, Vietnam

24 April 2026

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
as at 31 March 2026 and for three-month period then ended

1. CORPORATE INFORMATION

Mobile World Investment Corporation (“the Company”) is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the Enterprise Registration Certificate (“ERC”) No. 0306731335 issued by the Department of Planning and Investment (the “DPI”) of Binh Duong Province on 16 January 2009, and the latest amended 36th 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 March 2026, the Company has seven (7) direct subsidiaries as follows:

| Name | Location | Principal activities | Percentage of ownership and voting rights (%) | |
|---|---------------------------|--------------------------------|---|------------------|
| | | | 31 March 2026 | 31 December 2025 |
| Name of subsidiaries | | | | |
| (1) 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 | 98.95 |
| (2) Bach Hoa Xanh Technology and Investment Joint Stock Company | Ho Chi Minh City, Vietnam | Investment management | 94.99 | 94.99 |
| (3) Tran Anh Digital World Joint Stock Company (*) | Hanoi City, Vietnam | Trading of electronic products | 99.33 | 99.33 |
| (4) The Gioi Di Dong Information Technology Limited Company | Ho Chi Minh City, Vietnam | Information Technology | 100.00 | 100.00 |
| (5) Thien Tam Investment One Member Company Limited | Ho Chi Minh City, Vietnam | Investment management | 100.00 | 100.00 |
| (6) An Nhi Investment One Member Company Limited | Ho Chi Minh City, Vietnam | Investment management | 100.00 | 100.00 |
| (7) Fully Trusted Logistics Joint Stock Company (*) | Ho Chi Minh City, Vietnam | Logistics | 99.99 | 99.99 |

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

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
as at 31 March 2026 and for the three-month period 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 7.1. The Company prepared these interim separate financial statements in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System, and the statutory requirements relevant to the preparation and presentation of interim separate financial statements. In addition, as required by these regulations, the Company has also prepared the interim consolidated financial statements of the Company and its subsidiaries for the three-month period ended 31 March 2026 dated 24 April 2026 in accordance with the above prevailing regulations on the preparation and presentation of interim consolidated financial statements.

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

2.2 Accounting standards and system

The interim 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 interim 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 interim separate financial position and interim separate results of operations and interim 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 interim separate financial statements starts on 1 January and ends on 31 December.

2.5 Accounting currency

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

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
as at 31 March 2026 and for the three-month period then ended

2. BASIS OF PREPARATION (continued)

2.6 Accounting regulation have been issued and implemented

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.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 Cash

Cash comprise cash in banks.

3.2 Receivables

Receivables are presented in the interim 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 interim 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 period 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 interim 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 interim 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 interim separate income statement.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
as at 31 March 2026 and for the three-month period 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 interim 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 interim separate balance sheet.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
as at 31 March 2026 and for the three-month period 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 interim separate balance sheet date.

Current income tax is charged or credited to the interim 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 INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
as at 31 March 2026 and for the three-month period 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 interim 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 INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
as at 31 March 2026 and for the three-month period then ended

4. CASH

| | VND | |
|---------------|-----------------------|------------------------|
| | 31 March 2026 | 31 December 2025 |
| Cash at banks | <u>13,080,937,821</u> | <u>221,396,470,928</u> |

5. HELD-TO-MATURITY INVESTMENTS

5.1 Short-term investments

| | VND | |
|-----------------------|---------------------------------|---------------------------------|
| | 31 March 2026 | 31 December 2025 |
| Term deposit (i) | 1,645,500,000,000 | 1,391,500,000,000 |
| Loan receivables (ii) | 1,303,000,000,000 | 1,148,000,000,000 |
| Interest receivables | 153,630,526,036 | 107,731,748,718 |
| Others (iii) | <u>1,554,377,570,629</u> | <u>1,854,786,886,357</u> |
| TOTAL | <u>4,656,508,096,665</u> | <u>4,502,018,635,075</u> |

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

(ii) This loan receivables represent unsecured loans to third parties with the term of 12 months and earning interest at the applicable interest rate.

