Dien May Xanh Investment Joint Stock Company

Interim consolidated financial statements

For the nine-month period ended 30 September 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 ("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 City on 2 January 2007 and its latest amended 34th ERC dated 8 July 2026 issued by the Department of Finance of Ho Chi Minh City.

The Company's shares were listed and traded on the Ho Chi Minh City Stock Exchange ("HOSE") under ticker symbol of DMX pursuant to Decision No. 618/QD-SGDHCM dated 27 July 2026 and Announcement No. 1632/TB-SGDHCM dated 29 July 2026 by HOSE.

The current principal activities of the Company and its subsidiary 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, as well as the provision of installation, repair and maintenance 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	Independent Member	appointed on 19 January 2026
Mr Vo Ha Trung Tin	Independent Member	appointed on 19 January 2026

AUDIT COMMITTEE

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

Mr Do Tuan Anh	Head	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.

REPORT OF MANAGEMENT

Management of Dien May Xanh Investment Joint Stock Company ("the Company") is pleased to present this report and the interim consolidated financial statements of the Company and its subsidiary (collectively referred to as "the Group") for the nine-month period ended 30 September 2026.

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

The management is responsible for the interim consolidated financial statements of each financial period which give a true and fair view of the interim consolidated financial position of the Group and of 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 Group will continue its business.

The 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 for ensuring 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.

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

STATEMENT BY MANAGEMENT

The 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 30 September 2026 and of the interim consolidated results of its operations and its interim consolidated cash flows for the nine-month period then ended in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of interim consolidated financial statements.

For and on behalf of the management:

28 October 2026

GENERAL DIRECTOR



Doan Van Hieu Em

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

VND

ASSETS	Code	Notes	Ending balance	Beginning balance
A. CURRENT ASSETS	**100**		**70,743,596,622,242**	**53,565,566,103,895**
I. Cash and cash equivalents	***110***	***4***	***5,359,013,211,593***	***3,578,154,917,657***
1. Cash	111		5,359,013,211,593	3,558,154,917,657
2. Cash equivalents	112		-	20,000,000,000
II. Current investment	***120***		***32,769,906,535,577***	***25,246,515,124,040***
1. Short-term held-to-maturity investments	123	5	32,769,906,535,577	25,246,515,124,040
III. Current receivables	***130***		***2,724,134,483,001***	***1,432,564,888,990***
1. Short-term trade receivables	131	6	396,249,389,113	394,564,407,242
2. Short-term advances to suppliers	132	7	41,172,160,371	40,298,376,105
3. Other short-term receivables	135	8	2,286,712,933,517	997,702,105,643
IV. Inventories	***140***	***9***	***29,349,904,618,784***	***22,759,101,620,225***
1. Inventories	141		30,125,718,201,187	23,368,695,775,234
2. Provision for diminution in value of inventories	142		(775,813,582,403)	(609,594,155,009)
V. Other current assets	***160***		***540,637,773,287***	***549,229,552,983***
1. Short-term deferred expenses	161	10	302,187,480,999	340,599,769,383
2. Deductible value-added tax	162	18	238,450,292,288	208,629,783,600

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

As at 30 September 2026

VND

ASSETS	Code	Notes	Ending balance	Beginning balance
B. NON-CURRENT ASSETS	**200**		**3,544,104,220,485**	**3,350,671,762,515**
I. Non-current receivable	***210***		***262,708,219,357***	***238,775,502,397***
1. Other long-term receivables	215	11	262,708,219,357	238,775,502,397
II. Fixed assets	***220***		***670,854,838,399***	***840,472,791,325***
1. Tangible fixed assets	221	12	644,855,959,899	814,473,912,825
Cost	222		9,538,982,159,502	9,454,539,360,453
Accumulated depreciation	223		(8,894,126,199,603)	(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 asset in progress	***250***		***18,485,996,610***	***54,108,981,914***
1. Construction in progress	252	14	18,485,996,610	54,108,981,914
IV. Non-current investments	***260***		***1,830,038,506,994***	***1,771,159,064,528***
1. Investments in jointly controlled entities	262	15	530,536,106,994	371,159,064,528
2. Long-term held-to-maturity investments	265	5	1,299,502,400,000	1,400,000,000,000
V. Other non-current assets	***270***		***762,016,659,125***	***446,155,422,351***
1. Long-term deferred expenses	271	10	4,669,030,214	12,420,343,336
2. Deferred tax assets	272	31.3	757,347,628,911	433,735,079,015
TOTAL ASSETS (280 = 100 + 200)	**280**		**74,287,700,842,727**	**56,916,237,866,410**

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

As at 30 September 2026

VND

RESOURCES	Code	Notes	Ending balance	Beginning balance
C. LIABILITIES	**300**		**40,695,350,509,928**	**39,115,666,255,903**
I. Current liabilities	***310***		***40,256,511,405,054***	***38,726,777,565,799***
1. Short-term trade payables	311	16	11,578,501,410,187	9,701,594,456,166
2. Short-term advances from customers	312	17	369,920,918,184	210,360,563,142
3. Short-term statutory obligations	314	18	1,040,965,430,827	811,242,325,898
4. Payables to employees	315		166,428,605,001	190,067,856,206
5. Short-term accrued expenses	316	19	3,806,511,058,711	3,304,053,527,878
6. Short-term unearned revenues	319	20	286,738,916,424	148,048,028,340
7. Other short-term payables	320	21	1,169,868,860,481	842,798,429,389
8. Short-term loans	321	22	21,722,445,840,700	23,429,114,317,650
9. Short-term provisions	322		115,130,364,539	89,498,061,130
II. Non-current liabilities	***330***		***438,839,104,874***	***388,888,690,104***
1. Long-term unearned revenues	337	20	438,839,104,874	388,888,690,104
D. OWNERS' EQUITY	**400**	**23.1**	**33,592,350,332,799**	**17,800,571,610,507**
1. Owners' contributed capital	411		12,677,220,000,000	11,012,835,000,000
- Ordinary shares with voting rights	*411a*		*12,677,220,000,000*	*11,012,835,000,000*
2. Share premium	412		11,497,490,296,000	-
3. Other owners' capital	414		1,073,331,174,380	1,073,331,174,380
4. Undistributed earnings	420		8,344,308,862,419	5,714,405,436,127
- Undistributed earnings by the end of prior period	*420a*		*643,517,436,127*	*4,612,620,204,399*
- Undistributed earnings of current period	*420b*		*7,700,791,426,292*	*1,101,785,231,728*
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300 + 400)	**440**		**74,287,700,842,727**	**56,916,237,866,410**

Approved, 28 October 2026

PREPARER CUM CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
Vo Thi Phuong Thao	Doan Van Hieu Em

