Dien May Xanh Investment Joint Stock Company

Interim consolidated financial statements

For the six-month period ended 30 June 2026

Dien May Xanh Investment Joint Stock Company

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Dien May Xanh Investment 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 34rd ERC dated 08 July 2026 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 provides installation, repair, and maintenance services under the Dien May Xanh Technician 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 T2-1.2 Block, 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.

AUDITOR

The auditor of the Company is Ernst & Young Vietnam Limited.

Dien May Xanh Investment 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”) is pleased to present this report and the interim consolidated financial statements of the Company for the six-month period ended 30 June 2026.

MANAGEMENT’S RESPONSIBILITY IN RESPECT OF THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

Management is responsible for the interim consolidated financial statements of the Company which give a true and fair view of the interim consolidated financial position of the Company 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, the 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 Company will continue its business.

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

Management confirmed that it has complied with the above requirements in preparing the accompanying interim 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 Company as at 30 June 2026 and of the interim consolidated results of its operations and its interim consolidated cash flows for the six-month 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 the management:

M.S.D.N:0303217354-C.T.C.P
CÔNG TY CỔ PHẦN ĐẦU TƯ ĐIỆN MÁY XANH
P. TÂN ĐỊNH - TP. HỒ CHÍ MINH

Approved, 30 July 2026

Doan Van Hieu Em
General Director

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

VND

ASSETS	Code	Notes	30 June 2026	31 December 2025
A. CURRENT ASSETS	**100**		**72,253,519,360,072**	**53,565,566,103,895**
I. Cash and cash equivalents	***110***	***4***	***16,856,489,737,059***	***3,578,154,917,657***
1. Cash	111		16,856,489,737,059	3,558,154,917,657
2. Cash equivalents	112		-	20,000,000,000
II. Current investment	***120***		***27,813,466,977,288***	***25,246,515,124,040***
1. Held- to-maturity investments	123	5	27,813,466,977,288	25,246,515,124,040
III. Current receivables	***130***		***1,735,395,903,280***	***1,432,564,888,990***
1. Short-term trade receivables	131	6	463,880,157,589	394,564,407,242
2. Short-term advances to suppliers	132	7	15,874,300,000	40,298,376,105
3. Other short-term receivables	135	8	1,255,641,445,691	997,702,105,643
IV. Inventories	***140***	***9***	***25,439,333,501,450***	***22,759,101,620,225***
1. Inventories	141		26,163,606,944,783	23,368,695,775,234
2. Provision for diminution in value of inventories	142		(724,273,443,333)	(609,594,155,009)
V. Other current assets	***160***		***408,833,240,995***	***549,229,552,983***
1. Short-term prepaid expenses	161	10	299,324,702,241	340,599,769,383
2. Deductible Value-added tax	162		109,508,538,754	208,629,783,600
B. NON-CURRENT ASSETS	**200**		**3,632,667,477,742**	**3,350,671,762,515**
I. Non-current receivables	***210***		***240,121,605,447***	***238,775,502,397***
1. Other long-term receivables	215	11	240,121,605,447	238,775,502,397
II. Fixed assets	***220***		***646,293,929,089***	***840,472,791,325***
1. Tangible fixed assets	221	12	620,295,050,589	814,473,912,825
Cost	222		9,461,788,974,461	9,454,539,360,453
Accumulated depreciation	223		(8,841,493,923,872)	(8,640,065,447,628)
2. Intangible fixed assets	227	13	25,998,878,500	25,998,878,500
Cost	228		36,771,076,200	36,771,076,200
Accumulated amortisation	229		(10,772,197,700)	(10,772,197,700)
III. Non-current assets in progress	***250***		***187,893,330***	***54,108,981,914***
1. Construction in progress	252	14	187,893,330	54,108,981,914
IV. Non-current investments	***260***		***2,020,713,262,868***	***1,771,159,064,528***
1. Investments in jointly controlled entities	262	15	521,210,862,868	371,159,064,528
2. Held-to-maturity investments	265	5	1,499,502,400,000	1,400,000,000,000
V. Other non-current assets	***270***		***725,350,787,008***	***446,155,422,351***
1. Long-term deferred expenses	271	10	4,144,183,525	12,420,343,336
2. Deferred tax assets	272	30.3	721,206,603,483	433,735,079,015
TOTAL ASSETS (280 = 100 + 200)	**280**		**75,886,186,837,814**	**56,916,237,866,410**

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
As at 30 June 2026

VND

RESOURCES	*Code*	*Notes*	**30 June 2026**	**31 December 2025**
C. LIABILITIES	**300**		**53,209,432,417,497**	**39,115,666,255,903**
I. Current liabilities	***310***		***52,715,717,962,009***	***38,726,777,565,799***
1. Short-term trade payables	311	16.1	10,232,344,041,382	9,701,594,456,166
2. Short-term advances from customers	312	16.2	208,012,937,848	210,360,563,142
3. Statutory obligations	314	17	953,922,011,466	811,242,325,898
4. Payables to employees	315		178,459,525,466	190,067,856,206
5. Short-term accrued expenses	316	18	3,939,243,630,034	3,304,053,527,878
6. Short-term unearned revenues	319	19	184,120,231,069	148,048,028,340
7. Other short-term payables	320	20	14,509,110,075,414	842,798,429,389
8. Short-term loan and finance lease obligations	321	21	22,403,756,952,948	23,429,114,317,650
9. Short-term provision	322		106,748,556,382	89,498,061,130
II. Non-current liabilities	***330***		***493,714,455,488***	***388,888,690,104***
1. Unearned revenues	337	19	493,714,455,488	388,888,690,104
D. OWNERS' EQUITY	**400**	**22.1**	**22,676,754,420,317**	**17,800,571,610,507**
1. Owners' equity	411		11,012,835,000,000	11,012,835,000,000
- Ordinary shares with voting rights	*411a*		*11,012,835,000,000*	*11,012,835,000,000*
2. Other owner's equity	414		1,073,331,174,380	1,073,331,174,380
3. Undistributed earnings	420		10,590,588,245,937	5,714,405,436,127
- Undistributed earnings by the end of prior period	*420a*		*5,714,405,436,127*	*4,612,620,204,399*
- Undistributed earnings of current period	*420b*		*4,876,182,809,810*	*1,101,785,231,728*
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300 + 400)	**440**		**75,886,186,837,814**	**56,916,237,866,410**

Approved, 30 July 2026

PREPARER CUM CHIEF ACCOUNTANT	**GENERAL DIRECTOR**
(signature and full name)	*(signature and full name)*
Vo Thi Phuong Thao	*Doan Van Hieu Em*

