

VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION

AUDITED CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 31/12/2025

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VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION

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

STATEMENT OF THE EXECUTIVE BOARD

The Executive Board of Vietnam Electronics and Informatics Joint Stock Corporation presents this report together with the Corporation's audited consolidated financial statements for the year ended December 31, 2025.

THE COMPANY

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/QĐ/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 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.

BOARDS OF MANAGEMENT, SUPERVISORYS AND EXECUTIVE BOARD

Members of Boards of Management, Supervisors and Executive Board who held the Corporation during the year and at the date of this report are as follows:

Board of Management

Mr. Nguyen Van Dong	Chairman (Appointed from 07/11/2025) Vice chairman (Until 07/11/2025)
Mr. Le Thanh Tuan	Chairman (Until 07/11/2025) Member (Dismissed from 08/01/2026)
Mr. Phan Nguyen Anh	Member (Dismissed from 08/01/2026)
Mr. Do Hoang Ha	Member (Appointed from 08/01/2026)
Mr. Vu Van Hau	Member (Appointed from 08/01/2026)
Mrs. Tran Kim Khanh	Member (Appointed from 08/01/2026)
Mr. Tran Nam Trung	Member (Appointed from 08/01/2026)
Mr. Vu Hai Vinh	Member (Dismissed from 08/01/2026)
Mr. Nguyen Trung Dung	Member (Appointed from 10/04/2025, Dismissed from 08/01/2026)
Mrs. Do Thi Thuy Huong	Member (Dismissed from 10/04/2025)

Board of Supervisors

Mrs. Nguyen Thi Kim Thoa	Head of Board (Appointed from 12/01/2026)
Mrs. Vu Hoai Anh	Head of Board (Dismissed from 12/01/2026) Member (Appointed from 12/01/2026)
Mrs. Tran Thu Hue	Member (Appointed from 08/01/2026)
Mr. Nguyen Van Chinh	Member (Dismissed from 08/01/2026)
Mr. Pham Trung Hoang	Member (Dismissed from 08/01/2026)

STATEMENT OF THE EXECUTIVE BOARD (CONTINUED)

Executive Board

Mr. Vu Van Hau	General Director (Appointed from 10/11/2025)
Mr. Nguyen Quoc Hung	Deputy General Director (Appointed from 28/11/2025)
Mr. Vu Hai Vinh	General Director (Dismissed from 10/11/2025)
Mr. Pham Nguyen Anh	Deputy General Director
Mr. Giap Minh Trung	Deputy General Director (Appointed from 30/12/2024)
Mr. Van Viet Tuan	Deputy General Director (Appointed from 30/12/2024)
Mr. Nguyen Trung Dung	Chief Accountant (Dismissed from 09/4/2025)
Mr. Vu Van Tuan	Chief Accountant (Appointed from 10/11/2025)
	Accounting assistant (From 09/04/2025 to 10/11/2025)

SUBSEQUENT EVENTS

According to the Executive Board, in all material respects, there have been no other significant events occurring after the Balance sheet date, affecting the financial position and operation of the Corporation which would require adjustments to or disclosures to be made in the consolidated financial statements of the Corporation for the year ended 31/12/2025.

AUDITORS

The Corporation's consolidated financial statements for the period ended December 31, 2025 have been audited by CPA VIETNAM Auditing Corporation limited - A Member Firm of INPACT.

THE EXECUTIVE BOARD'S RESPONSIBILITY

The Corporation's Executive Board is responsible for preparing the consolidated financial statements, which give a true and fair view of the financial position of the Corporation as at 31/12/2025 as well as of its consolidated income and consolidated cash flows statements for the year then ended, complying with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant regulations in preparation and disclosure of consolidated financial statements. In preparing these consolidated financial statements, the Executive Board is required to:

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates prudently;
- State clearly whether the Accounting Standards applied to the Corporation are followed or not, and all the material differences from these standards are disclosed and explained in the Financial Statements;
- Design and effectively implement the internal control system in order to ensure that the preparation and presentation of the Consolidated Financial Statements are free from material misstatements due to frauds or errors;
- Prepare the Consolidated Financial Statements of the Corporation on the going-concern basis, except for the cases that the going-concern assumption is considered inappropriate.

STATEMENT OF THE EXECUTIVE BOARD (CONTINUED)

THE EXECUTIVE BOARD'S RESPONSIBILITY (CONTINUED)

The Executive Board is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Corporation and to ensure that the consolidated financial statements comply with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant legal regulations in preparation and presentation of the consolidated financial statements. The Executive Board is also responsible for safeguarding the assets of the Corporation and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Executive Board confirms that the Corporation has complied with the above requirements in preparing the consolidated financial statements.

For and on behalf of the Executive Board,



Nguyen Quoc Hung
Deputy General Director
(Authorised paper No. 577UQ/ĐT-VP
dated 18/12/2025 of General Director)
Ha Noi, 27th March 2026

No: 211/2026/BCKTHN-CPA VIETNAM-NV2

INDEPENDENT AUDITORS' REPORT

To: **Shareholders**
The Boards of Management, Supervisors and Executive Board
Vietnam Electronics and Informatics Joint Stock Corporation

We have audited the accompanying consolidated financial statements of Vietnam Electronics and Informatics Joint Stock Corporation, prepared on 27/3/2026, from page 06 to page 45, including the Consolidated Balance Sheet as at 31/12/2025, the Consolidated Income Statement, and consolidated the Cash flows Statement for the year ended December 31, 2025, and Notes to the Consolidated Financial Statements.

Responsibility of the Executive Board

The Executive Board are responsible for the true and fair preparation and presentation of these Consolidated financial statements in compliance with Vietnamese Standards on Accounting, Vietnamese Accounting Enterprise System and prevailing relevant regulations in preparation and presentation of the Consolidated Financial Statements and for such internal control as the Executive Board determine is necessary to enable the preparation of the Consolidated Financial Statements that are free from material misstatement, whether due to fraud or error.

Responsibility of Auditors

Our responsibility is to express an opinion on these Consolidated financial statements based on our audit. We conducted our audit in accordance with Vietnamese Standards on Auditing. These Standards require us to comply with the Standards and codes of ethics, to plan and perform the audit to obtain reasonable assurance as to whether the Corporation's Consolidated financial statements are there any significant errors or not.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The audit procedures are selected based on the auditor's judgment, including the assessment of risks of material misstatement in the consolidated financial statements due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Corporation's preparation and fair presentation of the consolidated financial statements in order to design appropriate audit procedures to the actual situation, which is not intended to give an opinion on the effectiveness of the Corporation's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Auditors' opinion

In our opinion, the accompanying financial statements present true and fair view, in all material respects, the Financial position of the Corporation as at 31st December 2025, as well as the Income Statement and Cash flows Statement for the fiscal year then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant legal regulations on the preparation and presentation of Financial Statements.



Vu Ngoc An**Deputy General Director**

Certificate of registration of auditing practice:

No. 0496-2023-137-1

Authorised paper No. 01/2026/UQ-CPA VIETNAM dated 02/01/2026 of Chairman

For and on behalf of

CPA VIETNAM AUDITING COMPANY LIMITED**A member firm of INPACT***Ha Noi, 27th March 2026*

Nguyen Thi Tien**Auditor**

Certificate of registration of auditing practice:

No. 5276-2026-137-1

**VIETNAM ELECTRONICS AND INFORMATICS
JOINT STOCK CORPORATION**

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

Form B 01- DN/HN

Issued under Circular No. 202/2014/TT- BTC
December 22, 2014 of the Ministry of Finance

