

**VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK
CORPORATION**

COMBINED FINANCIAL STATEMENT

SECOND QUARTER OF 2026

Jul-26

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STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

ASSETS	Note	30/06/2026	01/01/2026
A. CURRENT ASSETS			358.479.201.678
I. Cash and cash equivalents	5.1	13.815.561.645	63.767.898.645
1. Cash		8.815.561.645	46.767.898.645
2. Cash equivalents		5.000.000.000	17.000.000.000
II. Short-term investments	5.2	228.700.000.000	38.700.000.000
2. Provision for diminution in the value		228.700.000.000	38.700.000.000
III. Accounts receivable-short-term		85.795.134.412	238.871.358.356
1. Accounts receivable- trade	5.3	95.591.138.182	259.298.195.964
2. Prepayments of suppliers	5.4	25.421.751.906	16.052.381.773
5. Other receivables	5.5	21.127.238.212	24.743.350.467
6. Provision for doubtful debts	5.6	(56.344.993.888)	(61.222.569.848)
IV. Inventories	5.7	22.572.199.798	17.093.494.174
1. Inventories		22.572.199.798	17.093.494.174
2. Provision for inventories			
V. Other current assets		3.940.376.887	46.450.503
1. Short- term prepayments	5.8		1.320.000
2. VAT recoverable		3.895.246.384	
3. Taxes and other receivables from government budget		45.130.503	45.130.503
B. LONG-TERM ASSETS		222.482.564.859	273.023.532.781
I. Accounts receivable-long-term		24.000.000	120.245.200
3. Other receivable		24.000.000	120.245.200
II. Fixed assets		42.734.324.337	43.274.317.122
1. Tangible fixed assets	5.9	24.965.184.337	25.505.177.122
- Cost		58.934.526.415	58.901.910.695
- Accumulated depreciation		(33.969.342.078)	(33.396.733.573)
3. Intangible fixed assets	5.10	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)
III. Investment property			
IV. Long- term investments	5.11	621.809.578	621.809.578
2. Investments in associates, joint- ventures		621.809.578	621.809.578
IV. Long- term investments		178.943.800.640	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	5.12	(177.860.097.263)	(127.820.726.921)
V. Other long- term assets		158.630.304	23.989.899
1. Long- term prepayments		158.630.304	23.989.899
TOTAL ASSETS		577.305.837.601	631.502.734.459

STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(Continued)

Unit: VND

RESOURCES	Note	30/06/2026	01/01/2026
A. LIABILITIES		73.899.486.139	86.228.877.570
I. Current liabilities		72.979.486.139	85.308.877.570
1. Short-term trade payables	5.13	24.162.068.096	54.349.109.043
2. Short-term prepayments from customers	5.14	37.294.319.575	12.132.328.163
3. Taxes and other payables to government budget	5.15	156.800.496	166.854.006
4. Payables to employees		2.674.544.871	2.724.922.052
5. Short-term accrued expenses	5.16	47.800.000	47.800.000
7. Short-term unearned revenues	5.17		86.300.000
8. Other short-term payments	5.18	8.636.760.329	7.794.371.534
9. Short-term borrowings and finance lease liabilities	5.19		8.000.000.000
11. Bonus and welfare fund		7.192.772	7.192.772
II. Long- term borrowings and liabilities		920.000.000	920.000.000
2. Other long-term liabilities		920.000.000	920.000.000
3. Long-term borrowings and liabilities			
B. EQUITY		503.406.351.462	545.273.856.889
I. Equity	5.20	503.406.351.462	545.273.856.889
1. Contributed capital		438.000.000.000	438.000.000.000
3. Investments and development funds		38.679.596.792	38.679.596.792
4. Undistributed profit after tax		26.726.754.670	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		(41.867.505.427)	118.934.539.966
II. Other sources and funds			
TOTAL RESOURCES		577.305.837.601	631.502.734.459

Note: Negative figures must be put in brackets ()

