

**VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK
CORPORATION**

COMBINED FINANCIAL STATEMENT

THIRD QUARTER OF 2026

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STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Unit: VND

ASSETS	Note	30/09/2026	01/01/2026
A. CURRENT ASSETS		359,995,026,152	358,479,201,678
I. Cash and cash equivalents	V.1	19,012,276,985	63,767,898,645
1. Cash		8,012,276,985	46,767,898,645
2. Cash equivalents		11,000,000,000	17,000,000,000
II. Short-term investments	V.2	228,810,342,886	38,842,726,027
2. Provision for diminution in the value		228,810,342,886	38,842,726,027
III. Accounts receivable-short-term		82,948,551,259	238,728,632,329
1. Accounts receivable- trade	V.3	87,862,088,266	259,298,195,964
2. Prepayments of suppliers	V.4	29,005,747,598	16,052,381,773
5. Other receivables	V.5	28,556,262,055	24,600,624,440
6. Provision for doubtful debts	V.6	(62,475,546,660)	(61,222,569,848)
IV. Inventories	V.7	25,104,825,158	17,093,494,174
1. Inventories		25,104,825,158	17,093,494,174
V. Other current assets		-	-
V. Other current assets		4,119,029,864	46,450,503
1. Short- term prepayments	V.8	36,081,296	1,320,000
2.VAT recoverable		4,037,818,065	
3. Taxes and other receivables from government budget	V.14	45,130,503	45,130,503

STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

(Continued)

Unit: VND

ASSETS	Note	30/09/2026	01/01/2026
B. LONG-TERM ASSETS		272,199,267,907	273,023,532,781
I. Accounts receivable-long-term		130,245,200	120,245,200
3. Other receivable	V.5	130,245,200	120,245,200
II. Fixed assets		42,445,302,113	43,274,317,122
1. Tangible fixed assets	V.10	24,676,162,113	25,505,177,122
- Cost		58,342,438,915	58,901,910,695
- Accumulated depreciation		(33,666,276,802)	(33,396,733,573)
3. Intangible fixed assets	V.9	17,769,140,000	17,769,140,000
- Cost		18,109,230,400	18,109,230,400
- Accumulated depreciation		(340,090,400)	(340,090,400)
II. Fixed assets		-	-
III. Investment property		-	-
IV. Long- term investments		1,477,824,393	621,809,578
2. Investments in associates, joint- ventures	V.11	1,477,824,393	621,809,578
IV. Long- term investments	V.2	228,016,775,674	228,983,170,982
1. Investment in subsidiaries		299,518,746,692	299,518,746,692
2. Investments in associates, joint- ventures		57,285,151,211	57,285,151,211
4. Provision for diminution in the value		(128,787,122,229)	(127,820,726,921)
V. Other long- term assets		129,120,527	23,989,899
1. Long- term prepayments	V.8	129,120,527	23,989,899
TOTAL ASSETS		632,194,294,059	631,502,734,459

STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

(Continued)

Unit: VND

RESOURCES	Note	30/09/2026	01/01/2026
A. LIABILITIES		78,858,896,109	86,228,877,570
I. Current liabilities		77,938,896,109	85,308,877,570
1. Accounts payable-trade	V.12	47,202,732,983	54,349,109,043
2. Advances from customers	V.13	19,085,138,500	12,132,328,163
		2,438,144,717	2,502,197,417
4. Taxes payable to State Treasury	V.14	427,005,451	166,854,006
5. Payables to employees		1,772,059,115	2,724,922,052
6. Short-term accrued expenses	V.15	-	47,800,000
7. Short-term unearned revenues		-	86,300,000
8. Other short-term payments	V.16	5,717,686,755	5,292,174,117
9. Short-term borrowings and finance lease liabilities	V.17	1,288,935,816	8,000,000,000
10. Bonus and welfare fund		7,192,772	7,192,772
II. Long- term borrowings and liabilities		920,000,000	920,000,000
1. Other long-term liabilities	V.16	920,000,000	920,000,000
B. EQUITY	V.18	553,335,397,950	545,273,856,889
1. Contributed capital		438,000,000,000	438,000,000,000
- Voting ordinary shares		438,000,000,000	438,000,000,000
2. Investments and development funds		38,679,596,792	38,679,596,792
3. Undistributed profit after tax		76,655,801,158	68,594,260,097
Undistributed profit after tax brought forward		68,594,260,097	(50,340,279,869)
Undistributed profit after tax for the current year		8,061,541,061	118,934,539,966
TOTAL RESOURCES		632,194,294,059	631,502,734,459

Approved on October 28, 2026

Prepared by

Le Huu Nghi

Chief Accountant

Nguyen Van Tuan

Director



Do Hoàng Ha

COMBINED INCOME STATEMENT

From January 1, 2026 to September 30, 2026

ITEMS	Code	Note	Three Quarter		Cumulative figures from the beginning of the year to the end of this quarter	Unit: VND
			2026	2025		
1. Revenues from sales and services rendered	01	6.1	78,213,535,535	71,142,952,819	110,925,406,756	126,556,270,422
2. Revenue deductions	02		454,545,455	-	454,545,455	-
3. Net revenues from sales and services rendered	10		77,758,990,080	71,142,952,819	110,470,861,301	126,556,270,422
4. Costs of goods sold	11	6.2	73,830,900,999	67,886,763,133	101,067,569,375	118,245,676,430
5. Gross revenues from sales and services rendered	20		3,928,089,081	3,256,189,686	9,403,291,926	8,310,593,992
6. Financial income	21	6.3	9,428,823,891	519,182,755	17,459,601,137	6,056,901,649
7. Financial expenses	22	6.4	30,217,343	-	1,031,072,694	9,767,419,192
- In which: interest expenses	23		-	-	33,424,657	-
8. Selling expenses	24		280,959,827	8,472,279	605,207,854	690,471,690
9. General administrative expenses	25	6.5	13,562,634,939	5,704,594,395	23,621,176,708	17,750,815,581
10. Net profits from operating activities	30		(516,899,137)	(1,937,694,233)	1,605,435,807	(13,841,210,822)
11. Other income	31		130,800,213	40,629,049	6,683,287,947	152,824,312
12. Other expenses	32		616,450	-	227,182,693	122,573,162
13. Other profits	40	6.6	130,183,763	40,629,049	6,456,105,254	30,251,150
14. Total net profit before tax	50		(386,715,374)	(1,897,065,184)	8,061,541,061	(13,810,959,672)
15. Current corporate income tax expenses	51		-	-	-	-
16. Deferred corporate income tax expenses	51		-	-	-	-
17. L.Profits after corporate income tax	60		(386,715,374)	(1,897,065,184)	8,061,541,061	(13,810,959,672)
18. Lãi cơ bản trên cổ phiếu	70	V.25	(9)	(43)	184	(315)
19. Lãi suy giảm trên cổ phiếu	71	V.25	(9)	(43)	184	(315)

