

**Dien May Xanh Investment Joint Stock Company**  
(formerly known as "The Gioi Di Dong Joint Stock Company")

Interim consolidated financial statements

For the three-month period ended 31 March 2026



**Dien May Xanh Investment Joint Stock Company**  
(formerly known as “The Gioi Di Dong Joint Stock Company”)

**CONTENTS**

	<i>Pages</i>
General information	1
Report of management	2
Interim consolidated statement of financial position	3 - 4
Interim consolidated income statement	5
Interim consolidated cash flow statement	6 - 7
Notes to the interim consolidated financial statements	8 - 44

# Dien May Xanh Investment Joint Stock Company

(formerly known as "The Gioi Di Dong Joint Stock Company")

## GENERAL INFORMATION

### THE COMPANY

Dien May Xanh Investment Joint Stock Company (formerly known as "The Gioi Di Dong Joint Stock Company") ("the Company") is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the Enterprise Registration Certificates ("ERC") No. 0303217354 issued by the Department of Planning and Investment of Ho Chi Minh on 2 January 2007 and its latest amended 33<sup>rd</sup> ERC dated 19 December 2025 issued by Department of Finance of Ho Chi Minh City.

The current principal activities of the Company and its subsidiaries ("the Group") are to trade, provide repair and maintenance services of phones, information technology equipment and accessories, cameras, digital equipment, electronic equipment, household appliances and related accessories under the Dien May Xanh brand, and to trade medicines, medical instruments, cosmetics and sanitary products under the An Khang brand.

The Company's head office is located at No. 128, Tran Quang Khai Street, Tan Dinh Ward, Ho Chi Minh City, Vietnam and operating office is located at 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 Vu Dang Linh	Vice chairman	
Mr Doan Van Hieu Em	Member	
Mr Robert ALan Willett	Member	
Mr Do Tuan Anh	Member	appointed on 19 January 2026
Mr Vo Ha Trung Tin	Member	appointed on 19 January 2026

### MANAGEMENT

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

Mr Doan Van Hieu Em	General Director
Ms Vo Thi Phuong Thao	Chief Accountant

### LEGAL REPRESENTATIVE

The legal representative of the Company during the period and at the date of this report is Mr Doan Van Hieu Em.

# Dien May Xanh Investment Joint Stock Company (formerly known as "The Gioi Di Dong Joint Stock Company")

## REPORT OF MANAGEMENT

Management of Dien May Xanh Investment Joint Stock Company (formerly known as "The Gioi Di Dong Joint Stock Company") ("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:



Doan Van Hieu Em  
General Director

Ho Chi Minh City, Vietnam

21 April 2026

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
as at 31 March 2026

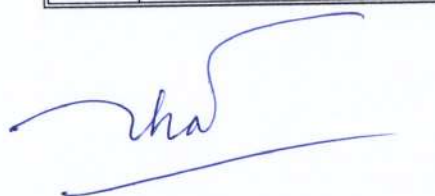
VND

Code	ASSETS	Notes	31 March 2026	31 December 2025
<b>100</b>	<b>A. CURRENT ASSETS</b>		<b>53,656,943,199,832</b>	<b>53,565,566,103,895</b>
<b>110</b>	<b>I. Cash and cash equivalents</b>	<b>4</b>	<b>3,312,678,561,377</b>	<b>3,578,154,917,657</b>
111	1. Cash		3,312,678,561,377	3,558,154,917,657
112	2. Cash equivalents		-	20,000,000,000
<b>120</b>	<b>II. Short-term investment</b>		<b>25,255,708,750,726</b>	<b>25,246,515,124,040</b>
123	1. Held-to-maturity investments	5	25,255,708,750,726	25,246,515,124,040
<b>130</b>	<b>III. Current accounts receivable</b>		<b>1,612,050,831,121</b>	<b>1,432,564,888,990</b>
131	1. Short-term trade receivables	6	293,386,129,508	394,564,407,242
132	2. Short-term advances to suppliers	7	27,493,903,614	40,298,376,105
135	3. Other short-term receivables	8	1,291,170,797,999	997,702,105,643
<b>140</b>	<b>IV. Inventories</b>	<b>9</b>	<b>23,054,446,543,337</b>	<b>22,759,101,620,225</b>
141	1. Inventories		23,803,478,899,648	23,368,695,775,234
142	2. Provision for obsolete inventories		(749,032,356,311)	(609,594,155,009)
<b>160</b>	<b>V. Other current assets</b>		<b>422,058,513,271</b>	<b>549,229,552,983</b>
161	1. Short-term prepaid expenses	10	316,889,128,828	340,599,769,383
162	2. Value-added tax deductible	17	105,169,384,443	208,629,783,600
<b>200</b>	<b>B. NON-CURRENT ASSETS</b>		<b>3,670,067,109,913</b>	<b>3,350,671,762,515</b>
<b>210</b>	<b>I. Long-term receivables</b>		<b>242,354,683,417</b>	<b>238,775,502,397</b>
215	1. Other long-term receivables	11	242,354,683,417	238,775,502,397
<b>220</b>	<b>II. Fixed assets</b>		<b>751,596,973,808</b>	<b>840,472,791,325</b>
221	1. Tangible fixed assets	12	725,598,095,308	814,473,912,825
222	Cost		9,473,325,190,117	9,454,539,360,453
223	Accumulated depreciation		(8,747,727,094,809)	(8,640,065,447,628)
227	2. Intangible fixed assets	13	25,998,878,500	25,998,878,500
228	Cost		36,771,076,200	36,771,076,200
229	Accumulated amortisation		(10,772,197,700)	(10,772,197,700)
<b>250</b>	<b>III. Long-term asset in progress</b>		<b>10,251,876,574</b>	<b>54,108,981,914</b>
252	1. Construction in progress	14	10,251,876,574	54,108,981,914
<b>260</b>	<b>IV. Long-term investments</b>		<b>2,002,063,563,711</b>	<b>1,771,159,064,528</b>
262	1. Investments in jointly controlled entity	15	502,561,163,711	371,159,064,528
265	2. Held-to-maturity investments	5	1,499,502,400,000	1,400,000,000,000
<b>270</b>	<b>V. Other long-term assets</b>		<b>663,800,012,403</b>	<b>446,155,422,351</b>
271	1. Long-term prepaid expenses	10	2,880,821,743	12,420,343,336
272	2. Deferred tax assets	28.3	660,919,190,660	433,735,079,015
<b>280</b>	<b>TOTAL ASSETS</b>		<b>57,327,010,309,745</b>	<b>56,916,237,866,410</b>