CONSOLIDATED BALANCE SHEET

As at December 31, 2025

ASSETS	Code	Note	31/12/2025	01/01/2025
			VND	VND
CURRENT ASSETS				
A - (100=110+120+130+140+150)	100		621,437,074,309	508,803,291,524
I. Cash and cash equivalent	110	5.1	98,556,284,276	101,678,180,741
1. Cash	111		71,365,284,276	34,118,348,682
2. Cash equivalents	112		27,191,000,000	67,559,832,059
II. Short-term financial investments	120		179,467,301,286	126,507,301,286
1. Trading securities	121		287,396,250	287,396,250
2. Allowances for decline in value of trading securities	122		(85,094,964)	(85,094,964)
3. Investments held to maturity	123	5.2	179,265,000,000	126,305,000,000
III. Short-term receivables	130		286,342,735,081	187,800,932,934
1. Short-term receivables from customers	131	5.3	315,726,001,641	139,118,816,565
2. Short-term repayments to suppliers	132	5.4	27,140,524,827	37,879,934,634
5. Short-term loan receivables	135	5.5	11,400,000,000	12,100,000,000
6. Other short-term receivables	136	5.5	40,895,163,187	39,202,311,107
7. Short-term allowances for doubtful debts	137	5.6	(108,968,669,025)	(40,649,843,823)
8. Shortage of assets awaiting resolution	139	5.7	149,714,451	149,714,451
IV. Inventories	140		49,576,543,005	86,450,771,143
1. Inventories	141		81,127,710,223	95,192,503,514
2. Allowances for devaluation of inventories	149		(31,551,167,218)	(8,741,732,371)
V. Other current assets	150		7,494,210,661	6,366,105,420
1. Short-term prepaid expenses	151	5.9	6,413,159,858	4,883,856,410
2. Deductible value added tax	152		145,258,207	793,482,819
3. Taxes and other receivables from government	153	5.17	935,792,596	688,766,191
NON-CURRENT ASSETS				
B - (200=210+220+230+240+250+260)	200		191,435,648,434	237,278,082,177
I. Long-term receivables	210		18,351,192,740	18,351,192,740
2. Long-term repayments to suppliers	212	5.4	18,215,447,540	18,215,447,540
6. Other long-term receivables	216	5.6	135,745,200	135,745,200
II. Fixed assets	220		104,061,277,260	113,677,950,123
1. Tangible fixed assets	221	5.10	69,974,380,627	78,943,369,438
- Historical costs	222		238,274,532,875	237,468,485,755
- Accumulated depreciation	223		(168,300,152,248)	(158,525,116,317)
3. Intangible fixed assets	227	5.11	34,086,896,633	34,734,580,685
- Historical costs	228		46,104,084,706	46,104,084,706
- Accumulated depreciation	229		(12,017,188,073)	(11,369,504,021)
III. Investment properties	230	5.12	8,799,944,019	9,616,450,537
1. Historical costs	231		41,120,042,125	41,120,042,125
2. Accumulated depreciation	232		(32,320,098,106)	(31,503,591,588)
IV. Long-term assets in progress	240		9,952,321,851	18,477,720,942
2. Construction in progress	242	5.13	9,952,321,851	18,477,720,942
V. Long-term investments	250	5.14	42,481,683,297	69,306,411,992
2. Investments in joint ventures and associates	252		42,481,683,297	71,106,411,992
4. Allowances for long-term investments	254		-	(1,800,000,000)
VI. Other long-term assets	260		7,789,229,267	7,848,355,843
1. Long-term prepaid expenses	261	5.9	6,020,555,622	6,627,133,525
2. Deferred income tax assets	262		1,768,673,645	1,221,222,318
TOTAL ASSETS (270 = 100+200)	270		812,872,722,743	746,081,373,701

**VIETNAM ELECTRONICS AND INFORMATICS
JOINT STOCK CORPORATION**

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

Form B 01- DN/HN

Issued under Circular No. 202/2014/TT- BTC
December 22, 2014 of the Ministry of Finance

CONSOLIDATED BALANCE SHEET (CONTINUED)

As at December 31, 2025

RESOURCES	Code	Note	31/12/2025 VND	01/01/2025 VND
C- LIABILITIES (300=310+330)	300		205,447,116,933	195,364,204,051
I. Short-term liabilities	310		125,346,967,081	113,763,634,855
1. Short-term trade payables	311	5.15	74,395,617,345	53,859,947,294
2. Short-term prepayments from customers	312	5.16	13,139,695,488	21,367,886,258
3. Taxes and other payables to government budget	313	5.17	3,723,600,286	2,491,646,859
4. Payables to employees	314		9,096,896,254	9,641,614,247
5. Short-term accrued expenses	315	5.18	4,734,893,448	4,078,591,776
7. Payment shall be made according to the construction contract schedule.	317		-	1,642,227,593
8. Short-term unearned revenues	318		347,900,000	573,537,500
9. Other short-term payments	319	5.19	9,940,323,664	13,583,546,719
10. Short-term borrowings and finance lease liabilities	320	5.20	8,665,000,000	3,519,779,000
11. Short-term provisions	321		368,880,014	988,182,356
12. Bonus and welfare fund	322		934,160,582	2,016,675,253
II. Long-term liabilities	330		80,100,149,852	81,600,569,196
3. Long-term accrued expenses	333		15,720,017,195	12,962,237,505
7. Other long-term payables	337	5.18	37,113,324,147	37,396,424,091
11. Deferred income tax payables	341	5.19	27,266,808,510	31,241,907,600
D- OWNERS' EQUITY	400		607,425,605,810	550,717,169,650
I- Owners' equity	410	5.21	607,425,605,810	550,717,169,650
1. Owners' equity	411		438,000,000,000	438,000,000,000
- Contributed capital	411a		438,000,000,000	438,000,000,000
4. Treasury shares	415		(13,064,948,729)	(13,064,952,951)
5. Differences upon asset revaluation	416		(19,974,146,692)	(19,974,146,692)
7. Development and investment funds	418		51,723,240,053	53,234,868,452
9. Other equity funds	420		26,619,705	26,619,705
10. Accumulated losses	421		14,384,448,066	(41,533,795,260)
- Undistributed profit after tax brought forward	421a		(46,483,649,576)	(35,260,159,132)
- Undistributed profit after tax for the current year	421b		60,868,097,642	(6,273,636,128)
13 Non-controlling shareholder interests	429		136,330,393,407	134,028,576,396
TOTAL RESOURCES (440 = 300+400)	440		812,872,722,743	746,081,373,701

Ha Noi, 27th March 2026

Preparer

Chief Accountant

Deputy General Director



Vu Thi Thao



Vu Van Tuan



Nguyễn Quốc Hưng

**VIETNAM ELECTRONICS AND INFORMATICS
JOINT STOCK CORPORATION**

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

Form B 02- DN/HN

Issued under Circular No. 202/2014/TT- BTC
December 22, 2014 of the Ministry of Finance

CONSOLIDATED INCOME STATEMENT

For the year ended 31st December 2025

ITEMS	Code	Note	In 2025 VND	In 2024 VND
1. Revenues from sales and services rendered	01	6.1	390,421,803,466	296,566,640,509
2. Revenue deductions	02	6.1	110,350,047	58,962,384
3. Net revenues from sales and services rendered (10 = 01-02)	10	6.1	390,311,453,419	296,507,678,125
4. Costs of goods sold	11	6.2	296,529,164,216	197,849,662,697
5. Gross revenues from sales and services rendered (20 = 10-11)	20		93,782,289,203	98,658,015,428
6. Financial income	21	6.3	158,971,092,648	11,561,100,483
7. Financial expenses	22	6.4	291,684,578	723,058,331
<i>In which: interest expenses</i>	23		158,632,086	473,281,838
8. The profit (loss) in joint ventures and associates	24		1,270,261,766	(1,282,188,097)
9. Selling expenses	25	6.5	41,201,557,131	32,002,228,332
10. General administration expenses	26	6.5	142,984,230,515	74,912,525,411
11. Net profits from operating activities {30 = 20+(21-22)+24-(25+26)}	30		69,546,171,393	1,299,115,740
12. Other income	31	6.6	7,451,093,627	7,415,023,796
13. Other expenses	32	6.6	6,400,292,398	578,209,462
14. Other profits (40 = 31-32)	40	6.6	1,050,801,229	6,836,814,334
15. Total net profit before tax (50 = 30+40+45)	50		70,596,972,622	8,135,930,074
16. Current corporate income tax expenses	51	6.7	6,429,346,248	3,567,668,480
17. Deferred corporate income tax expenses	52		(4,522,550,417)	4,235,411,079
18. Profits after corporate income tax (60 = 50-51-52)	60		68,690,176,791	332,850,515
19. After-tax profit of shareholders of the Parent Company	61		60,868,097,642	(6,273,636,128)
20. After-tax profit of shareholders uncontrollable	62		7,822,079,149	6,606,486,643
21. Basic earnings per share	70	6.8	1,390	(166)

Preparer

Chief Accountant

Hà Nội, 27th March 2026

Deputy General Director



Vu Thi Thao



Vu Van Tuan



Nguyễn Quốc Hưng

**VIETNAM ELECTRONICS AND INFORMATICS
JOINT STOCK CORPORATION**

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

Form B 03- DN/HN

Issued under Circular No. 202/2014/TT- BTC
December 22, 2014 of the Ministry of Finance

CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)

