

VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION
CONSOLIDATED FINANCIAL STATEMENTS
Second Quarter

Ha Noi - July 2026

CONSOLIDATED BALANCE SHEET

As at June 30, 2026

Code	ASSETS	Note	30/06/2026	01/01/2026
			VND	VND
100	A. SHORT-TERM ASSETS		637.724.945.642	621.437.074.309
110	I. Cash and cash equivalents	4	42.565.193.360	98.556.284.276
111	1. Cash		29.374.193.360	71.365.284.276
112	2. Cash equivalents		13.191.000.000	27.191.000.000
120	II. Short-term investments	5	382.667.301.286	190.867.301.286
121	1. Trading securities		287.396.250	287.396.250
122	2. Provision for diminution in value of trading securities (*)		(85.094.964)	(85.094.964)
123	3. Held to maturity investments		382.465.000.000	190.665.000.000
130	III. Short-term accounts receivable		137.104.590.664	274.942.735.081
131	1. Short-term trade receivables	6	157.385.929.111	315.726.001.641
132	2. Short-term prepayments to suppliers		40.477.130.941	27.140.524.827
135	3. Other short-term receivables	8	45.900.350.132	40.895.163.187
136	4. Short-term provision for doubtful debts (*)		(106.808.533.971)	(108.968.669.025)
137	5. Shortage of assets awaiting resolution	9	149.714.451	149.714.451
140	IV. Inventories	11	63.980.457.827	49.576.543.005
141	1. Inventories		94.690.529.079	81.127.710.223
142	2. Provision against devaluation of inventories (*)		(30.710.071.252)	(31.551.167.218)
160	VI. Other current assets		11.407.402.505	7.494.210.661
161	1. Short-term prepaid expenses	17	5.586.240.034	6.413.159.858
162	2. Deductible VAT		4.277.338.627	145.258.207
163	3. Taxes and other receivables from State budget	22	1.543.823.844	935.792.596
200	B. LONG-TERM ASSETS		186.637.126.158	191.435.648.434
210	I. Long-term receivables		18.254.947.540	18.351.192.740
212	1. Long-term prepayments to suppliers		18.215.447.540	18.215.447.540
215	2. Other long-term receivables	8	39.500.000	135.745.200
220	II. Fixed assets		100.606.488.937	104.061.277.260
221	1. Tangible fixed assets	13	66.843.434.330	69.974.380.627
222	- Historical costs		238.311.948.595	238.274.532.875
223	- Accumulated depreciation (*)		(171.468.514.265)	(168.300.152.248)
227	2. Intangible fixed assets	15	33.763.054.607	34.086.896.633
228	- Historical costs		46.104.084.706	46.104.084.706
229	- Accumulated depreciation (*)		(12.341.030.099)	(12.017.188.073)
240	IV. Investment properties	16	8.484.516.627	8.799.944.019
241	- Historical costs		41.120.042.125	41.120.042.125
242	- Accumulated depreciation (*)		(32.635.525.498)	(32.320.098.106)
250	V. Long-term unfinished asset	12	9.952.321.851	9.952.321.851
252	1. Construction in progress		9.952.321.851	9.952.321.851
260	VI. Long-term investments	5	42.185.431.265	42.481.683.297
262	1. Investments in joint ventures, associates		42.185.431.265	42.481.683.297
270	VII Other long-term assets		7.153.419.938	7.789.229.267
271	1. Long-term prepaid expenses	17	5.384.746.293	6.020.555.622
272	2. Deferred income tax assets	.a	1.768.673.645	1.768.673.645
280	TOTAL ASSETS		824.362.071.800	812.872.722.743

CONSOLIDATED BALANCE SHEET (CONTINUED)

As at June 30, 2026

Code	CAPITAL	Note	30/06/2026 VND	01/01/2026 VND
300	C. LIABILITIES		224.137.156.867	205.447.116.933
310	I. Current liabilities		134.210.971.288	125.346.967.081
311	1. Short-term trade payables	19	41.354.101.363	74.395.617.345
312	2. Short-term advances from customers		42.635.724.638	13.139.695.488
313	3. Short-term advances from customers		10.975.856.300	3.390.382.100
314	4. Taxes and other payables to State budget	22	4.054.936.808	3.723.600.286
315	5. Payables to employees		8.458.088.835	9.096.896.254
316	6. Short-term accrued expenses	23	4.641.227.979	4.734.893.448
319	7. Short-term unearned revenues	24	-	347.900.000
320	8. Other short-term payments	25	18.132.708.769	6.549.941.564
321	9. Short-term loans and finance lease liabilities	26	1.894.916.000	8.665.000.000
322	10. Short-term provisions for payables	29	368.880.014	368.880.014
323	11. Bonus and welfare fund		1.694.530.582	934.160.582
330	II. Long-term liabilities		89.926.185.579	80.100.149.852
334	1. Long-term accrued expenses		15.998.907.035	15.720.017.195
338	2. Other long-term payables	25	37.196.084.147	37.113.324.147
342	3. Deferred tax payables	.b	36.731.194.397	27.266.808.510
400	D. OWNER'S EQUITY		600.224.914.933	607.425.605.810
411	1. Contributed capital		438.000.000.000	438.000.000.000
411a	0 Ordinary shares with voting rights		438.000.000.000	438.000.000.000
415	2. Treasury shares (*)		(13.064.948.729)	(13.064.948.729)
416	3. Differences upon asset revaluation		(19.974.146.692)	(19.974.146.692)
418	4. Development investment funds		51.571.280.335	51.723.240.053
419	5. Other equity fund		26.619.705	26.619.705
420	6. Undistributed profit after tax		17.069.577.567	14.384.448.066
420a	Undistributed post-tax profits accumulated by the end of the previc		13.012.867.636	(46.483.649.576)
420b	Undistributed profit after tax for the current period		4.056.709.931	60.868.097.642
429	Non-controlling shareholder interests		126.596.532.747	136.330.393.407
440	TOTAL CAPITAL		824.362.071.800	812.872.722.743

Preparer



Le Huu Nghi

Chief Accountant



Vu Van Tuan

Hanoi, 30th July 2026
Deputy General Director



Do Hoang Ha

CONSOLIDATED INCOME STATEMENT

For the year ended 30st June 2026

Code ITEM	Note	Second Quarter		Cumulative from the beginning of the year to the end of this period	
		VND		VND	
		Năm 2026	Năm 2025	Năm 2026	Năm 2025
01 1. Revenues from sales and services rendered	34	75.515.732.620	107.282.852.422	134.120.914.849	161.518.368.760
02 2. Revenue deductions	35	-	23.454.546	85.960.789	110.350.047
10 3. Net revenues from sales and services rendered	0	75.515.732.620	107.259.397.876	134.034.954.060	161.408.018.713
11 4. Cost of goods sold	36	43.042.253.647	76.118.074.849	75.430.416.952	102.963.712.851
20 5. Gross revenues from sales and services rendered		32.473.478.973	31.141.323.027	58.604.537.108	58.444.305.862
21 6. Gross revenues from sales and services rendered		-	-	-	-
22 7. Financial income	38	4.833.332.777	2.675.075.003	7.291.832.076	4.497.975.702
23 8. Financial expense	39	38.871.420	151.525.828	85.121.110	156.989.040
24 In which: Interest expenses		24.643.856	27.012.248	58.068.513	27.012.248
25 9. Selling expenses	40	9.990.400.058	11.384.196.543	19.329.521.385	20.898.430.613
26 10. General administrative expenses	41	15.054.992.051	19.954.976.908	32.975.253.717	39.006.392.736
27		685.012.035	177.560.237	685.012.035	177.560.237
30 12. Net profit from operating activities		12.907.560.256	2.503.258.988	14.191.485.007	3.058.029.412
31 13. Other income	42	843.407.383	1.114.289.192	8.303.536.407	4.485.548.354
32 14. Other expense	43	237.650.710	196.111.686	254.617.846	2.478.894.302
40 15. Other profit (loss)		605.756.673	918.177.506	8.048.918.561	2.006.654.052
50 16. Total profit before tax		13.513.316.929	3.421.436.494	22.240.403.568	5.064.683.464
51 17. Current corporate income tax expenses	44	1.877.778.827	1.398.404.975	3.042.341.086	2.459.561.738
52 18. Deferred corporate income tax expenses	c	10.007.874.068	1.848.605.366	10.007.874.068	1.848.605.366
60 19. Profit after corporate income tax		1.627.664.034	174.426.153	9.190.188.414	756.516.360

