

Mobile World Investment Corporation

Interim consolidated financial statements

For the three-month period ended 31 March 2026

Mobile World Investment Corporation

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Mobile World Investment Corporation

GENERAL INFORMATION

THE COMPANY

Mobile World Investment Corporation (“the Company”) is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the Enterprise Registration Certificate (“ERC”) No. 0306731335 issued by the Department of Planning and Investment (the “DPI”) of Binh Duong Province on 16 January 2009, and its latest amended 36th ERC dated 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 activities of the Company and its subsidiaries (“the Group”) are mainly trading, providing repair and maintenance services of phones, information technology equipment, mobile phone and related accessories under the brand of The Gioi Di Dong, commercial electronic equipment under the brand of Dien May Xanh and foods, meats, vegetables, beverages and other groceries under the brand of Bach Hoa Xanh.

The Company’s head office is located at No. 222, Yersin Street, Thu Dau Mot Ward, Ho Chi Minh City, Vietnam and operating office is located at MWG Tower, Lot T2-1.2, D1 Street, Saigon Hi-tech Park, 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
Mrs Ly Tran Kim Ngan	Chief Accountant

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and at the date of this report is Mr. Vu Dang Linh.

Mobile World Investment Corporation

REPORT OF MANAGEMENT

Management of Mobile World Investment Corporation (“the Company”) present this report and the interim consolidated financial statements of the Company and its subsidiaries (“the Group”) for the three-month period ended 31 March 2026.

MANAGEMENT’S RESPONSIBILITY IN RESPECT OF THE CONSOLIDATED FINANCIAL STATEMENTS

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

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

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

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

STATEMENT BY MANAGEMENT

Management does hereby state that, in its opinion, the accompanying interim consolidated financial statements give a true and fair view of the interim consolidated financial position of the Group as at 31 March 2026 and of the interim consolidated results of its operations and its interim consolidated 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 consolidated financial statements.

For and on behalf of management:



The stamp is circular and red, containing the following text: '0306731335' at the top, 'CÔNG TY' below it, 'CỔ PHẦN' below that, 'ĐẦU TƯ' below that, 'THẾ GIỚI' below that, and 'DI ĐỘNG' at the bottom. The outer ring of the stamp contains 'P. THỦ ĐẤU MỘT - T. PHỐ CHI MINH' and 'M.S.' on the left and 'T.C.P.' on the right. A blue ink signature is written over the stamp.

Vu Dang Linh
General Director

Ho Chi Minh City, Vietnam

24 April 2026

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
as at 31 March 2026

VND

Code	ASSETS	Notes	31 March 2026	31 December 2025
100	A. CURRENT ASSETS		76,834,611,871,316	77,201,650,782,966
110	I. Cash and cash equivalents	4	4,553,652,582,201	4,999,925,717,187
111	1. Cash		4,553,652,582,201	4,960,375,717,187
112	2. Cash equivalents		-	39,550,000,000
120	II. Short-term investment		41,831,153,715,755	41,884,124,264,190
123	1. Held-to-maturity investments	5	41,831,153,715,755	41,884,124,264,190
130	III. Current accounts receivable		2,121,015,956,014	2,172,981,816,979
131	1. Short-term trade receivables	6	255,239,898,353	253,358,838,280
132	2. Short-term advances to suppliers	7	162,975,645,383	141,627,187,798
135	3. Other short-term receivables	8	1,702,800,412,278	1,777,995,790,901
140	IV. Inventories	9	27,600,707,843,304	27,266,851,974,258
141	1. Inventories		28,349,740,199,616	27,876,446,129,267
142	2. Provision for obsolete inventories		(749,032,356,312)	(609,594,155,009)
160	V. Other current assets		728,081,774,042	877,767,010,352
161	1. Short-term prepaid expenses	10	508,608,415,908	518,599,409,258
162	2. Value-added tax deductible		176,055,237,597	314,874,106,182
163	3. Tax and other receivables from the State		43,418,120,537	44,293,494,912
200	B. NON-CURRENT ASSETS		7,159,946,601,011	6,743,968,829,068
210	I. Long-term receivable		420,693,031,855	403,823,784,845
215	1. Other long-term receivables	11	420,693,031,855	403,823,784,845
220	II. Fixed assets		2,418,447,401,463	2,598,189,217,583
221	1. Tangible fixed assets	12	2,361,670,672,403	2,540,074,321,107
222	Cost		19,648,285,497,537	19,478,200,234,864
223	Accumulated depreciation		(17,286,614,825,134)	(16,938,125,913,757)
227	2. Intangible fixed assets	13	56,776,729,060	58,114,896,476
228	Cost		90,297,772,827	90,297,772,827
229	Accumulated amortisation		(33,521,043,767)	(32,182,876,351)
250	III. Long-term assets in progress		130,919,306,624	90,899,467,872
252	1. Construction in progress	14	130,919,306,624	90,899,467,872
260	IV. Long-term investments		3,466,722,463,700	3,136,315,564,517
262	1. Investments in jointly controlled entities	16	502,561,163,700	371,159,064,517
265	2. Held-to-maturity investments	5	2,964,161,300,000	2,765,156,500,000
270	V. Other long-term assets		723,164,397,369	514,740,794,251
271	1. Long-term prepaid expenses	10	45,082,066,438	63,643,388,286
272	2. Deferred tax asset	28.3	678,082,330,931	451,097,405,965
280	TOTAL ASSETS		83,994,558,472,327	83,945,619,612,034