For the year ended 31st December 2025

ITEMS	Code	Note	In 2025 VND	In 2024 VND
I. Net cash flows from operating activities				
1. Profit before tax	01		70,596,972,622	8,135,930,074
2. Adjustments for:				
- Depreciation of fixed assets and investment properties	02		12,506,469,563	8,885,492,337
- Provisions	03		90,508,957,707	4,359,060,618
- Gains (losses) on exchange rate differences from revaluation of accounts derived from foreign currencies	04		(87,886,484)	(59,433,317)
- Gains (losses) on investing activities	05		(159,463,822,172)	(11,127,876,400)
- Interest expenses	06		158,632,086	473,281,838
3. Operating profit before changes in working capital	08		14,219,323,322	10,666,455,150
- Increase (decrease) in receivables	09		(32,461,111,926)	86,462,156,095
- Increase (decrease) in inventories	10		14,064,793,291	3,260,679,372
- Increase (decrease) in payables	11		13,512,632,865	(67,796,688,124)
- Increase (decrease) in prepaid expenses	12		(922,725,545)	(2,292,581,377)
- Interest paid	14		(158,632,086)	(458,640,742)
- Enterprise income tax paid	15		(5,177,967,411)	(3,611,690,179)
- Other payments on operating activities	17		(2,914,046,551)	(3,119,347,764)
Net cash flows from operating activities	20		162,265,959	23,110,342,431
II. Cash flows from investing activities				
1. Expenditures on purchase and construction of fixed assets and long-term assets	21		1,556,124,364	(4,672,508,208)
2. Proceeds from disposal or transfer of fixed assets and other long-term assets	22		4,810,882,227	42,727,273
3. Expenditures on loans and purchase of debt instruments from other entities	23		(240,460,000,000)	(240,250,000,000)
4. Proceeds from lending or repurchase of debt instruments from other entities	24		188,200,000,000	233,492,500,000
6. Tiền thu hồi đầu tư góp vốn vào đơn vị khác	26		34,275,267,637	-
7. Proceeds from interests, dividends and distributed profits	27		11,800,424,311	16,570,373,476
Net cash flows from investing activities	30		182,698,539	5,183,092,541

**VIETNAM ELECTRONICS AND INFORMATICS
JOINT STOCK CORPORATION**

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

Form B 03- DN/HN

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December 22, 2014 of the Ministry of Finance

CONSOLIDATED CASH FLOW STATEMENT (CONTINUED)

(Indirect method)

For the year ended 31st December 2025

ITEMS	Code	Note	In 2025 VND	In 2024 VND
III. Cash flows from financial activities				
3. Proceeds from borrowings	33		17,130,000,000	13,435,292,684
4. Repayment of principal	34		(11,984,779,000)	(43,423,613,684)
6. Dividends and profits paid to owners	36		(8,615,117,600)	(3,197,171,700)
Net cash flows from financial activities	40		(3,469,896,600)	(33,185,492,700)
Net cash flows during the period (50 = 20+30+40)	50		(3,124,932,102)	(4,892,057,728)
Cash and cash equivalents at the beginning of the period	60		101,678,180,741	106,526,049,577
Effect of exchange rate fluctuations	61		3,035,637	44,188,892
Cash and cash equivalents at the end of the period (70 = 50+60+61)	70	5.1	98,556,284,276	101,678,180,741

Preparer

Chief Accountant

Ha Noi, 27th March 2026
Deputy General Director



Vu Thi Thao



Vu Van Tuan



Nguyễn Quốc Hưng

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 31st December 2025

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/QĐ/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 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 31/12/2025 is 350 employees (As at 31/12/2024 is 407 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.

**VIETNAM ELECTRONICS AND INFORMATICS
JOINT STOCK CORPORATION**

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

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 31st December 2025

1.4 The Corporation structure

As at December 31, 2025, the Corporation has 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 31st December 2025

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. 200/2014/TT-BTC dated 22nd December 2014 and Circular No. 53/2016/TT-BTC dated 21st March 2016 amending and supplementing certain provisions of Circular No. 200/2014/TT-BTC dated 22nd December 2014 issued by the Ministry of Finance. Accordingly, the information and figures presented in the financial statements are comparable.

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. 200/2014/TT-BTC dated December 22, 2014 issued by the Ministry of Finance and Circular No. 53/2016/TT-BTC dated March 21, 2016 amending and supplementing a number of articles of Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance.

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.

4. 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 202/2014/TT-BTC dated December 22nd, 2014 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 31/12/2025. 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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st December 2025

4. 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 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.

Transactions denominated in foreign currencies

Transactions denominated in foreign currencies other than VND during the year are translated into VND at the actual exchange rates prevailing on the transaction dates.

Monetary assets and liabilities denominated in currencies other than VND are translated into VND at the buying and selling transfer exchange rates, respectively, of the commercial bank in which the Company regularly transacts, at the reporting date.

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

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

Trading securities

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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st December 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Financial investments (Continued)

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.

- 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 stated at the historical cost. When historical cost is higher than net realizable value, inventories shall be stated at net realizable value. The historical cost of inventories comprises direct materials expenses, direct labour expenses and general production expenses based on normal levels of operating activity that have been incurred in bringing the inventories to their present location and condition. Net realizable value is the estimated selling price in the normal course of business minus all estimated costs of completion and costs of marketing, selling and distribution. Inventories are accounted for Perpetual inventory method. The cost is calculated via specific identification method.

The Corporation's allowance for impairment of inventories is made when there is reliable evidence of impairment of the net realizable value compared to the history cost of inventories.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st December 2025

4. 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. 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 31st December 2025

4. 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 31st December 2025

4. 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 31st December 2025

4. 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 31st December 2025

4. 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.

**VIETNAM ELECTRONICS AND INFORMATICS
JOINT STOCK CORPORATION**

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

Form B 09- DN/HN

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st December 2025

5. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE BALANCE SHEET

5.1 Cash and cash equivalents

	31/12/2025 VND	01/01/2025 VND
Cash	792,739,527	1,128,836,118
Bank deposits	70,572,544,749	32,989,512,564
Cash equivalents (*)	27,191,000,000	67,559,832,059
- Term deposits under 3 months (*)	27,191,000,000	67,559,832,059
Total	98,556,284,276	101,678,180,741

(*): Cash equivalents represent deposits at banks with original terms of less than 03 months in VND and earn interest are 2.4% to 4.75% per annum.

5.2 Investments held to maturity

	31/12/2025 (VND)		01/01/2025 (VND)	
	Original cost	Book value	Original cost	Book value
Short-term	179,265,000,000	179,265,000,000	126,305,000,000	126,305,000,000
- Term deposits (*)	179,265,000,000	179,265,000,000	126,305,000,000	126,305,000,000
Total	179,265,000,000	179,265,000,000	126,305,000,000	126,305,000,000

(*): Term deposits with maturities from 06 to 12 months at commercial banks, with interest rates ranging from 2.8% to 5.3% per annum.

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For the year ended 31st December 2025

5.3 Trade receivables

	31/12/2025 VND	01/01/2025 VND
Short-term	315,726,001,641	139,118,816,565
Khang Phuc Import Export And Trading Investment Company Limited	22,176,666,534	22,176,666,534
Central Power Project Management Board	-	7,481,758,363
The Northern Viet Nam Power Projects Management Board - Branch Of National Power Transmission Corporation	-	1,448,837,040
Branch Of Southern Power Corporation - Southern Power Project Management Board	-	4,628,502,810
AKA Viet Nam Corporation	22,453,643,706	23,203,643,706
Hoa Phat Dung Quat Steel Joint Stock Company	1,898,564,713	7,525,961,877
GLC Vina Joint Stock Company	137,088,000,000	-
Others	132,109,126,688	72,653,446,235
Total	315,726,001,641	139,118,816,565
In which		
<i>Trade receivables are related parties</i>	<i>3,923,319,943</i>	-
<i>Note 7.1</i>		

5.4 Prepayments to suppliers

	31/12/2025 VND	01/01/2025 VND
Short-term	27,140,524,827	37,879,934,634
Ngan Thinh Hanoi Service And Trading Company Limited	4,854,351,000	4,854,351,000
HK - Investment And Trade Joint Stock Company	-	5,724,629,173
XPAD Company Limited	9,860,069,072	10,491,048,027
Others	12,426,104,755	16,809,906,434
Long-term	18,215,447,540	18,215,447,540
District 2 Public Service Company Limited (*)	18,215,447,540	18,215,447,540
Total	45,355,972,367	56,095,382,174

(*): The Corporation has made provisions for doubtful debts for this prepayment.