INTERIM CONSOLIDATED INCOME STATEMENT

For the nine-month period ended 30 September 2026

VND

ITEMS	Code	Notes	Quarter III		Cumulative from the beginning of the year to the end of this quarter	
			Current year	Prior year	Current year	Prior year
1. Revenues from sale of goods and rendering of services	01	24.1	34,461,398,924,971	28,296,447,273,267	100,265,749,956,354	79,957,803,008,112
2. Revenue deductions	02	24.1	281,465,480,405	238,836,479,673	806,237,533,518	660,983,559,576
3. Net revenues from sale of goods and rendering of services (10 = 01 - 02)	10	24.1	34,179,933,444,566	28,057,610,793,594	99,459,512,422,836	79,296,819,448,536
4. Cost of goods sold and services rendered	11	25, 30	27,198,707,815,201	23,367,522,781,242	79,330,884,181,781	65,523,098,686,778
5. Gross profits from sale of goods and rendering of services (20 = 10 - 11)	20		6,981,225,629,365	4,690,088,012,352	20,128,628,241,055	13,773,720,761,758
6. Finance income	22	24.2	729,523,334,316	456,502,496,397	1,826,535,906,583	1,350,348,027,644
7. Finance expenses	23	26	350,280,812,039	247,770,400,054	1,019,752,245,271	677,520,125,196
- *In which: Interest expense*	*24*		*346,903,727,061*	*247,121,006,002*	*1,013,265,354,217*	*675,125,113,695*
8. Selling expenses	25	27, 30	3,037,236,851,789	2,289,663,178,521	8,212,008,623,218	6,715,671,667,235
9. General and administrative expenses	26	28, 30	803,805,594,436	868,445,909,539	3,145,875,079,668	2,475,486,782,723
10. Shares of profit of joint ventures	27	15	9,325,244,126	4,176,701,355	36,986,685,211	18,428,106,429
11. Operating profit {30 = 20 + 22 - (23 + 25 + 26) + 27}	30		3,528,750,949,543	1,744,887,721,990	9,614,514,884,692	5,273,818,320,677
12. Other income	31	29	9,621,367,237	4,961,547,495	21,692,160,532	16,139,377,931
13. Other expenses	32	29	7,141,394,526	7,456,160,195	11,253,811,688	11,238,727,858
14. Other profit (40 = 31 - 32)	40	29	2,479,972,711	(2,494,612,700)	10,438,348,844	4,900,650,073

INTERIM CONSOLIDATED INCOME STATEMENT (continued)

For the nine-month period ended 30 September 2026

VND

ITEMS	Code	Notes	Quarter III		Cumulative from the beginning of the year to the end of this quarter	
			Current year	Prior year	Current year	Prior year
15. Accounting profit before tax (50 = 30 + 40)	50		3,531,230,922,254	1,742,393,109,290	9,624,953,233,536	5,278,718,970,750
16. Current corporate income tax expense	51	31.1	742,763,331,200	454,236,228,005	2,247,774,357,140	1,178,420,950,598
17. Deferred tax income	52	31.3	(36,141,025,428)	(91,715,726,236)	(323,612,549,896)	(97,956,279,888)
18. Net profit after corporate income tax (60 = 50 - 51 - 52)	60		2,824,608,616,482	1,379,872,607,521	7,700,791,426,292	4,198,254,300,040
19. Net profit after tax attributable to shareholders of the parent	61		2,824,608,616,482	1,379,872,607,521	7,700,791,426,292	4,198,254,300,040
20. Net profit after tax attributable to non-controlling interests	62		-	-	-	-
21. Basic earnings per share	70	33	2,254	1,265	6,682	3,850
22. Diluted earnings per share	71	33	2,254	1,265	6,682	3,850

Approved, 28 October 2026

PREPARER CUM CHIEF ACCOUNTANT

Vo Thi Phuong Thao

LEGAL REPRESENTATIVE

CÔNG TY CỔ PHẦN ĐẦU TƯ ĐIỆN MÁY XANH

Doan Van Hieu Em

INTERIM CONSOLIDATED CASH FLOW STATEMENT

For the nine-month period ended 30 September 2026

VND

ITEMS	Code	Notes	Current period	Previous period
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	**01**		**9,624,953,233,536**	**5,278,718,970,750**
2. Adjustments for:				
- Depreciation of tangible fixed assets	02	12, 13	377,665,929,948	596,285,199,295
- Provisions	03		191,851,730,803	128,634,438,436
- Foreign exchange gain arising from revaluation of monetary accounts denominated in foreign currency	04		(252,551,329)	(253,562,047)
- Profits from investing activities	05		(1,718,137,576,206)	(1,247,233,776,118)
- Borrowing costs	06	26	1,013,265,354,217	675,125,113,695
3. Operating profit before changes in working capital	**08**		**9,489,346,120,969**	**5,431,276,384,011**
- Increase in receivables	09		(1,345,210,437,694)	(1,787,142,895,656)
- Increase in inventories	10		(6,757,022,425,953)	(2,425,971,868,222)
- Increase in payables	11		3,062,601,350,266	5,598,412,163,235
- Decrease in deferred expenses	12		46,163,601,506	15,039,849,176
- Borrowing costs paid	14		(990,486,843,379)	(607,452,892,374)
- Corporate income tax paid	15	18	(2,040,328,511,069)	(1,277,148,937,407)
Net cash flows from operating activities	**20**		**1,465,062,854,646**	**4,947,011,802,763**
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchases and construction of fixed assets and other long-term assets	21		(226,782,491,674)	(49,510,463,307)
2. Proceeds from disposals of fixed assets and other long-term assets	22		19,362,060,657	3,455,826,669
3. Loans to other entities and term-deposits	23		(32,300,530,299,756)	(23,457,640,335,260)
4. Collections from borrowers and term-deposits	24		25,145,888,055,939	20,735,389,473,552
5. Payments for investments in other entities	25		(122,390,357,255)	(104,772,187,500)
6. Interest received	27		1,415,677,101,000	528,654,084,641
Net cash flows from investing activities	**30**		**(6,068,775,931,089)**	**(2,344,423,601,205)**

INTERIM CONSOLIDATED CASH FLOW STATEMENT (continued)

For the nine-month period ended 30 September 2026

VND

ITEMS	Code	Notes	Current period	Previous period
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from issuance of shares and capital contributions from owners	31		13,161,875,296,000	-
2. Drawdown of borrowings	33	22	76,039,791,714,681	59,223,021,544,162
3. Repayment of borrowings	34	22	(77,746,460,191,631)	(56,855,746,562,042)
4. Dividends paid	36	23.4	(5,070,888,000,000)	(4,000,000,000,000)
Net cash flows from financing activities	**40**		**6,384,318,819,050**	**(1,632,725,017,880)**
Net cash flows for the period (50 = 20 + 30 + 40)	**50**		**1,780,605,742,607**	**969,863,183,678**
Cash and cash equivalents at the beginning of period	**60**		**3,578,154,917,657**	**3,780,128,276,727**
Effect of exchange rate changes	61		252,551,329	253,562,047
Cash and cash equivalents at the end of period (70 = 50 + 60 + 61)	**70**	**4**	**5,359,013,211,593**	**4,750,245,022,452**

Approved, 28 October 2026

PREPARER CUM CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
Vo Thi Phuong Thao	Doan Van Hieu Em

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

As at 30 September 2026 and for the nine-month period then ended

1. CORPORATE INFORMATION

Dien May Xanh Investment 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 City on 2 January 2007 and its latest amended 34th ERC dated 8 July 2026 issued by the Department of Finance of Ho Chi Minh City.

The Company's shares were listed and traded on the Ho Chi Minh City Stock Exchange ("HOSE") under ticker symbol of DMX pursuant to Decision No. 618/QD-SGDHCM dated 27 July 2026 and Announcement No. 1632/TB-SGDHCM dated 29 July 2026 by HOSE.

