

VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK
CORPORATION

INTERIM COMBINED FINANCIAL STATEMENTS
for the accounting period from January 1, 2026 to June 30, 2026
(Reviewed)

TỔNG
CÔNG TY
CỔ PHẦN
ĐIỆN TỬ VÀ
TIN HỌC
VIỆT NAM

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TABLE OF CONTENTS

	Pages
Statement of the Board of Management	2 - 4
Review report on interim financial information	5 - 6
Reviewed interim combined financial statements	
Interim combined statement of financial position	7 - 9
Interim combined income statement	10
Interim combined cash flow statement	11 - 12
Notes to the interim combined financial statements	13 - 45

STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of Vietnam Electronics and Informatics Joint Stock Corporation (the "Corporation") presents this report together with the Corporation's interim combined financial statements for the accounting period from January 1, 2026 to June 30, 2026.

Company

Vietnam Electronics and Informatics Joint Stock Corporation.

Business registration certificate

No. 0100103351, issued by the Hanoi Department of Finance, first registered on February 28, 2007, and amended for the 8th time on December 18, 2025.

Head office

No. 15 Tran Hung Dao Street, Cua Nam Ward, Hanoi City, Viet Nam.

Board of Directors

The members of the Board of Directors during the year and as at the date of this report are as follows:

Ms. Tran Kim Khanh	Chairwoman	Appointed on June 10, 2026
	Member	Appointed on January 8, 2026
Mr. Nguyen Van Dong	Chairman	Dismissed on June 10, 2026
	Vice Chairman	Appointed on June 10, 2026
Mr. Do Hoang Ha	Member	Appointed on January 8, 2026
Mr. Vu Van Hau	Member	Appointed on January 8, 2026
Mr. Tran Nam Trung	Member	Appointed on January 8, 2026
Mr. Le Thanh Tuan	Member	Dismissed on January 8, 2026
Mr. Pham Nguyen Anh	Member	Dismissed on January 8, 2026
Mr. Vu Hai Vinh	Member	Dismissed on January 8, 2026
Mr. Nguyen Trung Dung	Member	Dismissed on January 8, 2026

Supervisory Board

The members of the Supervisory Board during the year and as at the date of this report are as follows:

Ms. Nguyen Thi Kim Thoa	Chief Supervisor	Appointed on January 12, 2026
	Member	Appointed on January 8, 2026
Ms. Tran Thu Hue	Member	Appointed on January 8, 2026
Ms. Nguyen Thi Minh Hai	Member	Appointed on June 10, 2026
Ms. Vu Hoai Anh	Chief Supervisor	Dismissed on January 12, 2026
	Member	From January 12, 2026
	Member	Dismissed on June 10, 2026
Mr. Nguyen Van Chinh	Member	Dismissed on January 8, 2026
Mr. Pham Trung Hoang	Member	Dismissed on January 8, 2026

VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION

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

Board of Management

The members of the Board of Management during the year and as at the date of this report are as follows:

Mr. Vu Van Hau	General Director	
Mr. Pham Nguyen Anh	Deputy General Director	
Mr. Do Hoang Ha	Deputy General Director	Appointed on April 8, 2026
Mr. Ngo Thanh Tung	Deputy General Director	Appointed on April 8, 2026
Mr. Pham Ha Duy	Deputy General Director	Appointed on April 8, 2026
Mr. Tong Viet Trung	Deputy General Director	Appointed on July 4, 2026
Mr. Nguyen Quoc Hung	Deputy General Director	Dismissed on April 8, 2026
Mr. Giap Minh Trung	Deputy General Director	Dismissed on May 1, 2026
Mr. Van Viet Tuan	Deputy General Director	Dismissed on June 25, 2026
Mr. Vu Van Tuan	Chief Accountant	

Legal representative

The legal representative of the Corporation is Mr. Vu Van Hau - General Director.

Mr. Do Hoang Ha - Deputy General Director, was authorized by Mr. Vu Van Hau to sign the Corporation's combined financial statements for the accounting period from January 1, 2026 to June 30, 2026, pursuant to Power of Attorney No. 153 UQ/DT-VP dated April 8, 2026.

Auditors

Vietnam Auditing and Valuation Company Limited (AVA).

Responsibilities of the Board of Management for combined financial statements

The Board of Management of the Company is responsible for the preparation of the interim combined financial statements that present fairly, in all material respects, the financial position, results of operations and cash flows of the Company for the period. In preparing the interim combined financial statements, the Board of General Directors is required to:

- Select appropriate accounting policies and apply them consistently;
- Make reasonable and prudent judgments and estimates;
- State whether the applicable accounting standards have been complied with and whether there are any material departures from such standards that need to be disclosed and explained in the interim combined financial statements;
- Prepare the interim combined financial statements on a going concern basis, unless it is inappropriate to presume that the Company will continue as a going concern.

