DATVIET VAC Group Holdings Corporation

Separate quarterly financial statements for
the period ended 30 September 2026

CÔNG TY CỔ PHẦN DATVIET VAC GROUP HOLDINGS

Digitally signed by CÔNG TY CỔ PHẦN DATVIET VAC GROUP HOLDINGS
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DATVIET VAC Group Holdings Corporation
Corporate Information

Enterprise Registration Certificate No.	0315744468	20 June 2019
	0315744468 (13th amendment)	30 September 2026
	The Company's Enterprise Registration Certificate and its amendments were issued by the Department of Planning and Investment of Ho Chi Minh City (before 1 March 2025) and Department of Finance of Ho Chi Minh City (from 1 March 2025).	
Board of Directors	Mr. Dinh Ba Thanh	Chairman
	Mr. Dao Van Kinh	Vice chairman
	Mr. Hoang Trong Khai	Member
	Mr. Ngo The Trieu	Member (from 17 January 2026)
	Ms. Dinh Thi Nam Phuong	Member (from 8 September 2026)
	Mr. Thng Tien Tat	Member (to 8 September 2026)
Board of Management	Mr. Dao Van Kinh	General Director (from 13 February 2026)
	Mr. Dinh Ba Thanh	General Director (to 12 February 2026)
	Mr. Hoang Trong Khai	Deputy General Director (to 17 January 2026)
Legal representative	Mr. Dao Van Kinh	General Director (from 13 February 2026)
	Mr. Dinh Ba Thanh	General Director (to 12 February 2026)
Audit Committee	Mr. Ngo The Trieu	Chairman (from 17 January 2026)
	Mr. Hoang Trong Khai	Member (from 17 January 2026)
Registered Office	No. 222 Pasteur Street Xuan Hoa Ward Ho Chi Minh City Vietnam	

DATVIET VAC Group Holdings Corporation
Separate statement of financial position as at 30 September 2026

Form B 01a – DN
(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance)

	Code	Note	30/9/2026 VND	1/1/2026 VND (Reclassified)
ASSETS				
Current assets (100 = 110 + 120 + 130 + 160)	**100**		**1,153,164,800,444**	**450,929,803,528**
Cash and cash equivalents	**110**	**8**	**703,398,516,621**	**25,497,409,273**
Cash	111		612,698,516,621	25,497,409,273
Cash equivalents	112		90,700,000,000	-
Short-term financial investments	**120**		**388,549,221,368**	**109,183,449,317**
Held-to-maturity investments – short-term	123	9(a)	388,549,221,368	109,183,449,317
Accounts receivable – short-term	**130**		**52,773,062,332**	**309,854,892,429**
Accounts receivable from customers	131	10	51,747,615,840	43,909,288,866
Prepayments to suppliers	132		646,507,565	9,412,200
Other receivables – short-term	135	11	378,938,927	265,936,191,363
Other current assets	**160**		**8,444,000,123**	**6,394,052,509**
Short-term deferred expenses	161	12(a)	8,442,000,123	6,367,954,770
Taxes and others receivable from the State	163	14(a)	2,000,000	26,097,739
Long-term assets (200 = 210 + 220 + 260 + 270)	**200**		**870,775,578,987**	**865,066,600,049**
Accounts receivable – long-term	**210**		**97,816,016**	**97,816,016**
Other receivables – long-term	215		97,816,016	97,816,016
Fixed assets	**220**		**453,862,971**	**994,884,033**
Tangible fixed assets	221		453,862,971	994,884,033
Cost	*222*		*693,898,242*	*1,116,994,537*
Accumulated depreciation	*223*		*(240,035,271)*	*(122,110,504)*
Long-term financial investments	**260**		**858,183,300,000**	**858,183,300,000**
Investments in subsidiaries	261	10(b)	858,183,300,000	858,183,300,000
Other long-term assets	**270**		**12,040,600,000**	**5,790,600,000**
Long-term deferred expenses	271	12(b)	11,875,000,000	5,625,000,000
Deferred tax assets	272		165,600,000	165,600,000
TOTAL ASSETS (280 = 100 + 200)	**280**		**2,023,940,379,431**	**1,315,996,403,577**

The accompanying notes are an integral part of these separate financial statements

DATVIET VAC Group Holdings Corporation
Separate statement of financial position as at 30 September 2026 (continued)

Form B 01a – DN
(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance)

	Code	Note	30/9/2026 VND	1/1/2026 VND (Reclassified)
RESOURCES				
LIABILITIES (300 = 310)	**300**		**32,175,023,553**	**16,464,020,600**
Current liabilities	**310**		**32,175,023,553**	**16,464,020,600**
Accounts payable to suppliers	311	13	4,398,421,468	3,750,915,588
Taxes and others payable to the State	314	14(b)	2,597,519,451	4,092,411,250
Accrued expenses	316	15	23,209,703,911	7,009,812,299
Other payables – short-term	320		1,969,378,723	1,610,881,463
EQUITY	**400**	**16**	**1,991,765,355,878**	**1,299,532,382,977**
Share capital	411	17	1,114,180,000,000	772,451,640,000
- Ordinary shares with voting rights	*411a*		*1,114,180,000,000*	*772,451,640,000*
Share premium	412		459,253,273,835	-
Retained profits	420		418,332,082,043	527,080,742,977
- Retained profits brought forward	*420a*		*406,852,382,977*	*7,665*
- Retained profit for the current period/year	*420b*		*11,479,699,066*	*527,080,735,312*
TOTAL RESOURCES (440 = 300 + 400)	**440**		**2,023,940,379,431**	**1,315,996,403,577**

