

Dien May Xanh Investment Joint Stock Company

Interim separate financial statements

For the six-month period ended 30 June 2026



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Interim separate 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 ("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 34th ERC dated 8 July 2026 issued by 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 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.

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.

Dien May Xanh Investment Joint Stock Company

REPORT OF THE MANAGEMENT

The management of Dien May Xanh Investment Joint Stock Company ("the Company") is pleased to present this report and the interim separate financial statements of the Company for the six-month period ended 30 June 2026.

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

The management is responsible for the interim separate financial statements of the Company which give a true and fair view of the interim separate financial position of the Company and of the interim separate results of its operations and its interim separate cash flows for the period. In preparing those interim separate financial statements, 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 separate financial statements; and
- prepare the interim separate financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue its business.

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

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

STATEMENT BY THE MANAGEMENT

The management does hereby state that, in its opinion, the accompanying interim separate financial statements give a true and fair view of the interim separate financial position of the Company as at 30 June 2026 and of the interim separate results of its operations and its interim separate 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 separate financial statements.

The Company has a subsidiary as disclosed in the interim separate financial statements. The Company prepared these interim separate financial statements in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System, and the relevant legal regulations on the preparation and presentation of interim separate financial statements. In addition, the Company has also prepared the interim consolidated financial statements of the Company and its subsidiary ("the Group") for the six-month period ended 30 June 2026 dated 27 August 2026 in accordance with the above prevailing regulations on the preparation and presentation of interim consolidated financial statements.

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

For and on behalf of the management:

27 August 2026



GENERAL DIRECTOR

Doan Van Hieu Em



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Website (VN): ey.com/vi_vn

Reference: 12840339/E-69499458/LR

REPORT ON REVIEW OF INTERIM SEPARATE FINANCIAL STATEMENTS

To: The Shareholders and the Board of Directors of Dien May Xanh Investment Joint Stock Company

We have reviewed the accompanying interim separate financial statements of Dien May Xanh Investment Joint Stock Company as prepared on 27 August 2026 and set out on pages 5 to 43, which comprise the interim separate statement of financial position as at 30 June 2026, and the interim separate income statement and the interim separate cash flow statement for the six-month period then ended and the notes thereto.

The management's responsibility

The Company's management is responsible for the preparation and fair presentation of the interim separate financial statements in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the interim separate financial statements, and for such internal control as management determines is necessary to enable the preparation and presentation of the interim separate financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express a conclusion on the interim separate financial statements based on our review. We conducted our review in accordance with Vietnamese Standards on Review Engagements No. 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim separate financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



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Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim separate financial statements do not give a true and fair view, in all material respects, of the interim separate financial position of the Company as at 30 June 2026, and of the interim separate results of its operations and its interim separate 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 interim separate financial statements.

Other matter

The interim separate financial statements of the Company for the six-month period ended 30 June 2025 were not reviewed.

Ho Chi Minh City, Vietnam

27 August 2026

Ernst & Young Vietnam Limited



Tran Nam Dung
Deputy General Director
Audit Practicing Registration Certificate
No. 3021-2024-004-1

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

VND

ASSETS	Code	Notes	Ending balance	Beginning balance
A. CURRENT ASSETS	100		71,399,770,106,539	52,547,391,181,642
I. Cash and cash equivalents	110	4.1	3,475,524,022,845	3,403,397,507,734
1. Cash	111		3,475,524,022,845	3,383,397,507,734
2. Cash equivalents	112		-	20,000,000,000
II. Current investment	120		27,093,333,334,932	24,595,564,699,379
1. Short-term held- to-maturity investments	123	5	27,093,333,334,932	24,595,564,699,379
III. Current receivables	130		1,724,818,606,414	1,370,416,945,415
1. Short-term trade receivables	131	6	466,699,082,396	379,182,509,097
2. Short-term advances to suppliers	132	7	12,754,268,116	19,670,529,397
3. Other short-term receivables	135	8	1,245,365,255,902	971,563,906,921
IV. Inventories	140	9	25,399,072,447,560	22,644,526,000,391
1. Inventories	141		26,123,345,890,893	23,254,120,155,400
2. Provision for diminution in value of inventories	142		(724,273,443,333)	(609,594,155,009)
V. Other current assets	160		13,707,021,694,788	533,486,028,723
1. Short-term deferred expenses	161	10	286,776,409,963	328,323,620,044
2. Deductible Value-added tax	162	18	105,165,284,825	205,162,408,679
3. Other current assets	165	4.2	13,315,080,000,000	-

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

As at 30 June 2026

VND

ASSETS	Code	Notes	Ending balance	Beginning balance
B. NON-CURRENT ASSETS	200		4,044,269,408,454	3,796,459,687,903
I. Non-current receivable	210		239,905,105,447	238,569,002,397
1. Other long-term receivables	215	11	239,905,105,447	238,569,002,397
II. Fixed assets	220		580,614,517,373	773,989,042,837
1. Tangible fixed assets	221	12	554,615,638,873	747,990,164,337
Cost	222		9,321,262,351,470	9,378,247,559,052
Accumulated depreciation	223		(8,766,646,712,597)	(8,630,257,394,715)
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		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		2,513,296,097,484	2,291,403,340,229
1. Investments in a subsidiary	261	15.1	499,998,900,000	499,998,900,000
2. Investments in jointly controlled entity	262	15.2	513,794,797,484	391,404,440,229
3. Long-term held-to-maturity investments	265	5	1,499,502,400,000	1,400,000,000,000
V. Other non-current assets	270		710,265,794,820	438,389,320,526
1. Long-term deferred expenses	271	10	4,144,183,525	12,420,343,336
2. Deferred tax assets	272	31.3	706,121,611,295	425,968,977,190
TOTAL ASSETS (280 = 100 + 200)	280		75,444,039,514,993	56,343,850,869,545