M.S.D.N: 03032173... C.T.C.P
CÔNG TY CỔ PHẦN ĐẦU TƯ ĐIỆN MÁY XANH
P. TÂN ĐỊNH - TP. HỒ CHÍ MINH

INTERIM CONSOLIDATED INCOME STATEMENT

for the six-month period ended 30 June 2026

VND

ITEMS	Code	Notes	*For the six-month period ended 30 June 2026*		*For the six-month period ended 30 June 2025*	
			Current period	*Current accumulated period*	*Previous period*	*Previous accumulated period*
1. Revenues from sale of goods and rendering of services	**01**	**23.1**	**33,023,328,436,637**	**65,804,351,031,383**	**26,309,842,605,698**	**51,661,355,734,845**
2. Deductions	**02**	**23.1**	**(285,699,550,257)**	**(524,772,053,113)**	**(224,192,018,870)**	**(422,147,079,903)**
3. Net revenues from sale of goods and rendering of services	**10**	**23.1**	**32,737,628,886,380**	**65,279,578,978,270**	**26,085,650,586,828**	**51,239,208,654,942**
4. Cost of goods sold and services rendered	**11**	**24, 29**	**(25,831,447,587,180)**	**(52,132,176,366,580)**	**(21,528,189,388,900)**	**(42,155,575,905,536)**
5. Gross profits from sale of goods and rendering of services	**20**		**6,906,181,299,200**	**13,147,402,611,690**	**4,557,461,197,928**	**9,083,632,749,406**
6. Finance income	**22**	**23.2**	**584,895,410,652**	**1,097,012,572,267**	**457,693,562,887**	**893,845,531,247**
7. Finance expenses	**23**	**25**	**(343,329,611,424)**	**(669,471,433,232)**	**(227,326,440,458)**	**(429,749,725,142)**
- *In which: Interest expense*	*24*		*(341,791,753,127)*	*(666,361,627,156)*	*(226,362,310,765)*	*(428,004,107,693)*
8. Selling expenses	**25**	**26, 29**	**(2,736,397,320,342)**	**(5,174,771,771,429)**	**(2,286,428,715,611)**	**(4,426,008,488,714)**
9. General and administrative expenses	**26**	**27, 29**	**(1,116,928,482,010)**	**(2,342,069,485,232)**	**(835,617,411,136)**	**(1,607,040,873,184)**
10. Shares of profit of jointly controlled entity	**27**		**18,649,699,157**	**27,661,441,085**	**11,121,630,774**	**14,251,405,074**
11. Operating profit {30 = 20 + 22 - (23 + 25 + 26) + 27}	**30**		**3,313,070,995,233**	**6,085,763,935,149**	**1,676,903,824,384**	**3,528,930,598,687**
12. Other income	**31**	**28**	**5,690,008,778**	**12,070,793,295**	**2,302,592,851**	**11,177,830,436**

INTERIM CONSOLIDATED INCOME STATEMENT (continued)

for the six-month period ended 30 June 2026

VND

ITEMS	Code	Notes	*For the six-month period ended 30 June 2026*		*For the six-month period ended 30 June 2025*	
			Current period	*Current accumulated period*	*Previous period*	*Previous accumulated period*
13. Other expenses	32	28	(480,153,484)	(4,112,417,162)	554,563,357	(3,782,567,663)
14. Other profit (40 = 31 - 32)	40	28	5,209,855,294	7,958,376,133	2,857,156,208	7,395,262,773
15. Accounting profit before tax (50 = 30 + 40)	50		3,318,280,850,527	6,093,722,311,282	1,679,760,980,592	3,536,325,861,460
16. Current corporate income tax expense	51	30.1	(720,952,319,787)	(1,505,011,025,940)	(343,892,539,635)	(724,184,722,593)
17. Deferred tax income	52	30.1	60,287,412,821	287,471,524,468	4,137,870,918	6,240,553,652
18. Net profit after corporate income tax (60 = 50 - 51 - 52)	60		2,657,615,943,561	4,876,182,809,810	1,340,006,311,875	2,818,381,692,519
19. Net profit after tax attributable to shareholders of the parent	61		2,657,615,943,561	4,876,182,809,810	1,340,006,311,875	2,818,381,692,519
20. Basic earnings per share	70		2,413	4,428	1,243	2,585
21. Diluted earnings per share	71		2,413	4,428	1,243	2,585

Approved, 30 July 2026

PREPARER
CUM CHIEF ACCOUNTANT

(signature and full name)

Vo Thi Phuong Thao

GENERAL DIRECTOR

(signature and full name)

M.S.D.N: 0303217354 C.T.C. CÔNG TY CỔ PHẦN ĐẦU TƯ ĐIỆN MÁY XANH P. TÂN ĐỊNH - TP. HỒ CHÍ MINH

Doan Van Hieu Em

INTERIM CONSOLIDATED CASH FLOW STATEMENT

For the six-month period ended 30 June 2026

VND

ITEMS	*Code*	*Notes*	*For the six-month period ended 30 June 2026*	*For the six-month period ended 30 June 2025*
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	**01**		**6,093,722,311,282**	**3,536,325,861,460**
2. Adjustments for:				
Depreciation and amortisation of fixed assets	02	12, 13	263,374,974,408	405,075,193,507
Provisions	03		131,929,783,576	25,852,838,424
Foreign exchange gain arising from revaluation of monetary accounts denominated in foreign currency	04		(199,478,082)	(114,062,105)
Profits from investing activities	05		(1,031,762,947,177)	(761,710,307,265)
Borrowing cost	06	25	666,361,627,156	428,004,107,693
				-
3. Operating profit before changes in working capital	**08**		**6,123,426,271,163**	**3,633,433,631,714**
Increase in receivables	09		(205,065,295,416)	(49,389,298,543)
Increase in inventories	10		(2,794,911,169,549)	(1,262,637,514,250)
Increase in payables	11		14,962,753,610,643	3,012,431,477,954
Decrease in deferred expenses	12		49,551,226,953	1,687,122,304
Borrowing cost paid	14		(652,467,163,424)	(357,825,216,426)
Corporate income tax paid	15	17	(1,289,376,191,282)	(725,066,397,772)
Net cash flows from operating activities	**20**		**16,193,911,289,088**	**4,252,633,804,981**
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Payment for purchase of fixed assets	21		(124,167,109,592)	(34,811,417,654)
2. Proceeds from disposals of fixed assets	22		19,011,001,136	2,489,500,183
3. Loans to other entities and term-deposits	23		(16,159,551,674,744)	(17,070,226,966,256)
4. Collections from borrowers and term-deposits	24		13,630,539,126,162	13,005,351,716,924
5. Payments for investments in other entities	25		(122,390,357,255)	(163,620,047,473)
6. Interest received	27		865,979,910,679	145,306,212,230
Net cash flows used in investing activities	**30**		**(1,890,579,103,614)**	**(4,115,511,002,046)**

INTERIM CONSOLIDATED CASH FLOW STATEMENT (continued)

For the six-month period ended 30 June 2026

VND

ITEMS	*Code*	*Notes*	*For the six-month period ended 30 June 2026*	*For the six-month period ended 30 June 2025*
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Drawdown of borrowings	33	21	48,603,448,251,488	37,998,132,218,052
2. Repayment of borrowings	34	21	(49,628,805,616,190)	(35,825,310,599,996)
3. Dividends paid	36	22.1	-	(2,000,000,000,000)
Net cash flows (used in) from financing activities	**40**		**(1,025,357,364,702)**	**172,821,618,056**
Net decrease in cash and cash equivalents for the period (50 = 20+30+40)	**50**		**13,277,974,820,772**	**309,944,420,991**
Cash and cash equivalents at beginning of period	**60**		**3,578,315,438,205**	**3,780,128,276,727**
Impact of foreign exchange rate fluctuation	**61**		**199,478,082**	**114,062,105**
Cash and cash equivalents at end of period (70 = 50 + 60 + 61)	**70**	4	**16,856,489,737,059**	**4,090,186,759,823**

Approved, 30 July 2026

PREPARER CUM CHIEF ACCOUNTANT

(signature and full name)

Thao

Vo Thi Phuong Thao

GENERAL DIRECTOR

(signature and full name)

M.S.D.N: 0303217354 C.T.C.P
CÔNG TY CỔ PHẦN ĐẦU TƯ ĐIỆN MÁY XANH
P. TÂN ĐỊNH - TP. HỒ CHÍ MINH

Doan Van Hieu Em

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 34rd ERC dated 08 July 2026 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 provides installation, repair, and maintenance services under the Dien May Xanh Technician brand.