**VIETNAM ELECTRONICS AND INFORMATICS
JOINT STOCK CORPORATION**

15 Tran Hung Dao Street, Cua Nam Ward, Hanoi City

Form B 02- DN/HN
Issued under Circular No. 202/2014/TT- BTC
December 22, 2014 of the Ministry of Finance

CONSOLIDATED INCOME STATEMENT (CONTINUED)

For the year ended 30st June 2026

20. Net profit after tax of the parent company	(2.196.929.246)	(2.267.641.230)	4.056.709.931	(3.037.020.960)
21. Net profit after tax attributable to non-controlling shareholders	3.824.593.280	2.442.067.383	5.133.478.483	3.793.537.320
70 22. Basic earnings per share	-	-	9,26	-
71 23. Diluted earnings per share (*)	(5,02)	(5,18)	-	(6,93)

Preparer

Chghe

Le Huu Nghi

Chief Accountant

Vu Van Tuan

Vu Van Tuan

Deputy General Director

Do Hoang Ha

Ha Noi, 30th July 2026

CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)

For the year ended 30st June 2026

Code ITEM	Note	From January 1,	From January 1,
		2026 to June 30,	2025 to June 30,
		2026	2025
		VND	VND
I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	1. Profit before tax	22.240.403.568	5.064.683.464
	2. Adjustments for		
02	- Depreciation of fixed assets and investment properties	3.874.831.435	4.344.548.906
03	- Provisions	(96.041.484.403)	358.554.420
04	- Gains / losses of exchange rate differences from revaluation of	(516.918)	(53.795.538)
05	- Gains / losses from investment	(9.146.820.355)	(4.968.945.337)
06	- Interest expense	51.308.822	27.012.248
07	- Other adjustments	10.134.368	-
08	3. Profit from operating activities before changes in working capital	(79.012.143.483)	4.772.058.163
09	- Increase/Decrease in receivables	148.142.305.550	(8.371.587.054)
10	- Increase/Decrease in inventory	(4.880.041.078)	2.719.296.333
11	- Increase/Decrease in payables (excluding interest payables, enterprise income tax payables)	(4.779.277.446)	10.186.970.368
12	- Increase/Decrease in prepaid expenses	1.430.692.548	(889.624.417)
14	- Interest expenses paid	(32.108.822)	(27.012.248)
15	- Corporate income tax paid	(3.573.548.220)	(2.227.271.901)
16	- Other receipts from operating activities	74.384.272.008	-
17	- Other expenses on operating activities	(651.979.871)	(940.375.111)
20	Net cash flows from operating activities	131.028.171.186	5.222.454.133
II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Purchase of fixed assets and other long-term assets	(39.384.280)	(181.363.636)
22	2. Proceeds from disposals of fixed assets and other long-term assets	-	366.181.818
23	3. Loans to other entities and purchase of debt instruments of other entities	(248.600.000.000)	(72.600.000.000)
24	4. Collection of loans and resale of debt instrument of other entities	62.800.000.000	72.500.000.000
27	5. Interest and dividend received	8.796.828.804	7.730.538.042
30	Net cash flows from investing activities	(177.042.555.476)	7.815.356.224
III CASH FLOWS FROM FINANCING ACTIVITIES			
33	1. Proceeds from borrowings	5.467.354.993	7.250.000.000
34	2. Repayment of principal	(12.467.354.993)	(10.104.779.000)
36	3. Dividends or profits paid to owners	(2.977.223.544)	(2.569.041.200)
40	Net cash flows from financing activities	(9.977.223.544)	(5.423.820.200)
50	Net cash flows within the year	(55.991.607.834)	7.613.990.157

CONSOLIDATED CASH FLOW STATEMENT (CONTINUED)

(Indirect method)

For the year ended 30st June 2026

60	Cash and cash equivalents at beginning of the year		98.556.284.276	101.678.180.741
61	Impact of foreign exchange fluctuation		516.918	8.666.149
70	Cash and cash equivalents at end of the year	4	42.565.193.360	109.300.837.047

Ha Noi, 30th July 2026

Preparer



Le Huu Nghi

Chief Accountant



Vu Van Tuan

Deputy General Director



Do Hoang Ha

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the fiscal year ending June 30, 2026

1. CORPORATION INFORMATION

1.1. Structure of ownership

Vietnam Electronics and Informatics Joint Stock Corporation (hereinafter referred to as “the Corporation”) formerly known as Vietnam Electronics and Information Technology Corporation was established under Decision No. 1116/QD/TCCBHT on 27/10/1995 of the Minister of Heavy Industry Ministry (now is Ministry of Industry and Trade) and operates under Certificate of Business Registration No. 109811 issued by the Hanoi Department of Planning and Investment on 23/11/1995.

The Corporation initiated equitization and converted to operate as a Joint Stock Corporation under Decision No. 2511/QD-BCN on 14/09/2006, and Decision No. 05/QD-BCN on 02/01/2007, issued by the Ministry of Industry (now the Ministry of Industry and Trade).

The Corporation operates under Certificate of Business Registration No. 0100103351, initially issued by the Hanoi Department of Planning and Investment on 28/02/2007, and subsequently changed multiple times, with the latest changed for the 8th time on 18/12/2025, reflecting changes to legal representative, updates to administrative boundary information, contact details, and other company information.

The Corporation’s Charter capital under the Certificate of Business Registration changed for the 8th time on 18/12/2025 is VND 438,000,000,000 (*In words: Four hundred and thirty-eight billion Vietnam dong*).

The Corporation’s registered office is located at: 15 Tran Hung Dao Street, Cua Nam Ward, Hanoi City, Viet Nam.

Transaction Office: 11th Floor, MIPEC Building, 229 Tay Son, Kim Lien Ward, Hanoi City.

The Corporation’s stock is currently listed on the UpCOM with stock code: VEC.

The total number of the Corporation’s employees as at 30/06/2026 is 350 employees (As at 31/12/2025 is 350 employees).

1.2. Operating industries and principal activities

- Designing, manufacturing, assembling, and producing equipment, systems, components, and structural details for electronics - informatics, telecommunications equipment, medical electronics, electronic automation, household and specialized electrical appliances;
- Producing equipment, products, components, and materials related to electronics - informatics, telecommunications equipment, medical electronics, and electrical appliances;
- Providing services in the field of electronics and information technology (including research, training, technology transfer, investment consulting, construction, maintenance, and acting as an agent or distributor for the Company's offices domestically and internationally);
- Real estate business and office leasing.

Main activities of the Company during the period: Installation of electronic equipment and office leasing.

1.3. Normal operating cycle

The Corporation’s normal operating cycle is 12 months.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the year ended June 30, 2026

1.4 The Company structure

As at June 30, 2026, the Corporation had the following subsidiaries, associates and dependent units:

Company	Address	Business line	Capital Contribution Rate	Voting Ratio
Subsidiaries				
Thu Duc Viettronics Joint Stock Company	15C Nguyen Van Troi Street, Phu Nhuan Ward, Ho Chi Minh City, Vietnam	Manufacturing, trading, and processing of electrical and electronic products	97.01%	97.01%
Viettronics Binh Hoa Joint Stock Company	204 No Trang Long Street, Ward 12, Binh Thanh Ward, Ho Chi Minh City, Vietnam	Manufacturing and trading of electrical and electronic products	51%	51%
Viettronics Tan Binh Joint Stock Company	248A No Trang Long Street, Binh Thanh Ward, Ho Chi Minh City, Vietnam	Manufacturing and installation of electronic equipment	55.54%	55.54%
Viettronics Bien Hoa Joint Stock Company	52-54 Nguyen Hue Street, Saigon Ward, Ho Chi Minh City, Vietnam	Manufacturing of electronic products	51%	51%
Viettronics Engineering Joint Stock Company	5 th Floor, Sudico Building, Tu Liem Ward, Hanoi City, Vietnam	Supervision and construction of electrical works	65%	65%
Viettronics Industries Joint Stock Company	11 th Floor, MIPEC Building, 229 Tay Son Street, Kim Lien Ward, Hanoi City, Vietnam	Manufacturing of electronic products	98.22%	98.22%
Joint Venture and Affiliated Company				
Viettronimex Joint Stock Company	74-76 Nguyen Hue Street, Saigon Ward, Ho Chi Minh City, Vietnam	Trading of electronic equipment and components	42.16%	42.16%
Viettronics And Mechanics Phuthohoa Company	1026B Luy Ban Bich Street, Tan Phu Ward, Ho Chi Minh City, Vietnam	Manufacturing and assembling of electronic equipment	33.77%	33.77%
Vietnam Computer Joint Stock Company	26 Ly Tu Trong Street, Saigon Ward, Ho Chi Minh City, Vietnam	Trading of electronic equipment and components	28.52%	28.52%
Advanced Medical Engineering.Corp (AMEC) (*)	48BT3 Linh Dam Peninsula Villa Area, Hoang Liet Ward, Hanoi City, Vietnam	Manufacturing, trading, and services	49%	49%
DM Vina Company Limited	Lot CN07, Binh Xuyen II Industrial Zone, Binh Tuyen Commune, Phu Tho Province, Vietnam	Manufacturing of plastic products	41.74%	41.74%

(*) Advanced Medical Engineering.Corp (AMEC) Company has ceased operations and closed its tax code according to the Board of Management's Decision in 2013.