30 October 2026

Truong Thi An	Nguyen Hanh Uyen Tram	Dao Van Kinh
Preparer	*Chief Accountant*	*General Director*

The accompanying notes are an integral part of these separate financial statements

DATVIET VAC Group Holdings Corporation
Separate statement of income for the period ended 30 September 2026

Form B 02a – DN
(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance)

	Code	Note	From 1/7/2026 to 30/9/2026 VND	From 1/7/2025 to 30/9/2025 VND	From 1/1/2026 to 30/9/2026 VND	From 1/1/2025 to 30/9/2025 VND
Revenue from provision of services	**01**	**18**	**18,692,859,891**	**27,720,230,672**	**68,188,959,000**	**27,720,230,672**
Cost of sales	**11**	**19**	**14,497,149,688**	**25,689,457,121**	**47,598,120,197**	**25,689,457,121**
Gross profit from provision of services (20 = 01 - 11)	**20**		**4,195,710,203**	**2,030,773,551**	**20,590,838,803**	**2,030,773,551**
Financial income	22	20	6,749,272,370	405,157,955	14,975,727,842	116,340,162,387
General and administration expenses	26	21	8,947,355,722	3,321,610,837	21,073,748,539	8,030,641,219
Net operating profit/(loss) {30 = 20 + 22 - 26}	**30**		**1,997,626,851**	**(885,679,331)**	**14,492,818,106**	**110,340,294,719**
Other income	31		96,579,781	-	443,709,410	-
Other expenses	32		36,710,999	68,549,021	586,903,683	97,944,184
Results of other activities (40 = 31 - 32)	**40**		**59,868,782**	**(68,549,021)**	**(143,194,273)**	**(97,944,184)**
Accounting profit/(loss) before tax (50 = 30 + 40) (carried forward to next page)	**50**		**2,057,495,633**	**(954,228,352)**	**14,349,623,833**	**110,242,350,535**

The accompanying notes are an integral part of these separate financial statements

DATVIET VAC Group Holdings Corporation
Separate Statement of income for the period ended 30 September 2026 (continued)

Form B 02a – DN
(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance)

	Code	Note	From 1/7/2026 to 30/9/2026 VND	From 1/7/2025 to 30/9/2025 VND	From 1/1/2026 to 30/9/2026 VND	From 1/1/2025 to 30/9/2025 VND
Accounting profit/(loss) before tax (50 = 30 + 40) (brought forward from previous page)	50		2,057,495,633	(954,228,352)	14,349,623,833	110,242,350,535
Income tax expense – current	51		411,499,127	-	2,869,924,767	-
Income tax benefit – deferred	52		-	(80,889,209)		-
Net profit/(loss) after tax (60 = 50 – 51 – 52)	60		1,645,996,506	(873,339,143)	11,479,699,066	110,242,350,535

30 October 2026

Truong Thi An	Nguyen Hanh Uyen Tram	Dao Van Kinh
Preparer	*Chief Accountant*	*General Director*

The accompanying notes are an integral part of these separate financial statements

DATVIET VAC Group Holdings Corporation
Separate statement of cash flows for the period ended 30 September 2026 (Indirect method)

Form B 03a – DN
(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance)

	Code	Note	From 1/1/2026 to 30/9/2026 VND	From 1/1/2025 to 30/9/2025 VND
CASH FLOWS FROM OPERATING ACTIVITIES				
Accounting profit before tax	**01**		**14,349,623,833**	**110,242,350,535**
Adjustments for				
Depreciation and amortisation	02		194,845,137	30,027,626
Profits from investing, financing activities	05		(14,799,366,732)	(116,340,162,387)
Operating loss before changes in working capital	**08**		**(254,897,762)**	**(6,067,784,226)**
(Increase)/decrease in receivables	09		(8,459,384,348)	(19,897,226,519)
(Decrease)/increase in payables	11		(8,036,551,878)	14,451,724,586
(Increase)/decrease in deferred expenses	12		(8,324,045,353)	(6,273,395,763)
			(25,074,879,341)	(17,786,681,922)
Corporate income tax paid	15		(1,942,642,773)	-
Net cash flows from operating activities	**20**		**(27,017,522,114)**	**(17,786,681,922)**
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for additions to fixed assets	21		(38,425,926)	(1,080,994,537)
Proceeds from disposals of fixed assets	22		208,240,741	-
Payments for granting loans, term deposits from banks	23		(724,800,000,000)	(56,900,000,000)
Receipts from collecting loans, term deposits from banks	24		449,100,000,000	95,900,000,000
Payments for investments in other entities	25		-	(12,714,378,000)
Receipts of interests, dividends and profits distribution	27		276,851,170,236	177,705,444,015
Net cash flows from investing activities	**30**		**1,320,985,051**	**202,910,071,478**

The accompanying notes are an integral part of these separate financial statements