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For the year ended 31st December 2025

5.5 Loan receivables

	31/12/2025 (VND)		01/01/2025 (VND)	
	Book value	Allowances	Book value	Allowances
Viettronics Vinh Phuc Joint Stock Company (1)	9,000,000,000	-	9,200,000,000	-
Mr. Nguyen Anh Dung	1,500,000,000	-	2,000,000,000	-
Stock Company	900,000,000	(900,000,000)	900,000,000	(450,000,000)
Total	11,400,000,000	(900,000,000)	12,100,000,000	(450,000,000)
<i>In which</i>				
<i>Loan receivables related parties</i>	<i>9,900,000,000</i>	<i>-</i>	<i>10,100,000,000</i>	<i>-</i>
<i>Note 7.1</i>				

5.6 Other receivables

	31/12/2025 (VND)		01/01/2025 (VND)	
	Book value	Allowances	Book value	Allowances
Short-term	40,895,163,187	(14,941,422,251)	39,202,311,107	(10,677,476,144)
Advances	14,519,685,595	-	14,981,947,979	-
Deposits	92,100,000	-	112,297,275	-
Equitization receivables	42,217,500	-	46,417,500	-
Other receivables	26,241,160,092	(14,941,422,251)	24,061,648,353	(10,677,476,144)
<i>Ngan Thinh Hanoi Service And Trading Company Limited</i>	<i>2,107,997,573</i>	<i>(2,107,997,573)</i>	<i>2,107,997,573</i>	<i>(2,107,997,573)</i>
<i>Ngan Long Private Trading Enterprise</i>	<i>2,570,029,600</i>	<i>(2,570,029,600)</i>	<i>2,570,029,600</i>	<i>(2,570,029,600)</i>
<i>Kien Quang Company Limited</i>	<i>2,200,000,000</i>	<i>(2,200,000,000)</i>	<i>2,200,000,000</i>	<i>(2,200,000,000)</i>
<i>Collection from employees for land purchase in Long An</i>	<i>2,694,230,000</i>	<i>-</i>	<i>2,694,230,000</i>	<i>-</i>
<i>Accrued interest on term deposits</i>	<i>2,378,206,465</i>	<i>-</i>	<i>4,305,288,769</i>	<i>-</i>
<i>Toan Loc Construction Investment Joint Stock Company - Receivable from site utilization cooperation profit</i>	<i>7,460,000,000</i>	<i>(2,699,000,000)</i>	<i>4,280,000,000</i>	<i>-</i>
<i>Others</i>	<i>6,830,696,454</i>	<i>(5,364,395,078)</i>	<i>5,904,102,411</i>	<i>(3,799,448,971)</i>
Long-term	135,745,200	-	135,745,200	-
Equitization receivables	96,245,200	-	96,245,200	-
Deposits	39,500,000	-	39,500,000	-
Total	41,030,908,387	(14,941,422,251)	39,338,056,307	(10,677,476,144)
<i>In which</i>				
<i>Other receivables are related parties</i>	<i>230,496,948</i>		<i>230,496,948</i>	
<i>Note 7.1</i>				

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st December 2025

5.7 Bad debts

	31/12/2025 (VND)		01/01/2025 (VND)	
	Original value	Allowances	Recoverable amount	Recoverable amount
Receivables from customers	78,734,096,774	(78,617,353,685)	116,743,089	25,273,039,284
<i>Viettronics Binh Hoa Joint Stock Company</i>	3,772,258,106	(3,772,258,106)	-	3,774,418,106
Kien Quang Company Limited	2,671,677,540	(2,671,677,540)	-	2,671,677,540
Viettronics Thu Duc 1 Joint Stock Company	668,107,020	(668,107,020)	-	668,107,020
Ngan Long Private Trading Enterprise	97,369,095	(97,369,095)	-	97,369,095
Binh Minh Trading and Services Joint Stock Company	273,131,651	(273,131,651)	-	273,131,651
Mr./Mrs. Huynh Anh Hiep	61,972,800	(61,972,800)	-	64,132,800
<i>Viettronics Bien Hoa Joint Stock Company</i>	5,137,698,385	(5,137,698,385)	-	5,182,315,123
Saigon Postal Services Joint Stock Company	3,249,190,948	(3,249,190,948)	-	3,249,190,948
Bach Viet Production Trading Service Co.,Ltd	747,000,000	(747,000,000)	-	747,000,000
Others	1,141,507,437	(1,141,507,437)	-	1,186,124,175
<i>Thu Duc Viettronics Joint Stock Company</i>	12,006,720,379	(12,006,720,379)	-	6,184,871,116
Viettronics Thu Duc 1 Joint Stock Company	3,923,319,943	(3,923,319,943)	-	3,923,319,943
Incotec International Joint Stock Company	6,865,849,178	(6,865,849,178)	-	-
Others	1,217,551,258	(1,217,551,258)	-	2,261,551,173
<i>Viettronics Engineering Joint Stock Company</i>	2,777,023,275	(2,777,023,275)	-	587,070,283
Hanoi Golf Joint Venture Company	484,966,883	(484,966,883)	-	484,966,883
AKA Joint Stock Company	2,189,952,992	(2,189,952,992)	-	-
Dong Da Technology & Trade Development Company	102,103,400	(102,103,400)	-	102,103,400
<i>Viettronics Industries Joint Stock Company</i>	2,133,887,076	(2,133,887,076)	-	1,103,481,107
CDC Industrial Electronics Company	455,085,690	(455,085,690)	-	455,085,690
Viettronics Dong Da Joint Stock Company	484,501,900	(484,501,900)	-	484,501,900
Trung Nam Hydroelectric Corp	992,001,169	(992,001,169)	-	-
Others	202,298,317	(202,298,317)	-	163,893,517
<i>Tan Binh Viettronics Joint Stock Company</i>	1,837,029,388	(1,720,286,299)	116,743,089	1,825,308,238
Cuong Nga Trading Import Export Co.,Ltd	185,157,864	(68,414,775)	116,743,089	253,666,364
Others	1,651,871,524	(1,651,871,524)	-	1,571,641,874

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5.7 Bad debts (Continued)

	31/12/2025 (VND)			01/01/2025 (VND)		
	Original value	Allowances	Recoverable amount	Original value	Allowances	Recoverable amount
<i>Office of Vietnam Electronics and Informatics Corporation</i>	51,069,480,165	(51,069,480,165)	-	6,615,575,311	(6,615,575,311)	-
Industrial Electronics Company	1,161,897,311	(1,161,897,311)	-	1,161,897,311	(1,161,897,311)	-
Phuc Tho General Hospital Company Limited	2,800,000,000	(2,800,000,000)	-	2,800,000,000	(2,800,000,000)	-
Trading Investment Urban Development Co., Ltd.	2,653,678,000	(2,653,678,000)	-	-	-	-
Khang Phuc IE&T Investment Co., Ltd	22,176,666,534	(22,176,666,534)	-	-	-	-
AKA Joint Stock Company	21,013,690,714	(21,013,690,714)	-	-	-	-
Urban Development Investment Trading One Member Co., Ltd	1,263,547,606	(1,263,547,606)	-	2,653,678,000	(2,653,678,000)	-
Prepayments to suppliers	14,509,893,089	(14,509,893,089)	-	8,031,416,499	(7,179,067,580)	852,348,919
<i>Office of Vietnam Electronics and Informatics Corporation</i>	4,926,851,000	(4,926,851,000)	-	4,854,351,000	(4,854,351,000)	-
Ngan Thinh Service - Trading Company Limited	4,854,351,000	(4,854,351,000)	-	4,854,351,000	(4,854,351,000)	-
Others	72,500,000	(72,500,000)	-	-	-	-
<i>Thu Duc Viettronics Joint Stock Company</i>	7,145,249,631	(7,145,249,631)	-	2,677,065,499	(1,824,716,580)	852,348,919
Foshan Runpeng Electronic Limited Company	1,803,716,580	(1,803,716,580)	-	1,803,716,580	(1,803,716,580)	-
Xin Ying Global Limited	4,960,882,650	(4,960,882,650)	-	-	-	-
Others	380,650,401	(380,650,401)	-	873,348,919	(21,000,000)	852,348,919
<i>Viettronics Industries Joint Stock Company</i>	2,437,792,458	(2,437,792,458)	-	500,000,000	(500,000,000)	-
Nhi Ha Trading and Advertising Co., Ltd	500,000,000	(500,000,000)	-	500,000,000	(500,000,000)	-
EN'TECH Trading Technical and Environmental Co., Ltd	675,552,398	(675,552,398)	-	-	-	-
M Thang One-member LLC	900,000,000	(900,000,000)	-	-	-	-
ECA Industry Company Limited	270,000,000	(270,000,000)	-	-	-	-
Others	92,240,060	(92,240,060)	-	-	-	-

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5.7 Bad debts (Continued)

