

Owndays Vietnam Co., Ltd.			
Balance Sheet as at 31 March 2026			
(All amounts in Vnd. millions unless otherwise stated)			
Particulars	Notes	As at 31 March 2026	As at 31 March 2025
Assets			
Current assets			
(i) Cash and cash equivalents	1	11,803.89	12,112.91
Other current assets	2	64.01	41.38
Total current assets		11,867.90	12,154.29
Total assets		11,867.90	12,154.29
Equity and liabilities			
Equity			
Equity share capital	3	500.00	500.00
Other equity	4	(2,122.06)	(2,127.92)
Total equity		(1,622.06)	(1,627.92)
Liabilities			
Current liabilities			
Financial liabilities			
(i) Trade payables	5		
a) total outstanding dues of micro enterprises and small enterprises		-	-
b) total outstanding dues of creditors other than micro enterprises and small enterprises		13,489.96	13,782.21
Total current liabilities		13,489.96	13,782.21
Total liabilities		13,489.96	13,782.21
Total equity and liabilities		11,867.90	12,154.29
The accompanying notes form an integral part of the Standalone Financial Statements.			

Owndays Vietnam Co., Ltd.			
Statement of Profit and Loss for the period ended 31 March 2026			
(All amounts in Vnd. millions unless otherwise stated)			
Particulars	Notes	Year ended 31 March 2026	Year ended 31 March 2025
Income			
Other income	6	296.18	24.22
Total income		296.18	24.22
Expenses			
Other expenses	7	290.32	415.71
Total expenses		290.32	415.71
Profit before tax		5.86	(391.49)
Tax expense			
Current tax		-	-
Deferred tax (credit)		-	-
Total tax expense		-	-
Profit for the year		5.86	(391.49)
Earning per share			
	8		
Basic Earning per share (Vnd.)		0.01	(0.78)
Diluted earning per share (Vnd.)		0.01	(0.78)
The accompanying notes form an integral part of the Financial Statements.			

Owndays Vietnam Co., Ltd.
Statement of changes in equity for the year ended 31 March 2026
(All amounts in Vnd. millions unless otherwise stated)

A Equity share capital

Particulars	No of shares	Amount
At 1 April, 2025	50,00,00,000	500.00
Changes in Equity Share Capital during the period	-	-
At 31 March, 2026	50,00,00,000	500.00

B Other equity

Particulars	Reserves and surplus		Total other comprehensive income/(loss)
	Securities premium	Retained earnings	
At 1 April, 2025	-	(2,127.92)	(2,127.92)
-Profit for the period		5.86	5.86
At 31 March, 2026	-	(2,122.06)	(2,122.06)

The accompanying notes form an integral part of the Financial Statements.

Owndays Vietnam Co., Ltd.
Notes to the financial statements for the Year ended 31 March 2026
(All amounts in Vnd. millions unless otherwise stated)

1	Cash and cash equivalents		
	Particulars	As at 31 March 2026	As at 31 March 2025
	Cash on hand	0.46	0.46
	Balances with banks:		
	-in current accounts	11,803.43	12,112.45
		11,803.89	12,112.91
2	Other current assets		
	Particulars	As at 31 March 2026	As at 31 March 2025
	Unsecured, Considered good		
	Balance with government authorities	59.51	36.88
	Prepaid expenses	4.50	4.50
		64.01	41.38
	Nominal value per equity shares (VND)		
3	Equity share capital		
	Earnings per share - diluted (B/D) (VND.)	As at 31 March 2026	As at 31 March 2025
	Equity share capital	500.00	500.00
	Total equity share capital	500.00	500.00
4	Other equity		
	Particulars	As at 31 March 2026	As at 31 March 2025
	Retained earnings	(2,122.06)	(2,127.92)
	Total other equity	(2,122.06)	(2,127.92)
	Movement of reserves:		
	Particulars	As at 31 March 2026	As at 31 March 2025
I	Retained earnings		
	Balance at the beginning of the year	(2,127.92)	(1,736.43)
	Less: Profit/(Loss) for the year	5.86	(391.49)
	Balance as at end of the year	(2,122.06)	(2,127.92)
	Total	(2,122.06)	(2,127.92)
	Nature and purpose of reserves :		
(i)	Retained earnings		
	Retained earnings are the profits/(loss) that the entity has earned/incurred till date, less any transfers to general reserve, dividends or other distributions paid to shareholders. Retained earnings include re-measurement loss / (gain) on defined benefit plans, net of taxes that will not be reclassified to Statement of Profit and Loss.		
5	Trade payables		
	Particulars	As at 31 March 2026	As at 31 March 2025
	Total outstanding dues of micro enterprises and small enterprises (MSME)	-	-
	Total outstanding dues of creditors other than micro enterprises and small enterprises	13,489.96	13,782.21
		13,489.96	13,782.21

Owndays Vietnam Co., Ltd.
Notes to the financial statements for the Year ended 31 March 2026
(All amounts in Vnd. millions unless otherwise stated)

6	Other income	Year ended 31 March 2026	Year ended 31 March 2025
	Interest income on financial assets measured at amortised cost		
	-on others	23.93	24.22
	Other non operating income		
	Foreign exchange gain (net)	272.25	
	Total	296.18	24.22

7	Other expenses	Year ended 31 March 2026	Year ended 31 March 2025
	Particulars		
	Professional fees	278.13	(83.00)
	Rent	9.00	9.00
	Payment and Collection charges	3.19	0.94
	Foreign exchange loss (net)	-	488.77
	Total	290.32	415.71

8 Earning/Loss per share (EPS/LPS)

The calculation of basic Earning/loss per share has been based on the following profit attributable to equity shareholders of the holding company and weighted-average number of ordinary shares outstanding during the year.

Diluted EPS/LPS amounts are calculated by dividing the profit attributable to equity holders of the Holding Company (after adjusting for interest on the convertible preference shares) by the weighted average number of Equity shares outstanding during the year plus the weighted average number of Equity shares that would be issued on conversion of all the dilutive potential Equity shares into Equity shares.

The following reflects the income and share data used in the basic and diluted EPS/LPS computations:

	Year ended 31 March 2026	Year ended 31 March 2025
Profit/(Loss) attributable to equity holders of the holding company (A)	5.86	(391.49)
Effect of dilution		
Profit/(Loss) attributable to equity shareholders after adjusting the effect of dilution (B)	5.86	(391.49)
Weighted-average number of equity shares		
Number of equity shares outstanding at the beginning of the period	50,00,00,000	50,00,00,000
Add: Weighted average number of equity shares issued	-	-
Weighted-average number of equity shares in calculating Basic EPS ('C)	50,00,00,000	50,00,00,000
Effect of dilution:		
Weighted average number of Equity shares adjusted for the effect of dilution (D)	50,00,00,000	50,00,00,000
Calculation of earning per share		
Nominal value per equity shares (VND)	1.00	1.00
Earnings per share - basic (A/C) (VND.)	0.01	(0.78)
Earnings per share - diluted (B/D) (VND.)	0.01	(0.78)