Approved on October 28, 2026

Chief Accountant

Deputy General Director

Signature

Le Huu Nghi

Signature

Vu Van Tuan



COMBINED CASH FLOW STATEMENT

Indirect method

From January 1, 2026 to September 30, 2026

ITEMS	Code	From January 1, 2026 to September 30, 2026	From January 1, 2025 to September 30, 2025
I. Cash flows from operating activities			
1. Profits before tax	01	8,061,541,061	(13,810,959,672)
2. Adjustments for the followings:			
- Depreciation of fixed assets	02	861,630,732	602,440,204
- Provisions	03	2,219,372,120	9,638,685,144
- Foreign exchange (gain)/loss arising from translating foreign currency items	04	2,990,922	128,734,048
- (Gain)/loss from investing activities	05	(9,487,023,490)	(6,054,919,612)
- Interest expenses	06	-	-
- Others	07		
3. Operating profit before movements in working capital	08	1,658,511,345	(9,496,019,888)
- (Increase)/Decrease of receivables	09	156,589,629,079	(4,362,823,391)
- Increase (Decrease) in Inventories	10	(8,011,330,984)	(143,069,136)
- Increase (Decrease) in Payables	11	(594,864,577)	6,485,654,110
- Increase (Decrease) in Prepaid expenses	12	(139,891,924)	(513,203,266)
- Increase/(decrease) in trading securities	13	-	-
- Interest paid	14	-	-
- Corporate income tax paid	15	-	-
- Other income from operating activities	16	51,426,024	100,000,000
- Other expenses for operating activities	17	-	(104,208,000)
Net cash flow from operating operations	20	149,553,478,963	(8,033,669,571)
II. Cash flows from investing activities			
1. Expenditures on purchase and construction of fixed assets and long-term assets	21	(888,630,535)	(49,363,636)
2. Proceeds from disposal or transfer of fixed assets and other long-term assets	22	91,300,000	-
3. Expenditures on loans and purchase of debt instruments from other entities	23	(200,000,000,000)	-
4. Proceeds from collection of loans and resale of debt instruments issued by other entities	24	16,000,000,000	-
5. Payments for investments in other entities	25	-	-
6. Proceeds from equity investment in other entities	26	-	-
7. Proceeds from interests, dividends and distributed profits	27	(2,733,662,282)	5,537,718,894
Net cash flows from investing activities	30	(187,530,992,817)	5,488,355,258

COMBINED CASH FLOW STATEMENT

Indirect method

From January 1, 2026 to September 30, 2026

(Continued)

Unit: VND

ITEMS	Code	From January 1, 2026 to September 30, 2026	From January 1, 2025 to September 30, 2025
Cash flows from financial activities			
Cash proceeds from borrowings			
1. Repayment of principal	34	(8,000,000,000)	
2. Dividends and profits paid to owners	36	(64,052,700)	(11,000,000)
<i>Net cash flows from financial activities</i>	40	(6,775,116,884)	(11,000,000)
Net cash flows during the year	50	(44,752,630,738)	(2,556,314,313)
Cash and cash equivalents at the beginning of the year	60	63,767,898,645	66,281,277,735
Effect of exchange rate fluctuations	61	(2,990,922)	3,399,690
Cash and cash equivalents at the end of the year	70	19,012,276,985	63,728,363,112

Approved on October 28, 2026

Prepared by



Le Huu Nghi

Chief Accountant



Nguyen Van Tuan

Director



Do Hoang Ha

NOTES TO THE COMBINED FINANCIAL STATEMENTS

For the period ended 30th September 2026

1. CORPORATION INFORMATION

1.1 STRUCTURE OF OWNERSHIP

Vietnam Electronics and Informatics Joint Stock Corporation (hereinafter referred to as “the Corporation”) formerly known as Vietnam Electronics and Information Technology Corporation was established under Decision No. 1116/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 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 Charter capital: 438,000,000,000 VND (In words: Four hundred and thirty-eight billion Vietnamese dong)

1.2 OPERATING INDUSTRIES AND PRINCIPAL ACTIVITIES

The Corporation's principal business activities are:

- 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

1.3 NORMAL OPERATING CYCLE

The Corporation’s normal operating cycle is 12 months.

1.4 THE CORPORATION STRUCTURE

No	Company	Address	Business line	Capital Contribution Rate	Voting Ratio
I Dependent unit					
1	Vietronics 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	100%	100%
II Subsidiaries					
1	Thu Duc Vietronics 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%
2	Vietronics 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%
3	Vietronics 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%

No	Company	Address	Business line	Capital Contribution Rate	Voting Ratio
4	Viettronics Bien Hoa Joint Stock Company	52-54 Nguyen Hue Street, Saigon Ward, Ho Chi Minh City, Vietnam	Manufacturing of electronic products	51%	51%
5	Viettronics Engineering Joint Stock Company	5th Floor, Sudico Building, Tu Liem Ward, Hanoi City, Vietnam	Supervision and construction of electrical works	70.97%	70.97%
6	Viettronics Industries Joint Stock Company	11th Floor, MIPEC Building, 229 Tay Son Street, Kim Lien Ward, Hanoi City, Vietnam	Manufacturing of electronic products	92.47%	92.47%
III Joint Venture and Affiliated Company					
1	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%
2	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%
3	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%
4	Advanced Medical Engineering.Corp (AMEC) (*)	48BT3 Linh Dam Peninsula Villa Area, Hoang Liet Ward, Hanoi City, Vietnam	Manufacturing, trading, and services	49.00%	49.00%
5	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%
IV Investments in joint ventures and associates are accounted for using the cost method					
	Thu Duc 1 Viettronics Joint Stock Company	30 Do Xuan Hop Street, Phuoc Long A Ward, Ho Chi Minh City	Manufacturing of electronic products	34.92%	34.92%

1.5 Statement of Comparability of Information in the Financial Statement

The Corporation consistently applies accounting policies in accordance with the Corporate Accounting Regime issued under Circular No. 99/2025/TT-BTC dated 27nd October 2025 issued by the Ministry of Finance. Accordingly, the information and figures presented in the financial statements are comparable.

2. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

Accounting Period

The Corporation's fiscal year is the calendar year, beginning on 01 January and ending on 31 December annually.

Accounting Currency

The accompanying financial statements are expressed in Vietnam Dong (VND)

3. ACCOUNTING STANDARDS AND SYSTEM

Accounting System

The Company applied to Vietnamese Accounting System promulgated under Circular No. 99/2025/TT-BTC dated 27nd October 2025.