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

As at 30 June 2026

VND

RESOURCES	Code	Notes	Ending balance	Beginning balance
C. LIABILITIES	300		52,982,168,995,288	38,523,034,983,359
I. Current liabilities	310		52,488,454,539,800	38,134,146,293,255
1. Short-term trade payables	311	16	10,835,521,131,342	9,818,045,442,335
2. Short-term advances from customers	312	17	140,405,224,759	190,583,985,818
3. Short-term statutory obligations	314	18	864,630,260,272	788,136,432,454
4. Payables to employees	315		130,943,119,466	155,620,813,000
5. Short-term accrued expenses	316	19	3,612,217,305,752	2,950,957,104,342
6. Short-term deferred revenues	319	20	184,120,231,069	148,048,028,340
7. Other short-term payables	320	21	14,467,342,668,698	782,867,096,513
8. Short-term loans	321	22	22,146,526,042,060	23,210,389,329,323
9. Short-term provision	322		106,748,556,382	89,498,061,130
II. Non-current liability	330		493,714,455,488	388,888,690,104
1. Long-term deferred revenues	337	20	493,714,455,488	388,888,690,104
D. OWNERS' EQUITY	400	23.1	22,461,870,519,705	17,820,815,886,186
1. Owner's contributed capital	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. Undistributed earnings	420		11,449,035,519,705	6,807,980,886,186
- Undistributed earnings by the end of prior period	420a		6,807,980,886,186	5,698,046,045,864
- Undistributed earnings of current period	420b		4,641,054,633,519	1,109,934,840,322
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300 + 400)	440		75,444,039,514,993	56,343,850,869,545

Approved, 27 August 2026

PREPARER CUM
CHIEF ACCOUNTANT


Vo Thi Phuong Thao

LEGAL REPRESENTATIVE



Doan Van Hieu Em

INTERIM SEPARATE INCOME STATEMENT

for the six-month period ended 30 June 2026

VND

ITEMS	Code	Notes	Current period	Previous period (Unreviewed)
1. Revenues from sale of goods and rendering of services	01	24.1	65,624,807,669,906	50,653,941,700,890
2. Revenue deductions	02	24.1	524,772,053,113	422,147,079,903
3. Net revenues from sale of goods and rendering of services (10 = 01 - 02)	10	24.1	65,100,035,616,793	50,231,794,620,987
4. Cost of goods sold and services rendered	11	25, 30	52,259,153,844,234	41,357,974,034,726
5. Gross profits from sale of goods and rendering of services (20 = 10 - 11)	20		12,840,881,772,559	8,873,820,586,261
6. Finance income	22	24.2	1,071,907,907,920	879,003,803,052
7. Finance expenses - In which: Interest expense	23 24	26	662,673,553,780 659,576,377,138	426,494,895,975 424,749,278,526
8. Selling expenses	25	27, 30	5,402,983,522,833	4,161,736,081,461
9. General and administrative expenses	26	28, 30	2,061,319,019,321	1,588,469,434,397
10. Operating profit {30 = 20 + 22 - (23 + 25 + 26)}	30		5,785,813,584,545	3,576,123,977,480
11. Other income	31	29	21,363,322,567	10,158,106,706
12. Other expenses	32	29	646,827,048	3,626,304,298
13. Other profit (40 = 31 - 32)	40	29	20,716,495,519	6,531,802,408
14. Accounting profit before tax (50 = 30 + 40)	50		5,806,530,080,064	3,582,655,779,888

INTERIM SEPARATE INCOME STATEMENT (continued)

for the six-month period ended 30 June 2026

VND

ITEMS	Code	Notes	Current period	Previous period (Unreviewed)
15. Current corporate income tax expense	51	31.1	1,445,628,080,650	724,184,722,593
16. Deferred tax income	52	31.1	(280,152,634,105)	(6,240,553,652)
17. Net profit after corporate income tax (60 = 50 - 51 - 52)	60		4,641,054,633,519	2,864,711,610,947

PREPARER CUM
CHIEF ACCOUNTANT


Vo Thi Phuong Thao

Approved, 27 August 2026

LEGAL REPRESENTATIVE



Doan Van Hieu Em

INTERIM SEPARATE CASH FLOW STATEMENT

for the six-month period ended 30 June 2026

VND

ITEMS	Code	Notes	Current period	Previous period (Unreviewed)
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	01		5,806,530,080,064	3,582,655,779,888
2. Adjustments for:				
- Depreciation of tangible fixed assets	02	12, 13	255,837,557,069	371,345,459,659
- Provisions	03		131,929,783,576	25,852,838,423
- 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		(988,510,148,170)	(791,789,779,412)
- Borrowing costs	06	26	659,576,377,138	424,749,278,526
3. Operating profit before changes in working capital	08		5,865,164,171,595	3,612,699,514,979
- Increase in receivables	09		(13,593,518,058,361)	(521,252,224,963)
- Increase in inventories	10		(2,869,225,735,493)	(1,360,483,831,117)
- Increase in payables	11		15,422,621,830,033	3,077,366,531,490
- Decrease in deferred expenses	12		49,823,369,892	525,502,378
- Borrowing costs paid	14		(646,792,895,646)	(410,606,397,503)
- Corporate income tax paid	15	18	(1,261,861,975,800)	(725,066,397,772)
Net cash flows from operating activities	20		2,966,210,706,220	3,673,182,697,492
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Payment for the purchase, construction of fixed assets	21		(121,966,555,456)	(4,316,333,882)
2. Proceeds from disposals of fixed assets and other long-term assets	22		32,509,317,636	2,553,928,625
3. Loans to other entities and payments for purchase of debt instruments of other entities	23		(15,816,125,083,969)	(16,908,000,847,261)
4. Collections from borrowers and proceeds from sale of debt instruments of other entities	24		13,340,539,126,162	12,896,125,597,929
5. Payments for investments in other entities	25		(122,390,357,255)	(104,772,187,500)
6. Interest received	27		857,013,170,954	612,548,465,548
Net cash flows from investing activities	30		(1,830,420,381,928)	(3,505,861,376,541)