The Company'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 T2-1.2 Block, D1 Street, Saigon Hi-tech Park, Tang Nhon Phu Ward, Ho Chi Minh City, Vietnam.

The number of the Company's employees as at 30 June 2026 was 32,969 (31 December 2025: 32,157).

Corporate structure

As at 30 June 2026, the Company has one (1) direct subsidiary as follows:

Name	*Location*	*Principal activities*	*Percentage of ownership and voting rights (%)*	
			30 June 2026	*31 December 2025*
Dien May Xanh Technician Joint Stock Company				
Name of subsidiary				
	Ho Chi Minh City, Vietnam	Repair and maintenance services	99.99	99.99

2. BASIS OF PREPARATION

2.1 Applied accounting standards and system

The interim consolidated financial statements of the Company expressed in Vietnam dong ("VND"), are prepared in compliance and accordance with Vietnamese Enterprise Accounting System and Vietnamese Accounting Standards issued by the Ministry of Finance as per:

- 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).

2. BASIS OF PREPARATION (continued)

2.1 Applied accounting standards and system (continued)

Accordingly, the accompanying interim consolidated financial statements and their use 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 and the interim consolidated results of operations and the interim consolidated cash flows of the Company in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

2.2 Applied accounting documentation system

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

2.3 Fiscal year

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

These interim consolidated financial statements are prepared for the six-month period ended 30 June 2026.

2.4 Accounting currency

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

2.5 Basis of consolidation

The interim consolidated financial statements comprise the interim financial statements of the parent Company and its subsidiaries for the 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.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 Changes in accounting policies and disclosures

The accounting policies adopted by the Company in preparation of the interim [consolidated] financial statements are consistent with those followed in the preparation of the Company's annual consolidated financial statements for the year ended 31 December 2026 and the interim consolidated financial statements for the six-month period ended 30 June 2026 except for the changes in the accounting policies in relation to the following/arising from the initial adoption of Circular No. 99/2025/TT-BTC

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.1.1 Changes in accounting policies due to the adoption of new accounting regulations: Circular No. 99/2025/TT-BTC guiding the Enterprise Accounting System

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the enterprise accounting regime system ("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.

The Company has adopted the changes in accounting policies in accordance with Circular 99, the impacts of which on the Company have been accounted for as [retrospective restatements/ simplified restatements, or prospective adjustments] depending on the specific items, in accordance with the transitional provisions of Circular 99. Consequently, the Company has also restated the corresponding comparative information for certain line items to conform with the presentation requirements under Circular 99 in the interim [consolidated] financial statements for the current period, as disclosed in Note 50.

- In cases where the simplified retrospective approach is applied, the Company does not restate corresponding information for prior accounting periods. Instead, the cumulative effect of the change in accounting policies is recognised at the beginning of the period in which the new accounting policies are first applied, through adjustments to the relevant assets and liabilities against retained earnings or other components of equity.
- For changes in accounting policies arising from the initial application of requirements that do not require retrospective or simplified retrospective application, the Company applies these changes prospectively. The effects of such changes are recognised from the period in which the new accounting policies are applied

3.2 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.

3.3 Inventories

Inventories are stated at the lower of cost incurred in bringing each product to its present location and condition, and net realisable value

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

The Company determines quantities and value of inventories issued in the period [based on determining quantities and value for each incurred transaction/ based on determining quantities and value of ending inventories], and recognises value of the inventories issued as follows:

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
Others	- actual cost on a weighted average basis

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.3 *Inventories* (continued)

Provision for obsolete inventories

An inventory provision represents the estimated loss to reflect the decrease in value of inventories (through diminution, damage, obsolescence, etc.) below their carrying amount, and is intended to cover actual losses incurred from the decline in value of raw materials, finished goods and other inventories. The Company recognises the inventory provision when there is evidence that the net realisable value is lower than the cost of inventories.

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.

3.4 *Receivables*

Receivables are presented in the interim statement of financial position at the carrying amounts due from customers and other debtors, after deducting provision for doubtful debts.

The provision for doubtful debts represents amounts of outstanding receivables at the end of the period 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 are written off those bad debts, the differences between the provision for doubtful receivables previously made and historical cost of receivables is included in the interim consolidated income statement.

For overdue receivables, provision for doubtful debts is provided as follows:

Overdue period	Provision rate (% of receivable value)
From 6 months to less than 1 year	30
From 1 year to less than 2 years	50
From 2 years to less than 3 years	70
3 years or more	100

3.5 *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.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.6 *Lease 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 Company is the lessee

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

3.7 *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 to a condition for it to be capable of operating for its intended use of the Company.

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").

3.8 *Depreciation and amortisation*

Depreciation of tangible fixed assets and amortisation of intangible 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
Office equipment	5 - 7 years
Computer software	2 - 4 years

No amortisation is required for infinite land use right.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.9 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.

3.10 Borrowing costs

Borrowing costs consist of interest and other costs that the Company incurs in connection with the borrowing of funds.

Costs directly related to the borrowing, excluding interest expense, such as valuation fees, audit fees, loan documentation costs, and loan arrangement fees, are allocated over the loan period using [straight line method or effective interest rate method

3.11 Deferred expenses

Deferred expenses are reported as short-term or long-term deferred expenses on the interim consolidated statement of financial position and amortised over the period to which they relate or during which the related economic benefits consumed.

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

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.12 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 periodly allocated amount of goodwill on the straight-line basis, the higher amount will be recorded in the interim consolidated income statement.

3.13 Investments

Investments in subsidiaries

Investments in subsidiaries that are excluded from interim consolidated financial statements are carried at cost.

Distributions from accumulated net profits of the subsidiaries arising subsequent to the date of acquisition are recognised in the interim consolidated income statement. Distributions from sources which are attributable to period before obtaining controls are considered a recovery of investment and are deducted to the cost of the investment.

Investment in a joint ventures

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

Distributions from accumulated net profits of the joint ventures arising subsequent to the date of acquisition are recognised in the interim consolidated income statement. Distributions from sources which are attributable to period before having joint control are considered a recovery of investment and are deducted to the cost of the investment

Held-to-maturity investment

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

Provision for diminution in value of investment

Provision for diminution in value of the investment is made when there are reliable evidences that a part or whole of an investment (including investments held to maturity, if any) has suffered a diminution in value or is not recoverable at the balance sheet date.

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.14 *Accruals*

Accrued expenses represent liabilities for goods and services received from suppliers or provided to buyers during the reporting period but not yet paid due to the lack of sufficient accounting documents, invoices, or supporting records, which are recognized in the production and business expenses of the reporting period.

3.15 *Payables and Prepaid expenses*

Deferred costs are amortized over the prepaid period or over the period in which the related economic benefits are expected to be generated from such costs.

3.16 *Provisions*

Warranty provisions

Warranty provisions for products, goods, services, and construction projects are provisions for costs related to products, goods, services, and construction projects that have been sold, provided, or delivered to buyers but are still within the warranty period, and the Company is still obligated to continue repairs and completions 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, services, and construction projects.