The current principal activities of the Company and its subsidiary ("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, as well as the provision of installation, repair and maintenance under the Dien May Xanh Technician 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 T2-1.2 Block, D1 Street, Saigon Hi-tech Park, Tang Nhon Phu Ward, Ho Chi Minh City, Vietnam.

The number of the Group's employees as at 30 September 2026 was 34,052 (31 December 2025: 32,157).

Corporate structure

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

Name	*Location*	*Principal activities*	*Percentage of ownership and voting rights (%)*	
			Ending balance	*Beginning balance*
Dien May Xanh Technician Joint Stock Company	Ho Chi Minh City, Vietnam	Installation and maintenance services	99.99	99.99

In addition, the Group has 1 jointly controlled entity as disclosed in Note 15.

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 compliance with Vietnamese Enterprise Accounting System and Vietnamese Accounting Standard No. 27 - Interim Financial Reporting and other 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).

Accordingly, the accompanying interim consolidated financial statements, including 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 Group 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 *Reporting period*

The Group'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 nine-month period ended 30 September 2026.

2.4 *Accounting currency*

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

2.5 *Basis of consolidation*

The interim consolidated financial statements comprise the interim financial statements of the Company and its subsidiaries for the nine-month period ended 30 September 2026.

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

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

All intra-group interim balances, income and expenses and unrealised gains or losses resulting from intra-group transactions are eliminated in full.

2. BASIS OF PREPARATION (continued)

2.5 *Basis of consolidation* (continued)

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 statement of financial position.

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 *Changes in accounting policies and disclosures*

The accounting policies adopted by the Group in preparation of the interim consolidated financial statements are consistent with those followed in the preparation of the Group's annual consolidated financial statements for the year ended 31 December 2025 and the interim consolidated financial statements for the nine-month period ended 30 September 2025 except for the changes in the accounting policies arising from the initial adoption of Circular No. 99/2025/TT-BTC guiding the Enterprise Accounting System ("Circular 99") and Circular No. 43/2026/TT-BTC amending and supplementing Circular No. 202/2014/TT-BTC guidance on preparation and presentation of consolidated financial statements ("Circular 43").

3.1.1 *Changes in accounting policies due to the adoption of new accounting regulations: Circular 99*

On 27 October 2025, the Ministry of Finance issued 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 is effective from 1 January 2026 and is applicable to fiscal years beginning on or after 1 January 2026.

The Group has applied changes in accounting policies in accordance with Circular 99, which have affected the Group on a prospective basis, as Circular 99 does not require retrospective application for these changes. The Company has also re-presented the corresponding figures of certain line items to conform with the presentation under Circular 99, as disclosed in Note 36.

3.1.2 *Changes in accounting policies due to the adoption of new accounting regulations: Circular 43*

On 20 April 2026, the Ministry of Finance issued Circular 43 amending and supplementing a number of articles of Circular No. 202/2014/TT-BTC, which provides guidance on the preparation and presentation of consolidated financial statements. Circular 43 is effective for the preparation and presentation of consolidated financial statements for financial years beginning on or after 1 January 2026.

The Group applies the change in accounting treatment in accordance with the provisions of Circular 43 on a prospective basis, as Circular 43 and the Vietnamese Accounting Regime do not require retrospective application of these changes.

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 and not subject to any restrictions on use.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.3 Inventories

Inventories are measured at their historical costs. The cost of inventories comprises costs of purchase incurred in bringing the inventories to their present location and condition.

In case the net realisable value is lower than the cost, it must be calculated according to the 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 Group determines quantities and value of inventories issued in the period based on determining quantities and value for each incurred transaction, 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

Provision for diminution in value of 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 inventories. The Group 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, obsolete, damaged 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 consolidated 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 difference between the provision for doubtful receivables previously made and historical cost of receivables is included in the interim consolidated income statement.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.5 Tangible fixed assets

Tangible fixed assets comprise assets with physical substance held by the enterprise for use in production and business activities.

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.

3.6 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.

Where the Group is the lessor

Assets subject to operating leases are included as the Group's fixed assets in the interim consolidated statement of financial position. Initial direct costs incurred in negotiating an operating lease are recognised in the interim consolidated income statement as incurred.

For other cases under an operating lease, lease income is recognised in 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 Group.

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.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.7 *Intangible fixed assets* (continued)

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 25 April 2013 guiding 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:

Buildings and structures	4 - 5 years
Means of transportation	6 years
Office equipment	3 - 8 years
Computer software	2 - 4 years

No amortisation is required for infinite land use right.

Tangible fixed assets are depreciated from the time the assets are available for use. Intangible fixed assets are amortized from the time they are put into use.

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 Group incurs in connection with the borrowing of funds.

Borrowing costs are recorded as expense during the period in which they are incurred.

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.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 are 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' layouts; and
- Tools and supplies.

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

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 statement of financial position).

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.13 Investments

Investment in a 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 financial position 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 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 entity 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.

Provision for diminution in value of investment

Provision for diminution in value of the investment is made when there is reliable evidence 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 end of the reporting period.

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

3.14 Payables

Trade and other payables comprise obligations of the Group to suppliers of materials and goods, service providers, vendors of property, plant and equipment under executed economic contracts.

3.15 Accruals

Accrued expenses comprise amounts payable for goods and services that have been received from suppliers or provided to customers during the reporting period but have not yet been paid due to the absence of sufficient supporting documents, accounting records or documentation and are recognised as production and business expenses of the reporting period.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 Group 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 denominated in currencies other than the accounting currency of the Group 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 Group (VND) 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. The average buying and selling transfer exchange rates are determined on a daily basis as the arithmetic average of the bank's daily buying and selling transfer exchange rates.

All foreign exchange differences incurred 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 Group.

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

At the end of the reporting period, monetary balances denominated in foreign currencies are translated as follows:

- Demand deposits denominated in foreign currencies are translated using the average bank transfer buying and selling exchange rates quoted by the commercial bank where the Group maintains its deposit accounts; and
- Foreign currency monetary items other than demand deposits denominated in foreign currencies are translated using the average bank transfer buying and selling exchange rates quoted by the commercial bank with which the Group regularly conducts transactions.

3.18 Owners' capital

Ordinary shares

Common shares with voting rights are recorded at par value.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.19 Appropriation of net profits

Net profit after tax 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.

3.20 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 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 sales returns.

Revenue deductions arising in the same period 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 sales returns arise in the subsequent year, the Group 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 Group.

3.24 Taxation

Current income tax

Current income tax assets and liabilities for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted as at the end of the reporting period.

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.

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 end of the reporting period between the tax base of assets and liabilities and their carrying amount for financial reporting purposes.

Deferred tax liabilities are recognised for all taxable temporary differences, except:

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

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

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

The carrying amount of deferred tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable income will be available to allow all or part of the deferred tax asset to be utilised. Previously unrecognised deferred tax assets are reassessed 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 end of the reporting period.

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:

- either the same taxable entity; or
- when the Group 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. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.25 Earnings per share

Basic earnings per share amounts are calculated by dividing net profit/(loss) after tax for the period attributable to ordinary shareholders of the Group (after adjusting for the bonus and welfare fund) by the weighted average number of ordinary shares outstanding during the period.

Diluted earnings per share amounts are calculated by dividing the net profit after tax attributable to ordinary shareholders of the Group (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 dilutive potential ordinary shares.

3.26 Segment information

A segment is a component determined separately by the Group which is engaged in providing products or related services (business segment),that is subject to risks and returns that are different from those of other segments.