(iii) 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. LONG-TERM INVESTMENTS

| | VND | |
|--|----------------------------------|----------------------------------|
| | 31 March 2026 | 31 December 2025 |
| Investments in subsidiaries (Note 6.1) | 22,574,760,411,707 | 22,541,759,311,707 |
| Provision for long-term investments (Note 6.1) | <u>(551,253,156,750)</u> | <u>(700,241,009,455)</u> |
| TOTAL | <u>22,023,507,254,957</u> | <u>21,841,518,302,252</u> |



NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
as at 31 March 2026 and for the three-month period then ended

6. LONG-TERM INVESTMENTS (continued)

6.1 Investments in subsidiaries

Details of investments in subsidiaries are as follows:

| Name | Location | Principal activities | 31 March 2026 | | | 31 December 2025 | | |
|---|-------------------------------------|--------------------------------|---------------|---------------------------|--------------------------|------------------|---------------------------|--------------------------|
| | | | % 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 | - | 98.95 | 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 | (551,253,156,750) |
| 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 (ii) | Ba Ria – Vung Tau Province, Vietnam | Agriculture | 99.99 | - | - | 99.99 | 161,998,900,000 | (148,987,852,705) |
| Thien Tam Investment One Member Company Limited (iii) | Ho Chi Minh City, Vietnam | Management of investments | 100.00 | 2,200,000,000,000 | - | 100.00 | 2,105,000,000,000 | - |
| An Nhi Investment One Member Company Limited (iv) | Ho Chi Minh City, Vietnam | Management of investments | 100.00 | 500,000,000,000 | - | 100.00 | 400,000,000,000 | - |
| TOTAL | | | | 22,574,760,411,707 | (551,253,156,750) | | 22,541,759,311,707 | (700,241,009,455) |

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
as at 31 March 2026 and for the three-month period then ended

6. LONG-TERM INVESTMENTS (continued)

6.1 Investments in subsidiaries (continued)

- (i) As of the reporting date, the companies are in the process of completing the necessary procedures for dissolution.
- (ii) As at 19 January 2026, 4K Farm Joint Stock Company completed its dissolution procedures in accordance with Notification No. 60760/26 issued by the Ho Chi Minh City Department of Finance.
- (iii) As at 9 January 2026, the Company increased its capital contribution to Thien Tam Investment One Member Company Limited by VND 95,000,000,000 according to Resolution No. 11/NQ/HĐQT-2025.
- (iv) As at 9 January 2026, the Company increased its capital contribution to An Nhi Investment One Member Company Limited by VND 100,000,000,000 according to Resolution No. 11/NQ/HĐQT-2025.

7. TAX AND OTHER RECEIVABLES FROM THE STATE

| | 31 December 2025 | Increase during the period | Decrease during the period | VND 31 March 2026 |
|--------------------------------------|----------------------|-------------------------------|-------------------------------|-------------------------|
| Receivables | | | | |
| Corporate income tax Value added tax | 4,043,554,524 | - | - | 4,043,554,524 |
| | - | 12,531,080 | - | 12,531,080 |
| TOTAL | 4,043,554,524 | 12,531,080 | - | 4,056,085,604 |

8. SHORT-TERM ACCRUED EXPENSES

| | 31 March 2026 | 31 December 2025 |
|-------------------------------|-----------------------|-----------------------|
| Interest expense | 18,557,964,764 | 9,408,840,058 |
| Cost of hedging exchange rate | 9,201,111,111 | 4,651,111,111 |
| Others | 673,690,004 | 116,000,004 |
| TOTAL | 28,432,765,879 | 14,175,951,173 |

9. SHORT-TERM OTHER PAYABLES

| | 31 March 2026 | 31 December 2025 |
|-------------------------------------|-----------------------|-----------------------|
| Dividend advance received (Note 16) | 12,000,000,000 | 20,634,327,612 |
| Others | 1,594,263,973 | 1,561,096,133 |
| TOTAL | 13,594,263,973 | 22,195,423,745 |

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
as at 31 March 2026 and for the three-month period then ended

10. SHORT-TERM LOAN

| | 31 December 2025 | Increase | Decrease | 31 March 2026 | VND |
|-----------------------------|------------------------|----------|----------|------------------------|-----|
| Short-term loan from a bank | 911,750,000,000 | - | - | 911,750,000,000 | |
| Loan current portion | - | - | - | - | |
| TOTAL | 911,750,000,000 | - | - | 911,750,000,000 | |
| <i>In which:</i> | | | | | |
| Payable amount | | | | | |
| Short-term loan | 911,750,000,000 | | | 911,750,000,000 | |

10.1 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 | 31 March 2026 | | Maturity date |
|-------------------------------|-----------------|--------------|-------------------|
| | VND | Original USD | |
| Unsecured long-term bank loan | 911,750,000,000 | 35,000,000 | 25 September 2026 |

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
as at 31 March 2026 and for the three-month period then ended