On October 27, 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99") providing guidance on the Corporate Accounting Regime. This Circular takes effect from January 1, 2026 and applies to financial years beginning on or after January 1, 2026. Circular 99 replaces Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance providing guidance on the Corporate Accounting Regime; Circular No. 75/2015/TT-BTC dated May 18, 2015 of the Ministry of Finance amending and supplementing Article 128 of Circular No. 200/2014/TT-BTC dated December 22, 2014; Circular No. 53/2016/TT-BTC dated March 21, 2016 amending and supplementing certain articles of Circular No. 200/2014/TT-BTC dated December 22, 2014; and Circular No. 195/2012/TT-BTC dated November 15, 2012 providing guidance on accounting applicable to project investors.

The effects of changes in accounting policies in accordance with the guidance of Circular 99 are applied prospectively, without retrospective application. Circular 99 introduces changes to the presentation of certain items in the combined financial statements. The comparative figures have been reclassified to conform to the presentation adopted in the current period. Details of the reclassification of comparative figures are presented in Note VIII.4 to the notes to the combined financial statements.

Statements for the compliance with Accounting Standards and System

The Executive Board of the Corporation affirms its full compliance with the Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting System, as promulgated and in effect, in relation to the preparation and presentation of these financial statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are the principal accounting policies adopted by the Corporation in the preparation of the financial statements:

Basis of preparation of the financial statements

The Combined Financial Statements are presented in Vietnamese Dong ("VND") and have been prepared on the historical cost basis, in accordance with the Vietnamese Accounting Standards ("VAS") and the Vietnamese Enterprise Accounting Regime as prescribed in Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance providing guidance on the Enterprise Accounting Regime.

The Corporation's Combined Financial Statements have been prepared on the basis of combining the Financial Statements of Viettronics College of Technology and those of the Corporation's Head Office. Transactions and balances between the Corporation's Head Office and its dependent unit, as well as those among the dependent units, have been eliminated in the preparation and presentation of the Corporation's Combined Financial Statements.

The accompanying Combined Financial Statements are those of the Corporation only and, accordingly, do not include the Financial Statements of its subsidiaries. Users of these Combined Financial Statements should read them in conjunction with the Corporation's Consolidated Financial Statements for the accounting period ended 30 Sep 2026 in order to obtain comprehensive information on the Corporation's financial position, results of operations, and cash flows for the period.

Accounting Estimates

The preparation of the financial statements in compliance with Vietnamese Accounting Standards requires the Executive Management to make estimates and assumptions that affect the reported amounts of liabilities and assets, and the disclosure of contingent liabilities and assets as at the date of the financial statements, as well as the reported amounts of revenue and expenses throughout the financial year. Actual business results may differ from these 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 income statement.

Cash and cash equivalents

Cash comprises cash on hand, bank deposits.

Cash equivalents are short-term investments with a maturity or redemption period of no more than three months from the date of acquisition, which are readily convertible into a known amount of cash and subject to an insignificant risk of changes in value

Financial investments

Investments held to maturity

Held-to-maturity investments are investments that the Company's Board of Management has the intention and ability to hold until maturity. These investments include term deposits at banks. Such investments are recognized at cost less allowance for doubtful receivables.

Investments in subsidiaries, associates and other investments

- Investment in subsidiaries: Investments in subsidiaries over which the Corporation has control are presented at cost in the Corporation's financial statements.

Profit distributions that the Corporation receives from the accumulated earnings of its subsidiaries after the date it obtains control are recognized in the Corporation's current year operating results. Other distributions are treated as a recovery of

investment and deducted from the carrying amount of the investment.

- Investment in associates and joint ventures: Investments in associates and joint ventures in which the Corporation has significant influence are presented at cost.

Profit distributions received by the Corporation from the accumulated profits of associates after the Corporation gains control are recognized in the Corporation's profit or loss for the year. Other distributions are considered as a recovery of investment and deducted from the investment value.

- Other Investments: These are recorded at cost, including the purchase price and directly related acquisition costs. After initial recognition, these investments are carried at cost less any provision for impairment (if applicable).

Allowance for the 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 end of the financial year.

Receivables

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

Provisions for doubtful debts are assessed and recognized for receivables that are overdue and difficult to recover, or for receivables where the debtor is unlikely to be able to settle due to liquidation, bankruptcy, or similar financial 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.

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.

When an item of property, plant and equipment is sold or liquidated, its cost and accumulated depreciation are written off, and any resulting gain or loss on disposal is recognised as income or expense for the year.

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

<i>Asset Type</i>	<i>Useful Life (Years)</i>
- Buildings, structures	25 - 50
- Machinery and equipment	05 - 15
- Motor vehicles	06 - 15
- Office equipment	03 - 10
- Others	04 - 25

Intangible fixed assets and Amortization

Land use rights

The initial cost of land use rights includes the purchase price and directly attributable expenses incurred to obtain the rights. Depreciation is calculated on a straight-line basis over the useful life stated in the Land Use Right Certificate or land lease contract. Land use rights with indefinite tenure are not subject to depreciation.

Computer software

The purchase cost of new computer software that is not an integral part of the related hardware is capitalized and accounted for as an intangible fixed asset. Computer software is amortized using the straight-line method over a period ranging from 03 to 08 years.

Prepaid expenses

Tools and supplies

Tools and instruments comprise assets held by the Corporation for use in the ordinary course of business operations, each with a value of less than VND 30 million and therefore not qualifying for recognition as fixed assets under current regulations. The value of tools and instruments is amortized on a straight-line basis over a period of 2 to 3 years.

Other long-term prepaid expenses

Other expenses include prepaid expenses incurred during normal business operations, which are recognized and allocated using the straight-line method 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 detail 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:

- Trade payables: Comprise liabilities of a commercial nature arising from transactions for the purchase of goods, services, and assets between the Corporation and suppliers (being entities independent of the Corporation, including payables between the Parent Company and its subsidiaries, joint ventures, and associates).
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

Unrealized revenues

Unearned revenue includes advance revenue (such as amounts received in advance from customers over multiple accounting periods for asset leasing, infrastructure leasing, or multi-term tuition fees). It does not include amounts received in advance from buyers for products, goods, or services that have not yet been delivered by the Corporation, nor revenue yet to be collected from multi-term asset leasing or service provision activities.

Revenue received in advance is allocated using the straight-line method based on the number of periods in advance collected.

Accrued expenses

Accrued expenses represent actual expenses not yet paid but allocated to production and business costs during the year, in order to ensure that when the expenses are actually incurred, they do not cause sudden fluctuations in operating costs. This treatment is applied to comply with the matching principle between revenue and expenses.