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

VND

Code	RESOURCES	Notes	31 March 2026	31 December 2025
300	C. LIABILITIES		48,061,216,417,223	50,769,502,237,457
310	I. Current liabilities		48,061,216,417,223	50,769,502,237,457
311	1. Short-term trade payables	18	11,892,521,624,518	13,113,899,672,272
312	2. Short-term advances from customers	15	192,515,467,857	210,360,719,303
314	3. Statutory obligations	17	876,794,578,013	899,553,978,698
315	4. Payables to employees		332,179,126,006	342,221,054,994
316	5. Short-term accrued expenses	19	4,196,323,559,243	4,474,359,546,479
319	6. Short-term unearned revenues	20	612,715,630,330	536,936,718,444
320	7. Other short-term payables	21	1,759,131,833,585	1,171,729,524,469
321	8. Short-term loans	22	28,100,653,169,211	29,930,942,961,668
322	9. Short-term provision		98,381,428,460	89,498,061,130
400	D. OWNERS' EQUITY	23.1	35,933,342,055,104	33,176,117,374,577
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		(152,995,820,060)	(152,995,820,060)
415	3. Treasury shares		(12,696,480,000)	(12,364,140,000)
420	5. Undistributed earnings		20,782,625,319,265	18,068,194,576,159
420a	- Undistributed earnings by the end of prior period		18,068,194,576,180	11,034,463,805,990
420b	- Undistributed earnings of current period		2,714,430,743,085	7,033,730,770,169
429	6. Non-controlling interests		619,477,265,899	576,350,988,478
440	TOTAL LIABILITIES AND OWNERS' EQUITY		83,994,558,472,327	83,945,619,612,034

Ho Chi Minh City, Vietnam

24 April 2026

Nguyen Thu Thuy
Preparer

Ly Tran Kim Ngan
Chief accountant

Vu Dang Linh
General Director

INTERIM CONSOLIDATED 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
01	1. Revenues from sale of goods and rendering of services	24.1	46,709,163,270,992	36,332,913,479,242
02	2. Deductions	24.1	(247,211,244,219)	(197,955,061,033)
10	3. Net revenues from sale of goods and rendering of services	24.1	46,461,952,026,773	36,134,958,418,209
11	4. Cost of goods sold and services rendered	27	(36,751,850,587,457)	(28,934,547,803,004)
20	5. Gross profits from sale of goods and rendering of services		9,710,101,439,316	7,200,410,615,205
22	6. Finance income	24.2	857,866,587,527	693,293,667,931
23	7. Finance expenses	25	(421,767,358,286)	(339,023,162,705)
24	- In which: Interest expenses		(415,448,904,085)	(322,792,850,500)
25	8. Selling expenses	26, 27	(5,284,908,877,085)	(4,403,006,343,750)
26	9. General and administrative expenses	26, 27	(1,523,180,115,533)	(1,214,599,786,616)
27	10. Shares of profit of jointly controlled entity	16	9,011,741,928	3,129,774,300
30	11. Operating profit		3,347,123,417,867	1,940,204,764,365
31	12. Other income		12,428,594,028	12,087,549,570
32	13. Other expenses		(31,967,712,004)	(17,630,926,715)
40	14. Other loss		(19,539,117,976)	(5,543,377,145)
50	15. Accounting profit before tax		3,327,584,299,891	1,934,661,387,220
51	16. Current corporate income tax expense	28.1	(797,012,204,332)	(397,722,415,583)
52	17. Deferred tax income	28.3	226,984,924,968	10,894,797,039
60	18. Net profit after tax		2,757,557,020,527	1,547,833,768,676
61	19. Net profit after tax attributable to shareholders of the parent		2,714,430,852,106	1,545,937,090,941
62	20. Net profit after tax attributable to non-controlling interests		43,126,168,421	1,896,677,735
70	21. Basic earnings per share	29	1,849	1,058
71	22. Diluted earnings per share	29	1,849	1,058

Nguyen Thu Thuy
Preparer

Ly Tran Kim Ngan
Chief accountant

Vu Dang Linh
General Director

Ho Chi Minh City, Vietnam

24 April 2026

INTERIM CONSOLIDATED 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
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	Accounting profit before tax		3,327,584,299,891	1,934,661,387,220
	<i>Adjustments for:</i>			
02	Depreciation and amortisation of fixed assets (including amortisation of goodwill)	12, 13	393,929,975,265	508,919,466,750
03	Provision		148,321,568,633	11,990,839,619
04	Foreign exchange gains (losses) arisen from revaluation of monetary accounts denominated in foreign currency		(1,038,495,565)	10,006,964,390
05	Profits from investing activities		(803,187,924,707)	(637,707,361,482)
06	Interest expenses	25	415,448,904,085	322,792,850,500
08	Operating profit before changes in working capital		3,481,058,327,602	2,150,664,146,997
09	(Decrease) increase in receivables		168,304,248,946	(20,551,258)
10	Increase in inventories		(473,294,070,349)	(575,792,834,900)
11	(Decrease) increase in payables		(776,569,297,738)	1,748,346,307,159
12	Decrease (increase) in prepaid expenses		28,552,315,198	(51,385,677,184)
14	Interest paid		(438,524,493,957)	(325,485,637,820)
15	Corporate income tax paid	17	(796,272,456,005)	(456,800,409,565)
20	Net cash flows from operating activities		1,193,254,573,697	2,489,525,343,429
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	Purchase and construction of fixed assets		(350,142,572,252)	(163,054,946,249)
22	Proceeds from disposals of fixed assets		1,297,577,244	755,077,318
23	Loan to another entity and term deposits		(10,333,984,026,816)	(12,842,790,158,451)
24	Collections term deposits		10,310,414,167,550	8,842,431,495,252
25	Payments for investments in another entity		(122,390,357,255)	-
27	Interest and dividends received		684,861,139,738	465,034,250,069
28	Payments for non-controlling interests		-	(277,014,740)
30	Net cash flows used in investing activities		190,055,928,209	(3,697,901,296,801)

INTERIM CONSOLIDATED 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
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
32	Shares repurchased	23.1	(332,340,000)	-
33	Drawdown of borrowings	22	27,840,348,205,836	19,644,968,702,325
34	Repayment of borrowings	22	(29,670,637,998,293)	(20,675,754,394,437)
40	Net cash flows from financing activities		(1,830,622,132,457)	(1,030,785,692,112)
50	Net decrease in cash and cash equivalents for the period		(447,311,630,551)	(2,239,161,645,484)
60	Cash and cash equivalents at beginning of period		4,999,925,717,187	4,897,331,540,730
61	Impact of exchange rate fluctuation		1,038,495,565	48,240,903
70	Cash and cash equivalents at end of period	4	4,553,652,582,201	2,658,218,136,149

Ho Chi Minh City, Vietnam

24 April 2026



Nguyen Thu Thuy
Preparer



Ly Tran Kim Ngan
Chief accountant



Vu Dang Linh
General Director

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS
as at 31 March 2026 and for the 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 its latest amended ERC is the 36th dated 23 December 2025.