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


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Code	RESOURCES	Notes	31 March 2026	31 December 2025
<b>300</b>	<b>C. LIABILITIES</b>		<b>37,307,871,832,989</b>	<b>39,115,666,255,903</b>
<b>310</b>	<b>I. Current liabilities</b>		<b>37,307,871,832,989</b>	<b>39,115,666,255,903</b>
311	1. Short-term trade payables	16.1	8,598,546,695,344	9,701,594,456,166
312	2. Short-term advances from customers	16.2	192,515,467,857	210,360,563,142
314	3. Statutory obligations	17	776,656,618,360	811,242,325,898
315	4. Payables to employees		166,990,947,294	190,067,856,206
316	5. Short-term accrued expenses	18	3,290,179,335,240	3,304,053,527,878
319	6. Short-term unearned revenues	19	612,715,630,272	536,936,718,444
320	7. Other short-term payables	20	1,412,994,935,077	842,798,429,389
321	8. Short-term loans	21	22,158,890,775,085	23,429,114,317,650
322	9. Short-term provision		98,381,428,460	89,498,061,130
<b>400</b>	<b>D. OWNERS' EQUITY</b>	<b>22</b>	<b>20,019,138,476,756</b>	<b>17,800,571,610,507</b>
411	1. Owners' equity		11,012,835,000,000	11,012,835,000,000
411a	- Ordinary shares with voting rights		11,012,835,000,000	11,012,835,000,000
414	2. Other owner's equity		1,073,331,174,380	1,073,331,174,380
420	3. Undistributed earnings		7,932,972,302,376	5,714,405,436,127
420a	- Undistributed earnings by the end of prior period		5,714,405,436,127	4,612,620,204,399
420b	- Undistributed earnings of current period		2,218,566,866,249	1,101,785,231,728
<b>440</b>	<b>TOTAL LIABILITIES AND OWNERS' EQUITY</b>		<b>57,327,010,309,745</b>	<b>56,916,237,866,410</b>



Vo Thi Phuong Thao  
Preparer cum Chief accountant



  
Doan Van Hieu Em  
General Director

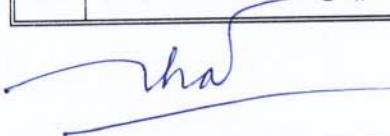
Ho Chi Minh City, Vietnam


21 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
01	1. Revenues from sale of goods and rendering of services	23.1	32,781,022,594,746	25,351,513,129,147
02	2. Deductions	23.1	(239,072,502,856)	(197,955,061,033)
10	3. Net revenues from sale of goods and rendering of services	23.1	32,541,950,091,890	25,153,558,068,114
11	4. Cost of goods sold and services rendered	24, 27	(26,300,728,779,400)	(20,627,386,516,636)
20	5. Gross profits from sale of goods and rendering of services		6,241,221,312,490	4,526,171,551,478
22	6. Finance income	23.2	512,117,161,615	436,151,968,360
23	7. Finance expenses	25	(326,141,821,808)	(202,423,284,684)
24	- In which: Interest expenses		(324,569,874,029)	(201,641,796,928)
25	8. Selling expenses	26, 27	(2,438,374,451,087)	(2,139,579,773,103)
26	9. General and administrative expenses	26, 27	(1,225,141,003,222)	(771,423,462,048)
27	10. Shares of profit of jointly controlled entity		9,011,741,928	3,129,774,300
30	11. Operating profit		2,772,692,939,916	1,852,026,774,303
31	12. Other income		6,380,784,517	8,875,237,585
32	13. Other expenses		(3,632,263,678)	(4,337,131,020)
40	14. Other profit (loss)		2,748,520,839	4,538,106,565
50	15. Accounting profit before tax		2,775,441,460,755	1,856,564,880,868
51	16. Current corporate income tax expense	28.1	(784,058,706,153)	(380,292,182,958)
52	17. Deferred tax income	28.3	227,184,111,647	2,102,682,734
60	18. Net profit after tax		2,218,566,866,249	1,478,375,380,644
61	19. Net profit after tax attributable to shareholders of the parent		2,218,566,866,249	1,478,375,380,644
62	20. Net profit after tax attributable to non-controlling interests		-	-
70	21. Basic earnings per share	30	2,015	1,342
71	22. Diluted earnings per share	30	2,015	1,342

  
Vo Thi Phuong Thao  
Preparer cum Chief accountant

  
Doan Van Hieu Em  
General Director

Ho Chi Minh City, Vietnam

21 April 2026

INTERIM CONSOLIDATED 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
	<b>I. CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>01</b>	<b>Accounting profit before tax</b>		<b>2,775,441,460,755</b>	<b>1,856,564,880,868</b>
	<i>Adjustments for:</i>			
02	Depreciation and amortisation of fixed assets	12, 13	137,829,667,906	205,451,868,228
03	Provision		148,321,568,632	11,990,839,619
04	Foreign exchange gain arising from revaluation of monetary accounts denominated in foreign currency		(913,927,127)	(48,240,903)
05	Profits from investing activities		(478,814,737,469)	(392,116,938,942)
06	Interest expenses	25	324,569,874,029	201,641,796,928
<b>08</b>	<b>Operating profit before changes in working capital</b>		<b>2,906,433,906,726</b>	<b>1,883,484,205,798</b>
09	(Increase) decrease in receivables		(79,604,723,992)	(315,306,802,147)
10	Increase in inventories		(434,783,124,414)	(560,884,788,424)
11	Increase (decrease) in payables		(465,976,745,678)	2,104,879,285,004
12	(Increase) decrease in prepaid expenses		33,250,162,148	(2,213,777,119)
14	Interest paid		(315,368,018,140)	(217,844,681,507)
15	Corporate income tax paid	17	(780,264,689,673)	(415,064,214,814)
<b>20</b>	<b>Net cash flows from operating activities</b>		<b>863,686,766,977</b>	<b>2,477,049,226,791</b>
	<b>II. CASH FLOWS FROM INVESTING ACTIVITIES</b>			
21	Purchase and construction of fixed assets		(116,154,581,487)	(24,589,934,831)
22	Proceeds from disposals of fixed assets		18,152,613,100	824,723,069
23	Loans to other entities and term deposits		(7,114,085,278,445)	(8,408,793,175,807)
24	Collections term deposits and loans		7,049,778,235,150	6,205,581,527,697
25	Payments for investments in other entities		(122,390,357,255)	-
27	Interest received		424,845,861,118	290,940,901,087
<b>30</b>	<b>Net cash flows from (used in) investing activities</b>		<b>140,146,492,181</b>	<b>(1,936,035,958,785)</b>

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
	<b>III. CASH FLOWS FROM FINANCING ACTIVITIES</b>			
33	Drawdown of borrowings	21	22,101,481,775,842	17,652,457,126,709
34	Repayment of borrowings	21	(23,371,705,318,407)	(19,751,444,561,031)
36	Dividends paid		-	(500,000,000,004)
<b>40</b>	<b>Net cash flows used in financing activities</b>		<b>(1,270,223,542,565)</b>	<b>(2,598,987,434,326)</b>
<b>50</b>	<b>Net decrease in cash and cash equivalents for the period</b>		<b>(266,390,283,407)</b>	<b>(2,057,974,166,320)</b>
<b>60</b>	<b>Cash and cash equivalents at beginning of period</b>		<b>3,578,154,917,657</b>	<b>3,780,128,276,727</b>
61	Impact of exchange rate fluctuation		913,927,127	48,240,903
<b>70</b>	<b>Cash and cash equivalents at end of period</b>	<b>4</b>	<b>3,312,678,561,377</b>	<b>1,722,202,351,310</b>