Owners' equity

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

Share premium is recognized as the difference between the issue price and the par value of shares upon initial issuance, additional issuance, the difference between the re-issuance price and the book value of treasury shares, and the equity component of convertible bonds upon maturity. Direct costs related to the additional issuance of shares and the re-issuance of treasury shares are deducted from share premium.

Treasury shares are recognized at acquisition cost and presented as a deduction from equity in the combined balance sheet.

Profit after corporate income tax is distributed to shareholders after appropriations to funds in accordance with the Corporation's Charter and legal requirements, and upon approval by the General Meeting of Shareholders.

Revenue and other income

The Corporation's revenue includes revenue from sales of goods and installation; rental revenue and revenue from providing services.

Revenue from Sales and Installation

Revenue from sale of goods shall be recognized when it satisfies all the five (05) conditions below:

- The Company has transferred to customers the risks and reward of ownership of the goods;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- Revenue is recognised when it can be measured reliably. Where a contract provides the purchaser with the right to return products or goods subject to specified conditions, revenue is recognised only when such conditions no longer exist and

the purchaser no longer has the right to return the products or goods, except where the purchaser is entitled to return the goods in exchange for other goods or services.

- The Company will obtain economic benefits from the sales transaction.; and
- Costs related to transactions can be determined.

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 (04) following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits will flow to the Company;
- Identify the completed work as at the balance sheet date; and
- 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..

Cost of goods sold

Cost of goods sold is the total cost incurred from the cost of production of products and the cost of services during the period according to the principle of matching with revenue. Costs exceeding the normal level of inventories are recorded immediately in the cost of goods sold.

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.

Corporate income tax of affiliated units is implemented and declared centrally at the Corporation.

The Corporation has an obligation to pay corporate income tax at the rate of 20% on taxable profits.

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 in case that party is able to control 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.

Unit: VND

1. Cash and cash equivalents		
Cash and cash equivalents	Cash	Sep 30, 2026
	Demand deposits with banks	January 1, 2026
	- Bank for Investment and Development of Vietnam (BIDV)	
	- Other banks	
	cash equivalents	
	- Bank for Investment and Development of Vietnam (BIDV)	
	Total	
(i) Cash equivalents represent bank deposits with original maturities of three months, bearing an interest rate ranging from 2.4% to 4.75% per annum.		

19,012,276,985	63,767,898,645
11,000,000,000	17,000,000,000
11,000,000,000	17,000,000,000
3,610,452,538	2,334,558,184
4,060,979,929	44,224,261,120
7,671,432,467	46,558,819,304
340,844,518	209,079,341

VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION

Form No. B01-DN

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

Issued in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Minister of Finance

2. Financial investments

Short-term financial investments

Items	Sep 30, 2026				Unit: VND	
	Recoverable		Provision		January 1, 2026	
	Original cost	Recoverable amount	Provision	Original cost	Recoverable amount	Provision
Short-term held-to maturity investments	228,810,342,886	228,810,342,886	-	38,842,726,027	38,842,726,027	-
Term deposits (i)	38,700,000,000	38,700,000,000	-	38,700,000,000	38,700,000,000	-
- <i>BIDV</i>	38,700,000,000	38,700,000,000	-	38,700,000,000	38,700,000,000	-
Short-term loans receivable	184,000,000,000	184,000,000,000	-	-	-	-
- <i>The New Generation Services and Trading Joint Stock Company (ii)</i>	184,000,000,000	184,000,000,000	-	-	-	-
Accrued interest income from term deposits and loans	6,110,342,886	6,110,342,886	-	142,726,027	142,726,027	-
Total	228,810,342,886	228,810,342,886	-	38,842,726,027	38,842,726,027	-

(i) Short-term term deposits comprise deposits with terms ranging from 7 to 12 months placed with joint-stock commercial banks, bearing interest rates ranging from 3.4% to 4.75% per annum (as at January 1, 2026: 3.4% to 4.69% per annum). As at Sep 30, 2026, the Corporation had pledged certain short-term deposit contracts, amounting to VND 38,700,000,000, as security for contract performance guarantees.

(ii) A loan was granted to New Generation Services and Trading Joint Stock Company under Loan Agreement No. 1102/2026/HĐVV/VIETTRONICS-THM dated February 11, 2026, and Appendix No. 01/2026/PLHD to the Loan Agreement dated June 12, 2026. The loan amount was VND 190,000,000,000, of which VND 184,000,000,000 had actually been disbursed as at June 30, 2026. The loan was intended to provide the borrower with additional working capital. The loan term expires on December 31, 2026, and the interest rate is 6.7% per annum. The loan is secured by 20,477,500 shares of Nam Son Trading and Construction Joint Stock Company owned by Ms. Tran Kim Khanh, pursuant to the Security Agreement dated February 11, 2026.

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2. Financial investments (continued)

Long-term financial investments

Items	Sep 30, 2026			January 1, 2026		
	Original cost	Recoverable amount	Provision	Original cost	Recoverable amount	Provision
Investments in Subsidiaries						
Vietronics Tan Binh Joint Stock Company	299,518,746,692	204,955,558,753	(94,563,187,939)	299,518,746,692	205,782,876,915	(93,735,869,777)
Thu Duc Viettronics Joint Stock Company	133,226,370,342	133,226,370,342	-	133,226,370,342	133,226,370,342	-
Viettronics Industries Joint Stock Company	75,462,731,429	15,094,132,898	(60,368,598,531)	75,462,731,429	15,628,525,936	(59,834,205,493)
Viettronics Binh Hoa Joint Stock Company	27,557,000,000	-	(27,557,000,000)	27,557,000,000	-	(27,557,000,000)
Viettronics Bien Hoa Joint Stock Company	15,198,723,728	15,198,723,728	-	15,198,723,728	15,198,723,728	-
Viettronics Engineering Joint Stock Company	35,073,921,193	35,073,921,193	-	35,073,921,193	35,073,921,193	-
Investments in Associates						
Viettronimex Joint Stock Company	13,000,000,000	6,362,410,592	(6,637,589,408)	13,000,000,000	6,655,335,716	(6,344,664,284)
Viettronics And Mechanics Phuthohoa Company	57,285,151,211	23,061,216,921	(34,223,934,290)	57,285,151,211	23,200,294,067	(34,084,857,144)
Vietnam Computer Joint Stock Company	13,987,729,333	13,987,729,333	-	13,987,729,333	13,987,729,333	-
Advanced Medical Engineering Corp (AMEC)	2,278,518,130	2,278,518,130	-	2,278,518,130	2,278,518,130	-
Dm Vina Company Limited	895,348,195	895,348,195	-	895,348,195	895,348,195	-
	1,276,595,137	-	(1,276,595,137)	1,276,595,137	-	(1,276,595,137)
Total	38,846,960,416	5,899,621,263	(32,947,339,153)	38,846,960,416	6,038,698,409	(32,808,262,007)
	356,803,897,903	228,016,775,674	(128,787,122,229)	356,803,897,903	228,983,170,982	(127,820,726,921)

