VINGROUP JOINT STOCK COMPANY

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No : 5ↄ0 /2025/CV-VGR
V/v: Disclosure of difference in reviewed interim financial statements in 2025

Hanoi, August 29, 2025

INFORMATION DISCLOSURE OF DIFFERENCES IN REVIEWED INTERIM FINANCIAL STATEMENTS AS AT 30 JUNE 2025

To :
- The State Securities Commission of Vietnam
- Ho Chi Minh Stock Exchange

According to Clause 4, Article 14, Chapter III, Circular 96/2020/TT-BTC, issued on November 16, 2020 and effective from January 1, 2021 of the Ministry of Finance guiding information disclosure on the stock market, Vingroup Joint Stock Company ("the Company") would like to explain the following cases:

1. Profit after tax changes from 10% compared to the same period in prior year:

Currency: VND million

Item	*For the six-month period ended 30 June 2025*	*For the six-month period ended 30 June 2024*	Increase/ (decrease)	%
Profit after tax - separate	399,180	501,236	(102,056)	-20%
Profit after tax - consolidated	4,539,802	2,059,953	2,479,849	120%

Profit after tax according to the reviewed interim separate financial statements for the six-month period ended 30 June 2025 decreased by 102 billion, equivalent to 20% compared to the same period in 2024, mainly due to the following reasons:

- Gross profit from sale of goods and rendering of services increased 878 billion compared to the same period in 2024 mainly due to sale of inventory properties;
- Finance income increased 4,471 billion compared to the same period in 2024 mainly due to dividend income and interest income from loans;
- Finance expense increased 3,975 billion compared to the same period in 2024 mainly due to interest expense from loan, and other finance expense;
- Selling expenses increased 544 billion compared to the same period in 2024 mainly due to commissions for real estate activities;
- Administrative expenses increased 105 billion compared to the same period in 2024 mainly due to subsidy expense and other administrative expenses;
- Other profit decreased 1,780 billion compared to the same period in 2024 mainly due to revaluation of assets contribution in subsidiaries;
- Corporate income tax ("CIT") expenses decreased 758 billion compared to the same period in 2024 mainly due to decrease in taxable income.

Profit after tax in reviewed interim consolidated financial statements for the six-month period ended 30 June 2025 increased 2,480 billion, equivalent to 120% compared to the same period in 2024, mainly due to the following reasons:

- Net revenue from sale of goods and rendering of services increased 66,410 billion compared to the same period in 2024 mainly due to sale of inventory properties and manufacturing services. Cost of goods sold and services rendered increased 48,972 billion respectively;
- Financial income decreased 22,852 billion compared to the same period in 2024 mainly due to decrease in gains from disposal of subsidiaries and financial investments;
- Financial expense increased 3,631 billion compared to the same period in 2024 mainly due to interest expenses;
- Selling expenses, administrative expenses increased 3,161 billion and 1,801 billion respectively compared to the same period in 2024, corresponding to the revenue during the period;
- Other profit increased 18,703 billion compared to the same period in 2024 due to increase in sponsor;
- CIT expenses increased 1,393 billion compared to the same period in 2024, corresponding to increase in revenue;
- Deferred tax income increased 665 billion compared to the same period in 2024 mainly due to increase in temporary tax differences.

There are our explanation of the reason for the difference in profit after tax in reviewed interim separate and consolidated financial statements for the six-month period ended 30 June 2025 compared to the prior period.

Sincerely!

VINGROUP JOINT STOCK COMPANY
CHIEF EXECUTIVE OFFICER

Nguyen Viet Quang