11. OWNERS' EQUITY

11.1 Increase and decrease in owners' equity

| | Share capital | Share premium | Treasury shares | Undistributed earnings | VND Total |
|---|---------------------------|--------------------------|-------------------------|---------------------------|---------------------------|
| For the three-month period ended 31 March 2025 | | | | | |
| 31 December 2024 | 14,622,441,770,000 | 522,021,325,200 | (7,599,680,000) | 4,808,883,882,057 | 19,945,747,297,257 |
| Net profit for the period | - | - | - | 507,375,447,169 | 507,375,447,169 |
| 31 March 2025 | <u>14,622,441,770,000</u> | <u>522,021,325,200</u> | <u>(7,599,680,000)</u> | <u>5,316,259,329,226</u> | <u>20,453,122,744,426</u> |
| For the three-month period ended 31 March 2026 | | | | | |
| 31 December 2025 | 14,696,931,770,000 | (189,084,925,846) | (12,364,140,000) | 12,183,331,032,731 | 26,678,813,736,885 |
| Net profit for the period | - | - | - | 79,283,644,593 | 79,283,644,593 |
| Shares repurchase (i) | - | - | (332,340,000) | - | (332,340,000) |
| 31 March 2026 | <u>14,696,931,770,000</u> | <u>(189,084,925,846)</u> | <u>(12,696,480,000)</u> | <u>12,262,614,677,324</u> | <u>26,757,765,041,478</u> |

(i) On 6 February 2026, the Company repurchased 33,234 shares, at the amount of VND 332,340,000 issued under the Employee Stock Option Program ("ESOP") of resigned employees under the ESOP issuance policy.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
as at 31 March 2026 and for the three-month period then ended

11. OWNERS' EQUITY (continued)

11.2 Capital transactions with owners

| | VND | |
|-------------------------------|---|---|
| | <i>For the three-month period ended 31 March 2026</i> | <i>For the three-month period ended 31 March 2025</i> |
| 31 December 2025 | 14,696,931,770,000 | 14,622,441,770,000 |
| Issuance of shares under ESOP | - | - |
| 31 March 2026 | <u>14,696,931,770,000</u> | <u>14,622,441,770,000</u> |

11.3 Shares

| | <i>Number of shares</i> | |
|---|-------------------------|-------------------------|
| | <i>31 March 2026</i> | <i>31 December 2025</i> |
| Authorized shares | 1,469,693,177 | 1,469,693,177 |
| Issued and paid-up shares <i>Ordinary shares</i> | 1,469,693,177 | 1,469,693,177 |
| Treasury shares <i>Ordinary shares</i> | (1,269,648) | (1,236,414) |
| Shares in circulation <i>Ordinary shares</i> | 1,468,423,529 | 1,468,456,763 |

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.

12. FINANCE INCOME

| | VND | |
|-------------------------|---|---|
| | <i>For the three-month period ended 31 March 2026</i> | <i>For the three-month period ended 31 March 2025</i> |
| Dividends income | 4,018,000,000 | 499,722,985,260 |
| Bond interest income | 53,344,346,999 | 66,214,462,447 |
| Loan interest income | 30,175,895,688 | 29,380,328,769 |
| Deposit interest income | 20,667,534,247 | 25,326,795,777 |
| TOTAL | <u>108,205,776,934</u> | <u>620,644,572,253</u> |

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
as at 31 March 2026 and for the three-month period then ended

13. FINANCE EXPENSES

| | VND | |
|-------------------------|---|---|
| | <i>For the three-month period ended 31 March 2026</i> | <i>For the three-month period ended 31 March 2025</i> |
| Write-off of investment | 9,961,047,295 | - |
| Interest expenses | 9,149,124,706 | 96,867,420,825 |
| Foreign exchange losses | - | 10,055,205,292 |
| Loan arrangement fee | 4,550,000,000 | 5,350,247,388 |
| Others | 63,629,204 | 33,868,314 |
| TOTAL | <u>23,723,801,205</u> | <u>112,306,741,819</u> |

14. GENERAL AND ADMINISTRATIVE EXPENSE

| | VND | |
|----------------------------|---|---|
| | <i>For the three-month period ended 31 March 2026</i> | <i>For the three-month period ended 31 March 2025</i> |
| Labour expenses | 4,275,167,558 | - |
| External services expenses | 736,820,540 | 153,993,225 |
| Other | 186,340,359 | 807,937,223 |
| TOTAL | <u>5,198,328,457</u> | <u>961,930,448</u> |

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
as at 31 March 2026 and for the three-month period then ended

15. 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 interim separate financial statements could change later upon final determination by the tax authorities.