DATVIET VAC Group Holdings Corporation
Separate statement of cash flows for the period ended 30 September 2026 (Indirect method – continued)

Form B 03a – DN
(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance)

	Code	Note	From 1/1/2026 to 30/9/2026 VND	From 1/1/2025 to 30/9/2025 VND
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from shares issued	31		703,597,644,411	-
Payments of dividends	36		-	(196,867,196,237)
Net cash flows from financing activities	**40**		**703,597,644,411**	**(196,867,196,237)**
Net cash flows during the period (50 = 20 + 30 + 40)	**50**		**677,901,107,348**	**(11,743,806,681)**
Cash and cash equivalents at the beginning of the period	**60**	**9**	**25,497,409,273**	**12,731,657,750**
Cash and cash equivalents at the end of the period (70 = 50 + 60)	**70**	**9**	**703,398,516,621**	**987,851,069**

30 October 2026

Truong Thi An	Nguyen Hanh Uyen Tram	Dao Van Kinh
Preparer	*Chief Accountant*	*General Director*

The accompanying notes are an integral part of these separate financial statements

Form B 09a – DN
(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance)

These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.

1. Reporting entity

(a) Ownership structure

DATVIET VAC Group Holdings Corporation ("the Company") is incorporated as a joint stock company in Vietnam.

(b) Principal activities

The principal activities of the Company are to provide management consulting service (except for financial, accounting and legal consulting services).

(c) Normal operating cycle

The normal operating cycle of the Company is generally within 12 months.

(d) The Company's structure

As at 30 September 2026, the Company had 3 directly owned subsidiaries (1/1/2026: 3 directly owned subsidiaries), as described in Note 9(b).

As at 30 September 2026, the Company had 70 employees (1/1/2026: 127 employees).

2. Basis of preparation

(a) Statement of compliance

These separate financial statements have been prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to interim financial reporting. The Company prepares and issues its consolidated financial statements separately. For a comprehensive understanding of the Company's consolidated financial position, its consolidated results of operations and its consolidated cash flows, these separate financial statements should be read in conjunction with the consolidated financial statements.

(b) Basis of measurement

The separate financial statements, except for the separate statement of cash flows, are prepared on the accrual basis using the historical cost concept. The separate statement of cash flows is prepared using the indirect method.

(c) Accounting period

The annual accounting period of the Company is from 1 January to 31 December. The separate financial statements are prepared for the period ended 30 June.

(d) Accounting and presentation currency

The Company's accounting currency is Vietnam Dong ("VND"), which is also the currency used for financial statement presentation purpose.

3. Adoption of new guidance on accounting system for enterprises

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises ("Circular 99"). Circular 99 replaces the previous guidance on Vietnamese Accounting System for Enterprises under Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200") and other circulars amending and supplementing Circular 200. Circular 99 is effective from 1 January 2026 and applicable for annual accounting periods beginning on or after 1 January 2026.

The Company has adopted the applicable requirements of Circular 99 effective from 1 January 2026 on a prospective basis, with reclassification of certain corresponding items, unless Circular 99 specifically stipulates otherwise. The significant changes to the Company's accounting policies and their effects on the separate financial statements, if any, are disclosed in the following notes to the separate financial statements.

- Foreign currency transactions (Note 4(a));
- Accounts receivable (Note 4(d));
- Held-to-maturity investments (Note 4(c)(i)).

4. Summary of significant accounting policies

The following significant accounting policies have been adopted by the Company in the preparation of these separate financial statements.

Except for the changes mentioned in Note 3, the accounting policies that have been adopted by the Company in the preparation of these separate financial statements are consistent with those adopted in the preparation of the latest separate annual financial statements.

(a) Foreign currency transactions

Before 1 January 2026

Transactions in currencies other than VND during the period are translated into their respective accounting currencies at the actual exchange rates at the dates of the transactions.

Monetary assets and liabilities denominated in currencies other than VND are translated into VND at the average of the account transfer buying rates and selling rates at the end of the accounting period quoted by the commercial bank where the Company or its subsidiaries most frequently conducts transactions.
All foreign exchange differences are recorded in the separate statement of income.

From 1 January 2026

Transactions in currencies other than VND during the period have been translated into VND at rates approximating actual rates of exchange ruling at the transaction dates.

Monetary assets and liabilities denominated in currencies other than VND are translated into VND at the average of the account transfer buying rates and selling rates at the end of the accounting period quoted by the commercial bank where the Company and its subsidiaries most frequently conduct transactions.

All foreign exchange differences are recorded in the separate statement of income.

This change in accounting policy does not have a material impact on the Company's separate financial statements for the period ended 30 September 2026.

(b) Cash and cash equivalents

Cash comprises cash balances and demand deposits. Cash equivalents are short-term highly liquid investments that are readily convertible to known amounts of cash, are subject to an insignificant risk of changes in value and are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes.

(c) Investments

(i) Held-to-maturity investments

Held-to-maturity investments are those that the Company's management has the intention and ability to hold until maturity. Held-to-maturity investments include term deposits at bank. These investments are initially recognised at cost. Subsequent to initial recognition, the investments are stated at amortised costs less allowance for held-to-maturity investments.