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

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

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

The number of the Group’s employees as at 31 March 2026 was 66,307 (31 December 2025: 64,727).

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

1. **CORPORATE INFORMATION** (continued)

Corporate structure

The Group has 7 directly owned subsidiaries, 5 indirectly owned subsidiaries and 1 jointly controlled entity, which are consolidated into the Group's interim consolidated financial statements.

Name of subsidiary	Location	Business	Operating status	Ownership (%)	
				31 March 2026	31 December 2025
Direct 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 equipment	Operating	98.95	98.95
(2) Bach Hoa Xanh Technology and Investment Joint Stock Company	Ho Chi Minh City, Vietnam	Holding	Operating	94.99	94.99
(3) Tran Anh Digital World Joint Stock Company (*)	Hanoi City, Vietnam	Trading of electronic equipment	Closing	99.33	99.33
(4) The Gioi Di Dong Information Technology Limited Company	Ho Chi Minh City, Vietnam	Information technology	Operating	100.00	100.00
(5) Fully Trusted Logistics Joint Stock Company (*)	Ho Chi Minh City, Vietnam	Logistics	Closing	99.99	99.99
(6) Thien Tam Investment One Member Company Limited	Ho Chi Minh City, Vietnam	Investment management	Operating	100.00	100.00
(7) An Nhi Investment One Member Company Limited	Ho Chi Minh City, Vietnam	Investment management	Operating	100.00	100.00

(*) This subsidiaries are in the process of dissolution.

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

1. CORPORATE INFORMATION (continued)

Corporate structure (continued)

The Group has 7 directly owned subsidiaries, 5 indirectly owned subsidiaries and 1 jointly controlled entity, which are consolidated into the Group's interim consolidated financial statements (continued):

Name of subsidiary	Location	Business	Operating status	Ownership (%)	
				31 March 2026	31 December 2025
Indirect subsidiaries					
(8) Dien May Xanh Technician JSC (previously known as Conscientious Installation-Repair-Maintenance Service Joint Stock Company)	Ho Chi Minh City, Vietnam	Repairing of machinery, equipment	Operating	98.94	98.94
(9) Bach Hoa Xanh Trading Joint Stock Company	Ho Chi Minh City, Vietnam	Trading of food	Operating	94.94	94.94
(10) An Khang Pharma Pharmacy Joint Stock Company	Ho Chi Minh City, Vietnam	Pharma Retail	Operating	99.99	99.99
(11) Thien Tam Trading One Member Company Limited	Ho Chi Minh City, Vietnam	Investment management	Operating	100.00	100.00
(12) Avakids Trading Company Limited	Ho Chi Minh City, Vietnam	Retails	Operating	100.00	100.00
Jointly controlled entity					
(13) PT Era Blu Elektronik	Indonesia	Trading of electronic equipment	Operating	45.00	45.00

2. BASIS OF PREPARATION

2.1 Accounting standards and system

The interim consolidated financial statements of the Group, expressed in Vietnam dong ("VND"), are prepared in accordance with Vietnamese Enterprise Accounting System and 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 consolidated financial statements, including their utilisation are not designed for those who are not informed about Vietnam's accounting principles, procedures and practices and furthermore are not intended to present the interim consolidated financial position, the consolidated results of operations and the interim consolidated cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

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

2. BASIS OF PREPARATION (continued)

2.2 *Applied accounting documentation system*

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

2.3 *Fiscal year*

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

2.4 *Accounting currency*

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

2.5 *Basis of consolidation*

The interim consolidated financial statements comprise the financial statements of the parent Company and its subsidiaries for the three-month period ended 31 March 2026.

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

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

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

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

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

2.6 *Accounting regulation issued is 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.

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 *Cash and cash equivalents*

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

3.2 *Inventories*

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

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

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

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

Provision for obsolete inventories

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

Increases or decreases to the provision balance are recorded into the cost of goods sold account in the interim consolidated income statement. When inventories are expired, obsolescence, damage or become useless, the difference between the provision previously made and the historical cost of inventories are included in the interim consolidated income statement.

3.3 *Receivables*

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

The provision for doubtful debts represents amounts of outstanding receivables at the interim consolidated balance sheet date which are doubtful of being recovered. Increases or decreases to the provision balance are recorded as general and administrative expense in the interim consolidated income statement. When bad debts are determined as unrecoverable and accountant writes off those bad debts, the differences between the provision for doubtful receivables previously made and historical cost of receivables are included in the interim consolidated income statement.

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.4 *Tangible fixed assets*

Tangible fixed assets are stated at cost less accumulated depreciation.

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

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

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

3.5 *Leased assets*

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

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

Where the Group is the lessee

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

3.6 *Intangible fixed assets*

Intangible fixed assets are stated at cost less accumulated amortisation.

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

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

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

Land use rights

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

3.7 *Depreciation and amortisation*

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

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

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.8 *Borrowing costs*

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

3.9 *Prepaid expenses*

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

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

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

3.10 *Business combinations and goodwill*

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

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

3.11 *Investments*

Investment in an jointly controlled entity

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

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

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

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.11 *Investments (continued)*

Held-to-maturity investment

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

Provision for diminution in value of investment

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

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

3.12 *Payables and accruals*

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

3.13 *Provisions*

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

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

Warranty provisions

Warranty provisions for products, goods are provisions for costs related to products, goods that have been sold, provided, or delivered to buyers but are still within the warranty period, and the Group is still obligated to continue repairs according to the contracts or commitments with customers.

Warranty provisions for product and goods are recognised as selling expenses. In cases where warranty provisions are reversed, they are recorded as a reduction in selling expenses.

The warranty provisions are established based on estimates derived from historical statistical warranty data associated with similar products, goods.

3.14 *Foreign currency transactions*

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

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

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.14 *Foreign currency transactions (continued)*

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

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

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

Conversion of the interim financial statements of a foreign operation

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

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

3.15 *Treasury shares*

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

3.16 *Appropriation of net profits*

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

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

Bonus and welfare fund

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

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.17 Revenue recognition

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

Sale of goods

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

Rendering of services

Revenue is recognised upon the completion of the services provided and being confirmed by customers.