Dependent units:

Dependent unit	Address	Business line
Viettronics Vocational College	No. 118 Cat Bi Street, Hai An Ward, Hai Phong City	Training and fostering personnel at college level and below in the fields of electronics, information technology, and other fields permitted by the State.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the year ended June 30, 2026

1.5 Statement of information comparability on the Consolidated Financial statements

The Corporation consistently applies accounting policies in accordance with the Corporate Accounting Regime issued under Circular No. 43/2026/TT-BTC dated 20nd April 2026.

2. FISCAL YEAR AND ACCOUNTING CURRENCY

Fiscal year

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

Accounting currency

The Consolidated financial statements are expressed in Vietnam Dong (VND).

3. ACCOUNTING STANDARDS AND SYSTEM

Accounting system

The Corporation applies the Vietnamese Enterprise Accounting Regime issued together with Circular No. 43/2026/TT-BTC dated 20nd April 2026.

Statements for the compliance with Accounting Standards and System

The Executive Board of the Corporation ensures to follow all the requirements of the Vietnamese Accounting Standards and System, which were issued to guide the preparation and presentation of the Consolidated Financial Statements.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation of the Consolidated Financial statements

The attached consolidated financial statements are expressed in Vietnam Dong (VND), under the historical cost convention and in accordance with Vietnamese Accounting Standards, Vietnamese Accounting System and legal regulations relevant to the preparation and presentation of the consolidated financial statements.

The accompanying consolidated financial statements are not intended to present the financial position, results of operations and cash flows in accordance with generally accepted accounting principles and practices in countries other than Vietnam.

The Corporation's consolidated financial statements are prepared in accordance with Circular 43/2026/TT-BTC dated April 20nd, 2026 of the Ministry of Finance on guiding methods of preparation and presentation of consolidated financial statements, specifically:

The consolidated financial statements include the consolidated financial statements of the Office of The Corporation and the financial statements of companies controlled by The Corporation (subsidiaries) prepared for the year ended 30/06/2026. This control is achieved when The Corporation has the power to govern the financial and operating policies of the investee companies so as to obtain benefits from their activities.

The results of subsidiaries acquired or sold during the year are included in the Consolidated Income Statement from the date of acquisition or until the date of sale of the investments in that Subsidiary.

Where necessary, the consolidated financial statements of the Subsidiaries are adjusted so that the accounting policies applied at The Corporation and the Subsidiaries are the same.

All transactions and balances between Companies within the same group are eliminated upon consolidation of the Consolidated Financial Statements.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of preparation of the consolidated financial statement (Continued)

The interest of non-controlling shareholders in the net assets of the Consolidated Subsidiary is determined as a separate entry from the equity portion of the shareholders of the Parent

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the year ended June 30, 2026

Company. Non-controlling interests include the amount of non-controlling interests at the date of the initial business combination and the non-controlling interest's share in changes in total equity as of the date of the business combination from the date of the business combination. Loss incurred at a Subsidiary must be distributed proportionally to the share of the non-controlling shareholder, even if such loss is greater than the non - controlling shareholder's share of the subsidiary's net assets.

The consolidated financial statements are consolidated on the basis of the audited separate financial statements of the Corporation and the reviewed financial statements of the Corporation's subsidiaries which are Thu Duc Viettronics Joint Stock Company; Viettronics Binh Hoa Joint Stock Company; Tan Binh Viettronics Joint Stock Company; Viettronics Bien Hoa Joint Stock Company; Viettronics Engineering Joint Stock Company and Viettronics Industries Joint Stock Company.

Accounting estimates

The preparation of the consolidated financial statements in conformity with Vietnamese Accounting Standards requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the fiscal year. Actual results may differ from those estimates and assumptions.

Principles of recording transactions in foreign currencies

Transactions in currencies other than VND during the year are converted to VND at the actual exchange rate at the transaction date.

Assets and liabilities denominated in a currency other than VND are converted into VND at the transfer buying and selling rates of the commercial bank where the Corporation regularly conducts transactions, respectively. translated at the balance sheet date.

All foreign exchange differences are recognized in the consolidated statement of income.

Cash and cash equivalents

Cash comprises cash on hand, bank deposits.

Cash equivalents comprise short-term deposits and highly liquid investments with an original maturity of less than 3 months that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

Financial investments

Chứng khoán kinh doanh

Trading securities are securities held by the Corporation for trading purposes. Trading securities are recorded in the accounting books at cost. The cost of trading securities is determined based on the fair value of payments at the time of transaction plus costs related to the purchase of trading securities.

In subsequent accounting periods, securities investments are determined at cost minus any reduction in trading securities value.

Provision for reduction in trading securities value is made in accordance with current accounting regulations.

Held to maturity investments

Held to maturity investments are those that the Board of General Director has intention and ability to hold until maturity. Held to maturity investments includes term bank. These investments are stated at cost less allowance for doubtful debts.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the year ended June 30, 2026

- Investments in associates and joint ventures: Investments in associates and joint ventures in which the Corporation has significant influence are presented using the equity method.

Profit distributions received by the Corporation from the accumulated profits of the Associated Companies after the date the Corporation takes control are recorded in the Corporation's results of business operations during the year. Other distributions are considered as the recovery of investments and are deducted from the value of the investment.

- Other investments: Recorded at cost, including purchase price and directly attributable acquisition costs. After initial recognition, these investments are measured at cost less allowance for diminution in value of investments (if any).

Allowance for loss of investments

Allowance for losses of investments in subsidiaries, contributions to joint ventures, investments in associates and investments in equity instruments of other entities is made when there is apparent evidence for impairment in value of the investments as at the balance sheet date.

Loans

Loans are stated at cost less allowance for doubtful loans.

Allowance for doubtful receivables related to the Corporation's loans is made in accordance with current accounting regulations.

Receivables

The receivables comprise the customer receivables and other receivables. Receivables are recognized at the carrying amounts less allowances for doubtful debts.

Allowance for doubtful debts is assessed and made for overdue receivables that are difficult to be collected, or the debtor is unable to pay due to dissolution, bankruptcy or similar difficulties.

Inventories

Inventories are recognized at history cost. If the net realizable value is lower than the cost, inventories are measured at net realizable value.

Cost is determined using the weighted average method and includes all costs incurred to bring the inventory to its present location and condition. For work-in-progress products, cost includes raw materials, direct labor costs, and allocated manufacturing overhead. Net realizable value is estimated based on the selling price of inventory, less the estimated costs to complete and sell the products.

The Corporation applies the perpetual inventory system for inventory accounting.

A provision for inventory devaluation is recognized when there is reliable evidence that the net realizable value is lower than the inventory's cost.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the year ended June 30, 2026

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Tangible fixed assets and Depreciation

Tangible fixed assets are stated at history cost less accumulated depreciation. Historical costs of tangible fixed assets include all the expenses paid by The Corporation to bring the asset to its working condition for its intended use.

Tangible fixed assets are depreciated using straight line method over their estimated useful lives. Details are as follows:

	<u>Year(s)</u>
Buildings, structures	08 - 50
Machinery and equipment	03 - 20
Motor vehicles	03 - 10
Office equipment	02 - 05
Others	03 - 08

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the year.

Intangible fixed assets and Amortization

Land use rights

The initial cost of a land use right includes the purchase price and costs directly attributable to the acquisition of the land use right. Depreciation is calculated on a straight-line basis over the land use term stated in the land use right certificate or land lease contract from 20 years to 50 years. Land use rights with indefinite term are not amortized.

Computer software

The purchase price of new computer software that is not an integral part of the related hardware is capitalized and accounted for as an intangible asset. Computer software is amortized using the straight-line method in 10 years.