3.17 *Foreign currency transactions*

Transactions in currencies other than the Company's reporting currency of VND are initially recorded using the actual transaction exchange rates or carrying exchange rates, depending on the nature and substance of the underlying transactions and the principles for determining exchange rates at the transaction date, as follows:

Actual transaction exchange rates

Transactions denominated in currencies other than the accounting currency of the Company [VND/USD] are recorded at the actual exchange rates at the transaction dates, being the average buying and selling transfer exchange rates of the commercial bank with which the entity frequently conducts transactions, or at an exchange rate approximating such average transfer exchange rates at the transaction dates (hereinafter referred to as the "approximated exchange rates").Approximated exchange rates are required to differ by no more than ±1% from the corresponding average buying and selling transfer exchange rates at the transaction dates. The average buying and selling transfer exchange rates are determined on a [daily/weekly/monthly] basis as the arithmetic average of the bank's daily buying and selling transfer exchange rates. The application of approximate exchange rates must not result in any material impact on the financial position and results of operations of the Company for the relevant accounting period.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.17 Foreign currency transactions (continued)

Where the commercial bank with which the Company frequently conducts transactions does not publish an exchange rate for the foreign currency in which transactions are denominated, the Company may select an intermediate currency for translation into the entity's accounting currency, provided that such approach is applied consistently.

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

Carrying exchange rates

Carrying exchange rates include either specific actual carrying exchange rates or weighted average carrying exchange rates. The application of specific actual carrying exchange rates or weighted average carrying exchange rates depends on the characteristics and management requirements of foreign currency–denominated monetary items of the Company.

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

3.18 Share capital

Ordinary shares

Common shares with voting rights are recorded at par value.

3.19 Appropriation of net profits

Net profit after tax (excluding negative goodwill arising from a bargain purchase) is available for appropriation to shareholders after approval by the shareholders in the annual general meeting, and after making appropriation to reserve funds in accordance with the Company's Charter and Vietnam's regulatory requirements.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.20 *Revenue recognition*

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

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 recognized upon the completion of the services provided.

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

3.21 *Revenue deduction*

Revenue deductions include trade discounts, sales allowances, and sales returns.

Revenue deductions arising in the same perid in which products, goods, or services are sold are recorded as a reduction of revenue in that period. In cases where products, goods, or services are sold during the period but trade discounts, sales allowances, or sales returns arise in the subsequent year, the Company reduces the revenue recognised for the year, provided that such revenue deductions arise before the issuance date of the financial statements.

3.22 *Selling expenses*

Selling expenses reflect actual costs incurred in connection with the sale of goods and the provision of services.

3.23 *General and administrative expenses*

General and administrative expenses reflect actual costs incurred in the course of the general management of the Company.

3.24 *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 Company to offset current tax assets against current tax liabilities and when the Company intends to settle its current tax assets and liabilities on a net basis.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.24 *Taxation* (continued)

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.

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 assets are 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 Company to offset current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority on:

- either the same taxable entity; or
- when the Company intends either to settle current tax liabilities and assets on a net basis or to realise the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

3.25 *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.

3.26 *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.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.27 Significant estimates

The preparation of the interim [consolidated] financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and the statutory requirements relevant to the preparation and presentation of the interim [consolidated] financial statements requires management to make estimates and assumptions that affect the carrying amounts of assets and liabilities, the disclosure of contingent assets and liabilities as at the reporting date, as well as the reported amounts of revenue and expenses during the reporting period.

Such estimates and assumptions are continually evaluated based on past experience and other factors, including expectations of future events that are believed to be reasonable and have a significant impact on the Company's [consolidated] financial statements. Although accounting estimates are made based on management's best knowledge and judgement, actual results may differ from those estimates and assumptions.

4. CASH AND CASH EQUIVALENTS

VND

	30 June 2026	*31 December 2025*
Cash and cash equivalents held by the Company that are not restricted as to use		
Cash on hand	256,103,450,896	254,143,283,239
Cash at banks	16,557,980,862,602	3,270,924,090,558
Cash in transit	42,405,423,561	33,087,543,860
Time deposits at banks *(*)*	-	20,000,000,000
TOTAL	**16,856,489,737,059**	**3,578,154,917,657**

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

5. HELD TO MATURITY INVESTMENTS

VND

	30 June 2026			*31 December 2025 (Restated)*		
	Cost	*Fair value*	*Provision*	*Cost*	*Fair value*	*Provision*
Short-term	**27,813,466,977,288**	**27,813,466,977,288**	**-**	**25,246,515,124,040**	**25,246,515,124,040**	**-**
Bank deposits *(i)*	15,953,779,232,876	15,953,779,232,876	-	13,626,300,000,000	13,626,300,000,000	-
Lending *(ii)*	3,385,000,000,000	3,385,000,000,000		4,180,000,000,000	4,180,000,000,000	
INFY (Investment For You) *(iii)*	1,200,000,000,000	1,200,000,000,000		1,330,000,000,000	1,330,000,000,000	
Other investments *(iv)*	6,484,815,126,824	6,484,815,126,824	-	5,457,944,731,666	5,457,944,731,666	-
Accrued interest income	789,872,617,588	789,872,617,588		652,270,392,374	652,270,392,374	
Long-term	**1,499,502,400,000**	**1,499,502,400,000**	**-**	**1,400,000,000,000**	**1,400,000,000,000**	**-**
Others *(v)*	1,499,502,400,000	1,499,502,400,000	-	1,400,000,000,000	1,400,000,000,000	-
TOTAL	**29,312,969,377,288**	**29,312,969,377,288**	**-**	**26,646,515,124,040**	**26,646,515,124,040**	**-**

(i) These represent short-term bank deposits in VND with remaining maturities of under 1 year and bear interest at applicable rates.
(ii) These represent short-term loans in VND with remaining maturities of under 1 year and bear interest at applicable rates.
(iii) These represent bank deposits under INFY investment contracts with remaining maturities of under 1 year and bear interest at applicable rates.

(iv) These represent bonds and other investments with remaining maturities from 3 months to 1 year and bear interest at applicable rates.

(v) These represent bonds with remaining maturities from 1 to 6 years and bear interest at applicable rates.

6. SHORT-TERM TRADE RECEIVABLES

VND

	30 June 2026		*31 December 2025*	
	Carrying amount	*Provision*	*Carrying amount*	*Provision*
Trade receivables from other parties	406,620,233,187	-	233,388,024,089	-
- *Home Credit Vietnam Limited Company*	*208,419,892,540*	-	*80,463,411,137*	-
- *VPBank SMBC Finance Company Limited*	*103,889,774,478*	-	*87,192,506,673*	-
- *Vietnam Prosperity Joint Stock Commercial Bank*	*17,057,858,494*	-	*6,119,673,829*	-
- *Others*	*77,252,707,675*	-	*59,612,432,450*	-
Trade receivable from related parties *(Note 31)*	57,259,924,402	-	161,176,383,153	-
TOTAL	**463,880,157,589**	**-**	**394,564,407,242**	**-**

7. SHORT-TERM ADVANCES TO SUPPLIERS

VND

	30 June 2026	*31 December 2025*
ASTI Electronics Corporation	6,386,137,200	-
GEE Decoration Trading and service Corporation	1,752,929,321	-
S.I.S Technical Trading Services Company 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
Others	7,735,233,479	8,933,637,592
TOTAL	**15,874,300,000**	**40,298,376,105**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

As at 30 June 2026 and for the six-month period then ended and for the period from 1 January 2026 to 30 June 2026