INTERIM SEPARATE CASH FLOW STATEMENT (continued)

for the six-month period ended 30 June 2026

VND

ITEMS	Code	Notes	Current period	Previous period (Unreviewed)
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Drawdown of borrowings	33	22	48,144,387,668,688	37,650,401,532,750
2. Repayment of borrowings	34	22	(49,208,250,955,951)	(35,532,003,919,883)
3. Dividends paid	36	23.4	-	(2,000,000,000,000)
Net cash flows from financing activities	40		(1,063,863,287,263)	118,397,612,867
Net decrease in cash and cash equivalents for the period (50 = 20 + 30 + 40)	50		71,927,037,029	285,718,933,818
Cash and cash equivalents at the beginning of period	60		3,403,397,507,734	3,754,805,560,503
Effect of exchange rate changes	61		199,478,082	114,062,105
Cash and cash equivalents at the end of period (70 = 50 + 60 + 61)	70	4.1	3,475,524,022,845	4,040,638,556,426

Approved, 27 August 2026

PREPARER CUM
CHIEF ACCOUNTANT


Vo Thi Phuong Thao

LEGAL REPRESENTATIVE



Doan Van Hieu Em

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

As at 30 June 2026 and for the six-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 on 2 January 2007 and its latest amended 34th ERC dated 8 July 2026 issued by 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 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.

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 24,422 (31 December 2025: 24,494).

Corporate structure

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

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

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

2. BASIS OF PREPARATION**2.1 Purpose of preparing the interim separate financial statements**

The Company has a subsidiary as disclosed in Note 1 and Note 15. The Company prepared these interim separate financial statements in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System, and the statutory requirements relevant to the preparation and presentation of interim separate financial statements. In addition, the Company has also prepared the interim consolidated financial statements of the Company and its subsidiary for the six-month period ended 30 June 2026 dated 27 August 2026 in accordance with the above prevailing regulations on the preparation and presentation of interim consolidated financial statements.

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

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

2. BASIS OF PREPARATION (continued)**2.2 Applied accounting standards and system**

The interim separate financial statements of the Company expressed in Vietnam dong ("VND"), are prepared in compliance and accordance 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/QĐ-BTC dated 31 December 2001 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 1);
- ▶ Decision No. 165/2002/QĐ-BTC dated 31 December 2002 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 2);
- ▶ Decision No. 234/2003/QĐ-BTC dated 30 December 2003 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 3);
- ▶ Decision No. 12/2005/QĐ-BTC dated 15 February 2005 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 4); and
- ▶ Decision No. 100/2005/QĐ-BTC dated 28 December 2005 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 5).

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

2.3 Applied accounting documentation system

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

2.4 Reporting period

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

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

2.5 Accounting currency

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

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 separate financial statements are consistent with those followed in the preparation of the Company's annual separate financial statements for the year ended 31 December 2025 and the interim separate financial statements for the six-month period ended 30 June 2025 except for the changes in the accounting policies arising from the initial adoption of Circular No. 99/2025/TT-BTC guidance the Enterprise Accounting System ("Circular 99").

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**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 Company has applied changes in accounting policies in accordance with Circular 99, which have affected the Company 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 34.

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.

3.3 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 Company 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 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 recognised in cost of goods sold in the interim separate income statement. When inventories expire, become obsolete, are damaged or are no longer usable, the difference between the provision previously made and the historical cost of inventories is included in the interim separate income statement.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**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 separate 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 separate income statement.

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.

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 separate 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 separate income statement.

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 separate income statement on a straight-line basis over the lease term.

Where the Company is the lessor

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

For other cases under an operating lease, lease income is recognised in the interim separate income statement on a straight-line basis over the lease term.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**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 separate 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 separate 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	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 Company 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.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

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 separate 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 long-term prepaid expense and are amortised to the interim separate income statement:

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

3.12 Investments*Investment in subsidiary*

Investments in subsidiary over which the Company has control is carried at cost.

Distributions from accumulated net profits of the subsidiary arising subsequent to the date of acquisition are recognised in the interim separate 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.

Investments in joint ventures

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

Distributions from accumulated net profits of the joint ventures arising subsequent to the date of acquisition are recognised in the interim separate 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.

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 end of the reporting period.

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

3.13 Payables

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

3.14 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.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**3.15 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

3.16 Foreign currency transactions

Transactions denominated in currencies other than the accounting currency of the Company 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) 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 exchange differences incurred during the period are taken to the interim separate 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 separate 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 Company 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 Company regularly conducts transactions.

3.17 Owner chapter's capital*Ordinary shares*

Common shares with voting rights are recorded at par value.

3.18 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.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**3.19 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 recognised on an accrual basis based on the time and actual interest rate for each period.

3.20 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 Company reduces the revenue recognised for the year, provided that such revenue deductions arise before the issuance date of the financial statements.

3.21 Selling expenses

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

3.22 General and administrative expenses

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

3.23 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 end of the reporting period.

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

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

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**3.23 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 end of the reporting periods and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Previously unrecognised deferred tax assets are reassessed at end of the reporting periods and are recognised to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realised or the liability is settled based on tax rates and tax laws that have been enacted at the end of the reporting period.

Deferred tax is charged or credited to the interim separate income statement, except when it relates to items recognised directly to equity, in which case the 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.

3.24 Related parties

Parties are considered to be related parties of the Company if one party has the ability to directly or indirectly control or to exercise significant influence over, the other party in making financial and operating decisions, or when the Company and the other party are under common control or subject to significant influence by the same party. Related parties may be entities or individuals, including close members of their families.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**3.25 Significant estimates**

The preparation of the interim separate 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 separate 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 interim separate 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**4.1 Cash and cash equivalents**

	VND	
	Ending balance	Beginning balance
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	3,177,017,248,388	3,096,166,680,635
Cash in transit	42,403,323,561	33,087,543,860
Time deposits at banks	-	20,000,000,000
TOTAL	3,475,524,022,845	3,403,397,507,734

4.2 Other current asset

	VND	
	Ending balance	Beginning balance
Cash at banks	13,315,080,000,000	-
- Joint Stock Commercial Bank for Foreign Trade of Vietnam	13,315,080,000,000	-

The ending balance includes cash held in a restricted bank account with the Joint Stock Commercial Bank for Foreign Trade of Vietnam ("Vietcombank"), representing proceeds from the Company's initial public offering ("IPO"). In accordance with applicable securities regulations, these funds were maintained in a restricted account and could only be released upon completion of the procedures relating to the IPO results and receipt of the relevant approvals from the competent authorities.