(ii) Investments in subsidiaries

For the purpose of these separate financial statements, investments in subsidiaries are initially recognised at cost which includes purchase price plus any directly attributable transaction costs. Subsequent to initial recognition, these investments are stated at cost less allowance for impairment.

An allowance is made for impairment of investment if the investee has suffered a loss which may cause the Company to lose its invested capital, unless there is evidence that the value of the investment has not been diminished. The allowance is reversed if the investee subsequently made a profit that offsets the previous loss for which the allowance had been made. An allowance is reversed only to the extent that the investment's carrying amount does not exceed the carrying amount that would have been determined if no allowance had been recognised.

(d) Accounts receivable

Trade and other receivables are stated at cost less allowance for doubtful debts. An allowance for doubtful debts is made for receivables that are overdue or deemed likely to be uncollectible.

The allowance for overdue trade and other receivables is calculated based on aging analysis and specific provisioning rates as below:

	Allowance percentage
Past due 6 months – 1 year	30%
Past due 1 – 2 years	50%
Past due 2 – 3 years	70%
Past due more than 3 years	100%

Trade and other receivables that are not past due but are assessed as unlikely to be collected based on available evidence at the end of the accounting period shall have an allowance provided on case-by-case basis.

(e) Tangible fixed assets

(i) Cost

Tangible fixed assets are stated at cost less accumulated depreciation. The initial cost of a tangible fixed asset comprises its purchase price, including import duties, non-refundable purchase taxes and any directly attributable costs of bringing the asset to its working condition for its intended use. Expenditure incurred after tangible fixed assets have been put into operation, such as repair, maintenance and overhaul cost, is charged to the separate statement of income in the period in which the cost is incurred. In situations where it can be clearly demonstrated that the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of tangible fixed assets beyond their originally assessed standard of performance, the expenditure is capitalised as an additional cost of tangible fixed assets.

(ii) Depreciation

Depreciation is computed on a straight-line basis over the estimated useful lives of tangible fixed assets. The estimated useful lives are as follows:

- office equipment 3 – 4 years

(f) Deferred expenses

Deferred expenses are initially recognised at cost as either short-term or long-term deferred expenses in the separate statement of financial position and are amortised over the period in which the amounts are paid or the period in which economic benefits are generated related to these deferred expenses.

Consultation cost of SAP implementation

Consultation cost of SAP implementation is initially recognised at historical cost and amortised in the separate statement of income over 5 years.

(g) Trade and other payables and accruals

Trade and other payables and accruals are stated at their cost.

(h) Dividends payable

Dividends payable is recognised at the date when the General Meeting of Shareholders of the Company resolved to distribute dividends to shareholders.

(i) Provisions

A provision is recognised if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

(j) Share capital

(i) Ordinary shares

Ordinary shares are recognised at par value.

(ii) Share premium

When capital contributions are received from shareholders, the difference between the issuance price and the par value of the shares is recorded as share premium within equity. Any directly attributable costs related to the issuance of shares, net of tax effects, are deducted from the share premium.

(k) Taxation

Income tax on the profit or loss for the period comprises current and deferred tax. Income tax is recognised in the separate statement of income except to the extent that it relates to items recognised directly to equity, in which case it is recognised in equity.

Current tax is the expected tax payable on the taxable income for the period, using tax rates enacted at the end of the accounting period, and any adjustment to tax payable in respect of previous periods.

Deferred tax is provided using the statement of financial position method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. The amount of deferred tax provided is based on the expected manner of realisation or settlement of the carrying amounts of assets and liabilities using the tax rates enacted or substantively enacted at the end of the accounting period.

A deferred tax asset is recognised only to the extent that it is probable that future taxable profits will be available against which the temporary difference can be utilised. Deferred tax assets are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

(l) Revenue and other incomes

(i) Services rendered

Revenue from services rendered is recognised in the separate statement of income in proportion to the stage of completion of the transaction. The stage of completion is assessed by reference to surveys of work performed. No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due.

(ii) Interest income

Interest income is recognised on a time proportion basis with reference to the principal outstanding and the applicable interest rate. However, interest income is not recognised for held-to-maturity investments that have been provided allowance for impairment due to unlikeliness of recovery.

(iii) Dividend income

Dividend income from shares that have been registered and centrally deposited at the Vietnam Securities Depository and Clearing Corporation (VSDC) is recognised on the record date. Share dividends are not recognised as income. Dividends received which are attributable to the period before investment acquisition date are deducted from the carrying amount of the investment.

(m) Lease payments

Payments made under operating leases are recognised in the separate statement of income on a straight-line basis over the term of the lease. Lease incentives received are recognised in the separate statement of income as an integral part of the total lease expense, over the term of the lease.

(n) Production and business expenses

Expenses shall be recognised in the separate statement of income in the period in which they are incurred. Except where the expenses relate to the results of production and business activities of multiple accounting periods, they shall be allocated to the separate statement of income on a systematic or proportional basis.

(o) Related parties

Parties are considered to be related to the Company if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions, or where the Company and the other party are subject to common control. Related parties may be individuals or corporate entities and include close family members of any individual considered to be a related party.