Interest income

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

3.18 Taxation

Current income tax

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

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

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

Deferred tax

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

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

Deferred tax liabilities are recognised for all taxable temporary differences.

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

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

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

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.18 *Taxation (continued)*

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

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

3.19 *Earnings per share*

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

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

3.20 *Related parties*

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

4. CASH AND CASH EQUIVALENTS

	VND	
	31 March 2026	31 December 2025
Cash on hand	349,951,843,333	353,156,360,230
Cash in banks	4,141,473,443,346	4,556,600,562,874
Cash in transit	62,227,295,522	50,618,794,083
Time deposits at banks (*)	-	39,550,000,000
TOTAL	<u>4,553,652,582,201</u>	<u>4,999,925,717,187</u>

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

Mobile World Investment Corporation

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

5. HELD-TO-MATURITY INVESTMENT

	31 March 2026		31 December 2025		VND
	Cost	Carrying amount	Cost	Carrying amount	
Short term	41,831,153,715,755	41,831,153,715,755	41,884,124,264,190	41,884,124,264,190	
Bank deposit (i)	21,734,098,082,192	21,734,098,082,192	20,957,060,273,973	20,957,060,273,973	
Other investments (ii)	11,565,723,687,744	11,565,723,687,744	12,917,209,828,727	12,917,209,828,727	
Loan receivables (iii)	7,316,000,000,000	7,316,000,000,000	6,910,500,000,000	6,910,500,000,000	
Accrued interest income	1,215,331,945,819	1,215,331,945,819	1,099,354,161,490	1,099,354,161,490	
Long term	2,964,161,300,000	2,964,161,300,000	2,765,156,500,000	2,765,156,500,000	
Other long-term investments (iv)	2,964,161,300,000	2,964,161,300,000	2,765,156,500,000	2,765,156,500,000	
TOTAL	44,795,315,015,755	44,795,315,015,755	44,649,280,764,190	44,649,280,764,190	

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

(ii) This represents bonds and other investments with maturity terms from 3 months to less than 1 year and earning interest at the applicable interest rate.

(iii) This represents short-term loans receivable from third parties with maturity terms of less than 12 months and earning interest at the applicable interest rate.

(iv) This represents bonds with maturity terms from 2 years to 7 years and earning interest at the applicable interest rate.

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

6. SHORT-TERM TRADE RECEIVABLES

	VND	
	31 March 2026	31 December 2025
VPBank SMBC Finance Company Limited	61,572,522,080	87,192,506,673
Home Credit Vietnam Finance Company Limited	114,059,066,451	80,463,411,137
Others	79,608,309,822	85,702,920,470
TOTAL	<u>255,239,898,353</u>	<u>253,358,838,280</u>

7. SHORT-TERM ADVANCES TO SUPPLIERS

	VND	
	31 March 2026	31 December 2025
Heineken Vietnam Beer and Beverages Limited Company	69,730,697,079	68,790,351,945
Aplus Trading One Member Limited Company	15,834,295,520	-
Asti Electronics Corporation	7,108,668,000	-
SIS Equipment Limited	-	25,463,952,759
Others	70,301,984,784	47,372,883,094
TOTAL	<u>162,975,645,383</u>	<u>141,627,187,798</u>

8. OTHER SHORT-TERM RECEIVABLES

	VND	
	31 March 2026	31 December 2025
Receivables from suppliers	1,628,973,002,175	1,631,890,594,790
- Apple Vietnam Company Limited	346,976,092,060	293,014,411,725
- Unilever Vietnam International Company Limited.	59,493,998,182	57,771,502,718
- LG Electronics Vietnam Hai Phong Co., Ltd	85,422,796,380	76,710,001,156
- Samsung Electronics Vietnam Thai Nguyen Company Limited	52,760,253,134	37,284,502,503
- Samsung Electronic HCMC CE Complex Limited	54,516,322,621	80,700,216,538
- Panasonic Vietnam Co., Ltd	67,687,659,317	42,565,091,432
- Digital World Joint Stock Company	66,200,758,583	34,802,828,518
- Others	895,915,121,898	1,009,042,040,200
Receivables from employees	25,380,870,721	12,256,500,820
Advance to employees	10,062,417,971	10,422,096,260
Others	38,384,121,411	123,426,599,031
TOTAL	<u>1,702,800,412,278</u>	<u>1,777,995,790,901</u>

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

9. INVENTORIES

	VND	
	31 March 2026	31 December 2025
Mobile phones	9,079,370,887,648	10,436,921,442,796
Electronic equipment	6,201,986,679,844	5,455,545,232,942
Home appliances	3,557,297,470,746	3,356,619,138,107
Dried food, fresh food, drinks and grocery merchandise	2,703,624,697,597	2,826,345,755,706
Laptop	2,695,951,933,835	2,038,788,415,621
Cosmetics	1,525,615,584,670	1,393,357,125,771
Accessories	1,440,597,702,376	1,376,926,780,717
Tablets	332,679,828,973	381,398,358,512
Watches, sunglasses	205,322,510,613	185,139,795,429
Installment items	218,083,432,154	99,657,560,121
Others	389,209,471,160	325,746,523,545
TOTAL	28,349,740,199,616	27,876,446,129,267
Provision for obsolete inventories	(749,032,356,312)	(609,594,155,009)
NET	27,600,707,843,304	27,266,851,974,258

Movements of provision for obsolete inventories:

	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	(609,594,155,009)	(423,097,685,938)
Add: Provision created during the period	(749,032,356,312)	(435,088,525,557)
Less: Utilisation and reversal of provision during the period	609,594,155,009	423,097,685,938
31 March 2026	<u>(749,032,356,312)</u>	<u>(435,088,525,557)</u>

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

10. PREPAID EXPENSES

	VND	
	31 March 2026	31 December 2025
Short-term	508,608,415,908	518,599,409,258
Stores rental	389,762,154,626	381,775,234,167
Tools and equipment	55,118,070,044	76,262,844,901
Stores' layout	41,967,580,750	24,176,325,301
Others	21,760,610,488	36,385,004,889
Long-term	45,082,066,438	63,643,388,286
Prepaid technical services for multi periods	24,495,920,351	28,109,183,769
Tools and equipment	11,976,071,871	17,777,216,911
Stores rental	849,941,977	7,597,948,480
Stores' layout	2,026,260,596	2,518,804,423
Others	5,733,871,643	7,640,234,703
TOTAL	<u>553,690,482,346</u>	<u>582,242,797,544</u>