8. OTHER SHORT-TERM RECEIVABLES

VND

	30 June 2026		*31 December 2025 (Restated)*	
	Cost	*Provision*	*Cost*	*Provision*
Receivables from suppliers *(i)*	1,180,898,178,734	-	923,425,890,174	-
- *Apple Vietnam Limited Liability Company*	*200,891,644,816*	-	*293,014,411,725*	-
- *LG Electronics Vietnam Hai Phong Co., Ltd.*	*184,290,279,120*	-	*76,710,001,156*	-
- *Panasonic Co., Ltd.*	*168,342,704,493*	-	*42,565,091,432*	-
- *Samsung Electronic HCMC CE Complex Limited*	*75,661,476,360*	-	*80,700,216,538*	-
- *Daikin Air Conditioning (Vietnam) Joint Stock Company*	*73,978,865,024*	-	*14,963,788,027*	-
- *AQUA Electrical Appliances Vietnam Co., Ltd*	*71,831,544,544*	-	*12,998,981,863*	-
- *Samsung Electronics Viet Nam Thai Nguyen Company Limited*	*40,718,647,728*	-	*37,284,502,503*	-
- *Digiworld Corporation*	*18,393,156,516*	-	*34,802,828,518*	-
- *Others*	*346,789,860,133*	-	*330,386,068,412*	-
Others	74,743,266,957	-	74,276,215,469	-
TOTAL	**1,255,641,445,691**	**-**	**997,702,105,643**	**-**
In which:				
Other receivables from other parties	*1,245,970,109,702*	-	*957,099,422,677*	-
Other receivables from related parties (Note 31)	*9,671,335,989*	-	*40,602,682,966*	-

(i) Receivables from suppliers mainly comprise trade discounts, early payment discounts and price protection.

9. INVENTORIES

VND

	30 June 2026		*31 December 2025*	
	Cost	*Provision*	*Cost*	*Provision*
Mobile phones	9,677,691,743,318	-	10,436,899,938,796	-
Electronic equipment	5,720,310,211,808	-	5,455,502,863,780	-
Home appliances	4,285,355,009,520	-	3,278,784,040,474	-
Laptops	3,890,896,010,033	-	2,038,788,415,621	-
Accessories	1,514,910,264,398	-	1,332,468,453,657	-
Tablets	422,849,729,057	-	381,398,358,512	-
Watches and glasses	181,205,375,587	-	181,715,243,135	-
IT	159,423,159,218	-	54,962,982,784	-
Others	310,965,441,844	-	208,175,478,475	-
TOTAL	**26,163,606,944,783**	**-**	**23,368,695,775,234**	**-**
Provision for obsolete inventories	(724,273,443,333)	-	(609,594,155,009)	-
NET	**25,439,333,501,450**	**-**	**22,759,101,620,225**	**-**

Movements of provision for obsolete inventories:

VND

	For the six-month period ended 30 June 2026	*For the six-month period ended 30 June 2025*
31 December 2025	(609,594,155,009)	(423,097,685,938)
Add: Provision made during the period	(724,273,443,333)	(441,064,780,178)
Less: Utilisation and reversal of provision during the period	609,594,155,009	423,097,685,938
30 June 2026	(724,273,443,333)	(441,064,780,178)

10. DEFERRED EXPENSES

VND

	30 June 2026	*31 December 2025*
Short-term	**299,324,702,241**	**340,599,769,383**
Stores rentals	237,138,222,834	246,734,278,995
Tool and equipment	21,437,721,391	38,244,291,996
Insurance fee	21,075,177,175	26,006,781,412
Stores' layout and renovation expense	3,659,504,483	24,176,325,301
Others	16,014,076,358	5,438,091,679
Long-term	**4,144,183,525**	**12,420,343,336**
Tool and equipment	1,802,603,125	971,141,026
Stores rentals	1,519,221,407	7,597,948,480
Stores' layout and renovation expense	171,158,518	2,518,804,422
Others	651,200,475	1,332,449,408
TOTAL	**303,468,885,766**	**353,020,112,719**

11. OTHER LONG-TERM RECEIVABLES

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

As at 30 June 2026 and for the six-month period then ended and for the period from 1 January 2026 to 30 June 2026

12. TANGIBLE FIXED ASSETS

VND

	Buildings and structures	*Machinery and equipment*	*Means of transportation*	*Office equipment*	*Total*
Cost:					
31 December 2025	8,221,877,694,621	729,023,115	360,538,843,439	871,393,799,278	9,454,539,360,453
New purchase	10,080,051,493	99,927,273	1,407,407,411	287,251,851	11,874,638,028
Transfer from construction in progress	75,499,770,839	-	-	303,911,320	75,803,682,159
Disposal	(55,912,968,222)	-	(586,432,548)	(23,929,305,409)	(80,428,706,179)
30 June 2026	8,251,544,548,731	828,950,388	361,359,818,302	848,055,657,040	9,461,788,974,461
In which:					
Fully depreciated	*6,177,441,988,977*	-	*110,601,487,399*	*761,073,516,731*	*7,049,116,993,107*
Accumulated depreciation:					
31 December 2025	(7,554,235,489,052)	(203,225,229)	(261,325,953,888)	(824,300,779,459)	(8,640,065,447,628)
Depreciation	(236,813,283,431)	(81,702,038)	(18,302,760,891)	(8,177,228,048)	(263,374,974,408)
Disposal	39,658,948,025	-	374,665,182	21,912,884,957	61,946,498,164
30 June 2026	(7,751,389,824,458)	(284,927,267)	(279,254,049,597)	(810,565,122,550)	(8,841,493,923,872)
Net carrying amount:					
31 December 2025	667,642,205,569	525,797,886	99,212,889,551	47,093,019,819	814,473,912,825
30 June 2026	500,154,724,273	544,023,121	82,105,768,705	37,490,534,490	620,295,050,589

13. INTANGIBLE FIXED ASSETS

VND

	Land use rights	*Computer software*	*Total*
Cost:			
31 December 2025 and 30 June 2026	25,998,878,500	10,772,197,700	36,771,076,200
Accumulated amortisation:			
31 December 2025 and 30 June 2026	-	(10,772,197,700)	(10,772,197,700)
Net carrying amount:			
31 December 2025 and 30 June 2026	25,998,878,500	-	25,998,878,500

14. CONSTRUCTION IN PROGRESS

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

15. INVESTMENTS IN JOINTLY CONTROLLED ENTITY

	30 June 2026			31 December 2025		
	Costs	*Provision*	*Owner-ship*	*Costs*	*Provision*	*Owner-ship*
	VND	*VND*	*%*	*VND*	*VND*	*%*
PT Era Blu Elektronik	521,210,862,868	-	45	371,159,064,528	-	45

On 22 April 2022, the Company made capital contribution to PT Era Blu Elektronik in accordance with the Resolution dated 28 December 2021 and 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.