Investment properties

Investment real estate for rent

Investment properties for rent include land use rights and buildings, structures held by The Corporation for the purpose of earning rentals or awaiting higher price, which is stated at cost less accumulated depreciation. The initial cost of investment rental property includes the purchase price, the cost of land use rights and any directly attributable costs of bringing the asset to the condition necessary for the asset to operate. Expenses incurred after the rental investment property have been put into operation, such as repairs and maintenance, are recognized in the consolidated statement of income in the year in which they are incurred. born. In situations where it can be clearly demonstrated that these expenses increase the expected future economic benefits from the investment property in excess of its assessed standard of performance. Initially, these costs are capitalized as an incremental cost of investment property.

Depreciation is calculated on a straight-line basis over the estimated useful lives of the investment property. Accordingly, land use rights are not amortized and the estimated useful life of buildings and structures is 25 years.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the year ended June 30, 2026

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Prepaid expenses

Tools and supplies

Tools and supplies include assets held by the Corporation for use in the normal course of business, with the value of each asset being less than VND 30 million and therefore not eligible for recognition as fixed assets under current regulations. The value of tools and supplies is amortized on a straight-line basis over a period of 02 to 03 years.

Other long-term prepaid expenses

Other expenses including prepaid expenses incurred in the normal course of business are recognized and amortized on a straight-line basis over a period of 02 to 03 years.

Construction in progress

Construction in progress reflects the Properties in progress for production, leasing, administrative purposes, or for any other purposes are recognized at the historical cost. This cost includes relevant service fees, interest fees in accordance with The Corporation's accounting policies. Depreciation of these assets is the same as the other assets, commencing from these assets are ready for their intended use.

Payables

The account payables are monitored in details by payable terms, payable parties, original currency and other factors depending on The Corporation's management requirement.

The account payables include payables as trade payables, loans payable, intercompany payable and other payables which are determined almost certainly about the recorded value and term, which is not carried less than amount to be paid. They are classified as follows:

- Payables to sellers: Includes payables of a commercial nature arising from the purchase of goods, services and assets between the Corporation and the seller being an independent unit from the Corporation.
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

Provisions for payables

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

Unrealized revenues

Unrealized revenue includes: Revenue received in advance (such as: amounts collected in advance from customers in many accounting periods for property and infrastructure leasing); does not include: money received in advance from the buyer that the Corporation has not provided products, goods and services; unearned revenue from property leasing and service provision for many periods.

Revenue received in advance is amortized on a straight-line basis based on the number of periods in which prepayments have been received.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the year ended June 30, 2026

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Borrowings and finance lease liabilities

Borrowings and finance lease liabilities include borrowings, financial leases, excluding borrowings in the form of bonds or preference shares with terms that the issuer is required to repurchase at a certain point in the future.

The Corporation monitors borrowing amounts and financial liabilities in details by each type and classifies them into short-term and long-term according to repayment term.

Expenses directly related to the loan are recognized to financial expenses, except for expenses incurred from a separate borrowing for investment, construction or production in progress, which are capitalized according to Accounting Standard "Borrowing costs".

Recognition and capitalization of Borrowing costs

All other borrowing costs are recognised in the Income statement when incurring, except for the borrowing cost capitalized under Vietnamese Accounting Standards "Borrowing cost".

Accrued expenses

Accrued expenses are those already recorded in operating expenses in the period/year but not actually paid to ensure that when these expenses actually occur, they will not have a significant influence on operating expenses based on matching principle between income and expenses.

Owners' equity

Capital is recorded according to the actual amounts invested by shareholders.

Capital surplus is recorded in accordance with the difference between the issuance price and face value upon the IPO, additional issue, or the difference between the re-issuance price and carrying value of treasury shares and the equity component of convertible bonds upon maturity date. Expenses directly related to the additional issue of shares and the re-issuance of treasury shares are recorded as a decrease in share premiums.

Treasury shares are recorded at purchase price and presented as a reduction in owners' equity on the balance sheet.

Profit after corporate income tax is distributed to shareholders after setting up funds in accordance with The Corporation's Charter as well as the provisions of law and approved by the General Meeting of Shareholders.

Dividends are recognized as a liability when approved by the General Meeting of Shareholders.

Other revenue and other income

The Corporation's revenue includes sales of goods; rental revenue and service provision revenue.

Revenue from sale of goods and products

Revenue from sale of goods shall be recognized when it satisfies all the five (5) conditions below:

- (a) The Corporation has transferred to the buyer the significant risks and reward of ownership of the goods;
- (b) The Corporation retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- (c) The amount of revenue can be measured reliably;
- (d) It is probable that the economic benefits associated with the transaction will flow to The Corporation; and
- (e) Costs related to transactions can be determined.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the year ended June 30, 2026

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Other revenue and other income (Continued)

Revenue from services

Revenue from services is recognized when the outcome of that transaction can be reliably determined. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognized in the year by reference to the percentage of completion of the transaction at the balance sheet date of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

- (a) The amount of revenue can be measured reliably;
- (b) It is probable that the economic benefits associated with the transaction will flow to The Corporation;
- (c) Identify the completed work as at the balance sheet date; and
- (d) Determine the costs incurred for the transaction as well as the cost to complete the transaction to provide that service.

Revenue from interest income, dividends and profits received and other income: The revenue is recognized when The Corporation can obtain economic benefits from the above activities and when it is reliably measured.

Revenue deductions

Revenue deductions include:

- Returned goods: due to violation of commitments, economic contracts, low quality or incorrect types and specifications.
- Trade discount: is a reduction for customers having bulk purchasing, excluding commercial discounts for buyers shown in VAT invoices or sales invoices.

Sales allowances: is deduction for customers who purchase defect products, low-quality and deteriorated goods or goods with incorrect specification as stated in economic contracts; excluding sales discounts for customers presented in VAT or sales invoices.

In case goods sold or services provided in the previous year/period but sales discounts, sales allowances, sales returns incur in the following year/period, The Corporation recognises as the following principles:

- If incurred before issuance of financial statements: reducing revenue in the financial statements of the reporting period.
- If incurred after issuance of financial statements: reducing revenue of the occurrence period.

Cost of goods sold

Cost of goods sold or services rendered including the cost of products and cost of goods sold during the period is recorded corresponding to revenue of the period. For cost which is over the normal level of inventories is recorded directly into the cost of goods sold.

Financial expenses

Financial expenses reflect expenses incurred during the period, which mainly include borrowing costs, provision for loss of investments in other entities, loss of sale of foreign currencies, loss of foreign exchange rates.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the year ended June 30, 2026

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Current corporate income tax expense

Corporate income tax expenses (or corporate income tax income): is total current and deferred income tax expenses (or total current and deferred tax) in determining profit or loss of a period.

- Current income tax expenses: are corporate income tax payable calculated on taxable profit during the year and current corporate income tax rate. Current income tax is calculated on taxable income and applicable tax rate during the tax period. Difference between taxable income and accounting profit is from adjustment of differences between accounting profit and taxable income in accordance with current tax policies.
- Deferred income tax expenses: is corporate income tax payable in the future arising from: recognising deferred income tax payable during the year; reversing deferred tax assets recognised in previous years/periods; not recognising deferred tax assets or deferred tax liabilities arising from transactions that directly recorded to equity.

The Corporation is obliged to pay corporate income tax at the tax rate from 20% on taxable income.

The determination of The Corporation's income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the examination results of the competent tax authorities.

Related parties

A party is considered a related party of the Corporation in case that party is able to control the Corporation or to cause material effects on the financial decisions as well as the operations of the Corporation. A party is also considered a related party of the Corporation in case that party is under the same control or is subject to the same material effects.

When considering the relationship of related parties, the nature of relationship is focused more than its legal form.

Basic earnings per share

The Corporation presents basic earnings per share (EPS) for its ordinary shares. Basic earnings per share is calculated by dividing the profit or loss attributable to ordinary shareholders (after deducting the allocation to bonus and welfare fund for the reporting period) divided by the number of ordinary shares weighted average circulation during the period.

The Corporation does not have potentially dilutive shares, the regulation on presentation of dilutive earnings per share does not apply.