On 3 July 2026, the State Securities Commission of Vietnam confirmed receipt of the report on the results of the Company's initial public offering pursuant to Official Letter No. 6176/UBCK-QLCB. Accordingly, the Company requested the release of the restricted bank account on 7 July 2026, and the account was released by the bank on the same day.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

5. HELD TO MATURITY INVESTMENTS

	Ending balance		Beginning balance		VND
	Cost and recoverable value	Provision	Cost and recoverable value	Provision	
Short-term					
Term-deposit	27,093,333,334,932	-	24,595,564,699,379	-	-
Remaining maturity terms under 6 months	15,949,830,245,163	-	13,711,396,323,308	-	-
Remaining maturity terms from 6 to 12 months	14,827,147,916,395	-	8,753,238,432,893	-	-
Bonds	1,122,682,328,768	-	4,958,157,890,415	-	-
Bank	6,519,738,955,522	-	5,469,463,858,259	-	-
Securities	2,577,572,520,625	-	2,402,051,421,499	-	-
Real estate	1,424,704,010,028	-	1,595,143,686,271	-	-
Others	1,306,640,941,998	-	771,662,077,531	-	-
Lending	1,210,821,482,871	-	700,606,672,958	-	-
Lending deposits in securities companies	3,415,709,301,368	-	4,122,879,506,849	-	-
Lending deposits in finance companies	3,415,709,301,368	-	3,909,400,054,794	-	-
Term-deposit INFY (i)	-	-	213,479,452,055	-	-
	1,208,054,832,879	-	1,291,825,010,963	-	-
Long-term					
Bonds (ii)	1,499,502,400,000	-	1,400,000,000,000	-	-
Securities	1,499,502,400,000	-	1,400,000,000,000	-	-
Bank	600,000,000,000	-	600,000,000,000	-	-
Leisure and Entertainment	500,000,000,000	-	500,000,000,000	-	-
Others	300,000,000,000	-	300,000,000,000	-	-
	99,502,400,000	-	-	-	-
TOTAL	28,592,835,734,932	-	25,995,564,699,379	-	-

(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.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

6. SHORT-TERM TRADE RECEIVABLES

	Ending balance		Beginning balance		VND
	Carrying amount	Provision	Carrying amount	Provision	
Trade receivables from other parties	396,186,468,104	-	230,145,702,414	-	
- 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	66,818,942,592	-	56,370,110,775	-	
Trade receivable from related parties (Note 32)	70,512,614,292	-	149,036,806,683	-	
TOTAL	466,699,082,396	-	379,182,509,097	-	

7. SHORT-TERM ADVANCES TO SUPPLIERS

	Ending balance		Beginning balance	VND
Asti Electronics Corporation	6,386,137,200		-	
GEE Decoration Trading and Service Corporation	1,752,929,321		-	
Nhat Thien Import Export Company Limited	-		11,290,331,762	
SCT Supply Chain (Vietnam) Company Limited	-		4,008,674,298	
Others	4,615,201,595		4,371,523,337	
TOTAL	12,754,268,116		19,670,529,397	

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

8. OTHER RECEIVABLES

	Ending balance		Beginning balance		VND
	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) JSC	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	64,467,077,168	-	48,138,016,747	-	-
TOTAL	1,245,365,255,902	-	971,563,906,921	-	-
<i>In which:</i>					
Other receivables from other parties	1,220,722,475,920	-	947,970,179,528	-	-
Other receivables from related parties (Note 32)	24,642,779,982	-	23,593,727,393	-	-

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

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

9. INVENTORIES

					VND
	<i>Ending balance</i>		<i>Beginning balance</i>		
	<i>Cost</i>	<i>Provision</i>	<i>Cost</i>	<i>Provision</i>	
Mobile phones	9,677,691,743,318	-	10,436,899,938,796	-	
Electronic equipment	5,705,130,572,659	-	5,440,584,804,067	-	
Home appliances	4,164,271,378,983	-	3,278,784,040,474	-	
Laptops	3,890,896,010,033	-	2,038,788,415,621	-	
Accessories	1,521,398,690,506	-	1,332,468,453,657	-	
Tablets	422,849,729,057	-	381,398,358,512	-	
Installing equipment	237,353,011,216	-	500,227,022	-	
Watches and glasses	180,401,932,646	-	181,715,243,135	-	
Others	323,352,822,475	-	162,980,674,116	-	
TOTAL	26,123,345,890,893	-	23,254,120,155,400	-	
Provision for diminution in value of inventories	(724,273,443,333)	-	(609,594,155,009)	-	
NET	25,399,072,447,560	-	22,644,526,000,391	-	

Movements of provision for diminution in value of inventories :

			VND
	<i>Current period</i>	<i>Previous period (Unreviewed)</i>	
Beginning balance	(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	
Ending balance	(724,273,443,333)	(441,064,780,178)	

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

10. DEFERRED EXPENSES

	VND	
	<i>Ending balance</i>	<i>Beginning balance</i>
Short-term	286,776,409,963	328,323,620,044
Stores rentals	237,138,222,834	246,734,278,995
Insurances	17,617,951,586	26,006,781,412
Tool and equipment	17,066,990,573	30,613,951,287
Stores' layout and renovation expense	11,399,855,074	21,119,645,276
Others	3,553,389,896	3,848,963,074
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	290,920,593,488	340,743,963,380