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	122,390,357,255
30 June 2026	513,794,797,484
Accumulated share in post-investment loss of jointly controlled entity:	
31 December 2025	(20,245,375,701)
Profit from joint controlled entity	27,661,441,085
30 June 2026	7,416,065,384
Net carrying amount:	
31 December 2025	371,159,064,528
30 June 2026	521,210,862,868

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

As at 30 June 2026 and for the six-month period then ended and for the period from 1 January 2026 to 30 June 2026

16. TRADE PAYABLES AND ADVANCES FROM CUSTOMERS

16.1 Short-term trade payables

VND

	30 June 2026		*31 December 2025*	
	Balance	*Payable amount*	*Balance*	*Payable amount*
Trade payables to suppliers	10,148,776,123,608	10,148,776,123,608	9,633,273,278,640	9,633,273,278,640
- *Apple Viet Nam Co., Ltd.*	*1,857,713,465,160*	*1,857,713,465,160*	*463,897,487,034*	*463,897,487,034*
- *Digiworld Corporation*	*745,618,166,610*	*745,618,166,610*	*666,723,063,260*	*666,723,063,260*
- *AQUA Electrical Appliances Vietnam Co., Ltd.*	*601,792,266,764*	*601,792,266,764*	*511,561,974,100*	*511,561,974,100*
- *Toshiba Consumer Products Co., Ltd.*	*491,882,502,771*	*491,882,502,771*	*431,237,672,191*	*431,237,672,191*
- *LG Electronics Vietnam Hai Phong Co., Ltd.*	*489,215,552,619*	*489,215,552,619*	*306,843,068,741*	*306,843,068,741*
- *Branch Of Synnex FPT Distribution Company Limited*	*469,163,521,473*	*469,163,521,473*	*542,129,799,607*	*542,129,799,607*
- *Chi Nhánh Công Ty TNHH Nhà Nước MTV Thương Mại Và Xuất Nhập Khẩu Viettel*	*454,444,894,740*	*454,444,894,740*	*475,566,297,504*	*475,566,297,504*
- *Samsung Electronics Viet Nam Thai Nguyen Co., Ltd.*	*327,838,778,943*	*327,838,778,943*	*756,976,130,250*	*756,976,130,250*
- *Vinh Khang Science & Technology Joint Stock Company and its branch*	*212,071,941,205*	*212,071,941,205*	*997,223,502,161*	*997,223,502,161*
- *Others*	*4,499,035,033,323*	*4,499,035,033,323*	*4,481,114,283,792*	*4,481,114,283,792*
Trade payables to related parties *(Note 31)*	83,567,917,774	83,567,917,774	68,321,177,526	68,321,177,526
TOTAL	**10,232,344,041,382**	**10,232,344,041,382**	**9,701,594,456,166**	**9,701,594,456,166**

16.2 Short-term advances from customers

Short-term advances from customers represent advance payments under sales contracts from customers.

17. STATUTORY OBLIGATIONS

VND

	31 December 2025	*Increase in period*	*Decrease in period*	*30 June 2026*
Corporate income tax (Note 30.1)	595,317,485,129	1,505,011,025,940	(1,289,376,191,282)	810,952,319,787
Value-added tax	196,590,104,616	7,638,667,175,794	(7,738,133,442,292)	97,123,838,118
Personal income tax	17,974,587,215	187,315,908,490	(161,165,276,744)	44,125,218,961
Others	1,360,148,938	11,721,872,202	(11,361,386,540)	1,720,634,600
TOTAL	**811,242,325,898**	**9,342,715,982,426**	**(9,200,036,296,858)**	**953,922,011,466**

18. SHORT-TERM ACCRUED EXPENSES

VND

	30 June 2026	*31 December 2025*
Employee bonus	2,832,159,122,089	2,479,282,385,291
Marketing expenses	474,789,012,060	357,397,308,843
Interest supporting expenses	239,741,688,211	172,645,066,666
Utilities	113,139,081,134	65,782,041,546
Interest expenses	87,854,211,867	73,959,748,135
Payables to employee	47,979,257,099	80,136,953,905
Others	143,581,257,574	74,850,023,492
TOTAL	**3,939,243,630,034**	**3,304,053,527,878**

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
	30 June 2026	*31 December 2025*
Capital contribution from IPO	13,315,612,010,000	-
Discount vouchers	602,581,475,651	401,754,944,500
Charges received on behalf	421,711,580,006	253,725,254,750
Social and health insurances and trade union fee	55,333,580,072	73,516,016,766
Deposits received	46,812,806,536	68,929,297,668
Others	67,058,623,149	44,872,915,705
TOTAL	**14,509,110,075,414**	**842,798,429,389**
In which:		
Payables to other parties	*14,499,570,863,379*	*837,354,009,915*
Payables to related parties (Note 31)	*9,539,212,035*	*5,444,419,474*

21. LOANS AND FINANCE LEASES

VND

	31 December 2025	*Increase*	*Decrease*	*30 June 2026*
Short-term				
Loans from banks *(Note 21.1)*	23,429,114,317,650	48,603,448,251,488	(49,628,805,616,190)	22,403,756,952,948
In which:				
Payable amount	*23,429,114,317,650*			*22,403,756,952,948*

21.1 Short-term loans from banks

Details of the short-term loans from banks are as follows:

Bank	*30 June 2026* *VND*	*Principal and interest repayment term*
Unsecured long-term bank loan	22,403,756,952,948	From 1 July 2026 to 9 December 2026

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

As at 30 June 2026 and for the six-month period then ended and for the period from 1 January 2026 to 30 June 2026

22. OWNERS' EQUITY

22.1 *Increase and decrease in owners' equity*

VND

	Share capital	*Undistributed earnings*	*Others*	*Total*
For the six-month period ended 30 June 2025				
1 January 2025	4,361,518,810,000	15,154,898,414,399	-	19,516,417,224,399
Dividends paid	-	(2,000,000,000,000)	-	(2,000,000,000,000)
Net profit for the period	-	2,818,381,692,519	-	2,818,381,692,519
30 June 2025	4,361,518,810,000	15,973,280,106,918	-	20,334,798,916,918
For the six-month period ended 30 June 2026				
1 January 2026	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	-	4,876,182,809,810	-	4,876,182,809,810
30 June 2026	11,012,835,000,000	10,590,588,245,937	1,073,331,174,380	22,676,754,420,317

22.2 *Contributed share capital*

Shareholders	*30 June 2026*		*31 December 2025*	
	Total	*Ordinary shares*	*Total*	*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
TOTAL	**1,101,283,500**	**100.00**	**1,101,283,500**	**100.00**

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 sale of goods and rendering of services

VND

	For the six-month period ended 30 June 2026	*For the six-month period ended 30 June 2025*
Gross revenue	**65,804,351,031,383**	**51,661,355,734,845**
Deductions	**(524,772,053,113)**	**(422,147,079,903)**
Sales returns	*(524,772,053,113)*	*(422,147,079,903)*
Net revenue	**65,279,578,978,270**	**51,239,208,654,942**

23.2 Finance income

VND

	For the six-month period ended 30 June 2026	*For the six-month period ended 30 June 2025*
Interest income	1,003,582,135,893	804,248,439,755
Discount received from early payments	91,672,212,794	83,514,577,128
Foreign exchange gains	1,537,446,427	1,405,999,860
Others	220,777,153	4,676,514,504
TOTAL	**1,097,012,572,267**	**893,845,531,247**

24. COST OF GOODS SOLD AND SERVICES RENDERED

VND

	For the six-month period ended 30 June 2026	*For the six-month period ended 30 June 2025*
Purchase cost and cost of services	52,132,176,366,580	42,155,575,905,536
TOTAL	**52,132,176,366,580**	**42,155,575,905,536**

25. FINANCE EXPENSES

VND

	For the six-month period ended 30 June 2026	*For the six-month period ended 30 June 2025*
Interest expense	666,361,627,156	428,004,107,693
Foreign exchange losses	953,063,562	515,306
Others	2,156,742,514	1,745,102,143
TOTAL	**669,471,433,232**	**429,749,725,142**

26. SELLING EXPENSES

VND

	For the six-month period ended 30 June 2026	*For the six-month period ended 30 June 2025*
External service expenses	3,250,204,591,867	2,571,841,256,658
Labour costs	1,473,188,042,045	1,304,520,214,858
Depreciation and amortisation	263,295,423,562	405,009,195,881
Other expenses	188,083,713,955	144,637,821,317
TOTAL	**5,174,771,771,429**	**4,426,008,488,714**