Segment reporting

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or related services (by business segment) or in providing products or services within a particular economic environment (geographical area) which is subject to risks and returns that are different from those of other segments. The Board of General Directors believes that the Company's principal activities are the installation of electronic equipment and services and that the Company primarily operates in one geographical segment, Vietnam. Therefore, the Company does not present segment reports by business segments and by geographical segments in accordance with Vietnamese Accounting Standard No. 28 - Segment Reporting.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the year ended June 30, 2026

4 . CASH AND CASH EQUIVALENTS

	30/06/2026	01/01/2026
	VND	VND
Cash on hand	1.201.242.697	792.739.527
Non term deposit	28.172.950.663	70.572.544.749
Cash in transit	-	-
Cash equivalents	13.191.000.000	27.191.000.000
	42.565.193.360	98.556.284.276

5 . INVESTMENT

b) Held to maturity investments

	30/06/2026		01/01/2026	
	History cost	Book value	History cost	Book value
Short - term	187.065.000.000	187.065.000.000	190.665.000.000	190.665.000.000
- Term deposits	187.065.000.000	187.065.000.000	190.665.000.000	190.665.000.000
+ Vietnam Investment and Development Bank	103.200.000.000	103.200.000.000	-	-
+ Vietnam Foreign Trade Commercial Bank	33.100.000.000	33.100.000.000	-	-
+ An Binh Commercial Joint Stock Bank	26.165.000.000	26.165.000.000	-	-
+ Vietnam Export Import Commercial Bank	24.600.000.000	24.600.000.000	-	-
- Others	195.400.000.000	195.400.000.000	-	-
+ New Generation Trading and Service Joint Stock Company	184.000.000.000	184.000.000.000	-	-
+ Viettronics Vinh Phuc Joint Stock Company	9.000.000.000	9.000.000.000	-	-
+ Nguyen Anh Dung	1.500.000.000	1.500.000.000	-	-
+ Viettronics Thu Duc 1 Joint Stock Company	900.000.000	900.000.000	-	-
Long - term	-	-	-	-
- Term deposits	-	-	-	-
- Bonds	-	-	-	-
- Others	-	-	-	-
	382.465.000.000	382.465.000.000	190.665.000.000	190.665.000.000

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the year ended June 30, 2026

b) Investments in equity of other entities

	30/06/2026				01/01/2026	
	Historical cost	Fair value	Provision	Historical cost	Fair value	Provision
	VND	VND	VND	VND	VND	VND
Join ventures, associates	78.273.151.211	-	42.185.431.265	78.273.151.211	-	17.975.457.384
- Viettronimex Joint Stock Company	13.987.729.333	-	14.382.663.520	13.987.729.333	-	14.819.828.795
- Phu Tho Hoa Electromechanical Joint Vietnam Computer Joint Stock Company	2.278.518.130	-	3.170.930.380	2.278.518.130	-	3.155.628.589
- DM Vina Co., Ltd.	895.348.195	-	941.221.901	895.348.195	-	-
- Viettronics Vinh Phuc Joint Stock Company	38.846.960.416	-	5.896.897.268	38.846.960.416	-	-
- High-tech Medical Electronics Company	17.500.000.000	-	17.793.718.195	17.500.000.000	-	-
- Binh Minh Trading and Service Company	1.276.595.137	-	-	1.276.595.137	-	-
- Viettronics Thu Duc 1 Joint Stock Company	510.000.000	-	-	510.000.000	-	-
- Belco Hanoi Company	1.800.000.000	-	-	1.800.000.000	-	-
	1.178.000.000	-	-	1.178.000.000	-	-
	78.273.151.211	-	42.185.431.265	78.273.151.211	-	17.975.457.384

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the year ended June 30, 2026

6 . TRADE RECEIVABLES

	30/06/2026	01/01/2026
	VND	VND
a) Trade receivables detailed by large account balances		
- Khang Phuc Trading and Import-Export Investment Co., Ltd.	22.176.666.534	22.176.666.534
- AKA Vietnam Joint Stock Company		
- Hoa Phat Dung Quat Steel Joint Stock Company		
- GLC Vina Joint Stock Company	-	137.088.000.000
- Other trade receivables	113.305.618.871	132.109.126.688
	135.482.285.405	291.373.793.222

7 . TRADE RECEIVABLES

	30/06/2026	01/01/2026
	VND	VND
a) Trade receivables detailed by large account balances		
- Ngan Thinh Service - Trading Company Limited	4.854.351.000	4.854.351.000
- XPAD Company Limited	-	9.860.069.072
- Other trade receivables	35.622.779.941	12.426.104.755
	40.477.130.941	27.140.524.827
b) Trade receivables detailed by terms of payment		
- One-member limited liability company managing housing	18.215.447.540	18.215.447.540
	18.215.447.540	45.355.972.367

8 . OTHER RECEIVABLES

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
a) Short-term	45.900.350.132	(14.936.271.351)	40.895.163.187	(14.941.422.251)
Receivables from equalization	42.217.500	-	42.217.500	-
Receivables from social insurance	20.710.095	-	-	-
Receivables from health insurance	3.883.143	-	-	-
Receivables from unemployment	2.588.762	-	-	-
Advances	14.680.867.781	-	14.519.685.595	-
Deposits	86.326.464	-	92.100.000	-
Lending	-	-	-	-
On behalf payments	-	-	-	-
Others	31.063.756.387	(14.936.271.351)	26.241.160.092	(14.941.422.251)
	45.900.350.132	(14.936.271.351)	235.070.027.073	321.788.343.338

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the year ended June 30, 2026

b) Long-term	39.500.000	-	135.745.200	-
Receivables from	-	-	96.245.200	-
equalization				
Deposits	39.500.000	-	39.500.000	-
	45.939.850.132	(14.936.271.351)	41.030.908.387	(14.941.422.251)

9 . ASSETS AWAITING FOR RESOLUTION

	30/06/2026		01/01/2026	
	Quantity	Amount	Quantity	Amount
		VND		VND
- Other assets	-	149.714.451	-	149.714.451
		149.714.451		149.714.451

10 . BAD DEBTS

	30/06/2026		01/01/2026	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
- Accounts receivable from customers	76.080.418.774	-	78.734.096.774	116.743.089
- At Viewtronics Tan Binh	1837029388	0	1837029388	116743089
- Joint Stock Company Cuong Nga Trading and				
+ Import-Export Company Limited	185.157.864	-	185.157.864	116.743.089
+ Other items	1.651.871.524	-	1.651.871.524	-
- At Viettronics Thu Duc Joint Stock Company	12.006.720.379	-	12.006.720.379	0
+ Viettronics Thu Duc 1 Joint Stock Company	3.923.319.943	-	3.923.319.943	-
+ Incotec International Technology and Communications Joint Stock Company	6.865.849.178	-	6.865.849.178	-
+ Other subjects	1.217.551.258	-	1.217.551.258	-
- At Binh Hoa Electronics Joint Stock Company	3772258106	0	3772258106	0
+ Kien Quang Company Limited	2.671.677.540	-	2.671.677.540	-
+ Thu Duc 1 Electronics Joint Stock Company	668.107.020	-	668.107.020	-
+ Ngan Long Trading Company	97.369.095	-	97.369.095	-
+ Binh Minh Trading and Service Joint Stock Company	273.131.651	-	273.131.651	-
+ Mr. Huynh Anh Hiep	61.972.800	-	61.972.800	-

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the year ended June 30, 2026

10 . BAD DEBTS (CONTINUED)

- At Bien Hoa Electronics Joint Stock Company	5.137.698.385	-	5.137.698.385	-
Saigon Post and + Telecommunications Services Joint Stock Company	3.249.190.948	-	3.249.190.948	-
+ Bach Viet Production - Trading - Service Co., Ltd.	747.000.000	-	747.000.000	-
+ Other customers	1.141.507.437	-	1.141.507.437	-
- Viettronics Industrial Joint Stock Company	2.133.887.076	-	2.133.887.076	-
+ CDC Industrial Electronics Company	455.085.690	-	455.085.690	-
+ Viettronics Dong Da Joint Stock Company	484.501.900	-	484.501.900	-
+ Trung Nam Hydropower Joint Stock Company	992.001.169	-	992.001.169	-
+ Other customers	202.298.317	-	202.298.317	-
- Viettronics Construction Joint Stock Company	2.777.023.275	-	2.777.023.275	-
+ Hanoi Golf Joint Venture Company	484.966.883	-	484.966.883	-
+ AKA Vietnam Joint Stock Company	2.189.952.992	-	2.189.952.992	-
+ Dong Da Technology & Trade Development Company	102.103.400	-	102.103.400	-
- Vietnam Electronics and Informatics Corporation	48.415.802.165	-	51.069.480.165	-
+ Industrial Electronics Company	1.161.897.311	-	1.161.897.311	-
+ Phuc Tho General Hospital Co., Ltd.	2.800.000.000	-	2.800.000.000	-
Urban Development + Investment Trading Company Limited	-	-	2.653.678.000	-
+ Khang Phuc Investment, Trading and Import-Export Company Limited	22.176.666.534	-	22.176.666.534	-
+ AKA Vietnam Joint Stock Company	21.013.690.714	-	21.013.690.714	-
+ Other customers	1.263.547.606	-	1.263.547.606	-
Pay the seller in advance.	14.509.893.089	-	14.509.893.089	-
- Vietnam Electronics and Informatics Corporation	4.926.851.000	-	4.926.851.000	-