11. OTHER LONG-TERM RECEIVABLES

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

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

12. TANGIBLE FIXED ASSETS

	Buildings and structures	Means of transportation	Office equipment	VND Total
Cost:				
Beginning balance	8,212,466,960,178	294,386,799,596	871,393,799,278	9,378,247,559,052
New purchase	9,386,832,041	-	287,251,851	9,674,083,892
Transfer from construction in progress	75,077,687,068	-	303,911,320	75,381,598,388
Disposal	(55,912,968,222)	(62,198,616,231)	(23,929,305,409)	(142,040,889,862)
Ending balance	8,241,018,511,065	232,188,183,365	848,055,657,040	9,321,262,351,470
<i>In which:</i>				
Fully depreciated	6,177,441,988,977	110,601,487,399	761,073,516,731	7,049,116,993,107
Accumulated depreciation:				
Beginning balance	(7,552,023,136,177)	(253,933,479,079)	(824,300,779,459)	(8,630,257,394,715)
Depreciation	(235,879,254,540)	(11,781,074,481)	(8,177,228,048)	(255,837,557,069)
Disposal	39,658,948,025	57,876,406,206	21,912,884,956	119,448,239,187
Ending balance	(7,748,243,442,692)	(207,838,147,354)	(810,565,122,551)	(8,766,646,712,597)
Net carrying amount:				
Beginning balance	660,443,824,001	40,453,320,517	47,093,019,819	747,990,164,337
Ending balance	492,775,068,373	24,350,036,011	37,490,534,489	554,615,638,873

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

13. INTANGIBLE FIXED ASSETS

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

As at 30 June 2026, the Company's major intangible fixed assets comprised the following assets:

	<i>Ending balance Historical cost</i>	<i>VND Beginning balance Historical cost</i>
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.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

15. INVESTMENTS IN SUBSIDIARY AND JOINTLY CONTROLLED ENTITY

15.1 Investments in subsidiary

Name	Location	Business	Ending balance and beginning balance	
			Ownership/ Voting right (%)	Cost and Recoverable amount VND
Dien May Xanh Technician Joint Stock Company	Ho Chi Minh City, Vietnam	Repairing of machinery, equipment	99.99978	499,998,900,000

15.2 Investments in jointly controlled entity

As at 30 June 2026, the Company has one (1) joint venturer as follow (31 December 2025: 1):

	Ending balance		Beginning balance	
	Cost and Recoverable amount VND	Ownership/ Voting right %	Cost and Recoverable amount VND	Ownership/ Voting right %
PT Era Blu Elektronik	513,794,797,484	45	391,404,440,229	45

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.

On 10 March 2026, the Company contributed additional capital to PT Era Blu Elektronik with the amount of USD 4,660,714, equivalent to VND 122,390,357,255.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

16. SHORT-TERM TRADE PAYABLES

	Ending balance		Beginning balance		VND
	Balance	Amount payable	Balance	Amount payable	
Trade payables to suppliers	10,128,541,164,562	10,128,541,164,562	9,572,465,347,656	9,572,465,347,656	
- Apple Viet Nam Co., Ltd.	1,847,029,816,440	1,847,029,816,440	454,259,048,400	454,259,048,400	
- Digiworld Corporation	882,410,178,214	882,410,178,214	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	
- Branch Of Viettel Import - Export Limited	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	4,352,691,711,393	4,352,691,711,393	4,429,944,791,442	4,429,944,791,442	
Trade payables to related parties (Note 32)	706,979,966,780	706,979,966,780	245,580,094,679	245,580,094,679	
TOTAL	10,835,521,131,342	10,835,521,131,342	9,818,045,442,335	9,818,045,442,335	

17. ADVANCES FROM CUSTOMERS

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

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

18. STATUTORY OBLIGATIONS AND TAX RECEIVABLES FROM THE STATE

	Beginning balance	Increase in period	Decrease in period	VND Ending balance
Receivables				
Value-added tax	205,162,408,679	8,326,410,822,650	(8,426,407,946,504)	105,165,284,825
Payables				
Corporate income tax (Note 31.1)	580,725,363,408	1,445,628,080,650	(1,261,861,975,800)	764,491,468,258
Value-added tax	191,450,900,178	7,437,921,029,072	(7,558,720,185,803)	70,651,743,447
Personal income tax	14,600,019,930	146,382,073,551	(133,215,679,514)	27,766,413,967
Others	1,360,148,938	11,721,872,202	(11,361,386,540)	1,720,634,600
TOTAL	788,136,432,454	9,041,653,055,475	(8,965,159,227,657)	864,630,260,272

19. SHORT-TERM ACCRUED EXPENSES

	Ending balance	VND Beginning balance
Employee bonus	2,565,470,709,153	2,157,062,672,016
Marketing expenses	499,059,112,918	365,569,840,291
Interest supporting expenses	239,741,688,211	172,645,066,666
Utilities	113,139,081,134	65,782,041,546
Interest expenses	85,489,545,596	72,706,064,104
Payables to employees	47,979,257,099	80,136,953,905
Others	61,337,911,641	37,054,465,814
TOTAL	3,612,217,305,752	2,950,957,104,342

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

20. DEFERRED REVENUES

Deferred 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
	<i>Ending balance</i>	<i>Beginning balance</i>
Received from share issuance (*)	13,315,080,000,000	-
Discount vouchers	602,581,475,651	401,625,744,500
Charges received on behalf	421,711,580,006	253,725,254,750
Social and health insurances and trade union fee	50,238,474,818	66,344,240,957
Deposits received	20,925,000,000	22,215,000,000
Others	56,806,138,223	38,956,856,306
TOTAL	<u>14,467,342,668,698</u>	<u>782,867,096,513</u>
<i>In which:</i>		
<i>Payables to other parties</i>	<i>14,447,323,646,793</i>	<i>777,111,492,267</i>
<i>Payables to related parties (Note 32)</i>	<i>20,019,021,905</i>	<i>5,755,604,246</i>

(*) This balance represents proceeds received from investors through the Company's initial public offering. The proceeds are currently held in a restricted bank account in accordance with applicable securities regulations (Note 4.2) and have not yet been recognised as contributed equity in accordance with the requirements of Circular 99.