The Board of Management of the Company is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and that the financial statements comply with Vietnamese prevailing legal regulations relating to financial reporting. The Board of Directors is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION

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

The Board of Management confirms that the interim combined financial statements have given a true and fair view of its financial position as at June 30, 2026, its financial performance, and its cash flows for the six-month accounting period ended at the same day, in compliance with Vietnamese prevailing accounting standards, accounting system for enterprises and legal regulations relating to financial reporting.

Hanoi, August 28, 2026

 On behalf of the Board of Management

Deputy General Director




Do Hoang Ha

No.: 649/BCKT-TC/AVA.NV12

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

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

We have reviewed the accompanying interim combined financial statements of Vietnam Electronics and Informatics Joint Stock Corporation (the "Corporation"), prepared on August 28, 2026, from page 7 to page 45, comprising the interim combined statement of financial position as at June 30, 2026, the interim combined income statement, the interim combined cash flow statement for the six-month accounting period then ended, and the notes to the interim combined financial statements.

Boards of Management's responsibility

The Board of Management of the Company is responsible for the preparation and fair presentation of these interim combined financial statements in compliance with Vietnamese prevailing accounting standards, accounting system for enterprises and legal regulations relating to interim combined financial reporting. The Board of Directors is also responsible for such internal control that the Board of Management considers necessary to ensure the preparation of these interim combined financial statements are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express a conclusion on the interim combined financial statements based on our review. We conducted the review in accordance with Vietnamese Standards on Auditing for review engagements, specifically Engagement Standard No. 2410 - Review of interim financial information performed by the Independent Auditor of the Entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical procedures and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and, consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Auditor's Conclusion

Based on the results of our review, nothing has come to our attention that causes us to believe that the accompanying interim combined financial statements do not present fairly, in all material respects, the combined financial position of the Corporation as at June 30, 2026, and its combined results of operations and combined cash flows for the six-month accounting period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese accounting regime for enterprises, and relevant statutory regulations governing the preparation and presentation of interim combined financial statements.

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

(Continued)

Other matter

The Corporation's interim combined financial statements for the accounting period from January 1, 2025 to June 30, 2025 were reviewed by another independent auditing firm, whose review report dated August 27, 2025 expressed a qualified conclusion on the following matters:

- As at June 30, 2025, the Corporation had not assessed the need to make an allowance for doubtful debts in respect of overdue receivables with a gross carrying amount of VND 43.3 billion (as at December 31, 2024 VND 43.6 billion).
- As at June 30, 2025, work in progress relating to the project "Design, Supply of Materials and Equipment, Transportation to Site, Installation, Testing, Handover and Warranty of the Ash and Slag Disposal System for Thai Binh 2 Thermal Power Plant Project" amounted to VND 2.69 billion (as at December 31, 2024 VND 2.69 billion). Based on the documents provided by the Corporation, the predecessor auditor was unable to estimate the amount of provision for diminution in value of inventories, if any, that should be recognized.

The above matters were addressed by the Corporation in its combined financial statements for the financial year ended December 31, 2025.

The Corporation's combined financial statements for the financial year ended December 31, 2025 were audited by another independent auditing firm, whose independent auditor's report dated March 27, 2026 expressed an unmodified opinion.

Our conclusion is not modified in respect of these matters.

**VIETNAM AUDITING AND
VALUATION COMPANY LIMITED**



Bui Quang Hop

Deputy General Director

Audit Practising Registration Certificate

No. 1796-2023-126-1

Hanoi, August 28, 2026

VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION

15 Tran Hung Dao Street, Cua Nam Ward,

Interim combined financial statements

Hanoi City

For the accounting period from January 01, 2026 to June 30, 2026

Form No. B 01a - DN**INTERIM COMBINED STATEMENT OF FINANCIAL POSITION****As at June 30, 2026**

Unit: VND

ITEMS	Code	Note	June 30, 2026	January 1, 2026 (Reprepared)
A. CURRENT ASSETS	100		351,516,756,468	358,479,201,678
I. Cash and cash equivalents	110	V.1	13,790,780,001	63,767,898,645
1. Cash	111		8,790,780,001	46,767,898,645
2. Cash equivalents	112		5,000,000,000	17,000,000,000
II. Short-term financial investments	120	V.2	230,483,453,151	38,842,726,027
1. Held- to- maturity investments	123		230,483,453,151	38,842,726,027
III. Short-term receivables	130		80,729,078,630	238,728,632,329
1. Short-term trade receivables	131	V.3	91,142,936,584	259,298,195,964
2. Short- term advances to suppliers	132	V.4	25,421,751,906	16,052,381,773
3. Other short- term receivables	135	V.5	21,030,993,012	24,600,624,440
4. Provision for short-term doubtful debts	136	V.6	(56,866,602,872)	(61,222,569,848)
IV. Inventories	140	V.7	22,572,199,798	17,093,494,174
1. Inventories	141		22,572,199,798	17,093,494,174
V. Short-term biological assets	150		-	-
VI. Other short-term assets	160		3,941,244,888	46,450,503
1. Short-term prepaid expenses	161	V.8	868,001	1,320,000
2. Value added tax deductibles	162		3,895,246,384	-
3. Taxes and other receivables from State budget	163	V.14	45,130,503	45,130,503

VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION

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

Interim combined financial statements

For the accounting period from January 01, 2026 to June 30, 2026

Form No. B 01a - DN

INTERIM COMBINED STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

(Continued)

Unit: VND

ITEMS	Code	Note	June 30, 2026	January 1, 2026
B. NON-CURRENT ASSETS	200		271,650,917,092	273,023,532,781
I. Long-term receivables	210		120,245,200	120,245,200
1. Other long- term receivables	215	V.5	120,245,200	120,245,200
II. Fixed assets	220		42,734,324,340	43,274,317,122
1. Tangible fixed assets	221	V.10	24,965,184,340	25,505,177,122
- Cost	222		58,934,526,415	58,901,910,695
- Accumulated Depreciation	223		(33,969,342,075)	(33,396,733,573)
2. Intangible fixed assets	227	V.9	17,769,140,000	17,769,140,000
- Cost	228		18,109,230,400	18,109,230,400
- Accumulated Depreciation	229		(340,090,400)	(340,090,400)
III. Long-term biological assets	230		-	-
IV. Investment property	240		-	-
V. Long-term assets in progress	250		621,809,578	621,809,578
1. Construction in progress	252	V.11	621,809,578	621,809,578
VI. Long-term financial investments	260	V.2	228,016,775,674	228,983,170,982
1. Investment in subsidiaries	261		299,518,746,692	299,518,746,692
2. Investment in joint ventures and associates	262		57,285,151,211	57,285,151,211
3. Allowance for impairment of long-term investments in other entities	264		(128,787,122,229)	(127,820,726,921)
VII. Other long-term assets	270		157,762,300	23,989,899
1. Long-term prepaid expenses	271	V.8	157,762,300	23,989,899
TOTAL ASSETS	280		623,167,673,560	631,502,734,459

INTERIM COMBINED STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

(Continued)

Unit: VND

ITEMS	Code	Note	June 30, 2026	January 1, 2026 (Reprepared)
C. LIABILITIES	300		69,445,560,235	86,228,877,570
I. Current liabilities	310		68,525,560,235	85,308,877,570
1. Short-term trade payables	311	V.12	24,162,068,096	54,349,109,043
2. Short-term advances from customers	312	V.13	32,840,393,671	12,132,328,163
3. Dividends and profit payable	313		2,463,231,417	2,502,197,417
4. Taxes and amounts payables to the State budget	314	V.14	156,800,496	166,854,006
5. Payable to employees	315		2,674,544,871	2,724,922,052
6. Short-term accrued expenses	316	V.15	47,800,000	47,800,000
7. Short-term deferred revenue	319		-	86,300,000
8. Other short-term payables	320	V.16	6,173,528,912	5,292,174,117
9. Short-term loans and obligations under finance	321	V.17	-	8,000,000,000
10. Bonus and welfare funds	323		7,192,772	7,192,772
II. Long-term liabilities	330		920,000,000	920,000,000
1. Other long-term payables	338	V.16	920,000,000	920,000,000
D. EQUITY	400	V.18	553,722,113,325	545,273,856,889
1. Owner's contributed capital	411		438,000,000,000	438,000,000,000
- Ordinary shares carrying voting rights	411a		438,000,000,000	438,000,000,000
2. Development investment fund	418		38,679,596,792	38,679,596,792
3. Retained earnings	420		77,042,516,533	68,594,260,097
- Retained earnings accumulated to the prior year end	420a		68,594,260,097	(50,340,279,869)
- Retained earnings of the current year	420b		8,448,256,436	118,934,539,966
TOTAL RESOURCES	440		623,167,673,560	631,502,734,459