11. OTHER LONG-TERM RECEIVABLES

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

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

12. TANGIBLE FIXED ASSETS

	Buildings and structures	Means of transportation	Office equipment	VND Total
Cost:				
31 December 2025	15,861,532,618,463	615,176,173,500	3,001,491,442,901	19,478,200,234,864
New purchases	109,590,859,966	2,228,643,640	52,172,376,713	163,991,880,319
Transfer from construction in progress	58,156,597,358	-	-	58,156,597,358
Disposal	(35,174,147,612)	-	(16,889,067,392)	(52,063,215,004)
31 March 2026	<u>15,994,105,928,175</u>	<u>617,404,817,140</u>	<u>3,036,774,752,222</u>	<u>19,648,285,497,537</u>
<i>In which:</i>				
- Fully depreciated	9,745,034,188,556	282,521,040,987	1,727,575,625,090	11,755,130,854,633
Accumulated depreciation:				
31 December 2025	(13,969,008,304,742)	(517,238,223,888)	(2,451,879,385,127)	(16,938,125,913,757)
Depreciation for the period	(323,945,047,115)	(14,187,866,818)	(54,458,893,916)	(392,591,807,849)
Disposal	27,277,208,889	-	16,825,687,583	44,102,896,472
31 March 2026	<u>(14,265,676,142,968)</u>	<u>(531,426,090,706)</u>	<u>(2,489,512,591,460)</u>	<u>(17,286,614,825,134)</u>
Net carrying amount:				
31 December 2025	<u>1,892,524,313,721</u>	<u>97,937,949,612</u>	<u>549,612,057,774</u>	<u>2,540,074,321,107</u>
31 March 2026	<u>1,728,429,785,207</u>	<u>85,978,726,434</u>	<u>547,262,160,762</u>	<u>2,361,670,672,403</u>

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

13. INTANGIBLE ASSETS

				VND
	<i>Land use rights</i>	<i>Computer software</i>	<i>Brand name</i>	<i>Total</i>
Cost:				
31 December 2025 and 31 March 2026	<u>25,998,878,500</u>	<u>10,772,197,700</u>	<u>53,526,696,627</u>	<u>90,297,772,827</u>
Accumulated amortisation:				
31 December 2025		- (10,772,197,700)	(21,410,678,651)	(32,182,876,351)
Amortisation for the period	-	-	(1,338,167,416)	(1,338,167,416)
31 March 2026		- (10,772,197,700)	(22,748,846,067)	(33,521,043,767)
Net carrying amount:				
31 December 2025	<u>25,998,878,500</u>	-	<u>32,116,017,976</u>	<u>58,114,896,476</u>
31 March 2026	<u>25,998,878,500</u>	-	<u>30,777,850,560</u>	<u>56,776,729,060</u>

14. CONSTRUCTION IN PROGRESS

		VND
	<i>31 March 2026</i>	<i>31 December 2025</i>
Construction costs for stores	<u>130,919,306,624</u>	<u>90,899,467,872</u>

15. SHORT-TERM ADVANCES FROM CUSTOMERS

Short-term advance from customers represent amounts received in advance for the purchase of goods.

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

16. LONG TERM INVESTMENT IN JOINTLY CONTROLLED ENTITY

	<i>Business activities</i>	31 March 2026	31 December 2025
		VND	VND
PT Era Blu Elektronik ("Era Blu")	Trading of electronic equipment	<u>502,561,163,700</u>	<u>371,159,064,517</u>

PT Era Blu Elektronik is a company established under Oversea Investment Registration Certificate No. 202200996 issued by the Ministry of Planning and Investment on 4 March 2022. PT Era Blu Elektronik's principal activities are to retail of mobile equipment, electric equipment, other equipment, machines in Indonesia. As at 31 March 2026, the Group holds 45% ownership interest with equivalent voting rights in Era Blu.

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

	VND Era Blu
Cost of investment:	
31 December 2025	391,404,440,229
Capital contribution	<u>122,390,357,255</u>
31 March 2026	<u>513,794,797,484</u>
Accumulated share in post-investment loss of jointly controlled entity:	
31 December 2025	(20,245,375,712)
Profit from joint controlled entity	<u>9,011,741,928</u>
31 March 2026	<u>(11,233,633,784)</u>
Net carrying amount:	
31 December 2025	<u>371,159,064,517</u>
31 March 2026	<u>502,561,163,700</u>

17. STATUTORY OBLIGATIONS

	31 December 2025	Increase during the period	Decrease during the period	VND 31 March 2026
Corporate income tax	610,276,574,068	797,012,204,331	(796,272,456,005)	611,016,322,394
Value-added tax	261,124,943,358	5,638,218,857,916	(5,711,119,935,749)	188,223,865,525
Personal income tax	25,349,927,115	175,317,523,242	(124,618,838,235)	76,048,612,122
Others	<u>2,802,534,157</u>	<u>6,423,823,989</u>	<u>(7,720,580,174)</u>	<u>1,505,777,972</u>
TOTAL	<u>899,553,978,698</u>	<u>6,616,972,409,478</u>	<u>(6,639,731,810,163)</u>	<u>876,794,578,013</u>