According to Resolution of Annual General Meeting of Shareholder No. 02/NQ/ĐHĐCĐ/ĐMX-2026 dated 27 February 2026 and Resolution of Extraordinary General Meeting of Shareholders dated 17 March 2026, shareholders of the Company approved the plan for the initial public offering of shares of the Company.

Accordingly, on 3 July 2026, the Company completed the issuance of 166,438,500 shares and received the amended 34th of Enterprise Registration Certificate issued by the Department of Finance of Ho Chi Minh City, approving for the increase in the share capital of the Company from VND 11,012,835,000,000 to VND 12,677,220,000,000 on 8 July 2026.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

22. SHORT-TERM LOANS

	Beginning balance	Drawdown	Repayment	VND Ending balance
Loans from banks (Note 22.1)	23,210,389,329,323	48,144,387,668,688	(49,208,250,955,951)	22,146,526,042,060
<i>In which:</i>				
Payable amount				
Short-term loans	23,210,389,329,323			22,146,526,042,060

22.1 Short-term loans from banks

The Company obtained these unsecured short-term loans with floating rates to finance its working capital requirements. Details are as follows:

Banks	Ending balance VND	Original amount	Maturity date
Unsecured short-term bank loans:			
- In VND	19,420,567,086,973	-	from 1 July 2026 to 22 October 2026
- In USD	2,550,373,198,522	96,919,334	from 4 September 2026 to 9 December 2026
- In SGD	175,585,756,565	8,505,002	14 July 2026
TOTAL	22,146,526,042,060		

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

23. OWNERS' EQUITY**23.1 Increase and (decrease) in owners' equity**

			VND
	Share capital	Undistributed earnings	Total
Previous period (Unreviewed)			
Beginning balance	4,361,518,810,000	16,240,324,255,864	20,601,843,065,864
Net profit for the period	-	2,864,711,610,947	2,864,711,610,947
Dividends paid	-	(2,000,000,000,000)	(2,000,000,000,000)
Ending balance	<u>4,361,518,810,000</u>	<u>17,105,035,866,811</u>	<u>21,466,554,676,811</u>
Current period			
Beginning balance	11,012,835,000,000	6,807,980,886,186	17,820,815,886,186
Net profit for the period	-	4,641,054,633,519	4,641,054,633,519
Ending balance	<u>11,012,835,000,000</u>	<u>11,449,035,519,705</u>	<u>22,461,870,519,705</u>

23.2 Contributed charter capital

Shareholders	Ending balance		Beginning balance	
	Ordinary shares	%	Ordinary shares	%
Mobile World Investment Corporation	1,089,775,600	98.955	1,089,775,600	98.955
Individuals	11,507,900	1.045	11,507,900	1.045
TOTAL	<u>1,101,283,500</u>	<u>100.00</u>	<u>1,101,283,500</u>	<u>100.00</u>

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.

23.3 Capital transactions with owners and distribution of dividends, profits

		VND
	Current period	Previous period (Unreviewed)
Contributed capital		
Beginning balance and ending balance	<u>11,012,835,000,000</u>	<u>4,361,518,810,000</u>

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

23. OWNERS' EQUITY (continued)**23.4 Dividends**

		VND
	Current period	Previous period
Dividends declared and paid during the period	-	2,000,000,000,000
<i>Dividends on ordinary shares</i>	-	2,000,000,000,000
<i>Dividends by cash</i>	-	2,000,000,000,000
Dividends declared after the date of reporting period and not yet recognised as liability as at 30 June 2026	5,070,888,000,000	-
<i>Dividends on ordinary shares</i>	5,070,888,000,000	-

24. REVENUES**24.1 Revenues from sale of goods and rendering of services**

		VND
	Current period	Previous period (Unreviewed)
Gross revenue	65,624,807,669,906	50,653,941,700,890
<i>In which:</i>		
<i>Sale of goods</i>	65,225,696,377,239	50,310,862,065,323
<i>Rendering of services</i>	399,111,292,667	343,079,635,567
Deductions	(524,772,053,113)	(422,147,079,903)
<i>Sales returns</i>	(524,772,053,113)	(422,147,079,903)
Net revenue	65,100,035,616,793	50,231,794,620,987
<i>In which:</i>		
<i>Sale of goods</i>	64,700,924,324,126	49,888,714,985,420
<i>Rendering of services</i>	399,111,292,667	343,079,635,567
<i>In which:</i>		
<i>Sale to third parties</i>	64,887,230,011,496	50,091,282,489,603
<i>Sale to related parties (Note 32)</i>	212,805,605,297	140,512,131,384

24.2 Finance income

		VND
	Current period	Previous period (Unreviewed)
Interest income	978,698,248,699	793,202,612,476
Discount received from early payments	91,672,212,794	84,395,190,716
Foreign exchange gains	1,537,446,427	1,405,999,860
TOTAL	1,071,907,907,920	879,003,803,052

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

25. COST OF GOODS SOLD AND SERVICES RENDERED

	VND	
	<i>Current period</i>	<i>Previous period (Unreviewed)</i>
Purchase cost and cost of services	<u>52,259,153,844,234</u>	<u>41,357,974,034,726</u>

26. FINANCE EXPENSES

	VND	
	<i>Current period</i>	<i>Previous period (Unreviewed)</i>
Interest expense	659,576,377,138	424,749,278,526
Foreign exchange losses	953,063,562	515,306
Others	<u>2,144,113,080</u>	<u>1,745,102,143</u>
TOTAL	<u>662,673,553,780</u>	<u>426,494,895,975</u>