	31/12/2025 (VND)			01/01/2025 (VND)		
	Original value	Allowances	Recoverable amount	Original value	Allowances	Recoverable amount
Loan receivables	900,000,000	(900,000,000)	-	900,000,000	(450,000,000)	450,000,000
<i>Thu Duc Viettronics Joint Stock Company</i>	900,000,000	(900,000,000)	-	900,000,000	(450,000,000)	450,000,000
Viettronics Thu Duc 1 Joint Stock Company	900,000,000	(900,000,000)	-	900,000,000	(450,000,000)	450,000,000
Other receivables	19,702,422,251	(14,941,422,251)	4,761,000,000	11,170,849,581	(10,677,476,144)	493,373,437
<i>Viettronics Binh Hoa Joint Stock Company</i>	6,719,188,518	(6,719,188,518)	-	6,719,188,518	(6,719,188,518)	-
Ngan Long Private Trading Enterprise	2,570,029,600	(2,570,029,600)	-	2,570,029,600	(2,570,029,600)	-
Kien Quang Company Limited	2,200,000,000	(2,200,000,000)	-	2,200,000,000	(2,200,000,000)	-
Tecco Group	1,949,158,918	(1,949,158,918)	-	1,949,158,918	(1,949,158,918)	-
<i>Viettronics Industries Joint Stock Company</i>	2,757,042,460	(2,757,042,460)	-	1,580,107,721	(1,204,811,380)	375,296,341
Viettronics Dong Da Joint Stock Company	1,508,127,600	(1,508,127,600)	-	1,508,127,600	(1,132,831,259)	375,296,341
TICO Co., Ltd	931,367,889	(931,367,889)	-	-	-	-
Others	317,546,971	(317,546,971)	-	71,980,121	(71,980,121)	-
<i>Tan Binh Viettronics Joint Stock Company</i>	257,393,496	(257,393,496)	-	412,142,118	(294,065,022)	118,077,096
Others	257,393,496	(257,393,496)	-	412,142,118	(294,065,022)	118,077,096
<i>Thu Duc Viettronics Joint Stock Company</i>	7,460,000,000	(2,699,000,000)	4,761,000,000	-	-	-
Toan Loc Construction Joint Stock Company	7,460,000,000	(2,699,000,000)	4,761,000,000	-	-	-
<i>Office of Vietnam Electronics and Informatics Corporation</i>	2,508,797,777	(2,508,797,777)	-	2,459,411,224	(2,459,411,224)	-
Ngan Thinh Service - Trading Company Limited	2,107,997,573	(2,107,997,573)	-	2,107,997,573	(2,107,997,573)	-
Hai Phong Electronics Joint Stock Company	120,067,263	(120,067,263)	-	120,067,263	(120,067,263)	-
Phuc Tho General Hospital Company Limited	280,732,941	(280,732,941)	-	231,346,388	(231,346,388)	-
Total	113,846,412,114	(108,968,669,025)	4,877,743,089	45,375,305,364	(40,649,843,823)	4,725,461,541

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5.8 Inventories

	31/12/2025 (VND)		01/01/2025 (VND)	
	Original value	Provision	Original value	Provision
Raw materials	9,576,397,046	(4,371,293,690)	9,380,203,188	(2,500,797,586)
Tools and supplies	191,274,909	(75,848,878)	170,845,168	(74,748,878)
Work in progress	25,681,802,832	(4,002,110,685)	34,699,986,422	(20,695,324)
Finished goods	31,000,914,933	(16,961,555,834)	27,879,030,574	(3,770,628,252)
Goods	13,968,383,190	(6,140,358,131)	22,353,500,849	(2,374,862,331)
Goods on consignment	708,937,313	-	708,937,313	-
Total	81,127,710,223	(31,551,167,218)	95,192,503,514	(8,741,732,371)

5.9 Prepaid expenses

	31/12/2025 VND	01/01/2025 VND
Short-term	6,413,159,858	4,883,856,410
Prepaid materials, tools and supplies expenses	6,320,000	33,874,997
Repair expenses	4,035,259,027	2,100,711,107
Others	2,371,580,831	2,749,270,306
Long-term	6,020,555,622	6,627,133,525
Prepaid materials, tools and supplies expenses	384,054,934	87,029,833
Repair expenses	863,122,818	887,912,755
Domain maintenance fee, website fee, digital signature fee, software licensing fee	-	2,014,500
Office rent expenses	3,126,666,685	3,224,121,229
Others	1,646,711,185	2,426,055,208
Total	12,433,715,480	11,510,989,935

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5.10 Tangible fixed assets

Unit: VND

	Buildings and Structures	Machinery, equipment	Transportation means	Office equipment	Others	Total
HISTORY COST						
As at 01/01/2025	164,516,027,090	51,635,583,785	19,818,686,036	923,438,844	574,750,000	237,468,485,755
Increase	-	1,637,741,414	-	49,363,636	386,185,132	2,073,290,182
Purchase	-	1,637,741,414	-	49,363,636	-	1,687,105,050
Mua lại tài sản thuê tài chính	-	-	-	-	386,185,132	386,185,132
Decrease	-	-	1,267,243,062	-	-	1,267,243,062
Disposal	-	-	1,267,243,062	-	-	1,267,243,062
As at 31/12/2025	164,516,027,090	53,273,325,199	18,551,442,974	972,802,480	960,935,132	238,274,532,875
ACCUMULATED DEPRECIATION						
As at 01/01/2025	98,365,399,590	41,048,697,035	18,072,123,024	905,810,239	133,086,429	158,525,116,317
Increase	3,924,763,332	6,709,002,374	294,547,205	19,546,114	94,419,968	11,042,278,993
Depreciation	3,924,763,332	6,709,002,374	294,547,205	19,546,114	94,419,968	11,042,278,993
Decrease	-	-	1,267,243,062	-	-	1,267,243,062
Disposal	-	-	1,267,243,062	-	-	1,267,243,062
As at 31/12/2025	102,290,162,922	47,757,699,409	17,099,427,167	925,356,353	227,506,397	168,300,152,248
NET BOOK VALUE						
As at 01/01/2025	66,150,627,500	10,586,886,750	1,746,563,012	17,628,605	441,663,571	78,943,369,438
As at 31/12/2025	62,225,864,168	5,515,625,790	1,452,015,807	47,446,127	733,428,735	69,974,380,627

History cost of tangible fixed assets which are fully depreciated but still in use as at 31/12/2025 is VND 114,298,924,398 (as at 01/01/2025 is VND 105,477,382,603).

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5.11 Intangible fixed assets

Unit: VND

	<u>Land use rights</u>	<u>Computer software</u>	<u>Others</u>	<u>Total</u>
HISTORY COST				
As at 01/01/2025	43,964,970,144	1,943,122,040	195,992,522	46,104,084,706
Increase	-	-	-	-
Decrease	-	-	-	-
As at 31/12/2025	43,964,970,144	1,943,122,040	195,992,522	46,104,084,706
ACCUMULATED AMORTIZATION				
As at 01/01/2025	9,357,098,213	1,816,413,286	195,992,522	11,369,504,021
Increase	609,000,552	38,683,500	-	647,684,052
Amortization	609,000,552	38,683,500	-	647,684,052
Decrease	-	-	-	-
As at 31/12/2025	9,966,098,765	1,855,096,786	195,992,522	12,017,188,073
NET BOOK VALUE				
As at 01/01/2025	34,607,871,931	126,708,754	-	34,734,580,685
As at 31/12/2025	33,998,871,379	88,025,254	-	34,086,896,633

History cost of intangible fixed assets which are fully amortized but still in use as at 31/12/2025 is VND 1,945,697,062 (as at 01/01/2025 is VND 1,945,697,062).

5.12 Investment property

Unit: VND

Items	Opening balance	Increase	Decrease	Closing balance
History cost	41,120,042,125	-	-	41,120,042,125
- Land use rights	3,811,392,900	-	-	3,811,392,900
- Buildings and Structures	13,156,179,820	-	-	13,156,179,820
- Building and land use rights	18,716,065,486	-	-	18,716,065,486
- Infrastructure	5,436,403,919	-	-	5,436,403,919
Accumulated depreciation	31,503,591,588	816,506,518	-	32,320,098,106
- Land use rights	2,110,572,764	58,817,988	-	2,169,390,752
- Buildings and Structures	8,756,371,915	175,992,324	-	8,932,364,239
- Building and land use rights	18,275,713,256	244,451,698	-	18,520,164,954
- Infrastructure	2,360,933,653	337,244,508	-	2,698,178,161
Net book value	9,616,450,537	-	816,506,518	8,799,944,019
- Land use rights	1,700,820,136	-	58,817,988	1,642,002,148
- Buildings and Structures	4,399,807,905	-	175,992,324	4,223,815,581
- Building and land use rights	440,352,230	-	244,451,698	195,900,532
- Infrastructure	3,075,470,266	-	337,244,508	2,738,225,758

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5.12 Investment property (Continued)

The original cost of fully depreciated investment properties still in use as of 31/12/2025 is VND 8,576,775,053 (as at 01/01/2025 is VND 8,576,775,053).