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3. Short-term Receivables from customers

Items	Unit: VND			
	Sep 30, 2026		January 1, 2026	
	Carrying amount	Provision	Carrying amount	Provision
Other parties				
Khang Phuc Import Export and Trading Investment Company Limited	83,180,599,875	(51,075,092,137)	259,274,522,259	(51,069,480,165)
AKA Viet Nam Joint stock company	22,176,666,534	(22,176,666,534)	22,176,666,534	(22,176,666,534)
GTTEL Information And Communication Technology Company Limited	19,513,690,714	(19,513,690,714)	20,263,690,714	(20,263,690,714)
Chan Hung Trading Technical Services Joint Stock Company	-	-	12,773,211,222	-
GLC Vina Joint Stock Company	14,476,244,538	-	23,230,273,588	-
Tam Thanh Phat Power Technology Joint Stock Company	-	-	137,088,000,000	-
Others customers	11,444,065,419	-	-	-
Related parties				
Viettronics Industries Joint Stock Company	15,569,932,670	(9,384,734,889)	43,742,680,201	(8,629,122,917)
An Binh Bank	4,681,488,391	-	23,673,705	-
	-	-	23,673,705	-
	4,681,488,391	-	-	-
Total	87,862,088,266	(51,075,092,137)	259,298,195,964	(51,069,480,165)

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4. Prepayments to suppliers

Items	Unit: VND			
	Sep 30, 2026		January 1, 2026	
	Carrying amount	Provision	Carrying amount	Provision
Other parties	23,880,457,598	(5,048,113,800)	16,052,381,773	(4,926,851,000)
Ngan Thinh Hanoi Service and Trading Company Limited	4,854,351,000	(4,854,351,000)	4,854,351,000	(4,854,351,000)
XPAD Company Limited	-	-	9,860,069,072	-
Renai Vietnam Joint Stock Company	15,455,527,120	-	-	-
Other suppliers	3,570,579,478	(193,762,800)	1,337,961,701	(72,500,000)
Related parties	5,125,290,000	-	-	-
Development COSMO Company Limited	5,000,000,000	-	-	-
Thu Duc Viettronics Joint Stock Company	125,290,000	-	-	-
Total	29,005,747,598	(5,048,113,800)	16,052,381,773	(4,926,851,000)

VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION

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5. Other receivables

Items	Unit: VND			
	Sep 30, 2026		January 1, 2026 (Reprepared)	
	Carrying amount	Provision	Carrying amount	Provision
Short-term	28,556,262,055	(6,352,340,723)	24,600,624,440	(5,226,238,683)
Other parties	19,082,683,372	(5,303,646,877)	14,540,096,051	(2,508,797,777)
Advances to employees	10,800,317,504	(2,800,000,000)	9,337,219,174	-
Others	8,282,365,868	(2,503,646,877)	5,202,876,877	(2,508,797,777)
Related parties	9,473,578,683	(1,048,693,846)	10,060,528,389	(2,717,440,906)
Viettronics Industries Joint Stock Company	1,048,693,846	(1,048,693,846)	8,290,603,552	(2,717,440,906)
Viettronics Engineering Joint Stock Company	1,539,427,889	-	1,539,427,889	-
Dm Vina Company Limited	230,496,948	-	230,496,948	-
Viettronics Tan Binh Joint Stock Company	6,654,960,000	-	-	-
Long term	130,245,200	-	120,245,200	-
Deposits	34,000,000	-	24,000,000	-
Others	96,245,200	-	96,245,200	-
Total	28,686,507,255	(6,352,340,723)	24,720,869,640	(5,226,238,683)

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6. Provision for doubtful short-term receivables

	Unit: VND			
	Sep 30, 2026		January 1, 2026	
	Original cost	Recoverable amount	Overdue period	Overdue period
Short-term Receivables from customers	51,549,376,231	474,284,094	51,188,335,077	118,854,912
Khang Phuc Import Export and Trading Investment Company Limited	22,176,666,534	-	Trên 3 năm	Trên 3 năm
AKA Viet Nam Joint stock company	19,513,690,714	-	Trên 3 năm	Trên 3 năm
Phu Tho General Hospital Company Limited	2,800,000,000	-	Trên 3 năm	Trên 3 năm
Others customers	7,059,018,983	474,284,094	Từ 2 năm đến trên 3 năm	Từ 2 năm đến trên 3 năm
Prepayments to suppliers	5,048,113,800	-	4,926,851,000	-
Ngan Thinh Hanoi Service and Trading Company Limited	4,854,351,000	-	Trên 3 năm	Trên 3 năm
Other suppliers	193,762,800	-	Trên 3 năm	Trên 3 năm
Other Short-term Receivables	3,552,340,723	-	5,226,238,683	-
Vietronics Industries Joint Stock Company	1,048,693,846	-	Trên 3 năm	Trên 3 năm
Ngan Thinh Hanoi Service and Trading Company Limited	2,107,997,573	-	Trên 3 năm	Trên 3 năm
Other Receivables	395,649,304	-	Trên 3 năm	Trên 3 năm
Advances to employees	2,800,000,000	-	400,800,204	-
Total	62,949,830,754	474,284,094	61,341,424,760	118,854,912
Total provision made			(62,475,546,660)	(61,222,569,848)

The Board of General Directors of the Corporation makes provisions for doubtful short-term receivables based on assessments of the debtors' actual financial conditions and the recoverability of the outstanding debts.

7. Inventories

	Sep 30, 2026		January 1, 2026	
	Original cost	Provision	Original cost	Provision
Work in progress	25,104,825,158	-	17,039,374,174	-
Finished goods	-	-	54,120,000	-
Total	25,104,825,158	-	17,093,494,174	-

8. Prepaid expenses

	Sep 30, 2026	January 1, 2026
Short-term	36,081,296	1,320,000
Tools and equipment	36,081,296	1,320,000
Long-term	129,120,527	23,989,899
Tools and equipment	129,120,527	23,989,899
Other	-	-
Total	165,201,823	25,309,899

9. Increase and decrease in Intangible fixed assets

	Land use rights	Computer Software	Total
Cost			
Opening balance	17,769,140,000	340,090,400	18,109,230,400
Closing balance	17,769,140,000	340,090,400	18,109,230,400
Accumulated Depreciation			
Opening balance	-	340,090,400	340,090,400
Closing balance	-	340,090,400	340,090,400
Net book value			
Opening balance	17,769,140,000	-	17,769,140,000
Closing balance	17,769,140,000	-	17,769,140,000