The Group's business segment primarily relates to the sales of mobile phone, laptop, electronic equipment; and provision of installation, repair and maintenance.

3.27 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.

3.28 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 Group's interim 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

	Ending balance	*Beginning balance*
Cash and cash equivalents held by the Group that are not restricted as to use		
Cash on hand	240,141,080,463	254,143,283,239
Cash at banks	5,028,234,989,595	3,270,924,090,558
Cash in transit	90,637,141,535	33,087,543,860
Time deposits at banks	-	20,000,000,000
TOTAL	**5,359,013,211,593**	**3,578,154,917,657**

5. HELD-TO-MATURITY INVESTMENTS

VND

	Ending balance		*Beginning balance*	
	Cost and recoverable value	*Provision*	*Cost and recoverable value*	*Provision*
Short-term	**32,769,906,535,577**	**-**	**25,246,515,124,040**	**-**
Term-deposit	22,380,763,555,101	-	14,052,217,186,323	-
Remaining maturity terms under 6 months	*21,993,702,103,045*	-	*8,789,865,597,277*	-
Remaining maturity terms from 6 to 12 months	*387,061,452,056*	-	*5,262,351,589,046*	-
Bonds	8,163,706,446,700	-	5,571,648,241,825	-
Bank	*2,659,114,550,388*	-	*2,402,051,421,499*	-
Securities	*2,098,735,992,929*	-	*1,697,328,069,835*	-
Real estate	*769,931,367,356*	-	*771,662,077,531*	-
Multi-industry companies	*2,609,076,527,290*	-	*688,877,426,915*	-
Others	*26,848,008,737*	-	*11,729,246,045*	-
Lending	1,745,805,098,161	-	4,248,516,493,150	-
Lending deposits in securities companies	*1,745,805,098,161*	-	*4,035,037,041,095*	-
Lending deposits in finance companies	-	-	*213,479,452,055*	-
Time-deposit INFY *(i)*	479,631,435,615	-	1,374,133,202,742	-
Long-term	**1,299,502,400,000**	**-**	**1,400,000,000,000**	**-**
Bonds *(ii)*	1,299,502,400,000	-	1,400,000,000,000	-
Securities	*400,000,000,000*	-	*600,000,000,000*	-
Bank	*500,000,000,000*	-	*500,000,000,000*	-
Leisure and Entertainment	*300,000,000,000*	-	*300,000,000,000*	-
Others	*99,502,400,000*	-	-	-
TOTAL	**34,069,408,935,577**	**-**	**26,646,515,124,040**	**-**

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

(ii) This represents bonds with maturity terms from 1 year to 6 years and earning interest at the applicable interest rate.

6. SHORT-TERM TRADE RECEIVABLES

VND

	Ending balance		*Beginning balance*	
	Carrying amount	*Provision*	*Carrying amount*	*Provision*
Trade receivables from other parties	360,924,580,788	-	233,388,024,089	-
- *Home Credit Vietnam Limited Company*	*143,203,386,000*	-	*80,463,411,137*	-
- *VPBank SMBC Finance Company Limited*	*131,079,645,404*	-	*87,192,506,673*	-
- *Vietnam Prosperity Joint Stock Commercial Bank*	*9,959,163,232*	-	*6,119,673,829*	-
- *Others*	*76,682,386,152*	-	*59,612,432,450*	-
Trade receivables from related parties *(Note 32)*	35,324,808,325	-	161,176,383,153	-
TOTAL	**396,249,389,113**	**-**	**394,564,407,242**	**-**

7. SHORT-TERM ADVANCES TO SUPPLIERS

VND

	Ending balance	*Beginning balance*
Digiworld Corporation	10,629,360,000	-
GEE Decoration Trading and Service Corporation	2,389,991,875	-
Golden Bee Advertising Company Limited	2,249,930,001	-
Aplus Trading One Member Limited Company	2,211,346,556	-
Nhat Thien Import Export Company Limited	-	11,290,331,762
SCT Supply Chain (Vietnam) Company Limited	-	4,008,674,298
Others	23,691,531,939	24,999,370,045
TOTAL	**41,172,160,371**	**40,298,376,105**

8. OTHER RECEIVABLES

VND

	Ending balance		*Beginning balance (as restated)*	
	Cost	*Provision*	*Cost*	*Provision*
Receivables from suppliers *(i)*	2,206,255,624,230	-	923,425,890,174	-
- *Apple Vietnam Limited Liability Company*	*256,399,071,496*	-	*293,014,411,725*	-
- *Samsung Electronics Viet Nam Thai Nguyen Company Limited*	*213,864,390,111*	-	*37,284,502,503*	-
- *Digiworld Corporation*	*163,812,499,918*	-	*34,802,828,518*	-
- *LG Electronics Vietnam Hai Phong Co., Ltd.*	*159,501,792,740*	-	*76,710,001,156*	-
- *AQUA Electrical Appliances Vietnam Co., Ltd*	*113,181,883,564*	-	*12,998,981,863*	-
- *Panasonic Co., Ltd.*	*106,991,798,148*	-	*42,565,091,432*	-
- *Synnex FPT Distribution Company Limited*	*103,014,452,401*	-	*20,283,131,333*	-
- *Toshiba Vietnam Consumer Products Co. Ltd*	*94,274,364,898*	-	*34,311,067,174*	-
- *Samsung Electronics HCMC CE Complex Limited*	*76,114,771,633*	-	*80,700,216,538*	-
- *Vinh Khang Science & Technology Joint Stock Company*	*54,788,178,459*	-	*28,323,073,399*	-
- *Daikin Air Conditioning (Vietnam) JSC*	*42,054,493,172*	-	*14,963,788,027*	-
- *Others*	*822,257,927,690*	-	*247,468,796,506*	-
Others	80,457,309,287	-	74,276,215,469	-
TOTAL	**2,286,712,933,517**	**-**	**997,702,105,643**	**-**
In which:				
Other receivables from other parties	*2,273,142,717,479*	-	*957,099,422,677*	-
Other receivables from related parties (Note 32)	*13,570,216,038*	-	*40,602,682,966*	-

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

9. INVENTORIES

VND

	Ending balance		*Beginning balance*	
	Cost	*Provision*	*Cost*	*Provision*
Mobile phones	11,703,805,146,300	-	10,436,899,938,796	-
Electronic equipment	5,233,012,345,290	-	5,455,502,863,780	-
Home appliances	4,598,653,055,959	-	3,278,784,040,474	-
Laptops	5,302,442,734,816	-	2,038,788,415,621	-
Accessories	2,072,357,197,860	-	1,332,468,453,657	-
Tablets	487,509,155,647	-	381,398,358,512	-
Installing equipment	173,378,852,369	-	99,657,560,121	-
Watches and glasses	181,216,473,974	-	181,715,243,135	-
Others	373,343,238,972	-	163,480,901,138	-
TOTAL	**30,125,718,201,187**	**-**	**23,368,695,775,234**	**-**
Provision for diminution in value of inventories	(775,813,582,403)	-	(609,594,155,009)	-
NET	**29,349,904,618,784**	**-**	**22,759,101,620,225**	**-**

Movements of provision for diminution in value of inventories:

VND

	Current period	*Previous period*
Beginning balance	(609,594,155,009)	(423,097,685,938)
Add: Provision made during the period	(775,813,582,403)	(543,846,380,190)
Less: Utilisation and reversal of provision during the period	609,594,155,009	423,097,685,938
Ending balance	(775,813,582,403)	(543,846,380,190)