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

18. SHORT-TERM TRADE PAYABLES

	31 March 2026		31 December 2025		VND
	Balance	Payable amount	Balance	Payable amount	
Apple Vietnam Co., Ltd.	1,132,278,826,980	1,132,278,826,980	463,897,487,034	463,897,487,034	
AQUA Vietnam Electronics Co., Ltd.	823,789,359,877	823,789,359,877	511,561,974,100	511,561,974,100	
Digital World Joint Stock Company	794,384,890,284	794,384,890,284	666,723,063,260	666,723,063,260	
Toshiba Vietnam Consumer Products Co. Ltd	613,737,009,227	613,737,009,227	431,237,672,191	431,237,672,191	
Branch of Viettel Commerce and Import – Export Limited Company	526,807,387,472	526,807,387,472	475,566,297,504	475,566,297,504	
LG Electronics Vietnam Hai Phong Co., Ltd.	421,920,704,453	421,920,704,453	306,843,068,741	306,843,068,741	
Branch of Synnex FPT Distribution Co., Ltd.	319,860,481,813	319,860,481,813	542,129,799,607	542,129,799,607	
Samsung Electronics Vietnam Thai Nguyen Company Limited	299,154,597,811	299,154,597,811	756,976,130,250	756,976,130,250	
Vinh Khang Science & Technology Joint Stock Company	108,939,500,444	108,939,500,444	997,223,502,161	997,223,502,161	
Others	6,851,648,866,157	6,851,648,866,157	7,961,740,677,424	7,961,740,677,424	
TOTAL	11,892,521,624,518	11,892,521,624,518	13,113,899,672,272	13,113,899,672,272	

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

19. SHORT-TERM ACCRUED EXPENSES

	VND	
	31 March 2026	31 December 2025
Employees bonus	2,732,477,713,749	3,099,033,151,607
Marketing expenses	435,138,447,966	372,995,597,350
Payables to employees	356,637,901,285	372,764,010,532
Interest supporting expense	199,539,331,851	172,645,066,666
Interest expenses	125,076,355,828	148,151,945,700
Utilities cost	173,902,926,957	138,073,704,953
Transportation expenses	78,058,825,630	85,810,289,218
Warranty costs	11,927,101,011	16,680,293,176
Cost of hedging exchange rate	9,201,111,111	4,651,111,111
Others	74,363,843,855	63,554,376,166
TOTAL	<u>4,196,323,559,243</u>	<u>4,474,359,546,479</u>

20. SHORT-TERM UNEARNED REVENUES

Unearned revenues represent for the revenue from maintenance packages, replacement equipment supplies; and service rendering for multiple period that has been received in advance from customers are as follows:

	VND	
	31 March 2026	31 December 2025
Service rendering for multiple period	612,715,630,330	536,936,718,444

21. OTHER SHORT-TERM PAYABLES

	VND	
	31 March 2026	31 December 2025
Discount vouchers	1,022,916,173,540	628,607,849,876
Charges received on behalf	485,561,374,766	277,137,859,479
Social and health insurances and trade union fee	101,761,119,829	126,376,149,788
Deposits received	68,273,022,005	68,929,297,668
Others	80,620,143,445	70,678,367,658
TOTAL	<u>1,759,131,833,585</u>	<u>1,171,729,524,469</u>

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

22. LOANS

	31 December 2025	Increase	Decrease	31 March 2026	VND
Short-term loan					
Short-term loan from bank (Note 22.1)	29,930,942,961,668	27,840,348,205,836	(29,670,637,998,293)	<u>28,100,653,169,211</u>	
<i>In which:</i>					
Payable amount					
Short-term loan	29,930,942,961,668			28,100,653,169,211	

22.1 Loans from banks

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

Lenders	31 March 2026	Maturity date
	VND	
Unsecured short-term bank loans	<u>28,100,653,169,211</u>	From 7 January 2026 to 25 September 2026

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

23. OWNERS' EQUITY

23.1 Increase and decrease in owners' equity

	Share capital	Share premium	Treasury shares	Foreign exchange differences	Undistributed earnings	Non-controlling interests	VND Total
For the three-month period ended 31 March 2025:							
31 December 2025	14,622,441,770,000	558,110,430,986	(7,599,680,000)	2,458,384,629	12,582,145,266,842	364,020,651,398	28,121,576,823,855
Net profit for the period	-	-	-	-	1,545,937,090,941	1,896,677,735	1,547,833,768,676
Cash dividend	-	-	-	-	-	(277,014,740)	(277,014,740)
31 March 2026	14,622,441,770,000	558,110,430,986	(7,599,680,000)	2,458,384,629	14,128,082,357,783	365,640,314,393	29,669,133,577,791
For the three-month period ended 31 March 2026:							
31 December 2025	14,696,931,770,000	(152,995,820,060)	(12,364,140,000)	-	18,068,194,576,159	576,350,988,478	33,176,117,374,577
Net profit for the period	-	-	-	-	2,714,430,743,106	43,126,277,421	2,757,557,020,527
Shares repurchase (i)	-	-	(332,340,000)	-	-	-	(332,340,000)
31 March 2026	14,696,931,770,000	(152,995,820,060)	(12,696,480,000)	-	20,782,625,319,265	619,477,265,899	35,933,342,055,104

(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 CONSOLIDATED FINANCIAL STATEMENTS (continued)
as at 31 March 2026 and for the three-month period then ended

23. OWNERS' EQUITY (continued)

23.2 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>
Share capital		
31 December 2025	14,696,931,770,000	14,622,441,770,000
Cancelation of treasury shares	-	-
31 March 2026	<u>14,696,931,770,000</u>	<u>14,622,441,770,000</u>

23.3 Shares - ordinary 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.

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

24. REVENUES

24.1 Revenues from sales of goods and rendering of services

	VND	
	<i>For the three-month period ended 31 March 2026</i>	<i>For the three-month period ended 31 March 2025</i>
Gross revenues	46,709,163,270,992	36,332,913,479,242
Less	(247,211,244,219)	(197,955,061,033)
<i>Of which:</i>		
<i>Sales returns</i>	<u>(247,211,244,219)</u>	<u>(197,955,061,033)</u>
Net revenues	<u>46,461,952,026,773</u>	<u>36,134,958,418,209</u>

24.2 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>
Deposit, lending and bond interest	800,838,924,067	636,903,932,653
Income from early payments	55,746,206,597	55,753,446,217
Foreign exchange gains	1,268,669,951	636,289,061
Others	12,786,912	-
TOTAL	<u>857,866,587,527</u>	<u>693,293,667,931</u>

25. 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>
Interest expense	415,448,904,085	322,792,850,500
Foreign exchange losses	965,691,865	10,055,765,057
Loan arrangement fee	4,550,000,000	5,350,247,387
Others	802,762,336	824,299,761
TOTAL	<u>421,767,358,286</u>	<u>339,023,162,705</u>