*Thao*

Vo Thi Phuong Thao  
Preparer cum Chief accountant



Doan Van Hieu Em  
General Director

Ho Chi Minh City, Vietnam

21 April 2026

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

## 1. CORPORATE INFORMATION

Dien May Xanh Investment Joint Stock Company (formerly known as "The Gioi Di Dong Joint Stock Company") ("the Company") is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the Enterprise Registration Certificates ("ERC") No. 0303217354 issued by the Department of Planning and Investment of Ho Chi Minh on 2 January 2007 and its latest amended 33<sup>rd</sup> ERC dated 19 December 2025 issued by Department of Finance of Ho Chi Minh City.

The current principal activities of the Company and its subsidiaries ("the Group") are to trade, provide repair and maintenance services of phones, information technology equipment and accessories, cameras, digital equipment, electronic equipment, household appliances and related accessories under the Dien May Xanh brand, and to trade medicines, medical instruments, cosmetics and sanitary products under the An Khang brand.

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

The Company's head office is located at No. 128, Tran Quang Khai Street, Tan Dinh Ward, Ho Chi Minh City, Vietnam and operating office is located at 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 32,372 (31 December 2025: 32,157).

### Corporate structure

Name of subsidiary	Location	Business	Operating status	Ownership and voting right (%)	
				31 March 2026	31 December 2025
<b>Direct subsidiaries</b>					
(1) Dien May Xanh Technician Joint Stock Company (*)	Ho Chi Minh City, Vietnam	Repairing of machinery, equipment	Operating	99.99978	99.99978
<b>Jointly controlled entity</b>					
(2) PT Era Blu Elektronik	Indonesia	Trading of electronic equipment	Operating	45.00	45.00

(\*) In accordance with the Resolution of the Board of Directors No. 04/NQ/HDQT/DMX-2025 dated 20 November 2025, the Company completed receiving 9,999,890 shares (ownership of 99.9989%) of Dien May Xanh Technician Joint Stock Company (formerly known as Conscientious Installation – Repair – Maintenance Service Joint Stock Company) with a total proceed of VND 99,998,900,000 from Mobile World Investment Corporation on 30 December 2025. On the same date, the Company made an additional capital contribution amounting to VND 400,000,000,000 in accordance with the Resolution of the Board of Directors No. 04/NQ/HDQT/TDMX-2025 dated 29 December 2025. Accordingly, the Company's ownership in Joint Stock Company increased to 99.99978%.

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

### 2.1 *Applied 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 interim consolidated results of operations and the interim consolidated cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

### 2.2 *Applied accounting documentation system*

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

### 2.3 *Fiscal year*

The Group's fiscal year applicable for the preparation of its 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 Company's accounting currency.

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)**

**2.5 Basis of consolidation**

The interim consolidated financial statements comprise the interim 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 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 and effective**

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

**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:

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)

#### 3.2 Inventories (continued)

Mobile phones, tablets 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
Watches and Glasses	-	actual cost on a weighted average basis
Personal medical equipment	-	actual cost on a weighted average basis
Comestics	-	actual cost on a weighted average basis
Medicines	-	actual cost on a weighted average basis
Vitamin and functional foods	-	actual cost on a weighted average basis
Installment items	-	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 balance sheet 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 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.

#### 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 and the costs of dismantling and removing the asset and restoring the site on which it is located, if any.

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

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

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

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

#### 3.5 *Leased assets*

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

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

*Where the Group is the lessee*

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

#### 3.6 *Intangible fixed assets*

Intangible fixed assets are stated at cost less accumulated amortisation.

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

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

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

*Land use rights*

Prepaid land rental for land lease contracts that came into effect before 2003 and granted a land use right certificate is recorded as an intangible fixed asset in accordance with Circular No. 45/2013/TT- BTC issued by the Ministry of Finance on April 25, 2013 guides the regime of management, use and depreciation of fixed assets ("Circular 45").

#### 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
Means of transportation	6 years
Other equipment	5 - 7 years
Computer software	2 - 4 years

No amortisation is required for infinite land use right.

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 *Construction in progress*

Construction in progress represents the costs of acquiring new assets that have not yet been fully installed or the costs of construction that have not yet been fully completed. Construction in progress is stated at cost, which includes all necessary costs to construct, repair, renovate, expand, or re-equip the projects with technologies, such as construction costs, tools and equipment costs, project management costs, construction consulting costs, and borrowing costs that are eligible for capitalization.

Construction in progress will be transferred to the appropriate fixed asset account when these assets are fully installed or the construction project is fully completed, and depreciation of these assets will commence when they are ready for their intended use.

Construction costs are recognized as expenses when such costs do not meet the conditions to be recognized as fixed assets.

#### 3.9 *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.

#### 3.10 *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.

#### 3.11 *Business combinations*

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 estimated periods 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.

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 *Business combinations* (continued)

##### *Business combinations involving entities under common control*

A business combination involving entities under common control is a business combination in which all of the combining entities or businesses are ultimately controlled by the same party or parties both before and after the business combination, and that control is not transitory.

Business combinations involving entities under common control are accounted for as follows:

- ▶ The assets and liabilities of the two combined entities are reflected at their carrying amounts on the date of business combination;
- ▶ No goodwill is recognised from the business combination;
- ▶ The interim consolidated income statement reflects the results of the combined entities from the date of the business combination; and
- ▶ The difference between the cost of investment/ the consideration of disposal and the net assets is presented as a separate reserve within equity on consolidation (i.e. consolidation reserve in the interim consolidated balance sheet).

#### 3.12 *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.

##### *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.

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)**

**3.13 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.

**3.14 Provisions**

*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.

**3.15 Foreign currency transactions**

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

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

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

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

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

*Conversion of the 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 consolidated balance sheet and charged to the interim consolidated income statement upon the disposal of the investment.

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)**

**3.16 Ordinary shares**

Ordinary shares with voting right are recognised at par value.

**3.17 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.

**3.18 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*

Interest is recognized on an accrual basis based on the time and actual interest rate for each period.

**3.19 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 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 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 income will be available against which deductible temporary differences, carried forward unused tax credit and unused tax losses can be utilised.

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)**

**3.19 Taxation (continued)**

*Deferred tax (continued)*

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 income 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 income 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 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 by the same taxation authority on the same taxable entity.