Ha Noi, 29th July 2026

Prepared by



Le Huu Nghi

Chief Accountant



Vu Van Tuan

Deputy General Director

Do Hoang Ha

COMBINED STATEMENT OF PROFIT OR LOSS

From January 1, 2026 to June 30, 2026

ITEMS	Code	Note	Second Quarter		Cumulative figures from the beginning of the year to the end of this quarter	
			2026	2025	Năm 2026	Năm 2025
1. Revenues from sales and services rendered	01	6.1	24.855.715.886	49.931.790.509	32.711.871.221	55.413.317.603
2. Revenue deductions	02		-	-	-	-
3. Net revenues from sales and services rendered	10		24.855.715.886	49.931.790.509	32.711.871.221	55.413.317.603
4. Costs of goods sold	11	6.2	22.115.939.172	46.978.564.714	27.236.668.376	50.358.907.297
5. Gross revenues from sales and services rendered	20		2.739.776.714	2.953.225.795	5.475.202.845	5.054.410.306
6. Financial income	21	6.3	5.180.721.913	4.763.547.992	6.246.884.469	5.537.718.894
7. Financial expenses	22	6.4	50.046.130.033	9.615.600.099	50.079.554.690	9.767.419.192
- In which: interest expenses	23		33.424.657	-	33.424.657	-
8. Selling expenses	24		268.073.132	524.160.260	324.248.027	681.999.411
9. General administrative expenses	25	6.5	3.694.924.860	6.303.531.013	9.511.711.515	12.046.221.186
10. Net profits from operating activities	30		(46.088.629.398)	(8.726.517.585)	(48.193.426.918)	(11.903.510.589)
11. Other income	31		-	112.195.263	6.552.487.734	112.195.263
12. Other expenses	32		226.073.650	122.573.162	226.566.243	122.573.162
13. Other profits	40	6.6	(226.073.650)	(10.377.899)	6.325.921.491	(10.377.899)
14. Total net profit before tax	50		(46.314.703.048)	(8.736.895.484)	(41.867.505.427)	(11.913.888.488)
15. Current corporate income tax expenses	51		-	-	-	-
16. Deferred corporate income tax expenses	51		-	-	-	-
17. L.Profits after corporate income tax	60		(46.314.703.048)	(8.736.895.484)	(41.867.505.427)	(11.913.888.488)
18. Lãi cơ bản trên cổ phiếu	70	V.25	(1.057)	(199)	(956)	(272)
19. Lãi suy giảm trên cổ phiếu	71	V.25	(1.057)	(199)	(956)	(272)

Prepared by



Le Huu Nghi

Chief Accountant



Vu Van Tuan

Deputy General Director

Do Hoang Ha

CASH FLOW STATEMENT

Indirect method

ITEMS	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
I. Cash flows from operating activities		
1. <i>Profits before tax</i>	(41.867.505.427)	(8.726.517.585)
2. <i>Adjustments for the followings:</i>		
- Depreciation of fixed assets	572.608.505	565.136.991
- Provisions	(45.161.794.382)	9.486.866.051
- Unrealized foreign exchange gains (losses)		
- Gains or losses from investment activities	(6.246.884.469)	(4.763.547.992)
- Interest expenses	33.424.657	
- Other	10.134.368	
3. Operating profit before changes in working capital	(92.660.016.748)	(3.438.062.535)
- Increase (Decrease) in Receivables	154.154.798.720	10.145.301.697
- Increase (Decrease) in Inventories	5.478.705.624	39.940.338
- Increase (Decrease) in Payables	(4.329.391.431)	2.778.845.768
- Increase (Decrease) in Prepayments	(133.320.405)	25.391.643
- Interest Paid	(33.424.657)	
- Other cash inflows from operating activities	74.384.272.008	
- Other cash outflows from operating activities		
Net cash flows from operating activities	136.861.623.111	(7.280.326.772)
II. Cash flows from investing activities		
1. Expenditures on purchase and construction of fixed assets and long-term a	32.615.720	
3. Expenditures on loans and purchase of debt instruments from other entities	(184.000.000.000)	
7. Proceeds from interests, dividends and distributed profits	5.180.721.913	4.763.547.992
Net cash flows from investing activities	(178.786.662.367)	4.763.547.992
III. Cash flows from financial activities		
4. Repayment of principal	(8.000.000.000)	-
6. Dividends and profits paid to owners	(27.297.744)	-
Net cash flows from financial activities	(8.027.297.744)	-
Net cash flows during the year (50 = 20+30+40)	(49.952.337.000)	(2.516.778.780)
Cash and cash equivalents at the beginning of the year	63.767.898.645	66.281.277.735
Effect of exchange rate fluctuations		3.399.690
Cash and cash equivalents at the end of the year	13.815.561.645	63.767.898.645

Ha Noi, 29th July 2026

Deputy General Director

Prepared by

Chief Accountant



Le Huu Nghi



Vu Van Tuan

Do Hoang Ha

NOTES TO THE FINANCIAL STATEMENTS

For the period ended 30th June 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
- 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	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	100%	100%
II	Subsidiaries				
1	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%
2	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%
3	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%

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	65%	65%
6	Viettronics Industries Joint Stock Company	11th Floor, MIPEC Building, 229 Tay Son Street, Kim Lien Ward, Hanoi City, Vietnam	Manufacturing of electronic products	98.22%	98.22%
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%	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.