(p) Comparative information

Comparative information in these separate financial statements is presented as corresponding figures. Under this method, comparative information for the prior period is included as an integral part of the current period separate financial statements and is intended to be read only in relation to the amounts and other disclosures relating to the current period. Accordingly, the comparative information included in these separate financial statements is not intended to present the Company's unconsolidated financial position, unconsolidated results of operation or unconsolidated cash flows for the prior period.

5. Changes in accounting estimates

There were no significant changes in accounting estimates used in the preparation of these separate financial statements compared to those used in the preparation of the most recent separate annual financial statements.

6. Unusual items

There were no unusual items with significant impact on the Company's assets, liabilities, equity, net revenue, or cash flow since the end of the latest annual accounting period which affect the Company's separate financial statements for the period ended 30 September 2026.

7. Changes in the composition of the Company

There were no significant changes in the composition of the Company since the end of the latest annual accounting period which affects the Company's separate financial statements for the period ended 30 September 2026.

8. Cash and cash equivalents

	30/9/2026 VND	1/1/2026 VND
Cash on hand	160,632,132	109,906,136
Demand deposits (i)	612,537,884,489	25,387,503,137
Cash equivalents (ii)	90,700,000,000	-
	703,398,516,621	25,497,409,273

(i) Details of demand deposits balance where balance accounting for 10% or more of the total demand deposits balance were as follows:

	30/9/2026 VND	1/1/2026 VND
Demand deposits:		
▪ Bank No. 1	612,338,648,945	25,223,614,200
▪ Other banks	199,235,544	163,888,937
	612,537,884,489	25,387,503,137

(ii) Details of cash equivalents balance where balance accounting for 10% or more of the total cash equivalents balance were as follows:

	30/9/2026 VND	1/1/2026 VND
Term deposits:		
▪ Contract No. 1	45,500,000,000	-
▪ Contract No. 2	25,000,000,000	-
▪ Contract No. 3	19,400,000,000	-
▪ Other contracts	800,000,000	-
	90,700,000,000	-

Cash equivalents represented term deposits at banks with original terms to maturity of three months or less from their transaction dates. These term deposits were denominated in VND.

Form B 09a – DN
(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance)

9. Financial investments

(a) Short-term held-to-maturity investments

	30/9/2026			1/1/2026		
	Cost/ Amortised cost VND	Recoverable amount VND	Allowance VND	Cost/ Amortised cost VND (Reclassified)	Recoverable amount VND	Allowance VND
▪ Term deposits at banks (i)	144,650,426,847	144,650,426,847	-	108,811,528,769	108,811,528,769	-
▪ Loans receivable (ii)	243,898,794,521	243,898,794,521	-	371,920,548	371,920,548	-
	388,549,221,368	388,549,221,368	-	109,183,449,317	109,183,449,317	-

(i) Details of term deposits at banks where balance accounting for 10% or more of the total term deposits balance were as follows:

	30/9/2026 VND	1/1/2026 VND
Term deposits:		
▪ Contract No. 1	85,000,000,000	-
▪ Contract No. 2	27,600,000,000	-
▪ Contract No. 3	23,000,000,000	-
▪ Contract No. 4	-	40,900,000,000
▪ Contract No. 5	-	28,000,000,000
▪ Contract No. 6	-	20,000,000,000
▪ Contract No. 7	-	19,000,000,000
▪ Other contracts	6,000,000,000	-
Accrued interest receivables from term deposits	3,050,426,847	911,528,769
	144,650,426,847	108,811,528,769

These term deposits in VND at banks have original terms to maturity of more than three months but remaining terms to maturity of less than 12 months from the end of the accounting period.

(ii) Details of loan receivables were as follows:

	30/9/2026 VND	1/1/2026 VND
Loan receivables from related parties:		
▪ Dat Viet VAC Media Corporation	100,000,000,000	-
▪ Nomad Management Vietnam Corporation	142,000,000,000	-
Accrued interest income from loans receivable	1,898,794,521	371,920,548
	243,898,794,521	371,920,548

These loan receivables from related parties earn interest at rates as stipulated in the respective loan agreements and are repayable within one year from the transaction dates.

(b) Investments in subsidiaries

Details of investments in subsidiaries were as follows:

Subsidiaries	30/9/2026				1/1/2026			
	Number of shares	Cost VND	% of ownership/ % of voting rights	Allowance VND	Number of shares	Cost VND	% of ownership/ % of voting rights	Allowance VND
DATVIET VAC Digital Ventures Corporation ("DVDV") (i)	35,862,053	358,620,530,000	99%	-	35,862,053	358,620,530,000	99%	-
DATVIET VAC Media Corporation ("DVVM") (ii)	30,836,012	308,360,120,000	99%	-	30,836,012	308,360,120,000	99%	-
DATVIET VAC Entertainment Corporation ("DVMEG") (iii)	19,120,265	191,202,650,000	99%	-	19,120,265	191,202,650,000	99%	-
		858,183,300,000		-		858,183,300,000		-

(i) DVDV is a company established in Ho Chi Minh City, Vietnam. The main activities of this company is to provide management consulting (except financial and accounting consulting), market research and public opinion polls.

(ii) DVVM is a company established in Ho Chi Minh City, Vietnam. The main activities of this company are to provide advertising services and management consulting (except financial, accounting and legal consulting), market research and public opinion polls.