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the year ended June 30, 2026

10 . BAD DEBTS (CONTINUED)

+ Ngan Thinh Trading and Service Company Limited	4.854.351.000	-	4.854.351.000	-
+ Other subjects	72.500.000	-	72.500.000	-
- At Viettronics Thu Duc Joint Stock Company	7145249631	0	7145249631	0
+ Foshan Runpeng Electronic Limited Company	1.803.716.580	-	1.803.716.580	-
+ Xin Ying Global Limited	4.960.882.650	-	4.960.882.650	-
+ Other subjects	380.650.401	-	380.650.401	-
- Viettronics Industrial Joint Stock Company	2437792458	0	2437792458	0
+ Nhi Ha Trading and Advertising Company Limited	500.000.000	-	500.000.000	-
+ ENTECH (Environmental Engineering and Trading Company Limited)	675.552.398	-	675.552.398	-
+ M Thang One-Member Limited Liability Company	900.000.000	-	900.000.000	-
+ ECA Technology Company Limited	270.000.000	-	270.000.000	-
+ Other subjects	92.240.060	-	92.240.060	-
Loans must be collected	900.000.000	-	900.000.000	0
- At Viettronics Thu Duc Joint Stock Company	900.000.000	-	900.000.000	0
+ Thu Duc 1 Electronics Joint Stock Company	900.000.000	-	900.000.000	-
Other receivables	23.289.863.157	5.631.000.000	22.419.863.157	4.761.000.000
- Vietnam Electronics and Informatics Corporation	5226238683	0	5226238683	
+ Ngan Thinh Trading and Service Company Limited	2.107.997.573	-	2.107.997.573	-
+ Hai Phong Electronics Joint Stock Company	400.800.204	-	400.800.204	-
+ Phuc Tho General Hospital Co., Ltd.	2.717.440.906	-	2.717.440.906	-
- At Viettronics Thu Duc Joint Stock Company	8330000000	5631000000	7460000000	4761000000
+ Toan Loc Construction Joint Stock Company	8.330.000.000	5.631.000.000	7.460.000.000	4.761.000.000
- Binh Hoa Electronics Joint Stock Company	6719188518	0	6719188518	0
+ Ngan Long Private Trading Enterprise	2.570.029.600	-	2.570.029.600	-
+ Kien Quang Company Limited	2.200.000.000	-	2.200.000.000	-
+ Tecco Group Joint Stock Company	1.949.158.918	-	1.949.158.918	-

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the year ended June 30, 2026

10 . BAD DEBTS (CONTINUED)

- Viettronics Industrial Joint Stock Company	2757042460	0	2757042460	0
+ Viettronics Dong Da Joint Stock Company	1.508.127.600	-	1.508.127.600	-
+ TICO Engineering Co., Ltd.	931.367.889	-	931.367.889	-
+ Other customers	317.546.971	-	317.546.971	-
- Viettronics Tan Binh Joint Stock Company	257393496	0	257393496	0
+ Other customers	257.393.496	-	257.393.496	-
	<u>114.780.175.020</u>	<u>5.631.000.000</u>	<u>116.563.853.020</u>	<u>4.877.743.089</u>

11 . INVENTORIES

	30/06/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Raw material	12.875.369.434	(3.734.528.551)	9.576.397.046	(4.371.293.690)
Tools, supplies	168.882.537	(75.848.878)	191.274.909	(75.848.878)
Work in process	30.414.069.099	(4.786.551.975)	25.681.802.832	(4.002.110.685)
Finished goods	33.011.101.019	(16.979.142.959)	31.000.914.933	(16.961.555.834)
Goods	18.221.106.990	(5.133.998.889)	13.968.383.190	(6.140.358.131)
consignment	-	-	708.937.313	-
	<u>94.690.529.079</u>	<u>(30.710.071.252)</u>	<u>81.127.710.223</u>	<u>(31.551.167.218)</u>

12 . LONG-TERM UNFINISHED ASSET

Details of ending balance are as follows:

	30/06/2026	01/01/2026
	VND	VND
Construction in progress	9.952.321.851	9.952.321.851
- Construction project at Viettronics College.	621.809.578	621.809.578
- VTB Green Building project at 06 Pham Van Hai	9.330.512.273	9.330.512.273
	<u>9.952.321.851</u>	<u>9.952.321.851</u>

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the year ended June 30, 2026

13 . TANGIBLE FIXED ASSETS

	Buildings	Machinery, equipment	Transportation equipment	Management equipment	Others	Total
	VND	VND	VND	VND	VND	VND
Original cost						
As at opening year	164.516.027.090	53.273.325.199	18.551.442.974	972.802.480	960.935.132	238.274.532.875
- Purchase	-	72.000.000	-	32.615.720	-	104.615.720
- Finished construction investment	-	-	-	-	-	-
- Others increase	-	-	-	-	-	-
- Transferring into investment properties	-	-	-	-	-	-
- Liquidating, disposed	-	-	-	-	-	-
- Others decrease	-	(67.200.000)	-	-	-	(67.200.000)
As at closing year	164.516.027.090	53.278.125.199	18.551.442.974	1.005.418.200	960.935.132	238.311.948.595
Accumulated depreciation						
As at opening year	102.290.162.922	47.757.699.409	17.099.427.167	925.356.353	227.506.397	168.300.152.248
- Depreciation	1.937.607.673	1.077.108.120	139.566.450	14.398.248	66.881.526	3.235.562.017
- Others increase	-	-	-	-	-	-
- Transferring into investment properties	-	-	-	-	-	-
- Liquidating, disposed	-	-	-	-	-	-
- Others decrease	-	(67.200.000)	-	-	-	(67.200.000)
As at closing year	104.227.770.595	48.767.607.529	17.238.993.617	939.754.601	294.387.923	171.468.514.265
Net carrying amount						
As at opening year	62.225.864.168	5.515.625.790	1.452.015.807	47.446.127	733.428.735	69.974.380.627
As at closing year	60.288.256.495	4.510.517.670	1.312.449.357	65.663.599	666.547.209	66.843.434.330

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the year ended June 30, 2026

15 . INTANGIBLE FIXED ASSETS

	Land use rights	Right issues	Copyrights, license of invention	...	Others	Total
	VND	VND	VND	VND	VND	VND
Original cost						
As at opening year	43.964.970.144	536.082.922	-	-	1.603.031.640	46.104.084.706
- Purchase	-	-	-	-	-	-
- Intra company created	-	-	-	-	-	-
- Increase due to consolidated business	-	-	-	-	-	-
- Other increase	-	-	-	-	-	-
- Liquidating, disposed	-	-	-	-	-	-
- Others decrease	-	-	-	-	-	-
As at closing year	43.964.970.144	536.082.922	-	-	1.603.031.640	46.104.084.706
Accumulated depreciation						
As at opening year	9.966.098.765	536.082.922	-	-	1.515.006.386	12.017.188.073
- Depreciation	304.500.276	-	-	-	19.341.750	323.842.026
- Others increase	-	-	-	-	-	-
- Liquidating, disposed	-	-	-	-	-	-
- Other decrease	-	-	-	-	-	-
As at closing year	10.270.599.041	536.082.922	-	-	1.534.348.136	12.341.030.099
Net carrying amount						
As at opening year	33.998.871.379	-	-	-	88.025.254	34.086.896.633
As at closing year	33.694.371.103	-	-	-	68.683.504	33.763.054.607

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the year ended June 30, 2026

16 . INVESTMENT PROPERTIES

a) Investment properties for lease

	Land use rights	Buildings	Buildings and land use rights	Infrastructure	Others	Total
	VND	VND	VND	VND	VND	VND
Original cost						
As at opening year	3.811.392.900	13.156.179.820	-	24.152.469.405	-	41.120.042.125
- Purchase	-	-	-	-	-	-
- Others increase	-	-	-	-	-	-
- Liquidating, disposed	-	-	-	-	-	-
- Others decrease	-	-	-	-	-	-
As at closing year	3.811.392.900	13.156.179.820	-	24.152.469.405	-	41.120.042.125
Accumulated depreciation						
As at opening year	2.169.390.752	8.932.364.239	-	21.218.343.115	-	32.320.098.106
- Depreciation	29.408.994	87.996.162	-	198.022.236	-	315.427.392
- Others increase	-	-	-	-	-	-
- Liquidating, disposed	-	-	-	-	-	-
- Others decrease	-	-	-	-	-	-
As at closing year	2.198.799.746	9.020.360.401	-	21.416.365.351	-	32.635.525.498
Net carrying amount						
As at opening year	1.642.002.148	4.223.815.581	-	2.934.126.290	-	8.799.944.019
As at closing year	1.612.593.154	4.135.819.419	-	2.736.104.054	-	8.484.516.627