27. SELLING EXPENSES

	VND	
	<i>Current period</i>	<i>Previous period (Unreviewed)</i>
External service expenses	3,557,131,092,487	2,511,403,957,113
Labour costs	1,424,244,914,996	1,187,894,002,727
Depreciation and amortisation	255,758,006,223	371,279,462,033
Other expenses	<u>165,849,509,127</u>	<u>91,158,659,588</u>
TOTAL	<u>5,402,983,522,833</u>	<u>4,161,736,081,461</u>

28. GENERAL AND ADMINISTRATIVE EXPENSES

	VND	
	<i>Current period</i>	<i>Previous period (Unreviewed)</i>
Labour costs	1,729,739,463,663	1,357,233,534,722
External service expenses	283,675,059,297	227,911,821,254
Depreciation and amortisation	79,550,846	65,997,626
Other expenses	<u>47,824,945,515</u>	<u>3,258,080,795</u>
TOTAL	<u>2,061,319,019,321</u>	<u>1,588,469,434,397</u>

29. OTHER INCOME AND EXPENSES

	VND	
	<i>Current period</i>	<i>Previous period (Unreviewed)</i>
Other income	21,363,322,567	10,158,106,706
Gain from disposal of fixed assets	9,811,899,471	-
Others	11,551,423,096	10,158,106,706
Other expenses	<u>646,827,048</u>	<u>3,626,304,298</u>
NET OTHER PROFIT	<u>20,716,495,519</u>	<u>6,531,802,408</u>

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

30. TRADING AND OPERATING COSTS

	VND	
	<i>Current period</i>	<i>Previous period (Unreviewed)</i>
Cost of goods sold and service rendered	52,259,153,844,234	41,357,974,034,726
External service expenses	3,840,806,151,775	2,739,315,778,367
Labour costs	3,153,984,378,659	2,545,127,537,449
Depreciation and amortisation (Notes 12 and 13)	255,837,557,069	371,345,459,659
Other expenses	213,674,454,651	94,416,740,383
TOTAL	59,723,456,386,388	47,108,179,550,584

31. 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 separate financial statements could be changed at a later date upon final determination by the tax authorities.

31.1 CIT expense

	VND	
	<i>Current period</i>	<i>Previous period (Unreviewed)</i>
CIT expense	1,443,216,250,747	724,184,722,593
Adjustment for under accrual of tax from prior period	2,411,829,903	-
Current CIT expense	1,445,628,080,650	724,184,722,593
Deferred tax income	(280,152,634,105)	(6,240,553,652)
TOTAL	1,165,475,446,545	717,944,168,941

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

	VND	
	<i>Current period</i>	<i>Previous period (Unreviewed)</i>
Accounting profit before tax	5,806,530,080,064	3,582,655,779,888
At CIT rate of 20%	1,161,306,016,013	716,531,155,978
<i>Adjustments</i>		
Adjustment for under accrual of tax from prior period	2,411,829,903	-
Non-deductible expenses	1,757,600,629	1,413,012,963
CIT expense	1,165,475,446,545	717,944,168,941

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

31. CORPORATE INCOME TAX (continued)**31.2 Current tax**

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

31.3 Deferred tax

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

	VND			
	<i>Interim separate statement of financial position</i>		<i>Interim separate income statement</i>	
	<i>Ending balance</i>	<i>Beginning balance</i>	<i>Current period</i>	<i>Previous period (Unreviewed)</i>
Salaries payables	290,516,452,805	151,641,870,991	138,874,581,814	-
Provision for diminution in value of inventories	144,854,688,667	121,918,831,002	22,935,857,665	3,593,418,848
Short-term deferred revenues	135,566,937,311	107,387,343,689	28,179,593,622	(100,709,932)
Accrued expense	111,717,573,442	24,976,602,266	86,740,971,176	-
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
Foreign exchange differences	(39,895,616)	(11,426,394)	(28,469,222)	(1,985,713)
Net deferred tax assets	<u>706,121,611,295</u>	<u>425,968,977,190</u>		
Net deferred expense tax benefit			<u>280,152,634,105</u>	<u>6,240,553,652</u>

32. TRANSACTIONS WITH RELATED PARTIES

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

<i>Related parties</i>	<i>Relationship</i>
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

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

32. TRANSACTIONS WITH RELATED PARTIES (continued)

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

<i>Related parties</i>	<i>Relationship</i>
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
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
Toan Tin Logistics JSC	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

Significant transactions with related parties for the six-month period ended 30 June 2026 and 30 June 2025 were as follows:

<i>Related parties</i>	<i>Transactions</i>	<i>Current period</i>	<i>Previous period</i> <i>(Unreviewed)</i>
			VND
Mobile World Investment Corporation	Dividend payment	-	1,998,891,941,040
Dien May Xanh Technician Joint Stock Company	Service rendered	1,300,681,998,257	863,072,935,916
	Purchase of goods	396,092,717,327	277,207,840,351
	Rental income	14,837,700,000	15,319,800,000
	Sale of fixed assets	13,498,316,500	1,035,814,612
	Sale of goods	1,163,367,767	443,069,314
The Gioi Di Dong Information Technology Limited Company	Service fee	274,478,110,691	222,752,587,515
	Sale of goods	23,204,630	-
PT Era Blu Elektronik	Capital contribution	122,390,357,255	104,772,187,500
Bach Hoa Xanh Trading Joint Stock Company	Sale of goods	159,548,475,782	106,284,792,582
	Rendering of services	13,191,701,123	11,524,200,000
	Rental fee	7,208,621,945	7,061,887,200
	Purchase of fixed assets	-	671,640,068
	Sale of fixed assets	-	1,399,658,936
	Purchase of goods	-	120,281,659
Avakids Trading Company Limited	Sale of fixed assets	17,127,720,956	-
	Sale of goods	11,782,688,321	-
An Khang Pharma Pharmacy Joint Stock Company	Sale of goods	12,258,467,674	6,940,269,488
	Purchase of fixed assets	-	254,606,758
Mr Robert Alan Willett	Consultant fee	625,000,000	-
Tran Anh Digital World Joint Stock Company	Rental fee	-	7,619,203,821