27. GENERAL AND ADMINISTRATIVE EXPENSES

VND

	For the six-month period ended 30 June 2026	*For the six-month period ended 30 June 2025*
Labour costs	2,005,630,478,096	1,373,126,745,925
External service expenses	283,675,059,297	230,576,660,364
Depreciation and amortisation	79,550,846	65,997,626
Other expenses	52,684,396,993	3,271,469,269
TOTAL	**2,342,069,485,232**	**1,607,040,873,184**

28. OTHER INCOME AND EXPENSES

VND

	For the six-month period ended 30 June 2026	*For the six-month period ended 30 June 2025*
Other income	**12,070,793,295**	**11,177,830,436**
Profit from disposal of fixed assets	519,370,199	-
Others	11,551,423,096	11,177,830,436
Other expenses	**4,112,417,162**	**3,782,567,663**
NET OTHER PROFIT	**7,958,376,133**	**7,395,262,773**

29. TRADING AND OPERATING COSTS

VND

	For the six-month period ended 30 June 2026	*For the six-month period ended 30 June 2025*
Cost of goods sold and service rendered	52,132,176,366,580	42,155,575,905,536
Labour costs	3,478,818,520,141	2,677,646,960,783
External service expenses	3,533,879,651,164	2,802,417,917,022
Depreciation and amortisation *(Notes 13 and 14)*	263,374,974,408	405,075,193,507
Other expenses	240,768,110,948	147,909,290,586
TOTAL	**59,649,017,623,241**	**48,188,625,267,434**

30. CORPORATE INCOME TAX

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

The tax returns filed by the Company 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.

30.1 CIT expense

VND

	For the six-month period ended 30 June 2026	*For the six-month period ended 30 June 2025*
CIT expense	1,502,599,196,037	724,184,722,593
Adjustment for under accrual of tax from prior period	2,411,829,903	-
Current CIT expense	1,505,011,025,940	724,184,722,593
Deferred tax income	(287,471,524,468)	(6,240,553,652)
TOTAL	**1,217,539,501,472**	**717,944,168,941**

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

VND

	For the six-month period ended 30 June 2026	*For the six-month period ended 30 June 2025*
Accounting profit before tax	**6,093,722,311,282**	**3,536,325,861,460**
At CIT rate of 20%	1,218,744,462,256	707,265,172,292
Adjustments		
Adjustment for under accrual of tax from prior period	2,411,829,903	-
Losses incurred of subsidiary	-	11,457,769,489
Profit from joint venture	(5,532,288,217)	(2,850,281,015)
Amortisation of brandname	-	535,266,966
Non-deductible expenses	1,915,497,530	1,536,241,209
CIT expense	**1,217,539,501,472**	**717,944,168,941**

30.2 Current tax

The current CIT payable is based on taxable income for the For the six-month period ended 30 June 2026. The taxable income of the Company 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 Company's liability for current tax is calculated using tax rates that have been enacted by the balance sheet date.

30. CORPORATE INCOME TAX (continued)

30.3 Deferred tax

The following are the deferred tax assets recognised by the Company, and the movements thereon, during the current and previous period:

VND

	Interim consolidated statement of financial position		*Interim consolidated income statement*	
	30 June 2026	*31 December 2025*	*For the six-month period ended 30 June 2026*	*For the six-month period ended 30 June 2025*
Accrued expense for employees	290,516,452,805	159,407,972,816	138,874,581,814	-
Accrued expense without invoices	124,924,990,862	24,976,602,266	92,182,286,771	-
Short-term unearned revenues	135,566,937,311	107,387,343,689	28,179,593,622	(100,709,932)
Provision for obsolete inventories	144,854,688,667	121,918,831,002	22,935,857,665	3,593,418,848
Provision for warranty	21,349,711,276	17,899,612,226	3,450,099,050	1,577,148,837
Provision for depreciation	2,156,143,410	2,156,143,410	-	1,172,681,612
Unrealised profit	1,877,574,768	-	1,877,574,768	-
Foreign exchange differences	(39,895,616)	(11,426,394)	(28,469,222)	(1,985,713)
Net deferred tax assets	***721,206,603,483***	***433,735,079,015***		
Net deferred expense tax benefit			***287,471,524,468***	***6,240,553,652***

31. TRANSACTIONS WITH RELATED PARTIES

List of related parties as at 30 June 2026 is as follows:

Related parties	*Relationship*
Mobile World Investment Corporation	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
Fully Trusted Logistics Joint Stock Company	Affiliate
Avakids Trading Company Limited	Affiliate
The Gioi Di Dong Information Technology Limited Company	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
Zynstra Ltd in England	Joint key management personnel
The Gioi Di Dong Charity Shelter Fund	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 its related parties during the current and previous periods were as follows:

VND

Related parties	*Transactions*	*For the six-month period ended 30 June 2026*	*For the six-month period ended 30 June 2025*
Mobile World Investment Corporation	Dividend received	-	1,998,891,941,040
The Gioi Di Dong Information Technology Limited Company	Service fee	274,478,110,691	222,752,587,515
	Purchase of services	4,136,608,590	2,403,366,155
	Sale of services	2,700,000,000	-
	Sale of goods	23,204,630	-
Bach Hoa Xanh Trading Joint Stock Company	Sale of goods	186,524,421,587	106,284,792,582
	Sale of services	62,869,651,383	11,524,200,000
	Purchase of services	2,349,000,000	-
	Purchase of fixed assets	1,407,407,411	706,954,718
	Purchase of goods	-	120,281,659
	Sale of fixed assets	-	3,673,892,431
Avakids Trading Company Limited	Sale of fixed assets	17,127,720,956	-
	Sale of goods	11,782,688,321	-
	Sale of services	1,652,846,931	-
	Rental services	20,311,486,196	-
An Khang Pharma Pharmacy Joint Stock Company	Sale of goods	12,258,467,674	-
	Sale of services	2,596,627,176	-
Tran Anh Digital World Joint Stock Company	Rental fee	-	7,619,203,821
Mr Robert Willett	Consultant fee	625,000,000	-
Dien May Xanh Technician Joint Stock Company	Purchase of services	-	869,577,193,421
	Purchase of goods	-	277,207,840,351
	Sale of goods and services	-	15,762,869,314
	Sale of fixed assets	-	1,050,388,324

31. TRANSACTIONS WITH RELATED PARTIES (continued)

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

Related parties	*Transactions*	*30 June 2026*	*VND* *31 December 2025*
Short-term trade receivables			
Bach Hoa Xanh Trading Joint Stock Company	Sale of goods	27,684,359,986	16,314,359,885
	Sale of services	3,686,978,801	9,926,884,800
Avakids Trading Company Limited	Lease	21,993,955,287	-
	Sale of goods	141,018,597	130,837,206,774
The Gioi Di Dong Information Technology Limited Company	Sale of goods	486,000,000	-
An Khang Pharma Pharmacy Joint Stock Company	Sale of goods	2,288,920,785	2,115,803,639
	Sale of services	978,690,946	1,982,128,055
		57,259,924,402	**161,176,383,153**
Other short-term receivables			
The Gioi Di Dong Information Technology Limited Company	Payment on behalf	6,339,484,748	7,573,719,423
Bach Hoa Xanh Trading Joint Stock Company	Rental fee	-	2,074,355,898
	Payment on behalf	474,204,935	428,418,548
	Sale of tools	-	6,912,000,817
Avakids Trading Company Limited	Payment on behalf	2,465,980,695	-
Thien Tam Trading One Member Company Limited	Divestment in a subsidiary	-	2,940,100,000
An Khang Pharma Pharmacy Joint Stock Company	Payment on behalf	46,306,148	39,760,669
Mobile World Investment Corporation	Payment on behalf	345,359,463	-
	Dividend advance	-	20,634,327,611
		9,671,335,989	**40,602,682,966**