**3.20 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.

**3.21 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	249,458,525,607	254,143,283,239
Cash in banks	3,020,995,085,551	3,270,924,090,558
Cash in transit	42,224,950,219	33,087,543,860
Time deposits at banks (*)	-	20,000,000,000
<b>TOTAL</b>	<b><u>3,312,678,561,377</u></b>	<b><u>3,578,154,917,657</u></b>

(\*) 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,

**Dien May Xanh Investment Joint Stock Company**  
(formerly known as "The Gioi Di Dong Joint Stock Company")

B09-DN/HIN

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 INVESTMENTS**

	31 March 2026		31 December 2025		VND
	Cost	Carrying value	Cost	Carrying value	
<b>Short-term</b>	<b>25,255,708,750,726</b>	<b>25,255,708,750,726</b>	<b>25,246,515,124,040</b>	<b>25,246,515,124,040</b>	
Bank deposits (i)	14,185,337,808,219	14,185,337,808,219	13,626,300,000,000	13,626,300,000,000	
Others (ii)	5,970,445,496,516	5,970,445,496,516	6,787,944,731,666	6,787,944,731,666	
Loans receivables (iii)	4,403,266,070,226	4,403,266,070,226	4,180,000,000,000	4,180,000,000,000	
Accrued interest receivables	696,659,375,765	696,659,375,765	652,270,392,374	652,270,392,374	
<b>Long-term</b>	<b>1,499,502,400,000</b>	<b>1,499,502,400,000</b>	<b>1,400,000,000,000</b>	<b>1,400,000,000,000</b>	
Others (iv)	1,499,502,400,000	1,499,502,400,000	1,400,000,000,000	1,400,000,000,000	
<b>TOTAL</b>	<b>26,755,211,150,726</b>	<b>26,755,211,150,726</b>	<b>26,646,515,124,040</b>	<b>26,646,515,124,040</b>	

(i) This represents term bank deposits in VND with maturity terms under 1 year and earning interest at the applicable interest rates.

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

(iii) Short-term loan receivables represent unsecured short-term loan to other companies (other parties) with remaining maturity terms less than 12 months and earn interest at the applicable interest rates.

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

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
Trade receivable from customers	247,094,444,935	233,388,024,089
- VPBank SMBC Finance Company Limited	61,572,522,080	87,192,506,673
- Home Credit Vietnam Limited Company	114,059,066,451	80,463,411,137
- Vietnam Prosperity Joint-Stock Commercial Bank	10,039,363,737	6,119,673,829
- Others	61,423,492,667	59,612,432,450
Trade receivable from related parties (Note 29)	46,291,684,573	161,176,383,153
<b>TOTAL</b>	<b><u>293,386,129,508</u></b>	<b><u>394,564,407,242</u></b>

**7. SHORT-TERM ADVANCES TO SUPPLIERS**

	VND	
	31 March 2026	31 December 2025
Aplus VN Company Limited	15,834,295,520	-
Asti electronics Corporation	7,108,668,000	-
SIS EQUIPMENT LIMITED	-	16,065,732,453
Nhat Thien Import Export Company Limited	-	11,290,331,762
SCT Supply Chain (Vietnam) Company Limited	-	4,008,674,298
Phuong Nam Construction and Trade Investment Consulting Company Limited	-	1,123,223,090
Others	4,550,940,094	7,810,414,502
<b>TOTAL</b>	<b><u>27,493,903,614</u></b>	<b><u>40,298,376,105</u></b>

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

## 8. OTHER SHORT-TERM RECEIVABLES

	VND	
	31 March 2026	31 December 2025
Receivables from suppliers(i)	1,218,582,924,169	923,425,890,174
- Apple Vietnam Limited Liability Company	346,976,092,060	293,014,411,725
- Samsung Electronic HCMC CE Complex Limited	54,516,322,621	80,700,216,538
- LG Electronics Vietnam Hai Phong Co., Ltd	85,422,796,380	76,710,001,156
- Panasonic Vietnam Limited	67,687,659,317	42,565,091,432
- Samsung Electronics Viet Nam Thai Nguyen Company Limited	52,760,253,134	37,284,502,503
- Digiworld Corporation	66,200,758,583	34,802,828,518
- Others	545,019,042,074	358,348,838,302
Others	72,587,873,830	74,276,215,469
<b>TOTAL</b>	<b>1,291,170,797,999</b>	<b>997,702,105,643</b>
<i>In which:</i>		
Other receivables from other parties	1,264,417,723,203	957,099,422,677
Other receivables from related parties (Note 29)	26,753,074,796	40,602,682,966
(i) Receivables from suppliers mainly consist of trade discounts, cash discounts, and price protection.		

## 9. INVENTORIES

	VND	
	31 March 2026	31 December 2025
Mobile phones	9,079,370,887,648	10,436,899,938,796
Electronic equipment	6,201,894,759,286	5,455,502,863,780
Household appliances	3,475,419,588,932	3,278,784,040,474
Laptops	2,695,951,933,835	2,038,788,415,621
Accessories	1,394,357,897,430	1,332,468,453,657
Tablets	332,679,828,973	381,398,358,512
Watches and Glasses	202,069,333,087	181,715,243,135
Installment items	218,083,432,154	99,657,560,121
Others	203,651,238,303	163,480,901,138
<b>TOTAL</b>	<b>23,803,478,899,648</b>	<b>23,368,695,775,234</b>
Provision for obsolete inventories	(749,032,356,311)	(609,594,155,009)
<b>NET</b>	<b>23,054,446,543,337</b>	<b>22,759,101,620,225</b>

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

9. INVENTORIES (continued)

*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	(749,032,356,311)	(435,088,525,557)
Less: Reversal and utilisation of provision during the period	609,594,155,009	423,097,685,938
31 March 2026	<u>(749,032,356,311)</u>	<u>(435,088,525,557)</u>

10. PREPAID EXPENSES

	VND	
	<i>31 March 2026</i>	<i>31 December 2025</i>
<b>Short-term</b>	<b>316,889,128,828</b>	<b>340,599,769,383</b>
Stores rentals	246,861,293,405	246,734,278,995
Tools and equipment	9,135,917,345	38,244,291,996
Stores' layout	41,967,580,750	24,176,325,301
Others	18,924,337,328	31,444,873,091
<b>Long-term</b>	<b>2,880,821,743</b>	<b>12,420,343,336</b>
Stores rentals	<b>849,941,977</b>	7,597,948,480
Stores' layout	2,026,260,596	2,518,804,423
Tools and equipment	-	971,141,026
Others	4,619,170	1,332,449,407
<b>TOTAL</b>	<b><u>319,769,950,571</u></b>	<b><u>353,020,112,719</u></b>