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

32. TRANSACTIONS WITH RELATED PARTIES (continued)

Outstanding balances at 30 June 2026 are unsecured, interest-free and expected to be settled in cash. For the six-month period ended 30 June 2026, the Company 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	
<i>Related parties</i>	<i>Transactions</i>	<i>Ending balance</i>	<i>Beginning balance</i>
Short-term trade receivables			
Bach Hoa Xanh Trading Joint Stock Company	Sale of goods	27,084,849,828	16,047,910,932
Avakids Trading Company Limited	Sale of goods	22,134,973,884	130,837,206,774
Dien May Xanh Technician Joint Stock Company	Sale of fixed assets	14,580,000,003	
	Rental income	4,423,869,792	-
	Sales of goods	-	35,885,338
An Khang Pharma Pharmacy Joint Stock Company	Sale of goods	2,288,920,785	2,115,803,639
		70,512,614,292	149,036,806,683
Other short-term receivables			
Dien May Xanh Technician Joint Stock Company	Collection on behalf of the Company	14,971,443,946	-
	Payment on behalf	-	609,892,620
	Other services	-	3,015,479,418
The Gioi Di Dong Information Technology Limited Company	Payment on behalf	6,339,484,748	7,573,719,423
Avakids Trading Company Limited	Payment on behalf	2,465,980,695	-
Bach Hoa Xanh Trading Joint Stock Company	Payment on behalf	474,204,983	428,418,548
	Sale of tools	-	6,912,000,817
	Rental fee	-	2,074,355,898
Mobile World Investment Corporation	Payment on behalf	345,359,462	-
An Khang Pharma Pharmacy Joint Stock Company	Payment on behalf	46,306,148	39,760,669
Thien Tam Trading One Member Company Limited	Divestment in a subsidiary	-	2,940,100,000
		24,642,779,982	23,593,727,393

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

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 (continued):

		VND	
<i>Related parties</i>	<i>Transactions</i>	<i>Ending balance</i>	<i>Beginning balance</i>
Short-term trade payables			
Dien May Xanh Technician Joint Stock Company	Services rendered	309,404,036,828	177,977,072,387
	Purchase of goods	321,717,013,849	459,076,755
The Gioi Di Dong Information Technology Limited Company	Services rendered	65,728,421,337	61,047,259,724
Bach Hoa Xanh Trading Joint Stock Company	Purchase of goods	5,164,088,000	4,682,783,222
	Services rendered	1,006,161,740	-
Avakids Trading Company Limited	Purchase of goods	2,731,683,899	1,842,335
An Khang Pharma Pharmacy Joint Stock Company	Purchase of goods	1,228,561,127	1,412,060,256
		706,979,966,780	245,580,094,679
Other short-term payables			
Dien May Xanh Technician Joint Stock Company	Receipt on behalf	10,527,171,855	324,700,765
An Khang Pharma Pharmacy Joint Stock Company	Receipt on behalf	9,059,974,555	1,840,887,467
Avakids Trading Company Limited	Receipt on behalf	371,529,033	3,586,085,196
Bach Hoa Xanh Trading Joint Stock Company	Receipt on behalf	60,346,462	3,930,818
		20,019,021,905	5,755,604,246

Remuneration to members of the Board of Directors and management:

		VND	
<i>Individuals</i>	<i>Position</i>	<i>Current period</i>	<i>Previous period (Unreviewed)</i>
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
Ms Vo Thi Phuong Thao	Chief accountant	444,460,000	427,597,755
TOTAL		4,574,488,143	1,295,536,755

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

33. OPERATING LEASE COMMITMENTS

The Company leases its office premises, stores and distribution centres under operating lease agreements. The future minimum rental receivable as at the end of the reporting periods under the operating lease agreements are as follows:

	Ending balance	VND Beginning balance
Less than 1 year	2,203,937,873,303	2,147,588,199,450
From 1 to 5 years	6,076,053,280,763	5,857,334,365,277
More than 5 years	1,763,217,465,516	1,678,410,700,706
TOTAL	10,043,208,619,582	9,683,333,265,433

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

Certain corresponding figures in the separate 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 separate financial statements. The details are as follows:

	Beginning balance (as previously presented)	Restated	VND Beginning balance (as restated)
INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION			
Held-to-maturity investments	19,899,244,731,666	4,696,319,967,713	24,595,564,699,379
Other short-term receivables	4,055,000,000,000	(4,055,000,000,000)	-
Other short-term receivables	1,612,883,874,634	(641,319,967,713)	971,563,906,921
Short-term deferred revenues	536,936,718,444	(388,888,690,104)	148,048,028,340
Long-term deferred revenues	-	388,888,690,104	388,888,690,104

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

As at 30 June 2026 and for the six-month period then ended

35. EVENTS AFTER THE REPORTING PERIOD

As presented at Note 21, on 3 July 2026, the Company completed the issuance of 166,438,500 shares and received the amended 34th of Enterprise Registration Certificate issued by the Department of Finance of Ho Chi Minh City, approving for the increase in the share capital of the Company from VND 11,012,835,000,000 to VND 12,677,220,000,000 on 8 July 2026.

In accordance with the Resolution of Board of Directors No.19/NQ/HDQT/DMX-2026 dated 3 August 2026, the Company approved the distribution of cash dividends to existing shareholders at a rate of 40%, equivalent to VND 4,000 per share. The amount payable has not been accrued in these interim separate financial statements. Up to 27 August 2026, cash dividends of VND 5,070,888,000,000 have been paid to shareholders.

Except events above, there is no matter or circumstance that has arisen since the balance sheet date that requires adjustment or disclosure in the interim separate financial statements of the Company.

Approved, 27 August 2026

**PREPARER CUM
CHIEF ACCOUNTANT**

Vo Thi Phuong Thao

LEGAL REPRESENTATIVE

Doan Van Hieu Em

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