The original cost of fully amortized intangible fixed assets still in use as at September 30, 2026 was VND 340,090,400 (as at January 1, 2026: VND 340,090,400)

List of Intangible fixed assets

	Original cost	Net book value
Land use rights over the land plot at No. 197 Nguyen Thi Minh Khai Street, Ben Thanh Ward, Ho Chi Minh City.	7,233,840,000	7,233,840,000
Land use rights over the land plot at No. 29F Hai Ba Trung Street, Cua Nam Ward, Ha Noi City.	6,264,000,000	6,264,000,000
Land use rights over the land plot at No. 118 Cat Bi Street, Hai An Ward, Hai Phong City.	4,271,300,000	4,271,300,000
Other Intangible fixed assets	340,090,400	-
Total	18,109,230,400	17,769,140,000

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10. Increase/decrease in tangible fixed assets

Items	Buildings and Structures	Machinery, equipment	Transportation means	Office equipment	Other	Total
History Cost						
Opening balance	51,003,504,588	967,636,395	6,322,355,756	518,413,956	90,000,000	58,901,910,695
Increase	-	-	-	32,615,720	-	32,615,720
- Purchase	-	-	-	32,615,720	-	32,615,720
Decrease	-	-	592,087,500	-	-	592,087,500
- Disposal of fixed assets	-	-	592,087,500	-	-	592,087,500
Closing balance	51,003,504,588	967,636,395	5,730,268,256	551,029,676	90,000,000	58,342,438,915
Accumulated Depreciation						
Opening balance	25,651,970,422	916,156,066	6,322,355,756	480,751,329	25,500,000	33,396,733,573
Increase	812,709,084	16,285,800	-	19,135,848	13,500,000	861,630,732
- Depreciation	812,709,084	16,285,800	-	19,135,848	13,500,000	861,630,732
Decrease	-	-	592,087,500	-	-	592,087,500
- Disposal of fixed assets	-	-	592,087,500	-	-	592,087,500
Closing balance	26,464,679,506	932,441,866	5,730,268,256	499,887,177	39,000,000	33,666,276,805
Net book value						
Opening balance	25,351,534,166	51,480,329	-	37,662,627	64,500,000	25,505,177,122
Closing balance	24,538,825,082	35,194,529	-	51,142,499	51,000,000	24,676,162,110

The original cost of fully depreciated tangible fixed assets still in use as at September 30, 2026 was VND 18,940,713,670 (as at January 1, 2026: VND 19,532,801,170).

Tangible fixed assets in existence

	Nguyên giá	Giá trị còn lại	Nguyên giá	Giá trị còn lại
Office Floor, 11th Floor, Mipeco Tower, No. 229 Tay Son Street	31,725,484,545	22,207,839,249	31,725,484,545	22,802,692,080
Other Tangible fixed assets	26,616,954,370	2,468,322,861	27,176,426,150	2,702,485,042
Total	58,342,438,915	24,676,162,110	58,901,910,695	25,505,177,122

**VIETNAM ELECTRONICS AND INFORMATICS JOINT
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	Sep 30, 2026		January 1, 2026	
	Original cost	Recoverable amount	Original cost	Recoverable amount
Viettronics Vocational College Project	1,477,824,393	1,477,824,393	621,809,578	621,809,578
Total	1,477,824,393	1,477,824,393	621,809,578	621,809,578

12. Short-term Trade payables

	Sep 30, 2026	January 1, 2026
Other parties	39,353,127,256	47,863,968,808
O & C Technical Commercial JSC	893,590,576	7,850,148,074
ESE CORP Energy Saving JSC	3,243,732,838	6,591,083,832
Tien Phat Smartech JSC	-	7,296,917,300
Tekscom Technology Technique Ltd Co	2,497,136,040	7,553,065,800
XPAD Company Limited	23,761,748,460	
Others	8,956,919,342	18,572,753,802
Related parties	7,849,605,727	6,485,140,235
Viettronics industrial Joint stock company	-	5,596,836,351
Viettronics Tan Binh Joint stock company	7,002,178,612	-
Viettronics Engineering JSC	847,427,115	888,303,884
Total	47,202,732,983	54,349,109,043

13. Short-term advances from customers

	Sep 30, 2026	January 1, 2026
Other parties	18,950,372,320	12,132,328,163
Tam Thanh Phat Power Technology Joint Stock Company	-	10,705,150,977
SUNTECH Vietnam Technology Development Investment Company Limited	16,326,841,712	
Others	2,623,530,608	1,427,177,186
Related parties	134,766,180	-
Geleximco Group - Joint stock company	134,766,180	-
Total	19,085,138,500	12,132,328,163

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14. Taxes and receivables from, payables to the State Treasury

Items	Amount paid/ offset during				January 1, 2026	
	Payable	Receivable	Payable in the period	the period	Payable	Receivable
Value added tax on domestic sales	5,026,855	-	7,867,084,565	8,003,168,412	141,110,702	-
Corporate income tax	-	45,130,503	-	-	-	45,130,503
Personal income tax	421,978,596	-	684,126,750	287,891,458	25,743,304	-
Real estate tax, land tax	-	-	933,666,341	933,666,341	-	-
Total	427,005,451	45,130,503	9,484,877,656	9,224,726,211	166,854,006	45,130,503

Unit: VND

The Corporation's tax finalization is subject to examination by the tax authorities. As the application of tax laws and regulations to various types of transactions may be interpreted differently, the tax amounts presented in the financial statements may be subject to adjustment upon a decision by the tax authorities.

**VIETNAM ELECTRONICS AND INFORMATICS JOINT
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15. Accrued expenses

	Sep 30, 2026	January 1, 2026
Short-term	-	47,800,000
Other expenses		47,800,000
Total	-	47,800,000

16. Other payables

	Sep 30, 2026	January 1, 2026
Short-term		(Reclassified)
	5,717,686,755	5,292,174,117
Trade Union Fee	144,842,035	99,358,391
Deposits Received	-	-
Other Payables	2,572,844,720	2,192,815,726
Related parties	3,000,000,000	3,000,000,000
Viettronics Engineering Joint Stock Company	3,000,000,000	3,000,000,000
Long-term	920,000,000	920,000,000
Deposits Received	920,000,000	920,000,000
Total	6,637,686,755	6,212,174,117

17. Loans and Finance Lease Liabilities

	Sep 30, 2026	Increase	Decrease	January 1, 2026
	1,288,935,816	1,288,935,816	8,000,000,000	8,000,000,000
Borrowings from BIDV - Transactions Office III Branch (i)	1,288,935,816	1,288,935,816	8,000,000,000	8,000,000,000

(i) The short-term loan from the Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) – Transaction Office III Branch was granted under Credit Facility Agreement No. 01/2026/324800/HĐTD dated July 21, 2026, with a credit limit of VND 130 billion and a loan term ending on July 21, 2027. The collateral arrangements are specified in detail in the credit agreement.