11. OTHER LONG-TERM RECEIVABLES

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

**Dien May Xanh Investment Joint Stock Company**  
(formerly known as "The Gioi Di Dong Joint Stock Company")

B09-DN/HN

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

**12. TANGIBLE FIXED ASSETS**

	Buildings and structures	Transportation	Office equipment	VND Total
<b>Cost:</b>				
31 December 2025	8,221,877,694,619	360,538,843,439	872,122,822,395	9,454,539,360,453
New purchases	7,976,951,472	-	404,763,627	8,381,715,099
Transfer from construction in progress	58,156,597,358	-	-	58,156,597,358
Disposals	(32,244,204,742)	-	(15,508,278,051)	(47,752,482,793)
31 March 2026	8,255,767,038,707	360,538,843,439	857,019,307,971	9,473,325,190,117
<i>In which:</i>				
Fully depreciated	5,897,685,495,801	155,727,654,127	767,370,945,194	6,820,784,095,122
<b>Accumulated depreciation:</b>				
31 December 2025	(7,554,235,489,052)	(261,325,953,888)	(824,504,004,688)	(8,640,065,447,628)
Depreciation for the period	(124,335,771,592)	(9,321,713,461)	(4,172,182,853)	(137,829,667,906)
Disposals	16,676,163,125	-	13,491,857,600	30,168,020,725
31 March 2026	(7,661,895,097,519)	(270,647,667,349)	(815,184,329,941)	(8,747,727,094,809)
<b>Net carrying amount:</b>				
31 December 2025	667,642,205,567	99,212,889,551	47,618,817,707	814,473,912,825
31 March 2026	593,871,941,188	89,891,176,090	41,834,978,030	725,598,095,308

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

**13. INTANGIBLE ASSETS**

	<i>Land use rights</i>	<i>Computer software</i>	<i>VND Total</i>
<b>Cost</b>			
31 December 2025 and 31 March 2026	<u>25,998,878,500</u>	<u>10,772,197,700</u>	<u>36,771,076,200</u>
<b>Accumulated amortisation:</b>			
31 December 2025 and 31 March 2026	<u>-</u>	<u>(10,772,197,700)</u>	<u>(10,772,197,700)</u>
<b>Net carrying amount</b>			
31 December 2025 and 31 March 2026	<u>25,998,878,500</u>	<u>-</u>	<u>25,998,878,500</u>

**14. CONSTRUCTION IN PROGRESS**

Construction in progress mainly represents costs to set up new stores and distribution centres.

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

**15. INVESTMENTS IN JOINTLY CONTROLLED ENTITY**

	<i>Business activities</i>	<i>31 March 2026</i>	<i>31 December 2025</i>
		<i>VND</i>	<i>VND</i>
PT Era Blu Elektronik ("Era Blu")	Trading of electronic equipment	502,561,163,711	371,159,064,528

The Company invested capital to PT Era Blu Elektronik in accordance with the Resolution 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 held 45% of the ownership interests and the voting rights in Era Blu.

On March 10, 2026, the Company completed the capital contribution transaction by transferring an amount of USD 4,660,714.29 equivalent to VND 122,390,357,255 to PT Era Blu Elektronik.

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

	<i>VND</i>
	<i>Era Blu</i>
<b>Cost of investment:</b>	
31 December 2025	391,404,440,229
Increase in the period	122,390,357,255
31 March 2026	<u>513,794,797,484</u>
<b>Accumulated share in post-investment loss of jointly controlled entity:</b>	
31 December 2025	(20,245,375,701)
Profit from joint controlled entity	9,011,741,928
31 March 2026	<u>(11,233,633,773)</u>
<b>Net carrying amount:</b>	
31 December 2025	<u>371,159,064,528</u>
31 March 2026	<u>502,561,163,711</u>

**Dien May Xanh Investment Joint Stock Company**  
(formerly known as "The Gioi Di Dong Joint Stock Company")

B09-DN/HN

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

**16. TRADE PAYABLES AND ADVANCES FROM CUSTOMERS**

**16.1 Short-term trade payables**

	31 March 2026		31 December 2025		VND
	Balance	Payable amount	Balance	Payable amount	
Trade payables to suppliers	8,557,007,408,147	8,557,007,408,147	9,633,273,278,640	9,633,273,278,640	
- Apple Vietnam Company Limited	1,132,278,826,980	1,132,278,826,980	463,897,487,034	463,897,487,034	
- AQUA Electrical Appliances Vietnam Co., Ltd.	823,789,359,877	823,789,359,877	511,561,974,100	511,561,974,100	
- Digeworld Corporation	794,384,890,284	794,384,890,284	666,723,063,260	666,723,063,260	
- Toshiba 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 Company Limited	319,860,481,813	319,860,481,813	542,129,799,607	542,129,799,607	
- Samsung Electronics Viet Nam Thai Nguyen	299,154,597,811	299,154,597,811	756,976,130,250	756,976,130,250	
- Vinh Khang Science & Technology Joint Stock Company and its branch	108,939,500,444	108,939,500,444	997,223,502,161	997,223,502,161	
- Others	3,516,134,649,786	3,516,134,649,786	4,481,114,283,792	4,481,114,283,792	
Trade payables to related parties (Note 29)	41,539,287,197	41,539,287,197	68,321,177,526	68,321,177,526	
<b>TOTAL</b>	<b>8,598,546,695,344</b>	<b>8,598,546,695,344</b>	<b>9,701,594,456,166</b>	<b>9,701,594,456,166</b>	

**16.2 Short-term advances from customers**

Short-term advances from customers represent advance payments from customers.

(formerly known as "The Gioi Di Dong Joint Stock Company")

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

17. STATUTORY OBLIGATIONS

	31 December 2025	Increase in period	Decrease in period	VND 31 March 2026
<b>Receivables</b>				
Value-added tax	208,629,783,600	4,020,170,024,087	(4,123,630,423,244)	105,169,384,443
<b>TOTAL</b>	<b><u>208,629,783,600</u></b>	<b><u>4,020,170,024,087</u></b>	<b><u>(4,123,630,423,244)</u></b>	<b><u>105,169,384,443</u></b>
<b>Payables</b>				
Corporate income tax	595,317,485,129	784,058,706,153	(780,264,689,673)	599,111,501,609
Value-added tax	196,590,104,616	3,721,188,424,031	(3,801,958,810,801)	115,819,717,846
Personal income tax	17,974,587,215	134,772,311,397	(92,293,240,008)	60,453,658,604
Others	1,360,148,938	5,879,806,676	(5,968,215,313)	1,271,740,301
<b>TOTAL</b>	<b><u>811,242,325,898</u></b>	<b><u>4,645,899,248,257</u></b>	<b><u>(4,680,484,955,795)</u></b>	<b><u>776,656,618,360</u></b>

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

**18. SHORT-TERM ACCRUED EXPENSES**

	VND	
	31 March 2026	31 December 2025
Employees bonus	2,338,005,441,621	2,479,282,385,291
Marketing expenses	429,801,408,561	365,569,840,291
Interest supporting expenses	199,539,331,851	172,645,066,666
Payables to employee	95,756,997,362	80,136,953,905
Interest expenses	83,161,604,024	73,959,748,135
Utilities	91,546,240,336	65,782,041,546
Others	52,368,311,485	66,677,492,044
<b>TOTAL</b>	<b><u>3,290,179,335,240</u></b>	<b><u>3,304,053,527,878</u></b>

**19. SHORT-TERM UNEARNED REVENUES**

Unearned revenue represents revenue from maintenance packages and replacement equipment supplies that has been received in advance from customers.