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 31 March 2026 in order to obtain comprehensive information on the Corporation's financial position, results of operations, and cash flows for the period.

Ước tính kế toán

Việc lập Báo cáo tài chính tuân thủ theo các Chuẩn mực Kế toán Việt Nam yêu cầu Ban Điều hành phải có những ước tính và giả định ảnh hưởng đến số liệu báo cáo về các khoản công nợ, tài sản và việc trình bày các khoản công nợ và tài sản tiềm tàng tại ngày lập Báo cáo tài chính cũng như các số liệu báo cáo về doanh thu và chi phí trong suốt năm tài chính. Kết quả hoạt động kinh doanh thực tế có thể khác với các ước tính, giả định đặt ra.

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>Loại tài sản</i>	<i>Thời gian sử dụng (năm)</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.

V. 5. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE BALANCE SHEET

		Unit: VND
	30/06/2026	01/01/2026
5.1 Cash and cash equivalents		
Cash	8.815.561.645	46.767.898.645
- Cash	569.406.692	209.079.341
- Bank deposit	8.246.154.953	46.558.819.304
Cash equivalents	-	17.000.000.000
- Term deposits under 3 months (*)	-	17.000.000.000
Total	8.815.561.645	63.767.898.645

(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.

	30/06/2026		01/01/2026	
	Giá gốc	Giá trị ghi sổ	Giá gốc	Giá trị ghi sổ
5.2 Investments held to maturity				
Short-term	228.700.000.000	233.700.000.000	38.700.000.000	38.700.000.000
- Term deposits (i)	44.700.000.000	44.700.000.000	38.700.000.000	38.700.000.000
- Short-term loans receivable	184.000.000.000	184.000.000.000	-	-

(i): Term deposits with maturities from 7 to 12 months at banks, bearing interest rates ranging from 3.4% to 4.69% per annum

	30/06/2026	01/01/2026
5.3 Receivables from customers	95.591.138.182	259.298.195.964
Short-term		
Khang Phuc Import Export and Trading Investment Company Limited	22.176.666.534	22.176.666.534
AKA Viet Nam JSC	19.713.690.714	20.263.690.714
Central Power Projects Management Board	1.686.377.030	1.898.564.713
Chan Hung Trading Technical Services Joint Stock Company	23.951.236.218	23.230.273.588
GTEL Information And Communication Technology Company Limited	306.953.280	12.773.211.222
GLC Vina Joint Stock Company		137.088.000.000
Others	27.756.214.406	41.867.789.193
Total	95.591.138.182	259.298.195.964

5.4 Prepayments to suppliers	30/06/2026	01/01/2026
Short-term	25.421.751.906	16.052.381.773
Ngan Thinh Hanoi Service and Trading Company Limited	4.854.351.000	4.854.351.000
DEVELOPMENT COSMO COMPANY LIMITED	5.000.000.000	
AIS VIETNAM SOLUTIONS AND SERVICES COMPANY LIMITED	4.296.100.810	
XPAD Company Limited	7.143.488.534	9.860.069.072
Hanoi Branch of FPT Digital Retail Joint Stock Company	1.651.150.656	
Others	2.476.660.906	1.337.961.701
Total	25.421.751.906	16.052.381.773