According to Vietnamese Accounting Standard No. 05 - Investment properties, the fair value of investment properties should be disclosed in the Notes to the Consolidated Financial Statements. As at 31/12/2025, the Corporation has not determined the fair value of investment property, which has not been presented in the Notes to the consolidated financial statements of the Corporation because there is no need for conversion or liquidation of the investment property.

5.13 Construction in progress

	31/12/2025	01/01/2025
	VND	VND
Construction of the General Company Headquarters in Cau Giay, Hanoi	-	4,895,984,545
Viettronics College of Project	621,809,578	621,809,578
VTB Green Building project at 06 Pham Van Hai, Tan Binh District	9,330,512,273	9,330,512,273
Others	-	3,629,414,546
Total	9,952,321,851	18,477,720,942

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5.14 Long-term financial investments

	Ratio	31/12/2025 (VND)		01/01/2025 (VND)	
		Equity owned	Voting rights	Original cost	Book value by method equity
Investments in Associates					
Vietnam Computer And Communication Joint Stock Company				78,273,151,211	42,481,683,297
Viettronimex Joint Stock Company	42.16%		42.16%	-	-
Viettronics And Mechanics Phu Tho Hoa Company	33.77%		33.77%	13,987,729,333	14,819,828,795
Vietnam Computer Joint Stock Company	28.52%		28.52%	2,278,518,130	3,152,360,952
Amec High-Tech Medical Electronics Company	49.00%		49.00%	895,348,195	941,221,901
DM Vina Co., Ltd	41.74%		41.74%	1,276,595,137	-
Binh Minh Trading and Services Joint Stock Company (*)	30.00%		30.00%	38,846,960,416	5,896,897,269
Belco Hanoi Joint Stock Company (*)	38.00%		38.00%	510,000,000	-
Viettronics Vinh Phuc Joint Stock Company (*)	43.75%		43.75%	1,178,000,000	-
Viettronics Thu Duc 1 Joint Stock Company	36.00%		36.00%	17,500,000,000	17,671,374,380
				1,800,000,000	-
Total				78,273,151,211	42,481,683,297
				99,957,568,728	69,306,411,992

(*): These are investments in associated companies at subsidiaries of the Corporation.

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5.15 Trade Payables

	31/12/2025 (VND)		01/01/2025 (VND)	
	Book value	Repayable amount	Book value	Repayable amount
Short-term	74,395,617,345	74,395,617,345	53,859,947,294	53,859,947,294
Yotek Joint Stock Company	-	-	433,947,240	433,947,240
HK - Investment And Trade 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	6,091,063,662	6,091,063,662
Dong Anh Electrical Equipment - Transformer Manufacture 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	4,534,830,000	4,534,830,000
O & C Technical Trading Joint Stock Company	7,850,148,074	7,850,148,074	3,352,750,439	3,352,750,439
Others	33,410,296,357	33,410,296,357	31,868,184,832	31,868,184,832
Total	74,395,617,345	74,395,617,345	53,859,947,294	53,859,947,294

5.16 Prepayments from customers

	31/12/2025 VND	01/01/2025 VND
Short-term	13,139,695,488	21,367,886,258
Tam Thanh Phat Power Technology Joint Stock Company	10,705,150,977	10,705,150,977
Others	2,434,544,511	10,662,735,281
Total	13,139,695,488	21,367,886,258

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5.17 Taxes and other payables/ receivablesto government budget

	01/01/2025	Additions	Paid	31/12/2025
Payables	2,491,646,859	46,463,888,830	45,231,935,403	3,723,600,286
Value-added tax	1,243,209,344	12,726,697,927	12,655,582,271	1,314,325,000
Import-export tax	-	221,510,634	221,510,634	-
Corporate income tax	1,046,254,336	6,374,589,628	5,177,967,411	2,242,876,553
Personal income tax	77,537,113	1,371,444,953	1,335,957,833	113,024,233
Land tax, Land rental charges	124,646,066	25,355,006,595	25,426,278,161	53,374,500
Environment Tax and others	-	221,513,247	221,513,247	-
Fee, charges and other payables	-	193,125,846	193,125,846	-
Receivables	688,766,191	94,756,620	341,783,025	935,792,596
Value-added tax	15,667,895	-	33,805,908	49,473,803
Corporate income tax	631,609,901	54,756,620	-	576,853,281
Personal income tax	41,488,395	40,000,000	-	1,488,395
Thuế tài nguyên	-	-	307,977,117	307,977,117
Land tax, Land rental charges	-	-	-	-
Total	688,766,191	94,756,620	341,783,025	935,792,596

5.18 Accrued expenses

	31/12/2025 VND	01/01/2025 VND
Short-term	4,734,893,448	4,078,591,776
Provision for land rental expenses	601,099,492	601,099,492
Advertising support costs for distributors in the Southern region	497,235,027	291,920,064
Transportation and installation costs	204,424,000	631,099,224
Selling expenses	-	2,116,153,659
Others	3,432,134,929	438,319,337
Long-term	15,720,017,195	12,962,237,505
Provision for land rental expenses at Cat Lai Industrial Park	5,020,017,230	4,462,237,505
Others	10,699,999,965	8,500,000,000
Total	20,454,910,643	17,040,829,281

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5.19 Other payables

	31/12/2025 VND	01/01/2025 VND
Short-term	9,940,323,664	13,583,546,719
Trade Union fees	311,055,749	330,716,953
Social insurance	-	13,424,895
Health insurance	147,841	-
Privatization payables	25,927,500	25,927,500
Short-term deposits received	3,688,130,150	3,600,956,150
Others	5,915,062,424	9,612,521,221
<i>Lãi vay ngân hàng</i>	-	-
<i>Dividends payable</i>	<i>3,390,382,100</i>	<i>7,094,895,700</i>
<i>Employees advancing money to purchase land in Long An</i>	<i>1,302,400,000</i>	<i>1,302,400,000</i>
<i>Others</i>	<i>1,222,280,324</i>	<i>1,215,225,521</i>
Long-term	37,113,324,147	37,396,424,091
Long-term deposits received	37,063,324,147	37,396,424,091
Others	50,000,000	-
Total	47,053,647,811	50,979,970,810

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	31/12/2025 (VND)		During the year (VND)			01/01/2025 (VND)
	Carrying value	Repayable amount	Increase	Decrease	Carrying value	Repayable amount
Short-term borrowings	8,665,000,000	8,665,000,000	17,130,000,000	11,984,779,000	3,519,779,000	3,519,779,000
Joint Stock Commercial Bank for Foreign Trade of Vietnam	-	-	9,130,000,000	11,984,779,000	2,854,779,000	2,854,779,000
Trade of Vietnam						
Joint Stock Commercial Bank for Investment and Development of Vietnam - Transaction Office III	8,000,000,000	8,000,000,000	8,000,000,000	-	-	-
Mr. Nguyen Khang Trang (1)	317,000,000	317,000,000	-	-	317,000,000	317,000,000
Mr. Nguyen Duc Tuong (1)	148,000,000	148,000,000	-	-	148,000,000	148,000,000
Others (1)	200,000,000	200,000,000	-	-	200,000,000	200,000,000
Total	8,665,000,000	8,665,000,000	17,130,000,000	11,984,779,000	3,519,779,000	3,519,779,000

(i) Loan under the Credit Facility Agreement No. 01/2025/324800/HDTD dated June 30, 2025 between Vietnam Electronics and Informatics Corporation and Joint Stock Commercial Bank for Investment and Development of Vietnam – Transaction Office III Branch. The total credit limit: VND 130 billion, including a loan sub-limit of VND 30 billion; an L/C issuance and payment guarantee (BLTT) sub-limit of VND 30 billion; and other guarantee sub-limits of VND 130 billion. The facility is valid from June 30, 2025 to June 30, 2026. Collateral: Mortgage/pledge/deposit/guarantee agreements provided by the borrower and/or third parties.

(ii) Personal loans with terms under 12 months, no collateral, interest rate ranging from 0% to 5% per annum.