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the year ended June 30, 2026

17 . PREPAID EXPENSES

	30/06/2026	01/01/2026
	VND	VND
a) Short-term		
Tools and consumables awaiting for allocation	-	6.320.000
Loan expense	3.492.657.208	4.035.259.027
Others	2.093.582.826	2.371.580.831
	<u>5.586.240.034</u>	<u>6.413.159.858</u>
b) Long-term		
Enterprise establishment expenses	320.941.478	384.054.934
Pre-operation expenses	856.747.139	863.122.818
Relocation costs, business restructuring costs	3.077.939.413	3.126.666.685
Others	1.129.118.263	1.646.711.185
	<u>5.384.746.293</u>	<u>6.020.555.622</u>

19 . TRADE PAYABLES

	30/06/2026		01/01/2026	
	Outstanding balance	Amount can be paid	Outstanding balance	Amount can be paid
	VND	VND	VND	VND
a) Short-term payables to suppliers.				
HK Investment and Trading Joint Stock Company	-	-	14.430.087.961	14.430.087.961
ESE CORP Energy Saving Joint Stock Company	6.591.083.832	6.591.083.832	6.591.083.832	6.591.083.832
Dong Anh Equipment Manufacturing Joint Stock Company	7.579.171.121	7.579.171.121	7.579.171.121	7.579.171.121
MEDITRONIC Joint Stock Company	-	-	4.534.830.000	4.534.830.000
O&C Engineering and Trading Joint Stock Company	-	-	7.850.148.074	7.850.148.074
Other parties must be paid.	27.183.846.410	27.183.846.410	33.410.296.357	33.410.296.357
	<u>41.354.101.363</u>	<u>41.354.101.363</u>	<u>74.395.617.345</u>	<u>74.395.617.345</u>

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the year ended June 30, 2026

20 . ACCRUED EXPENSES

	<u>30/06/2026</u>	<u>01/01/2026</u>
	VND	VND
a) Short-term		
Tan Thanh Phat Energy Engineering Joint Stock Company	20.091.890.697	10.705.150.977
An Binh Commercial Joint Stock Bank	11.186.559.608	-
Other accrued expenses	11.357.274.333	2.434.544.511
	<u>42.635.724.638</u>	<u>13.139.695.488</u>

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the year ended June 30, 2026

22 . TAX AND PAYABLES FROM STATE BUDGET

	Receivable at the opening year	Payable at the opening year	Payable arise in the year	Amount paid in the year	Receivable at the closing year	Payable at the closing year
	VND	VND	VND	VND	VND	VND
Value added tax	49.473.803	1.314.325.000	13.057.198.865	13.785.166.504	53.591.751	590.475.309
Special sale tax	-	-	-	-	-	-
Export, import duties	-	-	31.037.562	31.037.562	-	-
Business income tax	576.853.281	2.242.876.553	3.042.341.086	3.573.548.220	467.920.486	1.602.736.624
Personal income tax	1.488.395	113.024.233	684.010.639	563.343.968	17.173.000	249.375.509
Natural resource tax	-	-	-	-	-	-
Property tax and land rental	307.977.117	53.374.500	7.567.947.469	6.706.134.093	1.005.138.607	1.612.349.366
Environmental protection tax	-	-	-	-	-	-
Other taxes	-	-	-	-	-	-
Fees and other obligations	-	-	60.000	60.000	-	-
	935.792.596	3.723.600.286	24.382.595.621	24.659.290.347	1.543.823.844	4.054.936.808

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the year ended June 30, 2026

23 . ACCRUED EXPENSES

	30/06/2026	01/01/2026
	VND	VND
a) Short-term		
Advance payment for land lease	601.099.492	601.099.492
Advertising support costs for distributors in the Southern region	-	497.235.027
Shipping and installation costs	115.116.078	204.424.000
Cost of goods sold	-	-
Other accrued expenses	3.925.012.409	3.432.134.929
	4.641.227.979	4.734.893.448
b) Long-term	15.998.907.035	15.720.017.195
Deducting rental costs from Cat Lai Industrial Park.	-	5.020.017.230
Other accrued expenses	15.998.907.035	10.699.999.965
	15.998.907.035	15.720.017.195

24 . UNEARN REVENUES

	30/06/2026	01/01/2026
	VND	VND
a) Short-term		
- Customer pay in advance	-	347.900.000
- Revenue from traditional customer program	-	-
- Others	-	-
	15.998.907.035	11.047.899.965

25 . OTHER PAYABLES

	30/06/2026	01/01/2026
	VND	VND
a) Short-term	18.132.708.769	6.549.941.564
- Surplus of assets awaiting resolution	-	-
- Trade union fund	394.964.510	311.055.749
- Social insurance	42.665.260	-
- Health insurance	-	147.841
- Unemployment insurance	-	-
- Payables on equalization	25.927.500	25.927.500
- Short-term deposits, collateral received	3.921.130.150	3.688.130.150
- Dividend, profit payables	-	-
- Interest payables	1.302.400.000	1.302.400.000
- Others	12.445.621.349	1.222.280.324
b) Long-term	37.196.084.147	37.113.324.147
- Long-term deposits, collateral received	37.196.084.147	37.063.324.147
- Others	-	50.000.000
	55.328.792.916	43.663.265.711

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the year ended June 30, 2026

26 . LOAN AND FINANCE LEASE LIABILITIES

	01/01/2026		Interim		30/06/2026	
	Outstanding balance	Amount can be paid	Increase	Decrease	Outstanding balance	Amount can be paid
	VND	VND	VND	VND	VND	VND
- Short-term loans						
- Vietnam Investment and Development	8.000.000.000	8.000.000.000	-	8.000.000.000	-	-
- Vietnam Foreign Trade Commercial	-	-	5.467.354.993	4.467.354.993	1.000.000.000	1.000.000.000
- Nguyen Khang Trang	317.000.000	317.000.000	-	-	317.000.000	317.000.000
- Nguyen Duc Tuong						
- Other subjects	200.000.000	200.000.000	229.916.000	-	429.916.000	429.916.000
	8.517.000.000	8.517.000.000	5.697.270.993	12.467.354.993	1.746.916.000	1.746.916.000

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the year ended June 30, 2026

30 . OWNER'S EQUITY

a) Increase and decrease in owner's equity

	Contributed legal capital	Other owner's equity	Treasury stocks	Asset revaluation differences	Investment and development funds	Other funds belonging to owner's equity
	VND	VND	VND	VND	VND	VND
Previous year opening balance	438.000.000.000	26.619.705	(13.064.952.951)	(19.974.146.692)	53.234.868.452	(41.533.795.260)
Profit/loss in the previous year and welfare fund (Subsidiary company)	-	-	-	-	-	60.868.097.642
Directors remuneration (Subsidiary companies)	-	-	-	-	-	(875.884.865)
Dividend distribution (Subsidiary company)	-	-	-	-	-	(124.111.620)
Changes in the equity capital of the subsidiary company.	-	-	-	-	-	-
Adjustment due to changes in subsidiary ownership ratios.	-	-	-	-	(1.519.684.964)	2.993.273.515
Adjustments due to divestment of joint ventures.	-	-	-	-	8.056.565	(1.705.208.394)
Other decrease	-	-	4.222	-	-	209.993
Previous year closing balance	438.000.000.000	26.619.705	(13.064.948.729)	(19.974.146.692)	51.723.240.053	14.384.448.066
Current year opening balance	438.000.000.000	26.619.705	(13.064.948.729)	(19.974.146.692)	51.723.240.053	14.384.448.066
Current year increase in capital	-	-	-	-	-	-
Profit/loss of the current year	-	-	-	-	-	4.056.709.931
Distribute profit	-	-	-	-	-	(7.530.947.118)
Directors remuneration (Subsidiary companies)	-	-	-	-	-	(868.222.422)
Other increase	-	-	-	-	-	7.027.589.110
Other decrease	-	-	-	-	(151.959.718)	-
Current year closing balance	438.000.000.000	26.619.705	(13.064.948.729)	(19.974.146.692)	51.571.280.335	17.069.577.567