(iii) DVMEG is a company established in Ho Chi Minh City, Vietnam. The main activities of this company are to provide advertising services, management consulting (except financial and accounting consulting), market research and public opinion polls, organise trade introduction and promotion.

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10. Accounts receivable from customers

Accounts receivable from customers detailed by significant customers

	30/9/2026		1/1/2026	
	Carrying amount VND	Allowance VND	Carrying amount VND	Allowance VND
Related parties				
Indirectly owned subsidiaries				
VIE CHANNEL Corporation	18,200,469,960	-	2,414,546,400	-
Dong Tay Promotion Corporation	9,598,615,560	-	9,393,513,120	-
TKL Corporation	7,333,158,960	-	9,854,723,040	-
Dat Viet Media Corporation	6,672,072,600	-	6,310,721,880	-
Vie Network Corporation	3,119,433,120	-	165,411,421	-
Nomad Management Vietnam Corporation	2,645,559,360	-	168,813,961	-
Vie IP Corporation	2,347,519,320		-	-
DatViet OOH Corporation	576,786,960	-	-	-
Other related parties				
DATVIET VAC Ventures Corporation	1,254,000,000	-	-	-
VieON Corporation	-	-	11,281,300,560	-
TK-L Media Corporation	-	-	4,320,258,484	-
	51,747,615,840	-	43,909,288,866	-

The trade related amounts due from the related parties were unsecured, interest free and are receivable within 30 days from invoice date.

11. Other short-term receivables

	30/9/2026		1/1/2026	
	Carrying amount VND	Allowance VND	Carrying amount VND (Reclassified)	Allowance VND
Deposits	280,217,009	-	296,255,000	-
Dividend receivables	-	-	265,639,936,363	-
Others	98,721,918	-	-	-
	378,938,927	-	265,936,191,363	-

Other short-term receivables from related parties as follow:

	30/9/2026		1/1/2026	
	Carrying amount VND	Allowance VND	Carrying amount VND	Allowance VND
Directly owned subsidiary				
DATVIET VAC Entertainment Corporation	-	-	265,639,936,363	-

The non-trade related amounts due from the related parties were unsecured, interest free and are receivable upon demand.

12. Deferred expenses

(a) Short-term deferred expenses

	30/9/2026 VND	1/1/2026 VND
Software expenses	5,418,227,162	2,418,949,115
Tools and equipment	36,655,000	142,798,452
Consulting fees	-	300,000,000
Other short-term deferred expenses	2,987,117,961	3,506,207,203
	8,442,000,123	6,367,954,770

(b) Long-term deferred expenses

	30/9/2026 VND	1/1/2026 VND
Consultation cost of SAP implementation	11,875,000,000	5,625,000,000

13. Accounts payable to suppliers

Accounts payable to suppliers detailed by significant suppliers

	30/9/2026 VND	1/1/2026 VND
Related parties		
Indirectly owned subsidiary		
VIE CHANNEL Corporation	1,440,000,000	-
Nomad Management Vietnam Corporation	334,637,680	-
DatViet OOH Corporation	216,293,220	-
Dat Viet Media Corporation	36,741,600	-
Vie IP Corporation	25,010,316	-
Other related party		
Thi Nam Phuong Corporation	1,326,715,920	3,155,018,548
Third parties		
Other suppliers	1,019,022,732	595,897,040
	4,398,421,468	3,750,915,588

The trade related amounts due to the related parties were unsecured, interest free and are payable within 30 days from invoice date.

14. Taxes and others receivable from and payable to the State

(a) Taxes and others receivable from the State

	1/1/2026 VND	Incurred VND	Net-off/ Reclassified VND	30/9/2026 VND
Corporate income tax	24,097,739	-	(24,097,739)	-
Other taxes	2,000,000	-	-	2,000,000
	26,097,739	-	(24,097,739)	2,000,000

(b) Taxes and others payable to the State

	1/1/2026 VND	Incurred VND	Paid VND	Net-off/ Reclassified VND	30/9/2026 VND
Value added tax	1,948,635,005	5,627,302,740	(7,163,733,812)	-	412,203,933
Corporate income tax	-	2,869,924,767	(1,942,642,773)	(24,097,739)	903,184,255
Personal income tax	2,117,252,208	7,052,307,349	(7,887,593,331)	-	1,281,966,226
Withholding tax	26,524,037	680,590,446	(706,949,446)	-	165,037
	4,092,411,250	16,230,125,302	(17,700,919,362)	(24,097,739)	2,597,519,451

15. Accrued expenses – short-term

	30/9/2026 VND	1/1/2026 VND
Professional fees	23,123,703,911	828,000,000
Other expenses	86,000,000	6,181,812,299
	23,209,703,911	7,009,812,299

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16. Changes in owners' equity