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

26. SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

	VND	
	<i>For the three-month period ended 31 March 2026</i>	<i>For the three-month period ended 31 March 2025</i>
Selling expenses	5,284,908,877,085	4,403,006,343,750
External services	2,570,365,665,469	2,134,060,238,474
Labour expenses	2,052,440,451,966	1,521,263,685,151
Depreciation charges	365,579,787,555	488,882,135,434
Others	296,522,972,095	258,800,284,691
General and administrative expenses	1,523,180,115,533	1,214,599,786,616
Labour expenses	1,454,694,283,205	1,130,182,404,495
Depreciation charges	28,350,187,710	20,037,331,316
External services	23,876,431,013	59,886,190,466
Others	16,259,213,605	4,493,860,339
TOTAL	<u>6,808,088,992,618</u>	<u>5,617,606,130,366</u>

27. TRADING AND OPERATING COSTS

	VND	
	<i>For the three-month period ended 31 March 2026</i>	<i>For the three-month period ended 31 March 2025</i>
Cost of goods sold and services rendered	36,751,850,587,457	28,934,547,803,004
Labour costs	3,507,134,735,171	2,651,446,089,646
Depreciation and amortisation (Notes 12, 13)	393,929,975,265	508,919,466,750
Others	2,907,024,282,182	2,457,240,573,970
TOTAL	<u>43,559,939,580,075</u>	<u>34,552,153,933,370</u>

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

28. CORPORATE INCOME TAX

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

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

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

28.1 CIT expense

	VND	
	<i>For the three-month period ended 31 March 2026</i>	<i>For the three-month period ended 31 March 2025</i>
CIT expense	794,600,374,429	387,235,657,629
Adjustment for under accrual of tax from prior period	2,411,829,903	10,486,757,954
Current CIT expense	797,012,204,332	397,722,415,583
Deferred tax income	(226,984,924,968)	(10,894,797,039)
TOTAL	570,027,279,364	386,827,618,544

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

28. CORPORATE INCOME TAX (continued)

28.1 CIT expense (continued)

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

	VND	
	<i>For the three-month period ended 31 March 2026</i>	<i>For the three-month period ended 31 March 2025</i>
Accounting profit before tax	3,327,584,299,891	1,934,661,387,220
At CIT rate of 20%	665,516,859,978	386,932,277,444
<i>Adjustments:</i>		
Tax loss carried forward	(96,638,134,774)	(5,016,703,618)
Tax exempted	(6,128,352,690)	(2,737,853,770)
Tax loss not yet recognised deferred tax	4,264,950,303	6,242,803,871
Non-deductible expenses	3,323,601,720	1,762,486,409
Adjustment for under accrual of tax from prior period	2,411,834,888	270,563,068
Profit of joint venture	(1,802,348,386)	(625,954,860)
Reversal of provision in subsidiary	(1,992,209,459)	-
Dividend income exempt from tax	803,600,000	-
Income from business activities not subject to CIT	267,633,483	-
Others	(155,699)	-
CIT expense	570,027,279,364	386,827,618,544

28.2 Current tax

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

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

28. CORPORATE INCOME TAX (continued)

28.3 Deferred tax

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

	<i>Consolidated balance sheet</i>		<i>Consolidated income statement</i>	
	<i>31 March 2026</i>	<i>31 December 2025</i>	<i>For the three-month</i>	<i>For the three-month</i>
			<i>period ended 31</i>	<i>period ended 31</i>
			<i>March 2026</i>	<i>March 2025</i>
				VND
Deferred tax assets				
Accrued expenses	375,137,111,279	190,596,948,372	184,540,162,907	11,656,509,991
Provision for obsolete inventories	149,806,471,262	121,918,831,002	27,887,640,260	2,398,167,922
Short-term unearned revenues	122,543,126,054	107,387,343,689	15,155,782,365	-
Provision for warranty	19,676,285,692	17,899,612,226	1,776,673,466	-
Unrealised profit	8,945,978,659	11,149,953,660	(2,203,974,999)	(3,171,059,401)
Depreciation expense	2,156,143,410	2,156,143,410	-	-
Foreign exchange difference	(182,785,425)	(11,426,394)	(171,359,031)	11,178,527
Deferred tax liabilities	678,082,330,931	451,097,405,965		
Deferred tax income			226,984,924,968	10,894,797,039

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

28. CORPORATE INCOME TAX

28.4 Tax loss carried forward

The Group is entitled to carry each individual tax loss forward to offset against taxable income arising within five (5) years subsequent to the period in which the loss was incurred. The details of estimated remaining tax losses carried forward are as follows:

						VND
Originating year	Can be utilized up to		Tax loss amount	Utilized up to 31 March 2026	Forfeited	Unutilized at 31 March 2026
Bach Hoa Xanh Trading Joint Stock Company						
2021	2026	(*)	932,621,538,382	(383,494,376,228)	-	549,127,162,154
2022	2027	(*)	2,831,846,624,947	-	-	2,831,846,624,947
2023	2028	(*)	1,208,427,749,481	-	-	1,208,427,749,481
			<u>4,972,895,912,810</u>	<u>(383,494,376,228)</u>		<u>- 4,589,401,536,582</u>
An Khang Pharma Pharmacy Joint Stock Company						
2022	2027	(**)	306,214,502,293	-	-	306,214,502,293
2023	2028	(**)	342,942,200,944	-	-	342,942,200,944
2024	2029	(**)	347,656,048,632	-	-	347,656,048,632
2025	2030	(**)	111,745,081,463	-	-	111,745,081,463
2026	2031	(**)	7,469,179,658	-	-	7,469,179,658
			<u>1,116,027,012,990</u>	<u>-</u>		<u>- 1,116,027,012,990</u>
TOTAL			<u>6,088,922,925,800</u>	<u>(383,494,376,228)</u>		<u>- 5,705,428,549,572</u>

(*) Tax loss as per tax assessment minutes.