5.5 Other receivables	30/06/2026		01/01/2026	
	Giá trị	Dự phòng	Giá trị	Dự phòng
a) Short-term	11.178.456.624	4.172.394.837	24.743.350.467	(5.226.238.683)
Accrued interest on term deposits			142.726.027	
- Other receivables	11.178.456.624		15.263.405.266	(5.226.238.683)
Vietronics Industries Joint Stock Company	1.048.693.846	(1.668.747.060)	8.290.603.552	(2.717.440.906)
Ngan Thinh Hanoi Service and Trading Company Limited	2.107.997.573	(2.107.997.573)	2.107.997.573	(2.107.997.573)
Vietronics Engineering Joint Stock Company	1.539.427.889		1.539.427.889	
Collected from Long An land staff and	2.694.230.000		2.694.230.000	
Others	3.788.107.316	(395.650.204)	631.146.252	(400.800.204)
Advances	0		9.337.219.174	
b) Long-term	96.245.200	-	120.245.200	0
Equitization receivable from Viettronics Vocational College	64.245.200		64.245.200	
Thuan Service Center - Viettronics Vocational College	32.000.000		32.000.000	
- Deposits	0	-	24.000.000	0
Total	11.274.701.824	(4.172.394.837)	24.863.595.667	(5.226.238.683)

Bad debts are presented in Note 5.6

VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION

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

MẪU SỐ B09-DN
 Issued in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025 of the
 Minister of Finance

5.6 Bad debt	30/06/2026			01/01/2026							
	Receivables from customers	Repayments to suppliers	Other receivables	Number of years overdue	Original value	Allowances	Recoverable amount	Number of years overdue	Original value	Allowances	Recoverable amount
Vietnam Industrial Electronics Group Corporation	Over 3 years	1.161.897.311	(1.161.897.311)	Over 3 years	1.161.897.311	(1.161.897.311)		Over 3 years	1.161.897.311	(1.161.897.311)	
Investment Trade For Urban Development One Member Limited Company	Over 3 years	2.653.678.000		Over 3 years	2.653.678.000			Over 3 years	2.653.678.000	(2.653.678.000)	
Phu Tho General Hospital Company Limited	Over 3 years	2.800.000.000	(2.800.000.000)	Over 3 years	2.800.000.000			Over 3 years	2.800.000.000	(2.800.000.000)	
Khang Phuc Import, Export and Trading Investment Company Limited	Over 3 years	22.176.666.534	(22.176.666.534)	Over 3 years	22.176.666.534			Over 3 years	22.176.666.534	(22.176.666.534)	
AKA Vietnam Corporation	Over 3 years	-	(19.713.690.714)	Over 3 years	-			Over 3 years	-	-	
Others	Over 3 years	1.263.547.606	(1.263.547.606)	Over 3 years	1.263.547.606			Over 3 years	1.263.547.606	(1.263.547.606)	
Ngan Thinh Hanoi Service and Trading Company Limited	Over 3 years	4.854.351.000	(4.854.351.000)	Over 3 years	4.854.351.000			Over 3 years	4.854.351.000	(4.854.351.000)	
Others	Over 3 years	72.500.000	(72.500.000)	Over 3 years	72.500.000			Over 3 years	72.500.000	(72.500.000)	
Other receivables	Over 3 years	-	-	Over 3 years	-			Over 3 years	-	-	
Ngan Thinh Hanoi Service and Trading Company Limited	Over 3 years	2.107.997.573	(2.107.997.573)	Over 3 years	2.107.997.573			Over 3 years	2.107.997.573	(2.107.997.573)	
Phu Tho General Hospital Company Limited	Over 3 years	2.717.440.906	(2.717.440.906)	Over 3 years	2.717.440.906		0	Over 3 years	2.717.440.906	(2.717.440.906)	
Hai Phong Electronics Joint Stock Company	Over 3 years	400.800.204	(400.800.204)	Over 3 years	400.800.204		0	Over 3 years	400.800.204	(400.800.204)	
Tổng	Over 3 years	40.208.879.134	(57.268.891.848)	Over 3 years	40.208.879.134			Over 3 years	40.208.879.134	(40.208.879.134)	

5.7 Inventories	30/06/2026		01/01/2026	
	Giá gốc	Dự phòng	Giá gốc	Dự phòng
Work in progress	22.572.199.798	-	17.039.374.174	-
Finished goods	-	-	54.120.000	-
Total	22.572.199.798	0	17.093.494.174	0

5.8 Prepaid expenses	30/06/2026		01/01/2026	
Short-term			0	1.320.000
Tools and equipment			-	1.320.000
Long-term			158.630.304	23.989.899
Tools and equipment			158.630.304	23.989.899
Total			158.630.304	25.309.899