15.1 CIT expense

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

| | <i>For the three-month period ended 31 March 2026</i> | <i>For the three-month period ended 31 March 2025</i> |
|--|---|---|
| | | VND |
| Accounting profit before tax | 79,283,644,593 | 507,375,447,169 |
| At CIT rate of 20% applicable to the Company | 15,856,728,919 | 101,475,089,434 |
| <i>Adjustment:</i> | | |
| Dividend income | (803,600,000) | (99,944,597,052) |
| Tax losses carried forward | (15,053,128,919) | (1,530,492,382) |
| CIT expense | - | - |

15.2 Current tax

The current tax payable is based on taxable profit for the period. The taxable profit of the Company for the period differs from the accounting profit as reported in the interim separate 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 Company's liability for current tax is calculated using tax rates that have been enacted at the balance sheet date.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
as at 31 March 2026 and for the three-month period then ended

16. TRANSACTIONS WITH RELATED PARTIES

List of related parties that have a controlling relationship with the Company during the period and as at 31 March 2026 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 |
| 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 periods were as follows:

| <i>Related parties</i> | <i>Transactions</i> | <i>VND</i> | |
|---|----------------------|---|---|
| | | <i>For the three-month period ended 31 March 2026</i> | <i>For the three-month period ended 31 March 2025</i> |
| Dien May Xanh Investment Joint Stock Company | Dividend | - | 499,722,985,260 |
| Fully Trusted Logistics Joint Stock Company | Dividend received | 4,018,000,000 | - |
| Thien Tam Investment One Member Company Limited | Capital contribution | 95,000,000,000 | - |
| An Nhi Investment One Member Company Limited | Capital contribution | 100,000,000,000 | - |

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
as at 31 March 2026 and for the three-month period then ended

16. TRANSACTIONS WITH RELATED PARTIES (continued)

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

| Related parties | Transactions | VND | |
|-------------------|----------------|--|--|
| | | For the three-month period ended 31 March 2026 | For the three-month period ended 31 March 2025 |
| Mr Robert Willett | Consultant fee | 592,987,500 | 605,225,132 |

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

| Related parties | Transactions | VND | |
|--|---------------------------|-----------------------|-----------------------|
| | | 31 March 2026 | 31 December 2025 |
| Other short-term payable | | | |
| Dien May Xanh Technician Joint Stock Company | Dividend advance received | - | 20,634,327,612 |
| Tran Anh Digital World Joint Stock Company | | 12,000,000,000 | - |
| | | 12,000,000,000 | 20,634,327,612 |

Remuneration to members of the Board of Directors and General Director:

| Individuals | Position | VND | |
|----------------------|------------------|--|--|
| | | For the three-month period ended 31 March 2026 | For the three-month period ended 31 March 2025 |
| Mr Vu Dang Linh | General Director | 675,000,000 | - |
| Mrs Ly Tran Kim Ngan | Chief Accountant | 488,000,000 | - |
| TOTAL | | 1,163,000,000 | - |

17. RECLASSIFICATION OF THE CORRESPONDING FIGURES ACCORDING TO CIR 99

Certain corresponding figures in the consolidated financial position statement as at 31 December 2025, the interim consolidated income statement, and the interim consolidated cash flows statement for the six-month period ended 30 June 2025 have been reclassified to conform with the presentation requirements under Circular 99 for the current period's consolidated financial statements. The details are as follows:

| | 31 December 2025 (as previously presented) | | VND 31 December 2025 (as restated) | |
|--|---|---------------------|--|--|
| | | Restated | | |
| INTERIM SEPARATE INCOME STATEMENT | | | | |
| Held-to-maturity investments | 3,246,286,886,357 | 1,255,731,748,718 | 4,502,018,635,075 | |
| Short-term loan receivables | 1,148,000,000,000 | (1,148,000,000,000) | - | |
| Other short-term receivables | 150,528,373,718 | (107,731,748,718) | 42,796,625,000 | |

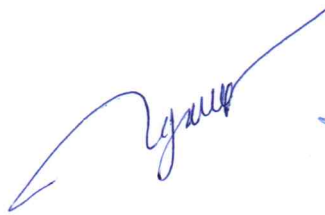
NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
as at 31 March 2026 and for the three-month period then ended

18. 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 interim 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

24 April 2026