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

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

29. EARNINGS PER SHARE

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

	<i>For the three-month period ended 31 March 2026</i>	<i>For the three-month period ended 31 March 2025</i>
Net profit attributable to ordinary shareholders of the Company (VND)	2,714,430,852,107	1,545,937,090,941
Weighted average number of ordinary shares for basic earnings per share	<u>1,468,423,529</u>	<u>1,461,484,209</u>
Basic and diluted earnings per share (VND per share)	1,849	1,058

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

30. TRANSACTIONS WITH RELATED PARTIES

List of related parties that have a controlling relationship with the Group during the period and as at 31 March 2026 is as follows:

<i>Related parties</i>	<i>Relationship</i>
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>Transaction</i>	<i>For the three-month period ended 31 March 2026</i>	<i>For the three-month period ended 31 March 2025</i>
Mr Robert Willett	Consultant fee	905,487,500	605,225,132

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

<i>Individuals</i>	<i>Position</i>	<i>For the three-month period ended 31 March 2026</i>	<i>For the three-month period ended 31 March 2025</i>
Mr Doan Van Hieu Em (*)	Member of BOD	1,511,367,757	-
Mr Vu Dang Linh (**)	Member of BOD and General Director	675,000,000	418,200,000
Mrs Ly Tran Kim Ngan (**)	Chief accountant	488,000,000	453,200,000
TOTAL		<u>2,674,367,757</u>	<u>871,400,000</u>

(*) Remuneration were paid by Dien May Xanh Investment Joint Stock Company (Company's subsidiary).

(**) Remuneration of the year 2026 were paid by Mobile World Investment Corporation.

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

31. OPERATING LEASE COMMITMENTS

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

	VND	
	31 March 2026	31 December 2025
Less than one year	3,903,278,217,884	3,716,081,936,093
From one to five years	11,800,901,383,260	11,146,284,060,015
More than five years	<u>3,279,783,096,083</u>	<u>3,266,011,468,948</u>
TOTAL	<u>18,983,962,697,227</u>	<u>18,128,377,465,056</u>

32. OFF BALANCE SHEET ITEM

	31 March 2026	31 December 2025
Foreign currencies:		
- United States dollar (USD)	<u>1,099,997.08</u>	<u>3,382,766.12</u>

33. RECLASSIFICATION OF THE CORRESPONDING FIGURES ACCORDING TO CIR 99

Certain corresponding figures in the consolidated financial position statement as at 31 December 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:

	VND	
	31 December 2025 (as previously presented)	31 December 2025 (as restated)
	<i>Restated</i>	

INTERIM CONSOLIDATED FINANCIAL POSITION STATEMENT

Held-to-maturity investments	33,874,270,102,700	8,009,854,161,490	41,884,124,264,190
Short-term loan receivables	6,910,500,000,000	(6,910,500,000,000)	-
Short-term receivables	2,877,349,952,391	(1,099,354,161,490)	1,777,995,790,901

34. SEGMENT INFORMATION

Business segment

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

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

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

Mobile World Investment Corporation

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

34. SEGMENT INFORMATION (continued)

Business segment (continued)

	Mobile phone, laptop and electronic equipment	Foods and FMCGs	Others	Eliminations	Total
For the three-month period ended 31 March 2026					
<i>Revenue</i>					
External customers	32,651,988,292,447	13,131,432,197,678	678,531,536,648	-	46,461,952,026,773
Inter-segment elimination	107,708,513,812	2,518,864,228	809,215,539,762	(919,442,917,802)	-
Total revenue	32,759,696,806,259	13,133,951,061,906	1,487,747,076,410	(919,442,917,802)	46,461,952,026,773
Gross margin of segment	6,282,920,403,531	3,228,275,484,481	198,905,551,304	-	9,710,101,439,316
Unallocated expenses					(6,808,088,992,618)
Profit before income tax, financial income and financial expense					2,902,012,446,698
Finance income					857,866,587,527
Finance expense					(421,767,358,286)
Share of loss of associates					9,011,741,928
Other losses					(19,539,117,976)
Accounting profit before tax					3,327,584,299,891
Current income tax expense					(797,012,204,332)
Deferred tax expense					226,984,924,968
Profit after tax for the period					2,757,557,020,527
As at 31 March 2026					
<i>Assets and liabilities</i>					
Segment assets	56,793,110,711,616	16,512,144,746,897	10,712,043,079,729	-	84,017,298,538,242
Unallocated assets					(22,740,065,915)
Total assets					83,994,558,472,327
Segment liabilities	36,592,384,787,040	8,849,515,477,825	2,619,316,152,358	-	48,061,216,417,223
Total liabilities					48,061,216,417,223

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

34. SEGMENT INFORMATION (continued)

Business segment (continued)

	Mobile phone, laptop and electronic equipment	Foods and FMCGs	Others	Eliminations	Total
For the three-month period ended 31 March 2025					
<i>Revenue</i>					
External customers	24,571,739,662,610	11,017,197,604,198	546,021,151,401	-	36,134,958,418,209
Inter-segment elimination	70,174,549,207	1,952,643,636	607,466,043,654	(679,593,236,497)	-
Total revenue	24,641,914,211,817	11,019,150,247,834	1,153,487,195,055	(679,593,236,497)	36,134,958,418,209
Gross margin of segment	4,413,634,976,888	2,620,615,717,117	166,159,921,200	-	7,200,410,615,205
Unallocated expenses					(5,617,606,130,366)
Accounting profit before income tax, financial income and expense					1,582,804,484,839
Finance income					693,293,667,931
Finance expense					(339,023,162,705)
Share of loss of associates					3,129,774,300
Other profit					(5,543,377,145)
Accounting profit before tax					1,934,661,387,220
Current income tax expense					(397,722,415,583)
Deferred tax expense					10,894,797,039
Profit after tax for the period					1,547,833,768,676
As at 31 March 2025					
<i>Assets and liabilities</i>					
Segment assets	48,770,376,411,537	12,386,537,137,277	11,459,753,682,293	-	72,616,667,231,107
Unallocated assets					62,557,483,840
Total assets					72,679,224,714,947
Segment liabilities	29,466,438,778,863	5,997,279,140,393	7,546,373,217,900	-	43,010,091,137,156
Total liabilities					43,010,091,137,156

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

35. EVENTS AFTER THE BALANCE SHEET DATE

There is no significant events occurring after the balance sheet date which would require adjustments or disclosures to be made in the interim consolidated financial statements of the Group.

Ho Chi Minh City, Vietnam

24 April 2026



Nguyen Thu Thuy
Preparer



Ly Tran Kim Ngan
Chief accountant



Vu Dang Linh
General Director