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ccordance with Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Minister of Finance

18. Owners' equity

Change of Owners' equity

Item	Unit: VND		
	Owner's Contributed capital	Development and investment fund	Retained earnings Total
Previous year opening balance	438,000,000,000	38,679,596,792	426,339,316,923
Profit of the previous year	-	-	118,934,539,966
Opening balance of the current year	438,000,000,000	38,679,596,792	545,273,856,889
Profit of the period	-	-	8,061,541,061
Closing balance	438,000,000,000	38,679,596,792	553,335,397,950

18. Owners' equity (Continued)

Detail of the owner's equity distributed capital

	Sep 30, 2026		January 1, 2026	
	Value	Ratio %	Value	Ratio %
Geleximco Group - Joint stock company	385,297,500,000	87.97%	385,297,500,000	87.97%
Other shareholder	52,702,500,000	12.03%	52,702,500,000	12.03%
Total	438,000,000,000	100.0%	438,000,000,000	100.0%

Equity transactions with owners and distribution of dividends

	This period	Previous period
Shareholders' capital		
- Opening balance	438,000,000,000	438,000,000,000
- Increased during the period	-	-
- Decreased during the period	-	-
- Closing balance	438,000,000,000	438,000,000,000
Dividends profit shared	-	-

Shares

	Sep 30, 2026	January 1, 2026
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/1 share)	10,000	10,000

19. Item off the statement of financial position

Foreign currencies	Sep 30, 2026	January 1, 2026
- USD	2,415.00	2,426.94
- EUR	455.91	466.05

VI. ADDITIONAL INFORMATION ON THE ITEMS OF THE INCOME STATEMENT

1. Revenue from sales of goods and services

	Third Quarter 2026	Third Quarter 2025
Revenue from sales and installation	75,923,354,351	68,483,952,909
Revenue from provision of services	2,290,181,184	2,658,999,910
Total	78,213,535,535	71,142,952,819

Less: Service revenue deductions

Net revenue from sales and service provision

	Third Quarter 2026	Third Quarter 2025
Net revenue from sales and installation	75,923,354,351	68,483,952,909
Net revenue from service provision	1,835,635,729	2,658,999,910
Total	77,758,990,080	71,142,952,819

2. Cost of good sold

	Third Quarter 2026	Third Quarter 2025
Cost of sales and installation	73,438,190,412	67,381,313,357
Cost of provision of services	392,710,587	505,449,776
Total	73,830,900,999	67,886,763,133

3. Financial income

	Third Quarter 2026	Third Quarter 2025
Interest income	2,149,146,391	519,182,755
Dividends are distributed	7,279,677,500	-
Total	9,428,823,891	519,182,755

4. Financial expenses

	Third Quarter 2026	Third Quarter 2025
Interest expenses	-	-
Foreign exchange losses	30,217,343	-
Total	30,217,343	-

5. Selling expenses

	Third Quarter 2026	Third Quarter 2025
Other expenses	280,959,827	8,472,279
Total	280,959,827	8,472,279

**VIETNAM ELECTRONICS AND INFORMATICS JOINT
STOCK CORPORATION**

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

Form No. B01-DN

Issued in accordance with Circular No.
99/2025/TT-BTC dated 27 October 2025 of the
Minister of Finance

6. General and administration expenses

	Third Quarter 2026	Third Quarter 2025
Staff costs	3,931,523,246	2,829,573,000
Provision for doubtful receivables	5,608,943,788	
Other expenses	4,022,167,905	2,875,021,395
Total	13,562,634,939	5,704,594,395

7. Other Incomes

	Third Quarter 2026	Third Quarter 2025
Refunds of value-added tax and tax penalties	-	-
Income from disposal of fixed assets	83,000,000	-
Other Incomes	47,800,213	152,824,312
Total	130,800,213	152,824,312

8. Other expenses

	Third Quarter 2026	Third Quarter 2025
Other expenses	616,450	-
Total	616,450	-

9. Current corporate income tax expense

	Third Quarter 2026	Third Quarter 2025
Total profit before tax	(386,715,374)	(13,810,959,672)
Adjustments increasing (+) or decreasing (-) taxable profit	(2,366,171,331)	(5,058,424,000)
Profit for corporate income tax calculation	(2,752,886,705)	(18,869,383,672)
Losses carried forward from previous years	2,752,886,705	-
Taxable income for corporate income tax purposes	-	(18,869,383,672)
Current corporate income tax rate	20%	20%
Current corporate income tax expense	-	-

10. Chi phí sản xuất kinh doanh theo yếu tố

	Third Quarter 2026	Third Quarter 2025
Raw material expenses	75,840,652,145	67,167,929,630
Employee expenses	3,931,523,246	2,829,573,000
Amortization and Depreciation expenses	206,474,877	202,397,913
Outsourcing expenses	149,120,474	2,072,008,709
Other cash expenses	77,443,680	760,259,454
Total	80,205,214,422	73,032,168,706

c Additional Information on Items Presented in the Statement of Cash Flows

	Sep 30, 2026	January 1, 2026
Accrued interest income on term deposits and loans not yet collected	6,110,342,886	142,726,027
Dividends payable to owners but not yet paid	2,438,144,717	2,502,197,417

VIII. Other information

Unit: VND

1. Events Occurring After the End of the Accounting Period

No material events occurred after the end of the accounting period that require adjustment to or disclosure in the financial statements.

2. Related Party Information

List of related parties

Related parties	Ralations
Geleximco Group Joint Stock Comapany	Parent company
Viettronics Tan Binh Joint Stock Company	Subsidiary company
Thu Duc Viettronics Joint Stock Company	Subsidiary company
Viettronics Industries Joint Stock Company	Subsidiary company
Viettronics Binh Hoa Joint Stock Company	Subsidiary company
Viettronics Bien Hoa Joint Stock Company	Subsidiary company
Viettronics Engineering Joint Stock Company	Subsidiary company
Viettronimex Joint Stock Company	Associates company
Viettronics And Mechanics Phuthohoa Company	Associates company
Vietnam Computer Jont Stock Company	Associates company
Advanced Medical Engineering.Corp (AMEC)	Associates company
DM Vina Company Limited	Associates company
Thai Binh Export Import One Member Company Limited	Related company of insiders
Thang Long Power Plant Joint Stock Company	Related company of insiders
Vigeba International Investment and Construction Joint Stock Co	Related company of insiders
GEL-O&J Auto Joint Stock Company	Related company of insiders
Công ty cổ phần Giấy An Hòa	Related company of insiders
Subsidiaries, associates, and related parties of Geleximco Group - JSC	Significant impact
Members of the Board of Directors, the Supervisory Board, and the Board of Management	Key management personnel