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5.21 Owners' equity

a. Changes of owners' equity

Unit: VND

	Share capital	Treasury shares	Differences upon asset revaluation	Development and investment funds	Other equity funds	Retained profits	Non-controlling shareholder interests	Total
As at 01/01/2024	438,000,000,000	(13,064,952,951)	(19,974,146,692)	54,491,808,762	26,619,705	(31,834,634,819)	133,493,674,434	561,138,368,439
Profit/ loss in the previous year	-	-	-	-	-	(6,273,636,128)	6,606,486,643	332,850,515
Pay dividends	-	-	-	-	-	-	(5,204,604,000)	(5,204,604,000)
Appropriation to Development Investment Fund at Subsidiaries.	-	-	-	(1,256,940,312)	-	-	(38,738,932)	(1,295,679,244)
Appropriation to Bonus and Welfare Fund	-	-	-	-	-	(1,033,467,695)	(880,403,466)	(1,913,871,161)
Appropriation for Executive Bonuses and Board of Directors' Remuneration (Subsidiary)	-	-	-	-	-	(134,311,620)	(115,688,380)	(250,000,000)
Other additions/Other decrease	-	-	-	2	-	(2,257,744,998)	167,850,097	(2,089,894,899)
As at 31/12/2024	438,000,000,000	(13,064,952,951)	(19,974,146,692)	53,234,868,452	26,619,705	(41,533,795,260)	134,028,576,396	550,717,169,650
As at 01/01/2025	438,000,000,000	(13,064,952,951)	(19,974,146,692)	53,234,868,452	26,619,705	(41,533,795,260)	134,028,576,396	550,717,169,650
Profit/ loss in the period	-	-	-	-	-	60,868,097,642	7,822,079,149	68,690,176,791
Appropriation to Bonus and Welfare Fund (subsidiary)	-	-	-	-	-	(875,884,865)	(725,647,015)	(1,601,531,880)
Appropriation for Executive Bonuses and Board of Directors' Remuneration (Subsidiary)	-	-	-	-	-	(124,111,620)	(105,888,380)	(230,000,000)
Pay dividends (Subsidiary)	-	-	-	-	-	-	(4,910,604,000)	(4,910,604,000)
Changes in equity of the subsidiary	-	-	-	(1,519,684,964)	-	2,993,273,515	(1,473,588,551)	-
Adjustment for changes in ownership interest in a subsidiary	-	-	-	8,056,565	-	(1,705,208,394)	1,697,151,829	-
Adjustment for divestment of an associate	-	-	-	-	-	(5,238,132,945)	-	(5,238,132,945)
Other additions/Other decrease	-	4,222	-	-	-	209,993	(1,686,021)	(1,471,806)
As at 31/12/2025	438,000,000,000	(13,064,948,729)	(19,974,146,692)	51,723,240,053	26,619,705	14,384,448,066	136,330,393,407	607,425,605,810

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5.21 Owners' equity (Continued)

b. Details of owners' equity

	31/12/2025	01/01/2025
	VND	VND
State Capital Investment Corporation	-	385,297,500,000
Geleximco Group - Joint Stock Company	385,297,500,000	-
Capital contribution from other shareholders	52,702,500,000	52,702,500,000
Total	438,000,000,000	438,000,000,000

c. Capital transactions with shareholders

	Year 2025	Year 2024
	VND	VND
Shareholders' capital		
Opening balance	438,000,000,000	438,000,000,000
Increased during the period	-	-
Increased during the period	-	-
Closing balance	438,000,000,000	438,000,000,000

d. Shares

	31/12/2025	01/01/2025
	Shares	Shares
Quantity of registered shares	43,800,000	43,800,000
Quantity of issued shares	43,800,000	43,800,000
Common shares	43,800,000	43,800,000
Treasury shares	-	-
Outstanding shares	43,800,000	43,800,000
Common shares	43,800,000	43,800,000
Par value of outstanding shares (VND/ share)	10,000	10,000

5.22 Off-balance sheet items

a. Foreign currency

	31/12/2025		01/01/2025	
	Original currency	Equivalent VND	Original currency	Equivalent VND
USD	238,971.53	5,965,195,469	92,469.73	2,335,173,826
EUR	466.05	15,033,145	485.99	12,724,676

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6. ADDITIONAL INFORMATION ON THE ITEMS OF THE CONSOLIDATED INCOME STATEMENT

6.1 Revenue from sales and service provision

	In 2025 VND	In 2024 VND
Revenue from sales of finished goods	13,484,064,156	15,967,177,712
Revenue from provision of services	175,738,489,425	137,597,163,141
Revenue from goods sales and installation services	172,411,600,986	112,250,210,146
Revenue from construction and installation	6,825,769,877	11,631,311,145
Others		
Total	390,421,803,466	296,566,640,509
Revenue deductions		
Trade discount	86,895,501	58,962,384
Sale discount	23,454,546	-
Total	110,350,047	58,962,384
Net revenue from sales of goods and provision of services		
Revenue from sales of finished goods	13,484,064,156	15,908,215,328
Revenue from provision of services	175,628,139,378	137,597,163,141
Revenue from goods sales and installation services	172,411,600,986	112,250,210,146
Revenue from construction and installation	6,825,769,877	11,631,311,145
Others	21,961,879,022	19,120,778,365
Total	390,311,453,419	296,507,678,125

6.2 Cost of goods sold

	In 2025 VND	In 2024 (Restate) VND
Cost of finished goods sold	9,897,758,710	15,600,732,150
Cost of services provided	84,938,980,739	56,330,531,236
Cost of goods sold and installation	166,410,213,492	109,048,954,925
Cost of contrusction and installation activities	6,830,435,196	10,893,797,109
Others	5,642,341,232	5,068,802,680
Allowances for devaluation of inventories	22,809,434,847	906,844,597
Total	296,529,164,216	197,849,662,697

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6.3 Financial income

	In 2025 VND	In 2024 VND
Interest income	8,603,080,241	7,757,669,127
Unrealized exchange rate gains	87,886,484	59,433,317
Realized foreign exchange gains	225,572,987	416,518,039
Gain on disposal of investments	149,675,582,483	-
Others	378,970,453	3,327,480,000
Total	158,971,092,648	11,561,100,483

6.4 Financial expenses

	In 2025 VND	In 2024 VND
Interest expense	158,632,086	473,281,838
Realized foreign exchange losses	133,052,492	164,681,529
Others	-	85,094,964
Total	291,684,578	723,058,331

6.5 Selling expenses and General and administrative expenses

	In 2025 VND	In 2024 (Restate) VND
Selling expenses	41,201,557,131	32,002,228,332
Employee expenses	11,688,454,529	11,210,732,336
Materials expenses	176,432,857	107,755,614
Office supplies expenses	689,256,538	146,231,419
Amortization and Depreciation expenses	5,445,654,172	6,048,932,505
Warranty expense	(594,380,500)	7,070,798
Outsourcing expenses	3,712,400,770	3,908,903,388
Other cash expense	20,083,738,765	10,572,602,272
General and administrative expenses	142,984,230,515	74,912,525,411
Employee expenses	40,764,495,950	37,467,017,908
Materials expenses	343,223,962	390,219,972
Office supplies expenses	637,599,741	727,417,138
Amortization and Depreciation expenses	6,079,223,747	2,708,313,807
Charges and fee	1,671,256,400	6,028,721,990
Provision expenses	68,314,866,420	2,473,441,519
Outsourcing expenses	2,675,647,166	4,446,912,166
Other cash expense	22,497,917,129	20,670,480,911
Total	184,185,787,646	106,914,753,743

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6.6 Other income/ Other expenses

	In 2025 VND	In 2024 VND
Other income		
Penalty for breach of contract	368,921,300	3,219,818,182
Disposals of fixed assets	510,882,227	42,727,273
Reversal of guarantee expenses	2,106,334,980	-
Debt handling	927,702,281	
Site utilization cooperation	3,480,000,000	3,480,000,000
Others	57,252,839	205,005,194
Total	7,451,093,627	7,415,023,796
Other expenses		
Penalty for breach of contract	326,704,614	250,721,421
Tax penalties and administrative fines	228,403,422	12,217,926
Inventory issued to insurance company as compensation settlement	2,270,692,402	-
Others	3,574,491,960	315,270,115
Total	6,400,292,398	578,209,462
Other profits	1,050,801,229	6,836,814,334

6.7 Current corporate income tax expense

	In 2025 VND	In 2024 VND
Corporate income tax expense calculated on taxable income of the current year	6,429,346,248	3,567,668,480
Total	6,429,346,248	3,567,668,480

6.8 Basic earnings per share

	In 2025	Năm 2024 (Restate)
Loss after tax Parent company belongs to common shareholders (VND)	60,868,097,642	(6,273,636,128)
Increase (VND)	-	-
Decrease (VND)	-	(999,996,485)
<i>Appropriation to the bonus and welfare fund (VND)</i>	-	(875,884,865)
<i>Compensation for the Executive Board and the Board of Directors (VND)</i>	-	(124,111,620)
Loss to calculate basic earnings per share (VND)	60,868,097,642	(7,273,632,613)
Weighted average number of ordinary shares to calculate basic earnings per share (shares)	43,800,000	43,800,000
Basic loss per share (VND/share)	1,390	(166)

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6.8 Basic earnings per share (Continue)

As of the date of preparing the consolidated financial statements, the Company has not yet reliably estimated the amount of bonus and welfare fund allocations for the fiscal year ending December 31, 2025, because the Company's General Meeting of Shareholders has not decided on the allocation rates for these funds. If the Company allocates bonus and welfare funds for the fiscal year ending December 31, 2025, the net profit used to calculate basic earnings per share for the period will decrease accordingly.