5.9 Tăng, giảm tài sản cố định hữu hình						
Item	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	-	-
Decrease	-	-	-	-	-	-
Closing balance	51.003.504.588	967.636.395	6.322.355.756	551.029.676	90.000.000	58.934.526.415
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	541.806.055	10.857.202	-	10.945.248	9.000.000	572.608.505
- Depreciation	541.806.055	10.857.202	-	10.945.248	9.000.000	572.608.505
Decrease	-	-	-	-	-	-
Closing balance	26.193.776.477	927.013.268	6.322.355.756	491.696.577	34.500.000	33.969.342.078
As at the beginning of the period	25.351.534.166	51.480.329	-	37.662.627	64.500.000	25.505.177.122
As at the end of the period	24.809.728.111	40.623.127	-	59.333.099	55.500.000	24.965.184.337

5.10 Intangible fixed assets			
Item	Quyền sử dụng đất	Phần mềm máy vi tính	Cộng
History Cost			
Opening balance	17.769.140.000	340.090.400	18.109.230.400
Increase	-	-	-
Decrease	-	-	-
Closing balance	17.769.140.000	340.090.400	18.109.230.400
Accumulated Depreciation			
Opening balance	-	340.090.400	340.090.400
Increase	-	-	-
Decrease	-	-	-
Closing balance	-	340.090.400	340.090.400
Net book value			
As at the beginning of the period	17.769.140.000	-	17.769.140.000
As at the end of the period	17.769.140.000	-	17.769.140.000

5.11 Construction in progress	30/06/2026		01/01/2026	
	Giá gốc	Giá trị có thể thu hồi	Giá gốc	Giá trị có thể thu hồi
Short-term	621.809.578	621.809.578	621.809.578	621.809.578
Vietronics Vocational College Project	621.809.578	621.809.578	621.809.578	621.809.578
Tổng	621.809.578	621.809.578	621.809.578	621.809.578

VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION

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5.12 Các khoản đầu tư tài chính dài hạn							
30/06/2026				01/01/2026			
	Equity owned	Voting rights	Original cost	Fair value	Provision	Original cost	Fair value
Investments in Subsidiaries							
Thu Duc Viettronics Joint Stock Company	97,01%	97,01%	299.518.746.692		(143.775.240.119)	299.518.746.692	(93.735.869.777)
Viettronics Binh Hoa Joint Stock Company	51,00%	51,00%	75.462.731.429		(59.834.205.493)	75.462.731.429	(59.834.205.493)
Viettronics Tan Binh Joint Stock Company	55,54%	55,54%	15.198.723.728			15.198.723.728	-
Viettronics Bien Hoa Joint Stock Company	51,00%	51,00%	133.226.370.342		(50.039.370.342)	133.226.370.342	-
Viettronics Engineering Joint Stock Company	65,00%	65,00%	35.073.921.193			35.073.921.193	-
Viettronics Industries Joint Stock Company	98,22%	98,22%	13.000.000.000		(6.344.664.284)	13.000.000.000	(6.344.664.284)
			27.557.000.000		(27.557.000.000)	27.557.000.000	(27.557.000.000)
Investments in Associates							
Viettronimex Joint Stock Company	42,16%	42,16%	57.285.151.211		(34.082.916.263)	57.285.151.211	(34.084.857.144)
Viettronics And Mechanics Phuthohoa Company	33,77%	33,77%	13.987.729.333			13.987.729.333	
Vietnam Computer Joint Stock Company (AMEC)	28,52%	28,52%	2.278.518.130			2.278.518.130	
	49,00%	49,00%	895.348.195			895.348.195	
			1.276.595.137		(1.276.595.137)	1.276.595.137	(1.276.595.137)
Dm Vina Company Limited	41,74%	41,74%	38.846.960.416		(32.806.321.126)	38.846.960.416	(32.808.262.007)
Total			356.803.897.903 (*)		(177.858.156.382)	356.803.897.903 (*)	(127.820.726.921)

(*): The Corporation has not determined the fair value of these investments for disclosure in the financial statements due to the absence of quoted market prices and the lack of specific guidance under Vietnamese Accounting Standards and the Vietnamese Accounting System on the application of valuation techniques. The fair value of these financial instruments may differ from their carrying amounts.