	Share capital VND	Share premium VND	Retained profits VND	Total VND
Balance at 1 January 2025	653,291,450,000	243,354,589,330	680,812,784,572	1,577,458,823,902
Cash dividends	-	-	(196,867,196,237)	(196,867,196,237)
Net profit for the period	-	-	110,242,350,535	110,242,350,535
Balance at 30 September 2025	653,291,450,000	243,354,589,330	594,187,938,870	1,490,833,978,200
Balance at 1 January 2026	772,451,640,000	-	527,080,742,977	1,299,532,382,977
Share issuance (i)	76,765,370,000	33,234,630,000	-	110,000,000,000
Share issuance from retained profits and share premium (ii)	153,462,990,000	(33,234,630,000)	(120,228,360,000)	-
Initial public offering (iii)	111,500,000,000	459,253,273,835		570,753,273,835
Net profit for the period	-	-	11,479,699,066	11,479,699,066
Balance at 30 September 2026	1,114,180,000,000	459,253,273,835	418,332,082,043	1,991,765,355,878

(i) The Resolution of General Meeting of Shareholders No. 01/2026/RE-GMS-DVGH dated 16 January 2026 approved the implementation of share issuance plan to increase share capital. On 26 January 2026, the Company completed the issuance of an additional 7,676,537 ordinary shares at par value of VND10,000 per share.

(ii) The Resolution of General Meeting of Shareholders No. 02/2026/QĐ dated 30 January 2026 approved the implementation of a share issuance plan to increase share capital from owners' equity, comprising share premium and retained profits as at 31 December 2025, for the Company's existing shareholders. On 13 February 2026, the Company completed the issuance of an additional 15,346,299 ordinary shares at par value of VND10,000 per share, resulting in an increase in share capital of VND153,462,990,000, and completed the amendment to the Enterprise Registration Certificate reflecting the new charter capital.

(iii) The Resolution of General Meeting of Shareholders No. 03/2026/DVGH-NQ-ĐHĐCĐ dated 2 March 2026 and the Resolution of General Meeting of Shareholders No. 04/2026/DVGH-NQ-ĐHĐCĐ dated 9 June 2026 approved the initial public offering plan.

On 30 September 2026, the Company completed its initial public offering of 11,150,000 shares at par value of VND10,000 per share, increasing its share capital from VND1,002,680,000,000 to VND1,114,180,000,000, and completed the amendment to the Enterprise Registration Certificate reflecting the new charter capital.

17. Share capital

The Company's authorised and issued share capital are:

	30/9/2026		1/1/2026	
	Number of shares	VND	Number of shares	VND
Authorised share capital	111,418,000	1,114,180,000,000	77,245,164	772,451,640,000
Issued share capital				
Ordinary shares	111,418,000	1,114,180,000,000	77,245,164	772,451,640,000
Shares in circulation				
Ordinary shares	111,418,000	1,114,180,000,000	77,245,164	772,451,640,000

All ordinary shares have a par value of VND10,000. Each share is entitled to one vote at meetings of the Company. Shareholders are entitled to receive dividend as declared from time to time. All ordinary shares are ranked equally with regard to the Company's residual assets.

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Movements of share capital during the period were as follows:

	From 1/1/2026 to 30/9/2026		From 1/1/2025 to 30/9/2025	
	Number of shares	VND	Number of shares	VND
Opening balance	77,245,164	772,451,640,000	65,329,145	653,291,450,000
Share issuance	7,676,537	76,765,370,000	-	-
Share issuance from retained profits and share premium	15,346,299	153,462,990,000	-	-
Initial public offering	11,150,000	111,500,000,000	-	-
Closing balance	111,418,000	1,114,180,000,000	65,329,145	653,291,450,000

18. Revenue from provision of services

Total revenue from provision of services represents the gross value of services rendered exclusive of value added tax.

	From 1/1/2026 to 30/9/2026 VND	From 1/1/2025 to 30/9/2025 VND
Management consulting services	68,188,959,000	27,720,230,672

19. Cost of sales

	From 1/1/2026 to 30/9/2026 VND	From 1/1/2025 to 30/9/2025 VND
Staff costs	42,945,238,809	25,689,457,121
Software costs	4,652,881,388	-
	47,598,120,197	25,689,457,121

20. Financial income

	From 1/1/2026 to 30/9/2026 VND	From 1/1/2025 to 30/9/2025 VND
Interest income from term deposits and loans receivable	14,975,727,842	1,587,362,789
Dividends	-	114,752,799,598
	14,975,727,842	116,340,162,387

21. General and administration expenses

	From 1/1/2026 to 30/9/2026 VND	From 1/1/2025 to 30/9/2025 VND
Outside services	11,888,535,973	4,011,959,236
Office rental costs	3,595,244,444	1,901,755,556
Other expenses	5,589,968,122	2,116,926,427
	21,073,748,539	8,030,641,219

22. Significant transactions with related parties

The list of related parties and relationships are as follows:

Related parties	Relationship
Mr. Dinh Ba Thanh	
From 13 February 2026	Major shareholder, Chairman
To 12 February 2026	Major shareholder, Chairman, General Director
Mr. Dao Van Kinh	
From 13 February 2026	Major shareholder, Vice chairman, General Director
To 12 February 2026	Major shareholder, Vice chairman
MET VM Holding Pte. Ltd.	Major shareholder
Mr. Hoang Trong Khai	
From 18 January 2026	Member of Audit Committee
Until 17 January 2026	Major shareholder, Deputy General Director
TC D-Media Pte. Ltd.	Shareholder
DATVIET VAC Entertainment Corporation	Directly owned subsidiary
DATVIET VAC Digital Ventures Corporation	Directly owned subsidiary
DATVIET VAC Media Corporation	Directly owned subsidiary
Dong Tay Promotion Corporation	Indirectly owned subsidiary
Nomad Management Vietnam Corporation	Indirectly owned subsidiary
Dat Viet Media Corporation	Indirectly owned subsidiary
TK-L Media Corporation	Indirectly owned subsidiary
VIE CHANNEL Corporation	Indirectly owned subsidiary
Vie Network Corporation	Indirectly owned subsidiary
DATVIET VAC Ventures Corporation	Indirectly owned subsidiary
AI ACTIV Corporation	Other related party
TKL Media Corporation	Other related party
VieON Corporation	Other related party
VieZ Corporation	Other related party
Vie Board Corporation	Other related party
Thi Nam Phuong Corporation	Other related party