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the year ended March 30, 2026

b) Details of owner's invested capital

	Rate	30/06/2026	Rate	01/01/2026
	(%)	VND	(%)	VND
- Geleximco Group - JSC	87,97%	385.297.500.000	87,97%	385.297.500.000
- Other shareholders	12,03%	52.702.500.000	12,03%	52.702.500.000
	100%	438.000.000.000	100%	438.000.000.000

c) Capital transactions with owners and distribution of dividends and profits

	From January 1, 2026 to June 30,	From January 1, 2025 to June 30,
	VND	VND
Owner's invested capital	438.000.000.000	438.000.000.000
- At the beginning of year	438.000.000.000	438.000.000.000
- Increase in the year	-	-
- Decrease in the year	-	-
- At the ending of year	438.000.000.000	438.000.000.000
Distributed dividends and profit	-	-
- Distributed dividends on last year profit	-	-
- Estimate-distributed dividends on this year profit	-	-

d) Stock

	30/06/2026	01/01/2026
Quantity of Authorized issuing stocks	43.800.000	43.800.000
Quantity of issued stocks	43.800.000	43.800.000
- Common stocks	43.800.000	43.800.000
- Preferred stocks	-	-
Quantity of repurchased stocks	43.800.000	43.800.000
- Common stocks	43.800.000	43.800.000
- Preferred stocks	-	-
Quantity of circulation stocks	-	-
- Common stocks	-	-
- Preferred stocks	-	-
Par value per stock (VND)	10.000	10.000

34 . TOTAL REVENUE FROM SALE OF GOODS AND RENDERING OF SERVICES

	From April 1st, 2026 to June 30th, 2026	From April 1st, 2025 to June 30th, 2025
Revenue from sale of goods	46.379.134.914	107.282.852.422
Revenue from services rendered	24.436.861.636	-
Revenue from services rendered	4.699.736.070	-
Revenue from construction contracts	-	-
	75.515.732.620	107.282.852.422

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the year ended March 30, 2026

36 . COSTS OF GOODS SOLD

	From April 1st, 2026 to June 30th, 2026	From April 1st, 2025 to June 30th, 2025
	-	-
Costs of finished goods	38.770.968.133	76.119.627.423
Costs of merchandise		
Costs of services rendered	4.271.285.514	-
Provision for/reversal of provision inventories obsolescence	-	(1.552.574)
	43.042.253.647	76.118.074.849

38 . FINANCE INCOME

	From April 1st, 2026 to June 30th, 2026 VND	From April 1st, 2025 to June 30th, 2025 VND
Interest income, interest from loans	4.644.147.245	1.369.034.735
Payment discount, interest from installment sales	-	-
Gain from selling investments	-	-
Dividends, profits earned	128.577.500	-
Realized gain from foreign exchange difference	43.910.306	18.976.882
Unrealized gain from foreign exchange difference	-	53.795.538
Others	16.697.726	1.233.267.848
	4.833.332.777	2.675.075.003

39 . FINANCIAL EXPENSES

	From April 1st, 2026 to June 30th, 2026 VND	From April 1st, 2025 to June 30th, 2025 VND
Interest expenses	11.818.823	27.012.248
Payment discount, interest from installment sales	-	-
Loss from disposal of investments	-	-
Realized loss from foreign exchange difference	24.491.030	127.075.147
Unrealized loss from foreign exchange difference	-	-
Provisions for devaluation of trading securities and investment	-	-
Others	2.561.567	(2.561.567)
	38.871.420	151.525.828

**VIETNAM ELECTRONICS AND INFORMATICS
JOINT STOCK CORPORATION**

15 Tran Hung Dao Street, Cua Nam Ward, Hanoi City

Form B 09- DN/HN

Issued under Circular No. 202/2014/TT- BTC

December 22, 2014 of the Ministry of Finance

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the year ended March 30, 2026

40 . SELLING EXPENSES

	From April 1st, 2026 to June 30th, 2026	From April 1st, 2025 to June 30th, 2025
	VND	VND
Raw materials	1.743.556.564,0	2.302.735.718,0
Labor	(176.192.646,0)	66.601.079,0
Depreciation and amortisation	222.925.807,0	364.406.995,0
Expenses from external services	1.362.942.269,0	1.342.234.833,0
Other expenses by cash	-	574.447.103,0
Warranty expenses	-	1.761.112.739,0
Warranty expenses	5.401.627.687,0	5.915.455.433,0
Refund provision for warranty expense	1.368.243.432,0	(942.797.357,0)
Refund provision for restructuring, other provision	-	-
Other deductions	67.296.945,0	-
	9.990.400.058	11.384.196.543

41 . GENERAL ADMINISTRATIVE EXPENSES

	From April 1st, 2026 to June 30th, 2026	From April 1st, 2025 to June 30th, 2025
	VND	VND
Raw materials	11.299.010.881	10.524.964.856
Labor	6.270.978	178.419.375
Depreciation and amortisation	13.746.250	122.328.760
Tax, Charge, Fee	317.223.717	800.928.547
Tax, Charge, Fee	2.141.556.001	2.817.492.284
Provision expenses/reversal of provision	(4.877.575.960)	375.681.994
Expenses from external services	2.335.667.279	2.086.443.203
Expenses from external services	3.819.092.905	3.048.717.889
Other expenses by cash	-	-
	15.054.992.051	19.954.976.908

42 . OTHER INCOME

	From April 1st, 2026 to June 30th, 2026	From April 1st, 2025 to June 30th, 2025
	VND	VND
Income from transferring, disposal fixed assets	-	366.181.818
Gain from revaluation of assets	-	-
Penalty fee collected	-	217.263.699
Tax deducted	-	-
Gain from commission unpaid to agents	-	-
Others	843.407.383	530.843.675
	843.407.383	1.114.289.192

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the year ended March 30, 2026

43 . OTHER EXPENSE

	From April 1st, 2026 to June 30th,	From April 1st, 2025 to June 30th, 2025
	VND	VND
Residual value and expenses of disposal fixed assets	-	-
Loss from revaluation of assets	-	-
Penalty fee paid	492.593	122.210.055
Others	237.158.117	73.901.631
	237.650.710	196.111.686

48 . BUSINESS AND PRODUCTIONS COST BY ITEMS

	From January 1, 2026 to June 30, 2026	From January 1, 2025 to June 30, 2025
	VND	VND
Raw materials	31.046.445.811	83.386.105.036
Labour	-	33.820.131.462
Depreciation and amortisation	396.568.554	4.344.548.906
Contingency costs	-	358.554.420
Expenses from external services	-	8.944.197.233
Other expenses by cash	-	31.906.854.819
	31.443.014.365	162.760.391.876

53 . TRANSACTION AND BALANCES WITH RELATED PARTIES

	Relationship
Related information	
- Geleximco Group - JSC	Parent company
- Viettronics Thu Duc Joint Stock Company	Subsidiary company
- Binh Hoa Electronics Joint Stock Company	Subsidiary company
- Viettronics Tan Binh Joint Stock Company	Subsidiary company
- Bien Hoa Electronics Joint Stock Company	Subsidiary company
- Viettronics Construction Joint Stock Company	Subsidiary company
- Viettronics Industrial Joint Stock Company	Subsidiary company
- Viettronimex Joint Stock Company	Affiliated company
- Phu Tho Hoa Electromechanical Joint Stock Company	Affiliated company
- Vietnam Computer Joint Stock Company	Affiliated company
- High-tech Medical Electronics Company	Affiliated company
- DM Vina Co., Ltd.	Affiliated company
- Thai Binh Export Import One Member Company Limited	Company related to the insider
- Thang Long Thermal Power Joint Stock Company	Company related to the insider
- Vigeba International Investment and Construction Joint Stock Company	Company related to the insider
- GEL-O&J Automobile Joint Stock Company	Company related to the insider
- An Hoa Paper Joint Stock Company ...	Company related to the insider

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the year ended March 30, 2026

Income of the Board of Directors, Supervisory Board, and Exec

Stakeholders	Transaction characteristics	From January 1, 2026 to June 30, 2026	From January 1, 2025 to June 30, 2025
'Salary and remuneration of the Board of Directors, Supervisory Board, Executive Board and other managers'	Salaries and compensation	1.808.876.000	1.165.772.572

Relevant party balances	Relationship	30/06/2026	01/01/2026
Accounts receivable from customers		-	-
Vietronics Industrial Joint Stock Company	Subsidiary company	-	23.673.705
Other receivables			
DM Vina Co., Ltd.	Affiliated company	230.496.948	230.496.948

Preparer



Le Huu Nghi

Chief Accountant



Vu Van Tuan

Ha Noi, 30th July 2026

Deputy General Director



Do Hoang Ha