**20. OTHER SHORT-TERM PAYABLES**

	VND	
	31 March 2026	31 December 2025
Discount vouchers	726,270,121,418	401,754,944,500
Charges received on behalf	443,263,163,447	253,725,254,750
Social and health insurances and trade union fee	59,441,269,516	73,516,016,766
Deposits received	67,793,052,676	68,929,297,668
Others	116,227,328,020	44,872,915,705
<b>TOTAL</b>	<b><u>1,412,994,935,077</u></b>	<b><u>842,798,429,389</u></b>
<i>Of which:</i>		
<i>Due from others</i>	1,349,570,991,865	837,354,009,915
<i>Due from related parties (Note 29)</i>	63,423,943,212	5,444,419,474

**Dien May Xanh Investment Joint Stock Company**  
(formerly known as "The Gioi Di Dong Joint Stock Company")

B09-DN/HN

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

**21. LOANS**

	31 December 2025	Increase	Decrease	31 March 2026	VND
<b>Short-term</b>					
Loans from banks (Note 21, 1)	23,429,114,317,650	22,101,481,775,842	(23,371,705,318,407)	22,158,890,775,085	
<i>In which:</i>					
Payable amount	23,429,114,317,650			22,158,890,775,085	
Short-term loan					

**21.1 Loans from banks**

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

	31 March 2026	Maturity date
	VND	
Bank		
Unsecured short-term bank loans	22,158,890,775,085	From 6 April 2026 to 4 September 2026

**Dien May Xanh Investment Joint Stock Company**  
(formerly known as "The Gioi Di Dong Joint Stock Company")

B09-DN/HN

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

**22. OWNERS' EQUITY**

**22.1 Increase and decrease in owners' equity**

	Share capital	Undistributed earnings	Other capital	VND Total
<b>For the three-month period ended 31 March 2025</b>				
31 December 2024	4,361,518,810,000	15,154,898,414,399	-	19,516,417,224,399
Net profit for the period	-	1,478,375,380,644	-	1,478,375,380,644
Dividends paid	-	(500,000,000,004)	-	(500,000,000,004)
31 March 2025	<u>4,361,518,810,000</u>	<u>16,133,273,795,039</u>	<u>-</u>	<u>20,494,792,605,039</u>
<b>For the three-month period ended 31 March 2026</b>				
31 December 2025	11,012,835,000,000	5,714,405,436,127	1,073,331,174,380	17,800,571,610,507
Net profit for the period	-	2,218,566,866,249	-	2,218,566,866,249
31 March 2026	<u>11,012,835,000,000</u>	<u>7,932,972,302,376</u>	<u>1,073,331,174,380</u>	<u>20,019,138,476,756</u>

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

**22. OWNERS' EQUITY** (continued)

**22.2 Contributed share capital**

Shareholders	VND			
	31 March 2026		31 December 2025	
	Ordinary shares	%	Ordinary shares	%
Mobile World Investment Corporation	1,089,775,600	98,955	1,089,775,600	98,955
Individuals	11,507,900	1,045	11,507,900	1,045
<b>TOTAL</b>	<b>1,101,283,500</b>	<b>100,00</b>	<b>1,101,283,500</b>	<b>100,00</b>

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.

**23. REVENUES**

**23.1 Revenues from sales of goods and rendering of services**

	VND	
	For the three-month period ended 31 March 2026	For the three-month period ended 31 March 2025
<b>Gross revenues</b>	<b>32,781,022,594,746</b>	<b>25,351,513,129,147</b>
Of which:		
Sale of goods	32,502,849,278,098	25,169,923,369,682
Rendering of services	278,173,316,648	181,589,759,465
<b>Less</b>		
Sales returns	(239,072,502,856)	(197,955,061,033)
<b>Net revenues</b>	<b>32,541,950,091,890</b>	<b>25,153,558,068,114</b>

**23.2 Finance income**

	VND	
	For the three-month period ended 31 March 2026	For the three-month period ended 31 March 2025
Interest income	469,234,844,509	390,038,638,611
Discount received from early payment	41,725,583,655	45,477,105,120
Foreign exchange gains	1,144,101,513	-
Others	12,631,938	636,224,629
<b>TOTAL</b>	<b>512,117,161,615</b>	<b>436,151,968,360</b>

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

**24. COST OF GOODS SOLD AND SERVICES RENDERED**

	VND	
	<i>For the three-month period ended 31 March 2026</i>	<i>For the three-month period ended 31 March 2025</i>
Purchase cost and cost of services	<u>(26,300,728,779,400)</u>	<u>(20,627,386,516,636)</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	324,569,874,029	201,641,796,928
Foreign exchange loss	965,691,865	515,306
Others	606,255,914	780,972,450
<b>TOTAL</b>	<u><b>326,141,821,808</b></u>	<u><b>202,423,284,684</b></u>

**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>
<b>Selling expenses</b>	<b>2,438,374,451,087</b>	<b>2,139,579,773,103</b>
External services	1,482,519,508,196	1,144,952,240,413
Labour expenses	769,741,807,531	685,120,350,716
Depreciation charges	137,790,054,016	205,425,484,491
Others	48,323,081,344	104,081,697,483
<b>General and administrative expenses</b>	<b>1,225,141,003,222</b>	<b>771,423,462,048</b>
Labour expenses	1,068,830,574,261	654,402,519,146
External services	144,551,811,658	115,009,996,898
Depreciation charges	39,613,890	26,383,737
Others	11,719,003,413	1,984,562,267
<b>TOTAL</b>	<u><b>3,663,515,454,309</b></u>	<u><b>2,911,003,235,151</b></u>

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

**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	26,300,728,779,400	20,627,386,516,636
External services	1,627,071,319,854	1,259,962,237,311
Labour costs	1,838,572,381,792	1,339,522,869,862
Depreciation and amortisation (Notes 12 and 13)	137,829,667,906	205,451,868,228
Other expenses	60,042,084,757	106,066,259,750
<b>TOTAL</b>	<b><u>29,964,244,233,709</u></b>	<b><u>23,538,389,751,787</u></b>

**28. CORPORATE INCOME TAX**

The statutory corporate income tax ("CIT") rate applicable to the Company and its subsidiaries are 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	781,646,876,250	380,292,182,958
Adjustment for under (over) accrual of tax from prior period	2,411,829,903	-
Current CIT expense	784,058,706,153	380,292,182,958
Deferred tax income	(227,184,111,647)	(2,102,682,734)
<b>TOTAL</b>	<b><u>556,874,594,506</u></b>	<b><u>378,189,500,224</u></b>