In addition to related party balances disclosed in other notes to the separate financial statements, the Company had the following significant transactions with related parties during the period:

	Transaction value	
	From 1/1/2026 to 30/9/2026 VND	From 1/1/2025 to 30/9/2025 VND
Mr. Dinh Ba Thanh		
Dividends declared	-	93,502,246,234
Dividends paid	-	93,502,246,234
Mr. Dao Van Kinh		
Dividends declared	-	59,780,120,466
Dividends paid	-	59,780,120,466
MET VM Holding Pte. Ltd.		
Dividends declared	-	26,553,457,480
Dividends paid	-	26,553,457,480
Mr. Hoang Trong Khai		
Dividends declared	-	17,031,372,057
Dividends paid	-	17,031,372,057
DATVIET VAC Entertainment Corporation		
Dividends distributed	-	114,752,799,598
Dividends received	265,639,936,363	176,009,857,110
Purchases of services	4,208,406	-
Dong Tay Promotion Corporation		
Management consulting services	12,260,175,000	5,585,008,168
Nomad Management Vietnam Corporation		
Management consulting services	4,297,620,000	1,239,952,667
Granting loans	142,000,000,000	-
Loans interest income	671,095,890	-
Purchases of services	309,849,704	-
Dat Viet Media Corporation		
Management consulting services	9,101,901,000	3,907,646,001
Granting loans	100,000,000,000	-
Loans interest income	1,465,890,411	-
Purchases of services	34,020,000	-

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	Transaction value	
	From 1/1/2026 to 30/9/2026 VND	From 1/1/2025 to 30/9/2025 VND
VIE CHANNEL Corporation		
Management consulting services	23,332,140,000	6,674,875,668
Granting loans	11,000,000,000	-
Loans interest income	82,876,712	-
Collecting loans	11,000,000,000	-
Loans interest collection	82,876,712	-
Purchases of services	1,333,333,333	-
Vie Network Corporation		
Management consulting services	5,074,476,000	1,394,793,167
Granting loans	19,000,000,000	-
Loans interest income	197,808,220	-
Collecting loans	19,000,000,000	-
Loans interest collection	197,808,220	-
AI ACTIV Corporation		
Granting loans	-	2,400,000,000
Collecting loans	-	20,900,000,000
Loans interest collection	371,920,548	133,484,931
Loan interest income	-	64,643,836
TKL Corporation		
Management consulting services	10,064,256,000	4,779,172,667
Dat Viet OOH Joint Stock Company		
Management consulting services	744,762,000	-
Purchases of services	200,271,500	-
TK-L Media Corporation		
Management consulting services	-	1,527,370,167
VieON Corporation		
Management consulting services	-	2,611,412,167
Collecting loans	-	37,000,000,000
Loans interest collection	-	307,008,220
Loans interest income	-	171,882,193
Purchases of services	67,124,629	-

	Transaction value	
	From 1/1/2026 to 30/9/2026 VND	From 1/1/2025 to 30/9/2025 VND
VieZ Corporation		
Collecting loans	-	3,500,000,000
Loan interest income	-	27,153,426
Loans interest collection	-	147,520,009
Vie Board Corporation		
Contributed capital in a subsidiary	-	12,714,378,000
Vie IP Corporation		
Management consulting services	2,173,629,000	-
Purchases of services	33,844,119	-
DATVIET VAC Ventures Corporation		
Sales of other services	1,140,000,000	-
Thi Nam Phuong Corporation		
Purchases of services	3,484,791,160	1,828,617,458
Remuneration, bonuses and other benefits of key management personnel		
Salary and remuneration	6,598,648,386	1,705,457,217

23. Comparative information

Unless otherwise stated, comparative information as at 1 January 2026 was derived from the balances and amounts reported in the Company's separate financial statements for the year ended 31 December 2025.

As described in Note 3, effective from 1 January 2026, the Company adopted Circular 99. As a result, certain comparative information items have been reclassified to conform with the requirements of Circular 99 in respect of financial statements presentation. A comparison of the amounts previously reported and as reclassified are as follows:

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Separate statement of financial position

	Code	1/1/2026 (as reclassified) VND	1/1/2026 (as previously reported) VND
Held-to-maturity investments	123	109,183,449,317	107,900,000,000
Other receivables – short-term	135	265,936,191,363	267,219,640,680

30 October 2026

Truong Thi An	Nguyen Hanh Uyen Tram	Dao Van Kinh
Preparer	*Chief Accountant*	*General Director*