10. DEFERRED EXPENSES

VND

	Ending balance	*Beginning balance*
Short-term	**302,187,480,999**	**340,599,769,383**
Store rentals	237,769,026,346	246,734,278,995
Stores' layout and renovation expense	20,240,700,809	24,176,325,301
Tools and equipment	14,339,825,993	38,244,291,996
Insurances	13,464,606,880	26,006,781,412
Others	16,373,320,971	5,438,091,679
Long-term	**4,669,030,214**	**12,420,343,336**
Store rentals	2,753,474,287	7,597,948,480
Tools and equipment	1,519,435,800	971,141,026
Stores' layout and renovation expense	63,617,486	2,518,804,422
Others	332,502,641	1,332,449,408
TOTAL	**306,856,511,213**	**353,020,112,719**

11. OTHER LONG-TERM RECEIVABLES

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

12. TANGIBLE FIXED ASSETS

VND

	Buildings and structures	*Means of transportation*	*Office equipment*	*Total*
Cost:				
Beginning balance	8,221,877,694,621	360,538,843,439	872,122,822,393	9,454,539,360,453
New purchase	14,973,277,500	5,074,988,522	83,618,964,814	103,667,230,836
Transfer from CIP	124,328,059,758	-	2,304,906,775	126,632,966,533
Disposal	(117,287,880,661)	(586,432,549)	(27,983,085,110)	(145,857,398,320)
Ending balance	8,243,891,151,218	365,027,399,412	930,063,608,872	9,538,982,159,502
In which:				
Fully depreciated	*6,301,696,133,534*	*24,648,255,772*	*760,646,155,188*	*7,086,990,544,494*
Accumulated depreciation:				
Beginning balance	(7,554,235,489,052)	(261,325,953,888)	(824,504,004,688)	(8,640,065,447,628)
Depreciation	(338,036,238,758)	(27,319,002,313)	(12,310,688,877)	(377,665,929,948)
Disposal	97,263,848,104	374,665,208	25,966,664,661	123,605,177,973
Ending balance	(7,795,007,879,706)	(288,270,290,993)	(810,848,028,904)	(8,894,126,199,603)
Net carrying amount:				
Beginning balance	667,642,205,569	99,212,889,551	47,618,817,705	814,473,912,825
Ending balance	448,883,271,512	76,757,108,419	119,215,579,968	644,855,959,899

13. INTANGIBLE FIXED ASSETS

	Land use rights	*Computer software*	*VND* *Total*
Cost:			
Beginning and ending balances	25,998,878,500	10,772,197,700	36,771,076,200
In which:			
Fully amortised	-	*10,772,197,700*	*10,772,197,700*
Accumulated amortisation:			
Beginning and ending balances	-	(10,772,197,700)	(10,772,197,700)
Net carrying amount:			
Beginning and ending balances	25,998,878,500	-	25,998,878,500

As at 30 September 2026, the Group's major intangible fixed assets comprised the following assets:

	Ending balance *Historical cost*	*VND* *Beginning balance* *Historical cost*
Existing intangible fixed assets		
Land Use Rights in Can Tho City	15,075,000,000	15,075,000,000
Land Use Rights in Ho Chi Minh City	7,406,378,500	7,406,378,500
Land Use Rights in Vinh Long City	3,517,500,000	3,517,500,000

14. CONSTRUCTION IN PROGRESS

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

15. INVESTMENTS IN JOINTLY CONTROLLED ENTITY

As at 30 September 2026, the Group's investment in joint venture was as follows (31 December 2025: 1):

	Ending balance	*Beginning balance*
	Ownership/ Voting right	*Ownership/ Voting right*
	%	*%*
PT Era Blu Elektronik	45	45

The Company made capital contribution to PT Era Blu Elektronik in accordance with the Resolution dated 28 December 2021 and Overseas 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.

Details of these investments in joint ventures in current period are as follows:

	VND
	Cost of investment
Cost of investment:	
Beginning balance	391,404,440,229
Increase in investment	122,390,357,255
Ending balance	513,794,797,484
Accumulated share in post-acquisition profit of the joint ventures:	
Beginning balance	(20,245,375,701)
Share in post-acquisition profit of the joint venture for the period	36,986,685,211
Ending balance	16,741,309,510
Net carrying amount:	
Beginning balance	371,159,064,528
Ending balance	530,536,106,994

16. TRADE PAYABLES

VND

	Ending balance		*Beginning balance*	
	Balance	*Payable amount*	*Balance*	*Payable amount*
Trade payables to suppliers	11,523,074,895,079	11,523,074,895,079	9,633,273,278,640	9,633,273,278,640
- *Apple Viet Nam Co., Ltd.*	*2,726,068,044,471*	*2,726,068,044,471*	*463,897,487,034*	*463,897,487,034*
- *Digiworld Corporation*	*848,768,436,513*	*848,768,436,513*	*666,723,063,260*	*666,723,063,260*
- *Branch of Viettel Import – Export Limited*	*784,136,897,069*	*784,136,897,069*	*475,566,297,504*	*475,566,297,504*
- *Toshiba Consumer Products Co., Ltd.*	*643,280,429,658*	*643,280,429,658*	*431,237,672,191*	*431,237,672,191*
- *AQUA Electrical Appliances Vietnam Co., Ltd.*	*631,212,935,787*	*631,212,935,787*	*511,561,974,100*	*511,561,974,100*
- *Branch of Synnex FPT Distribution Company Limited*	*551,512,034,399*	*551,512,034,399*	*542,129,799,607*	*542,129,799,607*
- *LG Electronics Vietnam Hai Phong Co., Ltd.*	*406,919,901,465*	*406,919,901,465*	*306,843,068,741*	*306,843,068,741*
- *Samsung Electronics Viet Nam Thai Nguyen Co., Ltd.*	*314,967,987,550*	*314,967,987,550*	*756,976,130,250*	*756,976,130,250*
- *Vinh Khang Science & Technology Joint Stock Company and its branch*	*274,450,801,581*	*274,450,801,581*	*997,223,502,161*	*997,223,502,161*
- *Others*	*4,341,757,426,586*	*4,341,757,426,586*	*4,481,114,283,792*	*4,481,114,283,792*
Trade payables to related parties *(Note 32)*	55,426,515,108	55,426,515,108	68,321,177,526	68,321,177,526
TOTAL	**11,578,501,410,187**	**11,578,501,410,187**	**9,701,594,456,166**	**9,701,594,456,166**

17. ADVANCES FROM CUSTOMERS

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

18. STATUTORY OBLIGATIONS AND TAX RECEIVABLES FROM THE STATE

VND

	Beginning balance	*Increase in period*	*Decrease in period*	*Ending balance*
Receivables				
Value-added tax	208,629,783,600	13,577,944,341,340	(13,548,123,832,652)	238,450,292,288
Payables				
Corporate income tax *(Note 31.1)*	595,317,485,129	2,247,774,357,140	(2,040,328,511,069)	802,763,331,200
Value-added tax	196,590,104,616	11,917,988,401,882	(11,986,319,583,900)	128,258,922,598
Personal income tax	17,974,587,215	311,407,992,441	(222,907,041,435)	106,475,538,221
Others	1,360,148,938	19,781,585,537	(17,674,095,667)	3,467,638,808
TOTAL	**811,242,325,898**	**14,496,952,337,000**	**(14,267,229,232,071)**	**1,040,965,430,827**