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:

	<i>For the three-month period ended 31 March 2026</i>	<i>For the three-month period ended 31 March 2025</i>
		VND
<b>Accounting profit before tax</b>	<b><u>2,775,441,460,755</u></b>	<b><u>1,856,564,880,868</u></b>
At CIT rate of 20%	555,088,292,151	371,312,976,174
<i>Adjustments:</i>		
Profit from joint venture	(1,802,348,386)	(625,954,860)
Non-deductible expenses	1,176,820,838	992,060,108
Amortisation of brandname	-	267,633,483
Losses of subsidiary	-	6,242,785,319
Adjustment for under accrual of tax from prior period	<u>2,411,829,903</u>	<u>-</u>
<b>CIT expense</b>	<b><u>556,874,594,506</u></b>	<b><u>378,189,500,224</u></b>

**28.2 Current tax**

The current tax payable is based on taxable income for the for the three-month period ended 31 March 2026. 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 years and it further excludes items that are not taxable or deductible. The company and its subsidiaries' liability for current tax is calculated using tax rates that have been enacted by the 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 period:

	<i>Consolidated balance sheet</i>		<i>Consolidated income statement</i>		<i>VND</i>
	<i>31 March 2026</i>	<i>31 December 2025</i>	<i>For the three-month period ended 31 March 2026</i>	<i>For the three-month period ended 31 March 2025</i>	
Accrued expense	366,919,949,667	184,384,575,082	182,535,374,587	-	
Provision for obsolete inventories	149,806,471,262	121,918,831,002	27,887,640,260	2,398,167,923	
Short-term unearned revenues	122,543,126,054	107,387,343,689	15,155,782,365	(1,479,345,328)	
Provision for warranty	19,676,285,692	17,899,612,226	1,776,673,466	-	
Provision for depreciation	2,156,143,410	2,156,143,410	-	1,172,681,612	
Foreign exchange differences	(182,785,425)	(11,426,394)	(171,359,031)	11,178,527	
<b>Net deferred tax assets</b>	<b><u>660,919,190,660</u></b>	<b><u>433,735,079,015</u></b>			
<b>Net deferred income tax benefit</b>			<b><u>227,184,111,647</u></b>	<b><u>2,102,682,734</u></b>	

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

**29. 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>
Mobile World Investment Corporation	Ultimate parent company
Dien May Xanh Technician Joint Stock Company	Subsidiary
PT Era Blu Elektronik	Jointly controlled entity
Bach Hoa Xanh Technology and Investment Joint Stock Company	Affiliate
Bach Hoa Xanh Trading Joint Stock Company	Affiliate
Tran Anh Digital World Joint Stock Company	Affiliate
The Gioi Di Dong Information Technology Limited Company	Affiliate
Fully Trusted Logistics Joint Stock Company	Affiliate
Avakids Trading Company Limited	Affiliate
An Khang Pharma Pharmacy Joint Stock Company	Affiliate
Thien Tam Investment One Member Company Limited	Affiliate
Thien Tam Trading One Member Company Limited	Affiliate
An Nhi Investment One Member Company Limited	Affiliate
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

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

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

Significant transactions with related parties during the period 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>
Mobile World Investment Corporation	Dividends paid in cash	-	499,722,985,260
The Gioi Di Dong Information Technology Limited Company	Service fee Services rendered	138,456,346,303 2,086,889,655	110,990,782,635 1,219,024,503
Bach Hoa Xanh Trading Joint Stock Company	Sale of goods Rendering of services Sale of fixed assets Services rendered	101,660,225,947 26,340,372,000 - 1,183,800,000	53,046,732,928 5,762,100,000 4,010,157,844 -
Tran Anh Digital World JSC	Rental fee	-	3,954,899,444
Avakids Trading Company Limited	Sale of goods Sale of fixed assets Rental fee Rendering of services	11,132,260,294 17,127,720,956 13,343,214,200 3,396,905,519	- - - -
An Khang Pharma Pharmacy JSC	Sale of goods Rendering of services	5,973,114,473 1,165,946,000	- -
Mr Robert Alan Willett	Consultant Fee	312,500,000	-
Dien May Xanh Technician Joint Stock Company	Sale of goods & services Purchase of goods Services rendered Sale of fixed assets	- - - -	8,022,756,700 61,653,781,510 348,528,806,010 96,885,353

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

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

Amounts due from and due to its related parties at the balance sheet dates were as follows:

<i>Related parties</i>	<i>Transactions</i>	<i>VND</i>	
		<i>31 March 2026</i>	<i>31 December 2025</i>
<b><i>Short-term trade receivables</i></b>			
Avakids Trading Company Limited	Sale of goods	14,907,176,330	130,837,206,774
	Sale of services	2,514,973,609	-
Bach Hoa Xanh Trading Joint Stock Company	Sale of goods	21,981,521,872	16,314,359,885
	Rendering of services	5,296,665,898	9,926,884,800
An Khang Pharma Pharmacy JSC	Sale of goods	1,591,346,864	2,115,803,639
	Rendering of services	-	1,982,128,055
		<b><u>46,291,684,573</u></b>	<b><u>161,176,383,153</u></b>
<b><i>Other short-term receivables</i></b>			
Mobile World Investment Corporation	Dividend advance	-	20,634,327,611
Bach Hoa Xanh Trading Joint Stock Company	Sale of tools	-	6,912,000,817
	Rental income	-	2,074,355,898
	Payment on behalf	651,345,295	428,418,548
The Gioi Di Dong Information Technology Limited Company	Payment on behalf	7,350,762,256	7,573,719,423
Thien Tam Investment Co., Ltd	Divestment in a subsidiary	-	2,940,100,000
An Khang Pharma Pharmacy JSC	Payment on behalf	77,257,912	39,760,669
Mobile World Investment Corporation	Payment on behalf	24,084,000	-
Avakids Trading Company Limited	Payment on behalf	18,649,625,333	-
		<b><u>26,753,074,796</u></b>	<b><u>40,602,682,966</u></b>

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

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

Amounts due from and due to its related parties at the balance sheet dates were as follows:  
(continued)

Related parties	Transactions	VND	
		31 March 2026	31 December 2025
<b>Short-term trade payables</b>			
The Gioi Di Dong Information Technology Limited Company	Services received	40,618,119,197	61,798,323,713
Bach Hoa Xanh Trading Joint Stock Company	Purchase of goods	-	5,108,951,223
	Services received	426,168,000	-
An Khang Pharma Pharmacy JSC	Purchase of goods	495,000,000	1,412,060,256
Avakids Trading Company Limited	Rental fee	-	1,842,334
		<u>41,539,287,197</u>	<u>68,321,177,526</u>
<b>Other short-term payables</b>			
Avakids Trading Company Limited	Collection on behalf	6,563,104,783	3,586,085,196
An Khang Pharma Pharmacy JSC	Collection on behalf	7,376,031,499	1,840,887,467
	Purchase of equipments	-	13,302,000
Bach Hoa Xanh Trading Joint Stock Company	Collection on behalf	8,352,305,863	4,144,811
The Gioi Di Dong Investment Information Technology Limited Company	Collection on behalf	-	-
		<u>41,132,501,067</u>	<u>5,444,419,474</u>
		<u>63,423,943,212</u>	<u>5,444,419,474</u>