5.13 Trade payables	30/06/2026		01/01/2026	
	Original value	Repayable amount	Original value	Repayable amount
a) Ngắn hạn	24.162.068.096	24.162.068.096	54.349.109.043	54.349.109.043
HK - Investment And Trade JSC	545.575.114	545.575.114	14.430.087.961	14.430.087.961
O & C Technical Commercial JSC	7.532.500.081	7.532.500.081	7.850.148.074	7.850.148.074
MEDITRONIC JSC		0	4.534.830.000	4.534.830.000
Vietronics Engineering JSC	888.303.884	888.303.884	888.303.884	888.303.884
Tien Phat Smartech JSC	291.605.616	291.605.616	7.296.917.300	7.296.917.300
ESE CORP Energy Saving JSC	6.591.083.832	6.591.083.832	6.591.083.832	6.591.083.832
Tekskom Technology Technique Ltd Co	2.497.136.040	2.497.136.040	7.553.065.800	7.553.065.800
Others	5.815.863.529	5.815.863.529	5.204.672.192	5.204.672.192

5.14 Prepayments from customers	30/06/2026	01/01/2026
Ngắn hạn	37.294.319.575	12.132.328.163
Petro Vietnam Construction Joint Stock Corporation	612.440.372	612.440.372
MEDITRONIC JSC	4.534.830.000	-
Tam Thanh Phat Power Technology Joint Stock Company	20.091.890.697	10.705.150.977
An Binh Commercial Joint Stock Bank	11.186.559.608	-
Others	868.598.898	814.736.814
Total	37.294.319.575	12.132.328.163

5.15 Taxes and receivables from, payables to the State Treasury

a) Payables	01/01/2026	Số phải nộp	Số đã thực	30/06/2026
VAT	141.110.702	2.556.437.196	2.681.821.043	15.726.855
Personal income tax	25.743.304	370.208.847	254.878.510	141.073.641
Total	166.854.006	2.926.646.043	2.936.699.553	156.800.496
b) Receivables	01/01/2026	Số phải nộp	Số đã thực	30/06/2026
Corporate income tax	45.130.503			45.130.503
Total	45.130.503	-	-	45.130.503

5.16 Accrued expenses	31/03/2026	01/01/2026
Short-term	47.800.000	47.800.000
- Equipment installation and testing costs	47.800.000	47.800.000
Total	47.800.000	47.800.000
5.17 Unearned revenues	31/03/2026	01/01/2026
Short-term	-	86.300.000
Revenue received in advance of tuition fees	-	86.300.000
Total	-	86.300.000

5.18 Other payables	31/03/2026	01/01/2026
a) Short-term	7.920.894.736	7.794.371.534
Union fees	13.860	99.358.391
Health insurance	-	147.841
Other payables	7.920.880.876	7.694.865.302
Dividends payable	2.526.311.256	2.553.609.000
Vietronics Engineering Joint Stock Company	3.007.500.000	3.000.000.000
Officers, Workers and Employees advance money	1.302.400.000	1.302.400.000
to buy land in Long An		
Other	1.084.669.620	838.856.302
b) Long-term	920.000.000	920.000.000
Long-term deposits received	920.000.000	920.000.000
Total	8.840.894.736	8.714.371.534

15.19 Borrowings and finance lease liabilities

	30/06/2026		Trong năm		=AR594	
	Giá trị	Số có khả năng trả nợ	Tăng	Giảm	Giá trị	Số có khả năng trả nợ
Short-term borrowings	-	-	-	8.000.000.000	8.000.000.000	8.000.000.000
BIDV - Transaction	-	-		8.000.000.000	8.000.000.000	8.000.000.000
Office III Branch (i)						
Total	8.000.000.000	8.000.000.000	8.000.000.000			-

(i) Loan under the Credit Facility Agreement No. 01/2025/324800/HĐTD 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

15.20 Owners' equity

a) Change of Owners' equity

Item	Share capital	Development and investment fund	Retained profits	Total
Opening balance of the previous year	438.000.000.000	38.679.596.792	(50.340.279.869)	426.339.316.923
Capital increase – Previous year	-	-	118.934.539.966	118.934.539.966
- Profit for the previous year			118.934.539.966	118.934.539.966
Capital decrease – Previous year	-	-	-	-
Opening balance	438.000.000.000	38.679.596.792	68.594.260.097	545.273.856.889
Capital increase	-	-	(41.867.505.427)	(41.867.505.427)
- Profit for the period			(41.867.505.427)	(41.867.505.427)
Capital decrease	-	-	-	-
Closing balance	438.000.000.000	38.679.596.792	26.726.754.670	503.406.351.462

b) Details of owners' equity

	30/06/2026	01/01/2026
Geleximco Group Joint Stock Company	385.297.500.000	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) Equity transactions with owners