2. Related Party Information (continued)

During the period, the Corporation entered into the following principal transactions with related parties:

Sales of goods and services

	From Jan 1, 2026 to Sep 30, 2026	From Jan 1, 2025 to Sep 30, 2025
An Binh Bank	46,320,293,317	-
Total	46,320,293,317	-

Purchases of goods and services

	From Jan 1, 2026 to Sep 30, 2026	From Jan 1, 2025 to Sep 30, 2025
Viettronics Tan Binh Joint Stock Company	20,144,974,991	-
Viettronics Industries Joint Stock Company	2,034,662,850	-
Van Huong Investment and Tourism Joint Stock Company	181,933,334	-
Total	22,361,571,175	-

Dividends received

	From Jan 1, 2026 to Sep 30, 2026	From Jan 1, 2025 to Sep 30, 2025
Viettronics Tan Binh Joint Stock Company	6,654,960,000	2,661,984,000
Viettronics Bien Hoa Joint Stock Company	1,530,000,000	1,224,000,000
Viettronimex Joint Stock Company	1,086,890,000	1,086,890,000
Viettronics And Mechanics Phuthohoa Company	123,990,000	-
Vietnam Computer Jont Stock Company	81,272,500	85,550,000
Total	9,477,112,500	5,058,424,000

Other transactions

On February 11, 2026, Ms. Tran Kim Khanh, a member of the Board of Directors (currently the Chairwoman of the Board of Directors), pledged 20,477,500 shares of Nam Son Trading and Construction Joint Stock Company owned by her as collateral for the loan granted to New Generation Services and Trading Joint Stock Company under Loan Agreement No. 1102/2026/HĐVV/VIETTRONICS-THM dated February 11, 2026, and Appendix No. 01/2026/PLHD to the Loan Agreement dated June 12, 2026 (Note V.2).

2. Related Party Information (continued)

Salaries and Remuneration of the Board of Directors, Board of Supervisors, Executive Management and Other Managers

Họ và tên	Chức danh	From Jan 1, 2026	From Jan 1, 2025
		to Sep 30, 2026	to Sep 30, 2025
Ms. Tran Kim Khanh	Chairwoman	300,000,000	-
Mr. Le Thanh Tuan	Former Chairman of the Board of Directors	-	36,000,000
Mr. Nguyen Van Dong	Former Chairman of the Board of Directors	360,048,000	298,617,272
Mr. Vu Hai Vinh	Former Member of the Board of Directors and General Director	-	308,317,272
Ms. Do Thi Thuy Huong	Former Member of the Board of Directors	-	18,000,000
Mr. Vu Van Hau	Member of the Board of Directors and General Director	522,698,000	-
Mr. Pham Nguyen Anh	Member of the Board of Directors and Deputy General Director	351,460,000	279,566,975
Mr. Do Hoang Ha	Member of the Board of Directors and Deputy General Director	357,350,000	-
Mr. Tran Nam Trung	Member of the Board of Directors	180,000,000	-
Mr. Ngo Thanh Tung	Deputy General Director	115,528,572	-
Mr. Pham Ha Duy	Deputy General Director	146,150,000	-
Mr. Nguyen Quoc Hung	Deputy General Director	125,239,000	-
Mr. Giap Minh Trung	Deputy General Director	101,244,000	253,436,679
Mr. Van Viet Tuan	Deputy General Director	-	72,000,000
Ms. Nguyen Thi Kim Thoa	Head of the Board of Supervisors	180,000,000	-
Ms. Tran Thu Hue	Member of the Board of Supervisors	90,000,000	-
Ms. Nguyen Thi Minh Hai	Member of the Board of Supervisors	30,000,000	-
Ms. Vu Hoai Anh	Former Head of the Board of Supervisors	40,000,000	277,946,975
Mr. Nguyen Van Chinh	Former Member of the Board of Supervisors	-	27,000,000
Mr. Pham Trung Hoang	Former Member of the Board of Supervisors	-	27,000,000
Mr. Nguyen Trung Dung	Former Member of the Board of Directors and Chief Accountant	-	169,726,572
Mr. Vu Van Tuan	Chief Accountant	302,523,000	-
Total		3,202,240,572	1,767,611,745

3. Segment Reporting

According to the business sector

For management purposes, the Corporation monitors its business segments based on business activities, including sales, installation, and service provision. Segment reporting by business segment is presented as follows:

Net revenue from sales of goods and services

	Third Quarter 2026	Third Quarter 2025
Sales and Installation Activities	75,923,354,351	68,483,952,909
Service Provision Activities	1,835,635,729	2,658,999,910
Total	77,758,990,080	71,142,952,819

Cost of goods sold

	Third Quarter 2026	Third Quarter 2025
Sales and Installation Activities	73,438,190,412	67,381,313,357
Service Provision Activities	392,710,587	505,449,776
Total	73,830,900,999	67,886,763,133

Gross Profit from Sales and Service Provision

	Third Quarter 2026	Third Quarter 2025
Sales and Installation Activities	2,485,163,939	1,102,639,552
Service Provision Activities	1,442,925,142	2,153,550,134
Total	3,928,089,081	3,256,189,686

According to geographical area

During the period, all of the Corporation's business activities were conducted in Vietnam. Accordingly, the Corporation does not present segment reporting by geographical area.

4. Comparative Information

The comparative figures are based on the Corporation's combined financial statements for the accounting period from January 1, 2025 to September 30, 2025 and the combined financial statements for the financial year ended December 31, 2025, which were audited by CPA Vietnam Auditing Company Limited.

Certain items have been reclassified to conform with Circular No. 99/2025/TT-BTC dated October 27, 2025, issued by the Ministry of Finance, providing guidance on the Corporate Accounting Regime, to facilitate comparison with the figures for the current period..

Unit: VND

Combined Statement of Financial Position

Items	Code	31/12/2025	31/12/2025	
		Previously Presented	Reprepared	Reprepared figures
Short-term held-to-maturity investments	123	38,700,000,000	142,726,027	38,842,726,027
Other short-term receivables	135	-	24,600,624,440	24,600,624,440
Other short-term receivables	136	24,743,350,467	(24,743,350,467)	-
Dividends and profits payable	313	-	2,502,197,417	2,502,197,417
Other short-term payables	319	7,794,371,534	(7,794,371,534)	-
Other short-term payables	320	-	5,292,174,117	5,292,174,117

Prepared by



Le Huu Nghi

Chief Accountant



Nguyen Van Tuan

Director



Do Hoang Ha