31. TRANSACTIONS WITH RELATED PARTIES (continued)

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

Related parties	*Transactions*	*30 June 2026*	*VND* *31 December 2025*
Short-term trade payables			
The Gioi Di Dong Information Technology Limited Company	Services rendered	66,488,121,037	61,798,323,713
Bach Hoa Xanh Trading Joint Stock Company	Purchase of goods	5,164,088,000	5,108,951,222
	Services rendered	1,424,985,740	-
	Purchase of fixed assets	1,520,000,000	-
Avakids Trading Company Limited	Purchase of goods, services	6,752,161,870	1,842,335
An Khang Pharma Pharmacy Joint Stock Company	Purchase of goods	2,218,561,127	1,412,060,256
		83,567,917,774	**68,321,177,526**
Other short-term payables			
Avakids Trading Company Limited	Collection on behalf	417,583,694	3,586,085,196
An Khang Pharma Pharmacy Joint Stock Company	Collection on behalf	9,060,174,554	1,840,887,467
	Purchase of tool and equipment	-	13,302,000
Bach Hoa Xanh Trading Joint Stock Company	Collection on behalf	61,453,787	4,144,811
		9,539,212,035	**5,444,419,474**

Remuneration to members of the Board of Directors and management:

Individuals	*Position*	*For the six-month period ended 30 June 2026*	*VND* *For the six-month period ended 30 June 2025*
Mr Nguyen Duc Tai	Chairman of BOD	-	-
Mr Doan Van Hieu Em	Member of BOD and General Director	4,130,028,143	-
Mr Vu Dang Linh	Vice Chairman of BOD	-	867,939,000
Mrs Vo Thi Phuong Thao	Chief accountant	444,460,000	427,597,755
TOTAL		**4,574,488,143**	**1,295,536,755**

32. EARNINGS PER SHARE

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

	For the six-month period ended 30 June 2026	*For the six-month period ended 30 June 2025*
Net profit attributable to ordinary shareholders of the Company *(VND)*	4,876,182,809,810	2,818,381,692,519
Weighted average number of ordinary shares for basic earnings per share (*)	1,101,283,500	1,090,379,702
Basic and diluted earnings per share *(VND per share)*	4,428	2,585

(*) Weighted average number of ordinary shares for the six-month period ended 30 June 2025 has been adjusted to reflect the share dividend issued in 2025 in accordance with General Meeting of Shareholders Resolution 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.

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:

- Electronics and Home Appliances segment includes the trading of mobile phones, electronic devices, home appliances, computers, accessories, watches, eyewear, and other devices, as well as installation, repair, and warranty services for these products;
- Services segment includes the provision of installation, repair, and warranty services; and;
- Pharmaceuticals and Cosmetics segment includes the trading of pharmaceuticals, vitamins and dietary supplements, cosmetics, personal medical devices, and other goods.

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

33. SEGMENT INFORMATION (continued)

Business segment (continued)

VND

	Mobile phone, laptop and electronic equipment	*Others*	*Eliminations*	*Total*
For the six-month period ended 30 June 2026				
Revenue				
External customers	64,702,779,531,693	576,799,446,577	-	65,279,578,978,270
Inter-segment elimination	397,256,085,100	1,315,519,698,257	(1,712,775,783,357)	-
Total revenue	**65,100,035,616,793**	**1,892,319,144,834**	**(1,712,775,783,357)**	**65,279,578,978,270**
Gross margin of segment	12,839,720,703,108	307,681,908,582	-	13,147,402,611,690
Unallocated expenses	(7,464,302,542,154)	(367,541,461,291)	315,002,746,784	(7,516,841,256,661)
Profit before income tax, financial income and financial expense				5,630,561,355,029
Finance income				1,097,012,572,267
Finance expense				(669,471,433,232)
Share of profit of associates				27,661,441,085
Other profits				7,958,376,133
Accounting profit before tax				6,093,722,311,282
Current income tax expense				(1,505,011,025,940)
Deferred tax expense				287,471,524,468
Profit after tax for the period				4,876,182,809,810
As at 30 June 2026				
Assets and liabilities				
Segment assets	74,910,065,301,297	976,215,770,205	-	75,886,281,071,502
Unallocated assets				(94,233,688)
Total assets				**75,886,186,837,814**
Segment liabilities	52,340,520,772,756	868,911,644,741	-	53,209,432,417,497
Total liabilities				**53,209,432,417,497**

33. **SEGMENT INFORMATION** (continued)

Business segment (continued)

	Mobile phone, laptop and electronic equipment	*Others*	*Eliminations*	*Total* (*VND*)
For the six-month period ended 30 June 2025				
Revenue				
External customers	50,224,854,351,499	1,014,354,303,443	-	51,239,208,654,942
Inter-segment elimination	6,940,269,488	-	(6,940,269,488)	-
Total revenue	**50,231,794,620,987**	**1,014,354,303,443**	**(6,940,269,488)**	**51,239,208,654,942**
Gross margin of segment	8,873,820,586,261	209,812,163,145	-	9,083,632,749,406
Unallocated expenses	(5,750,205,515,858)	(282,843,846,040)	-	(6,033,049,361,898)
Profit before income tax, financial income and financial expense				3,050,583,387,508
Finance income				893,845,531,247
Finance expense				(429,749,725,142)
Share of profit of associates				14,251,405,074
Other profits				7,395,262,773
Accounting profit before tax				3,536,325,861,460
Current income tax expense				(724,184,722,593)
Deferred tax expense				6,240,553,652
Profit after tax for the period				**2,818,381,692,519**
As at 31 December 2025				
Assets and liabilities				
Segment assets	56,936,483,242,111	-	-	56,936,483,242,111
Unallocated assets				(20,245,375,701)
Total assets				**56,916,237,866,410**
Segment liabilities	39,115,666,255,903	-	-	39,115,666,255,903
Total liabilities				**39,115,666,255,903**

34. OPERATING LEASE COMMITMENT

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

VND

	30 June 2026	*31 December 2025*
Less than 1 year	2,210,209,244,503	2,201,331,693,933
From 1 to 5 years	6,087,871,415,017	6,105,470,247,741
More than 5 years	1,763,355,405,517	2,003,210,147,036
TOTAL	**10,061,436,065,036**	**10,310,012,088,710**

35. CLASSIFY THE DATA IN ACCORDANCE WITH THE GUIDANCE PROVIDED IN CIRCULAR 99.

Certain corresponding figures in the financial statements have been reclassified to conform with the presentation requirements under Circular 99 due to first time adoption (*Note 3.1.1)* for the current period's interim consolidated financial statements. The details are as follows:

VND:

	31 December 2025 (as previously presented)	*Restated*	*31 December 2025 (as restated)*
INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION			
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

36. EVENT AFTER THE INTERIM CONSOLIDATED 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 Company.

Approved, 30 July 2026

PREPARER CUM CHIEF ACCOUNTANT	**GENERAL DIRECTOR**
(signature and full name)	*(signature and full name)*
Vo Thi Phuong Thao	*Doan Van Hieu Em*

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