	Năm nay	Năm trước
+ 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

<i>d) Shares</i>	30/06/2026	01/01/2026
Quantity of registered shares	43.800.000	43.800.000
Quantity of issued shares	43.800.000	43.800.000
- <i>Common shares</i>	43.800.000	43.800.000
Treasury shares	-	-
Outstanding shares	43.800.000	43.800.000
- <i>Common shares</i>	43.800.000	43.800.000
Par value of outstanding shares (VND/ share)	10.000	10.000

6 ADDITIONAL INFORMATION ON THE ITEMS OF THE INCOME STATEMENT

	Unit: VND	
	Quý 2.2026	Quý 2.2025
6.1 Revenue from sales of goods and provision of services		
Revenue from sales and installation	21.800.024.667	47.581.902.176
Revenue from provision of services	3.055.691.219	2.349.888.333
Total	24.855.715.886	49.931.790.509
6.2 Cost of goods sold		
Cost of sales and installation	20.882.012.381	46.532.608.070
Cost of service	1.233.926.791	445.956.644
Total	22.115.939.172	46.978.564.714
6.3 Financial income		
Interest income	3.526.731.913	248.568.992
Dividends are distributed	1.653.990.000	4.514.979.000
Total	5.180.721.913	4.763.547.992
6.4 Financial expenses		
Exchange rate difference loss arising during the year	6.759.691	128.734.048
Investment loss reserve	50.039.370.342	9.486.866.051
Total	50.046.130.033	9.615.600.099
6.5 General and administrative expenses		
Selling expenses	268.073.132	524.160.260
Bid preparation costs		524.160.260
Other cash expense	268.073.132	
General and administrative expenses	3.694.924.860	6.303.531.013
Employee expenses	3.068.685.312	2.860.120.000
Amortization and Depreciation expenses	205.115.889	201.758.014
Charges and fee		4.000.000
Outsourcing expenses		2.716.905.925
Other cash expense	421.123.659	520.747.074
Total	3.962.997.992	6.827.691.273
6.6 Other income/Other expenses		
Other income		
Other income		112.195.263
Total	0	112.195.263
Other expenses		
Other expenses	226.073.650	122.573.162
Total	226.073.650	122.573.162
Net other income/ expenses	(226.073.650)	(10.377.899)

6.7 Production and business expenses by factors	Quý 2.2026	Quý 2.2025
Raw material expenses	20.882.012.381	46.356.104.049
Employee expenses	2.587.779.637	2.860.120.000
Amortization and Depreciation expenses	572.608.505	201.758.014
Outsourcing expenses	3.137.968.001	3.118.789.329
Other cash expenses	99.834.912	520.747.074
Total	27.280.203.436	53.057.518.466

7 OTHER INFORMATION

Information of related parties

List of related parties:

Related parties

Geleximco Group Joint Stock Company

Thu Duc Viettronics Joint Stock Company

Viettronics Binh Hoa Joint Stock Company

Viettronics Tan Binh Joint Stock Company

Viettronics Bien Hoa Joint Stock Company

Viettronics Engineering Joint Stock Company

Viettronics Industries Joint Stock Company

Viettronimex Joint Stock Company

Viettronics And Mechanics Phuthohoa Company

Vietnam Computer Joint Stock Company

Advanced Medical Engineering, Corp (AMEC)

DM Vina Company Limited

Thai Binh Export Import One Member Company Limited

Thang Long Power Plant Joint Stock Company

Vigeba International Investment and Construction Joint Stock Company

GEL-O&J Auto Joint Stock Company

An Hoa Paper Joint Stock Company

Viet Nam Environmental and Hydrometeorological Equipment Joint Stock Company

Subsidiaries, associates, and related parties of Geleximco Group - JSC

Members of the Board of Directors, the Executive Board, the Supervisory Board, and individuals related to key management personnel.