Remuneration to members of the Board of Directors and management:

Individuals	Position	VND	
		For the three-month period ended 31 March 2026	For the three-month period ended 31 March 2025
Mr Nguyen Duc Tai	Chairman of BOD	-	-
Mr Doan Van Hieu Em	Member of BOD and General Director	1,511,367,757	-
Mr Vu Dang Linh	Vice Chairman of BOD	-	418,200,000
Mrs Vo Thi Phuong Thao	Chief accountant	208,320,000	241,967,755
<b>TOTAL</b>		<u>1,719,687,757</u>	<u>660,167,755</u>

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

### 30. 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)	2,218,566,866,249	1,478,375,380,644
Weighted average number of ordinary shares for basic earnings per share (*)	<u>1,101,283,500</u>	<u>1,101,283,500</u>
Basic and diluted earnings per share (VND per share)	2,015	1,342

(\*) Weighted average number of ordinary shares for basic earnings for the three-month period ended 31 March 2026 was restated compared to the past data presented in the interim consolidated financial statements in year 2025 to reflect the issuance of shares appropriated from stock dividends during the the period 2026 according to the Resolution of the General Meeting of Shareholders No. 08/NQ/DHDCD/DMX-2025 dated 3 December 2025.

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.

### 31. OPERATING LEASE COMITMENTS

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

	VND	
	<i>31 March 2026</i>	<i>31 December 2025</i>
Less than one year	2,186,271,216,484	2,149,789,570,650
From one to five years	5,947,869,590,827	5,864,629,759,677
More than five years	<u>1,670,535,080,994</u>	<u>1,678,824,520,706</u>
<b>TOTAL</b>	<b><u>9,804,675,888,305</u></b>	<b><u>9,693,243,851,033</u></b>

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

**32. 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:

	<i>31 December 2025</i>		<i>VND</i>
	<i>(as previously presented)</i>	<i>Restated</i>	<i>31 December 2025</i>
			<i>(as restated)</i>
<b>INTERIM CONSOLIDATED FINANCIAL POSITION STATEMENT</b>			
Held-to-maturity investments	20,414,244,731,666	4,832,270,392,374	25,246,515,124,040
Short-term loan receivables	4,180,000,000,000	(4,180,000,000,000)	-
Other Short-term receivables	1,649,972,498,017	(652,270,392,374)	997,702,105,643

**33. 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:

- ▶ Electronic and household appliances include trading mobile phone, electronic equipment, household appliances, laptops and tablets, accessories, watches, glasses and other equipment and providing installation, repair and warranty services; and
- ▶ Medicines and cosmetics include trading medicines, vitamin and functional foods, cosmetics, personal medical equipment and others.

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

**Dien May Xanh Investment Joint Stock Company**  
(formerly known as "The Gaii Di Dong Joint Stock Company")

B09-DN/HN

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

**33. SEGMENT INFORMATION** (continued)

**Business segment** (continued)

	Electronic and household appliances	Other	Eliminations	VND Total
<b>For the three-month period ended 31 March 2026</b>				
Revenue				
External customers	32,354,560,835,485	187,389,256,405	-	32,541,950,091,890
Inter-segment elimination	81,422,707,792	502,600,591,317	(584,023,299,109)	-
<b>Total revenue</b>	<b>32,435,983,543,277</b>	<b>689,989,847,722</b>	<b>(584,023,299,109)</b>	<b>32,541,950,091,890</b>
Gross margin of segment	6,208,040,902,149	33,180,410,341	-	6,241,221,312,490
Unallocated expenses				(3,663,515,454,309)
Profit before income tax, finance income and finance expense				2,577,705,858,181
Finance income				512,117,161,615
Finance expense				(326,141,821,808)
Share of profit of jointly controlled entity				9,011,741,928
Other losses				2,748,520,839
Accounting profit before tax				2,775,441,460,755
Current income tax expense				(784,058,706,153)
Deferred tax expense				227,184,111,647
<b>Profit after tax for the period</b>				<b>2,218,566,866,249</b>
<b>As at 31 March 2026</b>				
Assets and liabilities				
Segment assets	56,230,235,525,586	1,108,008,417,932	-	57,338,243,943,518
Unallocated assets				(11,233,633,773)
<b>Total assets</b>				<b>57,327,010,309,745</b>
Segment liabilities	36,515,223,372,620	792,648,460,369	-	37,307,871,832,989
<b>Total liabilities</b>				<b>37,307,871,832,989</b>

**Dien May Xanh Investment Joint Stock Company**  
(formerly known as "The Gioi Di Dong Joint Stock Company")

B09-DN/HN

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	Others	Eliminations	Total
<b>For the three-month period ended 31 March 2025</b>				
Revenue				VND
External customers	24,638,571,252,237	514,986,815,877	-	25,153,558,068,114
Inter-segment elimination	3,342,959,580	(3,342,959,580)	-	-
<b>Total revenue</b>	<b>24,641,914,211,817</b>	<b>514,986,815,877</b>	<b>(3,342,959,580)</b>	<b>25,153,558,068,114</b>
Gross margin of segment	4,413,634,976,888	112,536,574,590	-	4,526,171,551,478
Unallocated expenses				(2,911,003,235,151)
Accounting profit before income tax, finance income and finance expense				1,615,168,316,327
Finance income				436,151,968,360
Finance expense				(202,423,284,684)
Share of loss of jointly controlled entity				3,129,774,300
Other profit				4,538,106,565
Accounting profit before tax				1,856,564,880,868
Current income tax expense				(380,292,182,958)
Deferred tax expense				2,102,682,734
<b>Profit after tax for the period</b>				<b>1,478,375,380,644</b>
<b>As at 31 March 2025</b>				
<b>Assets and liabilities</b>				
Segment assets	49,137,483,955,862	1,310,413,451,137	-	50,447,897,406,999
Unallocated assets				(41,466,680,599)
<b>Total assets</b>				<b>50,406,430,726,400</b>
Segment liabilities	29,597,103,644,242	314,534,477,119	-	29,911,638,121,361
<b>Total liabilities</b>				<b>29,911,638,121,361</b>

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

**34. EVENTS 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 consolidated financial statements of the Group.



Vo Thi Phuong Thao  
Preparer cum Chief accountant



Doan Van Hieu Em  
General Director

Ho Chi Minh City, Vietnam

21 April 2026