19. SHORT-TERM ACCRUED EXPENSES

VND

	Ending balance	*Beginning balance*
Employee bonus	2,628,084,279,546	2,479,282,385,291
Marketing expenses	416,071,747,704	357,397,308,843
Interest supporting expenses	351,997,957,500	172,645,066,666
Utilities	103,918,813,216	65,782,041,546
Interest expenses	96,738,258,973	73,959,748,135
Payables to employees	44,742,878,811	80,136,953,905
Others	164,957,122,961	74,850,023,492
TOTAL	**3,806,511,058,711**	**3,304,053,527,878**

20. UNEARNED REVENUES

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

21. OTHER SHORT-TERM PAYABLES

VND

	Ending balance	*Beginning balance*
Discount vouchers	606,274,518,912	401,754,944,500
Charges received on behalf	366,382,514,400	253,725,254,750
Social and health insurance and trade union fee	59,124,624,149	73,516,016,766
Deposits received	67,034,401,981	68,929,297,668
Others	71,052,801,039	44,872,915,705
TOTAL	**1,169,868,860,481**	**842,798,429,389**
In which:		
Payables to other parties	*1,155,989,847,623*	*837,354,009,915*
Payables to related parties (Note 32)	*13,879,012,858*	*5,444,419,474*

22. SHORT-TERM LOANS

VND

	Beginning balance	*Drawdown*	*Repayment*	*Ending balance*
Loans from banks *(Note 22.1)*	23,429,114,317,650	76,039,791,714,681	(77,746,460,191,631)	21,722,445,840,700
In which:				
Payable amount				
Short-term loans	*23,429,114,317,650*			*21,722,445,840,700*

22.1 *Short-term loans from banks*

The Group entered into these unsecured short-term loans with floating interest rates to supplement its working capital requirements. Details of the loans are as follows:

Banks	*Ending balance*		*Maturity date*
	VND	*Original amount*	
Unsecured short-term bank loans:			
- In VND	20,131,502,809,180	-	from 2 October 2026 to 10 March 2027
- In USD	1,446,698,532,700	54,949,944	from 2 October 2026 to 31 December 2026
- In SGD	144,244,498,820	7,082,961	from 2 October 2026 to 8 October 2026
TOTAL	**21,722,445,840,700**		

23. OWNERS' EQUITY

23.1 *Increase and (decrease) in owners' equity*

	Share capital	*Share premium*	*Undistributed earnings*	*Other capital*	*VND* *Total*
Previous period					
Beginning balance	4,361,518,810,000	-	15,154,898,414,399	-	19,516,417,224,399
Net profit for the period	-	-	4,198,254,300,040	-	4,198,254,300,040
Dividend paid	-	-	(4,000,000,000,000)	-	(4,000,000,000,000)
Ending balance	4,361,518,810,000	-	15,353,152,714,439	-	19,714,671,524,439
Current period					
Beginning balance	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	-	-	7,700,791,426,292	-	7,700,791,426,292
Dividend paid	-	-	(5,070,888,000,000)	-	(5,070,888,000,000)
Issuance of shares	1,664,385,000,000	11,497,490,296,000	-	-	13,161,875,296,000
Ending balance	12,677,220,000,000	11,497,490,296,000	8,344,308,862,419	1,073,331,174,380	33,592,350,332,799

23.2 *Contributed charter capital*

Shareholders	*Ending balance*		*Beginning balance*	
	Ordinary shares	*%*	*Ordinary shares*	*%*
Mobile World Investment Corporation	1,089,775,600	85.963	1,089,775,600	98.955
Others	177,946,400	14.037	11,507,900	1.045
TOTAL	**1,267,722,000**	**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. OWNERS' EQUITY (continued)

23.3 Capital transactions with owners and distribution of dividends, profits

VND

	Current period	*Previous period*
Contributed capital		
Beginning balance	11,012,835,000,000	4,361,518,810,000
Increase during the period	1,664,385,000,000	-
Ending balance	12,677,220,000,000	4,361,518,810,000

23.4 Dividends

VND

	Current period	*Previous period*
Dividends declared and paid during the period	**5,070,888,000,000**	**4,000,000,000,000**
Dividends on ordinary shares	5,070,888,000,000	4,000,000,000,000
Dividends in cash	5,070,888,000,000	4,000,000,000,000

24. REVENUES

24.1 Revenues from sale of goods and rendering of services

VND

	Current period	*Previous period*
Gross revenue	**100,265,749,956,354**	**79,957,803,008,112**
In which:		
Sale of goods	*99,456,675,915,482*	*79,358,348,160,270*
Rendering of services	*809,074,040,872*	*599,454,847,842*
Deductions	**(806,237,533,518)**	**(660,983,559,576)**
Sales returns	*(806,237,533,518)*	*(660,983,559,576)*
Net revenue	**99,459,512,422,836**	**79,296,819,448,536**
In which:		
Sale of goods	*98,650,438,381,964*	*78,697,364,600,694*
Rendering of services	*809,074,040,872*	*599,454,847,842*

24. REVENUES (continued)

24.2 Finance income

VND

	Current period	*Previous period*
Interest income	1,683,928,668,720	1,232,310,979,791
Discount received from early payments	139,568,451,083	116,247,844,830
Foreign exchange gains	2,833,507,185	1,789,203,023
Others	205,279,595	-
TOTAL	**1,826,535,906,583**	**1,350,348,027,644**

25. COST OF GOODS SOLD AND SERVICES RENDERED

VND

	Current period	*Previous period*
Purchase cost and cost of services	79,330,884,181,781	65,523,098,686,778

26. FINANCE EXPENSES

VND

	Current period	*Previous period*
Interest expense	1,013,265,354,217	675,125,113,695
Foreign exchange losses	2,203,612,440	515,305
Others	4,283,278,614	2,394,496,196
TOTAL	**1,019,752,245,271**	**677,520,125,196**

27. SELLING EXPENSES

VND

	Current period	*Previous period*
External service expenses	5,245,171,880,349	3,934,356,561,318
Labour costs	2,226,386,574,672	2,039,434,890,173
Depreciation and amortisation	377,561,721,939	596,179,587,780
Other expenses	362,888,446,258	145,700,627,964
TOTAL	**8,212,008,623,218**	**6,715,671,667,235**

28. GENERAL AND ADMINISTRATIVE EXPENSES

	Current period	*VND* *Previous period*
Labour costs	2,692,643,287,977	2,122,142,509,011
External service expenses	374,847,670,381	347,716,236,266
Depreciation and amortisation	104,208,009	105,611,515
Other expenses	78,279,913,301	5,522,425,931
TOTAL	**3,145,875,079,668**	**2,475,486,782,723**

29. OTHER INCOME AND EXPENSES

	Current period	*VND* *Previous period*
Other income	**21,692,160,532**	**16,139,377,931**
Gain from disposal of fixed assets	2,739,058,825	-
Others	18,953,101,707	16,139,377,931
Other expenses	**11,253,811,688**	**11,238,727,858**
NET OTHER PROFIT	**10,438,348,844**	**4,900,650,073**

30. TRADING AND OPERATING COSTS

	Current period	*VND* *Previous period*
Cost of goods sold and services rendered	79,330,884,181,781	65,523,098,686,778
Labour costs	4,919,029,862,649	4,161,577,399,184
External service expenses	5,620,019,550,730	4,282,072,797,584
Depreciation and amortisation *(Notes 12 and 13)*	377,665,929,948	596,285,199,295
Other expenses	441,168,359,559	151,223,053,895
TOTAL	**90,688,767,884,667**	**74,714,257,136,736**

31. CORPORATE INCOME TAX

The statutory corporate income tax ("CIT") rate applicable to the Company and its subsidiary 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.