Relations

Parent company

Subsidiary company

Subsidiary company

Subsidiary company

Subsidiary company

Subsidiary company

Subsidiary company

Associates company

Associates company

Associates company

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Associates company

Related company of insid

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Significant impact

Significant impact

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

Remuneration for Boards of Management, Supervisors and Executive Board

Related parties	Nature of transaction	01/01/2026 - 30/06/2026	01/01/2025 - 30/06/2025
Salaries and remuneration of the Board of Directors, Supervisory Board, Executive Board, and other Managers	Salary and remuneration		2.731.810.000

Chi tiết như sau

Full name	Title	01/01/2026 - 30/06/2026	01/01/2025 - 30/06/2025
Le Thanh Tuan	Chairman (Until 07/11/2025)		24.000.000
Nguyen Van Dong	Chairman (Appointed from 07/11/2025)	225.048.000	
	Vice chairman (07/11/2025)		185.898.000
Tran Kim Khanh	Chairman (Appointed from 10/06/2026)	150.000.000	

Vu Hai Vinh	Management Board Membe, General Director		192.318.000
Vu Van Hau	Management Board Member (Appointed from 08/01/2026) General Director	300.048.000	-
Pham Nguyen Anh	Management Board Member (Dismissed from 08/01/2026) Deputy General Director	155.124.000	175.512.000
Do Hoang Ha	Management Board Member (Dismissed from 08/01/2026) Deputy General Director	124.200.000	
Tran Nam Trung	Management Board Member	120.000.000	
Ngo Thanh Tung	Deputy General Director	60.000.000	
Pham Ha Duy	Deputy General Director	60.000.000	
Nguyen Quoc Hung	Deputy General Director	125.239.000	
Giap Minh Trung	Deputy General Director	101.244.000	159.566.000
Van Viet Tuan	Deputy General Director		48.000.000
Vu Hoai Anh	Head of the Supervisory Board (Dismissed from 12/01/2026) Supervisory Board Member (Appointed from 12/01/2026)	40.000.000	174.752.000
Nguyen Van Chinh	Supervisory Board Member (Dismissed from 08/01/2026)		36.000.000
Pham Trung Hoang	Supervisory Board Member (Dismissed from 08/01/2026)		18.000.000
Nguyen Trung Dung	Chief Accountant (Until 09/4/2025); Management Board Member (Appointed from 10/4/2025, Dismissed from 08/01/2026)		169.726.572
Nguyen Thi Kim Thoa	Head of the Supervisory Board	120.000.000	
Tran Thu Hue	Supervisory Board Member	60.000.000	
Nguyen Thi Minh Hai	Supervisory Board Member		
Vu Van Tuan	Chief Accountant	167.973.000	
Total		1.460.903.000	1.183.772.572

Related Party Balance

Related parties	Relations	01/01/2026 - 30/06/2026	01/01/2025 - 30/06/2025
Receivables from customers			
Viettronics Industries Joint Stock Company	Subsidiary company		23.673.705
Other receivables			
Viettronics Industries Joint Stock Company	Subsidiary company	1.048.693.846	8.290.603.552
Viettronics Engineering JSC	Subsidiary company	1.539.427.889	1.539.427.889
DM Vina Ltd.,Co	Associates company	230.496.948	230.496.948
Viettronics Tan Binh Joint Stock Company	Subsidiary company		4.661.984.000
Viettronics Bien Hoa Joint Stock Company	Subsidiary company		1.224.000.000
Trade payables			
Viettronics Industries Joint Stock Company	Subsidiary company	143.207.108	2.354.750.661
Viettronics Engineering JSC	Subsidiary company	888.303.884	1.465.941.465
Viettronics Tan Binh Joint Stock Company	Subsidiary company	143.207.108	
Prepayments to suppliers			

Vietronics Engineering JSC	Subsidiary company	125.290.000	
Other payables			
Vietronics Engineering JSC	Subsidiary company	3.000.000.000	3.000.000.000

Giao dịch với các bên liên quan

Bên liên quan	Mối quan hệ	Tính chất giao dịch	2026 - 30/06/2026	01/01/2025 - 30/06/2025
Cổ tức			1.653.990.000	5.058.424.000
Vietronics Tan Binh Joint Stock Company	'Subsidiary company	Cổ tức		2.661.984.000
Vietronics Bien Hoa Joint Stock Company	'Subsidiary company	Cổ tức	1.530.000.000	1.224.000.000
Viettronimex Joint Stock Company	Associates company	Cổ tức		1.086.890.000
Vietronics And Mechanics Phuthohoa Company	Associates company	Cổ tức	123.990.000	-
Vietnam Computer Joint Stock Company	Associates company	Cổ tức		85.550.000

Prepared by

Le Huu Nghi**Chief Accountant**

Vu Van Tuan

Ha Noi, 29th July 2026

Deputy General Director**Do Hoang Ha**