The basic earnings per share for the fiscal year ending December 31, 2024, has been restated because in 2025, the Company distributed profits of its subsidiaries according to the resolution of the 2025 Annual General Meeting of Shareholders. Therefore, the profit attributable to common shareholders used to calculate basic earnings per share for the fiscal year ending December 31, 2024, has been adjusted by subtracting the allocated amount. The basic earnings per share for the fiscal year ending December 31, 2024, has decreased from (143) VND per share to (166) VND per share. Specifically, as follows:

	<u>In 2024 (Restate)</u>	<u>In 2024 (Have presented)</u>	<u>Difference VND</u>
Profits after corporate income tax (VND)	(6,273,636,128)	(6,273,636,128)	-
Decrease (VND)	(999,996,485)	-	(999,996,485)
<i>Appropriation to the bonus and welfare fund (VND)</i>	<i>(875,884,865)</i>	-	<i>(875,884,865)</i>
<i>Compensation for the Executive Board and the Board of Directors (VND)</i>	<i>(124,111,620)</i>	-	<i>(124,111,620)</i>
Profit distributable to common shareholders (VND)	(7,273,632,613)	(6,273,636,128)	(999,996,485)
Quantity of outstanding common share	43,800,000	43,800,000	-
Diluted earnings per shares (VND/ share)	(166)	(143)	(23)

6.9 Production and business expenses by factors

	<u>In 2025 VND</u>	<u>In 2024 VND</u>
Raw material expenses	198,822,548,348	142,297,535,473
Employee expenses	71,296,709,158	57,167,884,112
Amortization and Depreciation expenses	12,506,469,563	8,885,492,337
Provision expenses	87,532,941,713	2,473,441,519
Outsourcing expenses	17,986,726,429	19,641,910,818
Other cash expenses	45,542,495,781	50,405,991,973
Total	433,687,890,992	280,872,256,232

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7. OTHER INFORMATION

7.1 Information of related parties

The list of related parties of the Corporation is as follows:

Related parties	Relations
Geleximco Group Joint Stock Comapany	Parent company
Viettronimex Joint Stock Company	Subsidiary company
Viettronics and Mechanics Phu Tho Hoa Company	Subsidiary company
Vietnam Computer Jont Stock Company	Subsidiary company
Advanced Medical Engineering.Corp (AMEC)	Subsidiary company
DM Vina Company Limited	Subsidiary company
Viettronics Vinh Phuc Joint Stock Company	Subsidiary company
Viettronics Thu Duc 1 Joint Stock Company	Subsidiary company
Thai Binh Import Export One Member Company Limited	Related party of insider
Thang Long Power Plant Joint Stock Company	Related party of insider
Vigeba International Investment and Construction Joint Stock Company	Related party of insider
GEL-O&J Auto Joint Stock Company	Related party of insider
An Hoa Paper Joint Stock Company	Related party of insider
Vietnam Environmental and Hydrometeorological Equipment Joint Stock Company	Related party of insider
Subsidiaries, associates, and related parties of Geleximco Group - JSC	Significant impact
Members of the Board of Management, Executive Board, Supervisory Board and individuals related to key management members	Significant impact

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7.1 Information of related parties (Continued)

In the year, the Corporation has transactions with related parties as follows:

Remuneration for Boards of Management, Supervisors and Executive Board

Related parties	Nature of transaction	In 2025 VND	In 2024 VND
Salaries and remuneration of the Board of Directors, Supervisory Board, Executive Board, and other Managers	Salary and remuneration	3,524,393,938	2,731,810,001
<i>Details are as follows:</i>			
Full name	Title	In 2025 VND	In 2024 VND
Mr. Nguyen Van Dong	Chairman (Appointed from 07/11/2025) Vice chairman (Until 07/11/2025)	536,725,072	462,969,209
Mr. Le Thanh Tuan	Chairman (Until 07/11/2025)	48,000,000	48,000,000
Mr. Pham Nguyen Anh	Management Board Member (Dismissed from 08/01/2026) General Director	463,134,975	443,473,219
Mr. Vu Hai Vinh	Management Board Member (Dismissed from 08/01/2026) General Director (Appointed from 10/11/2025)	454,834,022	542,269,209
Mrs. Do Thi Thuy Huong	Management Board Member (Dismissed from 10/4/2025)	18,000,000	313,297,915
Mr. Nguyen Trung Dung	Chief Accountant (Until 09/4/2025); Management Board Member (Appointed from 10/4/2025, Dismissed from 08/01/2026)	414,012,113	419,127,229
Mr. Vu Van Hau	Management Board Member (Appointed from 08/01/2026) General Director (Appointed from 10/11/2025)	131,874,000	-
Mr. Nguyen Quoc Hung	Deputy General Director (Appointed from 28/11/2025)	76,086,150	-
Mr. Giap Minh Trung	Deputy General Director (Appointed from 30/12/2024)	407,865,679	-
Mr. Van Viet Tuan	Deputy General Director (Appointed from 30/12/2024)	96,000,000	-
Mr. Vu Hoai Anh	Head of the Supervisory Board (Dismissed from 12/01/2026) Supervisory Board Member (From 12/01/2026)	441,224,975	430,673,219
Mr. Nguyen Van Chinh	Supervisory Board Member (Dismissed from 08/01/2026)	36,000,000	36,000,000
Mr. Pham Trung Hoang	Supervisory Board Member (Dismissed from 08/01/2026)	36,000,000	36,000,000
Mr. Vu Van Tuan	Chief Accountant	364,636,952	-
Total		3,524,393,938	2,731,810,001

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7.1 Information of related parties (Continued)

Transactions with related parties

Related parties	Relations	Nature of transaction	In 2025 VND	In 2024 VND
Dividends			1,172,440,000	-
Viettronimex Joint Stock Company	Associates company	Dividends	1,086,890,000	-
Vietnam Computer Joint Stock Company	Associates company	Dividends	85,550,000	-
Interests			275,000,005	-
Viettronics Engineering Joint Stock Company	Associates company	Interests	275,000,005	-

Related party balance

Related parties	Relations	31/12/2025 VND	01/01/2025 VND
Receivables from customers		3,923,319,943	-
Viettronics Vinh Phuc Joint Stock Company	Subsidiary	3,923,319,943	-
Loan receivables		9,900,000,000	10,100,000,000
Viettronics Vinh Phuc Joint Stock Company	Associates company	9,000,000,000	9,200,000,000
Viettronics Thu Duc 1 Joint Stock Company	Associates company	900,000,000	900,000,000
Other receivables		230,496,948	230,496,948
DM Vina Company Limited	Associates company	230,496,948	230,496,948

7.2 Contingent liabilities

The Company signed a master agreement No. 08/HĐNT-PTN-KCN dated October 13, 2005 with the District 2 Housing Management and Development Company of Ho Chi Minh City (now District 2 Public Services Company Limited) regarding the lease and sublease of land at Cat Lai Industrial Zone – Cluster II (Phase 2), District 2, Ho Chi Minh City. As of December 31, 2025, the Company has paid VND 18,215,447,540, equivalent to USD 1,228,800 (in accordance with the master agreement), and has recorded this amount under “Long-term prepaid expenses to suppliers.” As at the date of preparation of the consolidated financial statements, the parties have not yet executed the official land lease agreement. Accordingly, the land rental amount may be subject to change upon the signing of the contract.

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7.3 Comparative figures

Comparative figures are taken from the Consolidated Financial Statements for the fiscal year ended December 31, 2024 have been audited by CPA VIETNAM Auditing Company Limited – A member of INPACT International.

During the year, the Board of Management of the subsidiary - Viettronics Tan Binh Joint Stock Company decided to reclassify certain comparative information in the consolidated income statement to ensure consistency and comparability with the current period.

Accordingly, the figures in the consolidated income statement for the financial year ended December 31, 2024 of the Corporation have been restated as follows:

	Code	In 2024 VND (Have presented)	In 2024 VND (Restate)	Difference VND
Cost of goods sold	25	191,252,495,452	197,849,662,697	6,597,167,245
Gross revenues from sales and services rendered	20	105,255,182,673	98,658,015,428	(6,597,167,245)
Selling expenses	26	38,599,395,577	32,002,228,332	(6,597,167,245)

Ha Noi, 27th March 2026

Preparer

Chief Accountant

Deputy General Director



Vu Thi Thao



Vu Van Tuan



Nguyen Quoc Hung