31.1 CIT expense

VND

	Current period	*Previous period*
CIT expense	2,244,354,876,496	1,170,996,804,786
Adjustment for under accrual of tax from prior period	3,419,480,644	7,424,145,812
Current CIT expense	2,247,774,357,140	1,178,420,950,598
Deferred tax income	(323,612,549,896)	(97,956,279,888)
TOTAL	**1,924,161,807,244**	**1,080,464,670,710**

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

VND

	Current period	*Previous period*
Accounting profit before tax	**9,624,953,233,536**	**5,278,718,970,750**
At CIT rate of 20%	1,924,990,646,707	1,055,743,794,150
Adjustments:		
Adjustment for under accrual of tax from prior period	3,419,480,644	7,424,145,812
Loss from subsidiaries	-	17,031,564,608
Profit from joint ventures	(7,397,337,042)	(3,685,621,286)
Non-deductible expenses	3,149,016,935	3,147,886,977
Non-taxable revenue	-	802,900,449
CIT expense	**1,924,161,807,244**	**1,080,464,670,710**

31.2 Current tax

The current CIT payable is based on taxable income for the current period. The taxable income of the Parent company and its subsidiary 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 and its subsidiary's liability for current tax is calculated using tax rates that have been enacted by the balance sheet date.

31. CORPORATE INCOME TAX (continued)

31.3 Deferred tax

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

VND

	Interim consolidated statement of financial position		*Interim consolidated income statement*	
	Ending balance	*Beginning balance*	*Current period*	*Previous period*
Salaries payable	313,723,870,225	159,407,972,816	154,315,897,409	-
Provision for diminution in value inventories	155,162,716,481	121,918,831,002	33,243,885,479	24,149,738,850
Short-term unearned revenues	145,115,604,259	107,387,343,689	37,728,260,570	(1,113,238,130)
Accrued expenses	111,195,204,454	24,976,602,266	86,218,602,188	71,271,511,444
Provision for warranty	23,026,072,908	17,899,612,226	5,126,460,682	1,577,148,837
Provision for depreciation	2,156,143,410	2,156,143,410	-	2,101,004,589
Unrealized profit eliminated on consolidation	7,018,527,440	-	7,018,527,440	-
Foreign exchange differences	(50,510,266)	(11,426,394)	(39,083,872)	(29,885,702)
Net deferred tax assets	***757,347,628,911***	***433,735,079,015***		
Net deferred expense tax benefit			***323,612,549,896***	***97,956,279,888***

32. TRANSACTIONS WITH RELATED PARTIES

List of related parties that have a controlling relationship with the Group and other related parties of the Group during the period and as at 30 September 2026 is as follows:

Related parties	*Relationship*
Mobile World Investment Corporation	Parent company
Dien May Xanh Technician Joint Stock Company	Subsidiary from 30 December 2025
PT Era Blu Elektronik	Jointly controlled entity
Bach Hoa Xanh Technology and Investment JSC	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

32. TRANSACTIONS WITH RELATED PARTIES (continued)

List of related parties that have a controlling relationship with the Group and other related parties of the Group during the period and as at 30 September 2026 is as follows: (continued)

Related parties	*Relationship*
Avakids Trading Company Limited	Affiliate
An Khang Pharma Pharmacy Joint Stock Company	Affiliate
Thien Tam Trading One Member Company Limited	Affiliate
Thien Tam Investment One Member Company Limited	Affiliate
An Nhi Investment One Member Company Limited	Affiliate
Retail World Investment Consulting Company Limited	Joint key management personnel
Mobile World Home Charity 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

In addition, the related parties of the Group also include members of the Board of Directors and the management as presented in the General Information of the Group.

Significant transactions of the Group with related parties for the nine-month period ended 30 September 2026 and 30 September 2025 were as follows:

VND

Related parties	*Transactions*	*Current period*	*Previous period*
Mobile World Investment Corporation	Dividend payment	4,359,102,400,000	3,997,783,882,080
PT Era Blu Elektronik	Capital contribution	122,390,357,255	104,772,187,500
The Gioi Di Dong Information Technology Limited Company	Service fees	361,672,603,779	339,702,019,512
	Rendering of services	4,050,000,000	-
	Sale of goods	34,639,815	-
Bach Hoa Xanh Trading Joint Stock Company	Sale of goods	274,717,023,959	173,997,084,869
	Rendering of services	110,347,637,132	17,286,300,000
	Rental fee	10,016,638,722	10,456,885,000
	Purchase of fixed assets	4,205,465,774	4,737,859,924
	Disposal of fixed assets	-	3,736,005,676
	Purchase of goods	-	120,281,659
Avakids Trading Company Limited	Disposal of fixed assets	17,220,497,039	-
	Sale of goods	12,703,206,913	-
	Rendering of services	2,363,299,788	-
An Khang Pharma Pharmacy Joint Stock Company	Sale of goods	21,634,401,345	-
	Rendering of services	3,962,362,428	-
	Purchase of fixed assets	14,798,889	-
Tran Anh Digital World JSC	Rental fee	-	7,619,203,821
Mr Robert Alan Willett	Consultancy fee	937,500,000	-
Dien May Xanh Technician Joint Stock Company	Services received	-	1,346,931,470,039
	Purchase of goods	-	388,300,602,895
	Sale of goods	-	649,595,759
	Disposal of fixed assets	-	1,259,122,225
	Rental income	-	22,968,500,000

32. TRANSACTIONS WITH RELATED PARTIES (continued)

Outstanding balances at 30 September 2026 are unsecured, interest-free and expected to be settled in cash. For the nine-month period ended 30 September 2026, the Group has not made any provision for doubtful debts relating to amounts owed by related parties (31 December 2025: 0). This assessment is undertaken each reporting period through the examination of the financial position of the related party and the market in which the related party operates.

Amounts due from and due to its related parties at the end of the reporting period were as follows:

VND

Related parties	*Transactions*	*Ending balance*	*Beginning balance*
Short-term trade receivables			
Bach Hoa Xanh Trading Joint Stock Company	Sale of goods	25,328,583,192	16,314,359,885
	Rendering of services	6,588,465,608	9,926,884,800
Avakids Trading Company Limited	Sale of goods	218,990,090	130,837,206,774
An Khang Pharma Pharmacy Joint Stock Company	Sale of goods	2,202,485,398	2,115,803,639
	Rendering of services	500,284,037	1,982,128,055
The Gioi Di Dong Information Technology Limited Company	Sale of goods	486,000,000	-
		35,324,808,325	**161,176,383,153**
Other short-term receivables			
The Gioi Di Dong Information Technology Limited Company	Payment on behalf	7,177,179,969	7,573,719,423
Avakids Trading Company Limited	Payment on behalf	6,017,845,588	-
Bach Hoa Xanh Trading Joint Stock Company	Payment on behalf	297,304,236	428,418,548
	Sales of tools	-	6,912,000,817
	Rental fee	25,055,556	2,074,355,898
Mobile World Investment Corporation	Dividends advance	-	20,634,327,611
An Khang Pharma Pharmacy Joint Stock Company	Payment on behalf	52,830,689	39,760,669
Thien Tam Trading One Member Company Limited	Divestment in a subsidiary	-	2,940,100,000
		13,570,216,038	**40,602,682,966**

32. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due from and due to its related parties at the end of the reporting period were as follows:

VND

Related parties	*Transactions*	*Ending balance*	*Beginning balance*
Short-term trade payables			
The Gioi Di Dong Information Technology Limited Company	Services received	41,311,564,704	61,798,323,713
	Purchase of goods	780,703,227	-
Bach Hoa Xanh Trading Joint Stock Company	Purchase of goods	6,050,032,839	5,108,951,222
	Services received	41,472,000	-
Avakids Trading Company Limited	Services received	3,562,400,211	-
	Purchase of goods	1,696,981,000	1,842,335
An Khang Pharma Pharmacy Joint Stock Company	Purchase of goods	1,983,361,127	1,412,060,256
		55,426,515,108	**68,321,177,526**
Other short-term payables			
An Khang Pharma Pharmacy Joint Stock Company	Receipt on behalf	13,530,959,019	1,840,887,467
	Purchase of tools and equipment	-	13,302,000
The Gioi Di Dong Information Technology Limited Company	Receipt on behalf	7,143,143	-
Avakids Trading Company Limited	Receipt on behalf	333,399,491	3,586,085,196
Bach Hoa Xanh Trading Joint Stock Company	Receipt on behalf	7,511,205	4,144,811
		13,879,012,858	**5,444,419,474**

Remuneration to members of the Board of Directors and management:

VND

		Remuneration	
Individuals	*Position*	*Current period*	*Previous period*
Mr Doan Van Hieu Em	Member of BOD and General Director	7,687,837,081	-
Mr Vu Dang Linh	Vice Chairman of BOD	-	1,348,200,000
Ms Vo Thi Phuong Thao	Chief accountant	872,723,763	613,597,755
TOTAL		**8,560,560,844**	**1,961,797,755**

33. EARNINGS PER SHARE

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

	Current period	*Previous period*
Profit attributable to ordinary shareholders of the Company *(VND)*	7,700,791,426,292	4,198,254,300,040
Weighted average number of ordinary shares outstanding	1,152,495,346	1,090,379,702
Basic and diluted earnings per share *(VND/share)*	6,682	3,850

There were no transactions involving ordinary shares or potential ordinary shares occurring from the end of the reporting period to the date of completion of these interim consolidated financial statements.

34. SEGMENT INFORMATION

Business segment

The Group identifies business segments as its primary reporting segments because the Group's risks and returns are affected predominantly by differences in the products and services it provides. Business segments are organised and managed separately according to the nature of the products and services provided by the Group. Each business segment represents a strategic business unit that offers different products and services and serves different markets:

- Consumer electronics and home appliances segment, comprising the trading of mobile phones, electronic devices, home appliances, computers, accessories, watches, eyewear and other electronic equipment, and the provision of installation, repair, maintenance and after-sales services.
- Service segment, comprising the provision of installation, repair and maintenance services.
- Pharmaceuticals and healthcare segment, comprising the trading of pharmaceuticals, vitamins and dietary supplements, cosmetics, personal healthcare equipment and other merchandise.

Information regarding revenue, profit or loss and certain assets and liabilities of the Group's business segments is presented below:

34. SEGMENT INFORMATION (continued)

Business segment:

VND

	Electronics and household appliances	*Installation and maintenance services*	*Elimination*	*Total*
For the nine-month period ended 30 September 2026				
Revenue				
External sales	99,127,996,014,016	331,516,408,820	-	99,459,512,422,836
Inter-segment sales	304,737,704,313	2,406,198,717,391	(2,710,936,421,704)	-
Total revenue	**99,432,733,718,329**	**2,737,715,126,211**	**(2,710,936,421,704)**	**99,459,512,422,836**
Segment gross profit	20,355,919,088,424	(227,290,847,369)	-	20,128,628,241,055
Unallocated expenses	(11,395,006,586,280)	(505,708,890,664)	542,831,774,058	(11,357,883,702,886)
Profit before tax, finance income and finance costs				8,770,744,538,169
Finance income				1,826,535,906,583
Finance expense				(1,019,752,245,271)
Share of profit of joint venture				36,986,685,211
Other income				10,438,348,844
Accounting profit before tax				9,624,953,233,536
Current corporate income tax expense				(2,247,774,357,140)
Deferred tax income				323,612,549,896
Profit after corporate income tax for the period				**7,700,791,426,292**
As at 30 September 2026				
Assets and liabilities				
Segment assets	72,945,603,326,502	1,332,819,206,522	-	74,278,422,533,024
Unallocated assets				9,278,309,703
Total assets				**74,287,700,842,727**
Segment liabilities	39,877,702,180,610	817,648,329,318	-	40,695,350,509,928
Total liabilities				**40,695,350,509,928**

34. SEGMENT INFORMATION (continued)

Business segment: (continued)

VND

	Electronics and household appliances	*Medicines and cosmetics*	*Elimination*	*Total*
For the nine-month period ended 30 September 2025				
Revenue				
External sales	77,743,744,628,991	1,553,074,819,545	-	79,296,819,448,536
Inter-segment sales	12,970,412,843	-	(12,970,412,843)	-
Total revenue	**77,756,715,041,834**	**1,553,074,819,545**	**(12,970,412,843)**	**79,296,819,448,536**
Segment gross profit	13,467,414,209,248	306,306,552,510	-	13,773,720,761,758
Unallocated expenses	(8,775,477,559,555)	(415,680,890,403)	-	(9,191,158,449,958)
Profit before tax, finance income and finance costs				4,582,562,311,800
Finance income				1,350,348,027,644
Finance expense				(677,520,125,196)
Share of profit of joint venture				18,428,106,429
Other income				4,900,650,073
Accounting profit before tax				5,278,718,970,750
Current corporate income tax expense				(1,178,420,950,598)
Deferred tax income				97,956,279,888
Profit after corporate income tax for the period				**4,198,254,300,040**
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**

35. OPERATING LEASE COMMITMENTS

The Group leases its office premises, stores and distribution centres under operating lease agreements. The minimum lease commitments as at the end of the reporting period under the operating lease agreements are as follows:

VND

	Ending balance	*Beginning balance*
Less than 1 year	2,259,861,617,016	2,201,331,693,933
From 1 to 5 years	6,360,220,287,594	6,105,470,247,741
More than 5 years	1,970,336,597,878	2,003,210,147,036
TOTAL	**10,590,418,502,488**	**10,310,012,088,710**

36. RECLASSIFICATION OF THE CORRESPONDING FIGURES ACCORDING TO CIRCULAR 99

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

VND

	Beginning balance (as previously presented)	*Restated*	*Beginning balance (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
Short-term unearned revenues	536,936,718,444	(388,888,690,104)	148,048,028,340
Long-term unearned revenues	-	388,888,690,104	388,888,690,104

37. EVENTS AFTER THE REPORTING PERIOD

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.

Approved, 28 October 2026

PREPARER CUM CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
Vo Thi Phuong Thao	Doan Van Hieu Em