Approved, August 28, 2026

Prepared by



Le Huu Nghi

Chief Accountant



Vu Van Tuan

Deputy General Director



Do Hoang Ha

VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION

15 Tran Hung Dao Street, Cua Nam Ward,

Hanoi City

Interim combined financial statements

For the accounting period from January 01, 2026 to June 30, 2026

Form No. B 02a - DN

INTERIM COMBINED INCOME STATEMENT

From January 01, 2026 to June 30, 2026

Unit: VND

ITEMS	Code	Note	From Jan 1, 2026 to Jun 30, 2026	From Jan 1, 2025 to Jun 30, 2025
1. Revenue from sale of goods and rendering of services	01	VI.1	32,711,871,221	55,413,317,603
2. Deductions	02		-	-
3. Net revenue from sale of goods and rendering of services	10		32,711,871,221	55,413,317,603
4. Cost of goods sold	11	VI.2	27,236,668,376	50,358,913,297
5. Gross profit from sale of goods and rendering of services	20		5,475,202,845	5,054,404,306
6. Gain/(loss) from sale and disposal of investment property	21		-	-
7. Financial income	22	VI.3	8,030,777,246	5,537,718,894
8. Financial expenses	23	VI.4	1,000,855,350	9,767,419,192
- Of which: interest expense	24		33,424,657	-
9. Selling expenses	25	VI.5	324,248,027	681,999,411
10. General and administration expenses	26	VI.6	10,058,541,769	12,046,221,186
11. Operating profit	30		2,122,334,945	(11,903,516,589)
12. Other incomes	31	VI.7	6,552,487,734	112,195,263
13. Other expenses	32	VI.8	226,566,243	122,573,162
14. Other profit	40		6,325,921,491	(10,377,899)
15. Profit before tax	50		8,448,256,436	(11,913,894,488)
16. Current corporate income tax expense	51	VI.9	-	-
17. Net profit after tax	60		8,448,256,436	(11,913,894,488)

Approved, August 28, 2026

Prepared by



Le Huu Nghi

Chief Accountant



Vu Van Tuan

Deputy General Director



Do Hoang Ha

VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION

15 Tran Hung Dao Street, Cua Nam Ward,

Hanoi City

Interim combined financial statements

For the accounting period from January 01, 2026 to June 30, 2026

Form No. B 03a - DN

INTERIM COMBINED CASH FLOW STATEMENT

Under indirect method

From January 01, 2026 to June 30, 2026

Unit: VND

ITEMS	Code	From Jan 1, 2026 to Jun 30, 2026	From Jan 1, 2025 to Jun 30, 2025
I. Cash flows from operating activities			
1. Profit before tax	01	8,448,256,436	(11,913,894,488)
2. Adjustments for			
- Depreciation and amortization of fixed asset	02	572,608,502	565,136,991
- Provisions	03	(3,389,571,668)	9,638,685,144
- Foreign exchange (gain)/ loss arising from translating foreign currency items	04	1,035,385	15,883,324
- (Gain)/loss from investing activities	05	(7,997,676,845)	(5,537,718,894)
- Interest expense	06	33,424,657	-
3. Operating profit before movements in working capital	08	(2,331,923,533)	(7,231,907,923)
- (Increase)/ decrease in receivables	09	161,413,414,017	5,752,020,691
- (Increase)/ decrease in inventories	10	(5,478,705,624)	(39,940,338)
- Increase/ (decrease) in payables	11	(8,744,351,335)	3,556,487,575
- (Increase)/ decrease in prepaid expenses	12	(133,320,402)	25,544,540
- Interest paid	14	(33,424,657)	-
- Corporate income tax paid	15	-	-
Net cash flow from operating operations	20	144,691,688,466	2,062,204,545
II. Cash flows from investing activities			
1. Acquisition and construction of fixed assets and other long-term assets	21	(32,615,720)	(49,363,636)
2. Cash outflow for lending, buying debt instruments of other entities	23	(200,000,000,000)	-
3. Cash recovered from lending, selling debt instruments of other entities	24	10,000,000,000	-
4. Interest earned, dividends and profits received	27	3,403,809,995	5,537,718,894
Net cash flow from investing activities	30	(186,628,805,725)	5,488,355,258

INTERIM COMBINED CASH FLOW STATEMENT

Under indirect method

From January 01, 2026 to June 30, 2026

(Continued)

Unit: VND

ITEMS	Code	From Jan 1, 2026 to Jun 30, 2026	From Jan 1, 2025 to Jun 30, 2025
III. Cash flows from financing activities			
1. Repayment of borrowings	34	(8,000,000,000)	-
2. Dividends and profits paid	36	(38,966,000)	(11,000,000)
Net cash flow from investing activities	40	(8,038,966,000)	(11,000,000)
Net cash flow during the period	50	(49,976,083,259)	7,539,559,803
Cash and cash equivalents at the beginning of the year	60	63,767,898,645	66,281,277,735
The effect of foreign exchange rate changes	61	(1,035,385)	3,399,690
Cash and cash equivalents at the end of the year	70	13,790,780,001	73,824,237,228

Approved, August 28, 2026

Prepared by

Chief Accountant

Deputy General Director

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Le Huu Nghi



Vu Van Tuan



The signature is written in blue ink. The red stamp is circular with the text "U.S. DEPT. OF JUSTICE" around the perimeter and "FEDERAL BUREAU OF INVESTIGATION" in the center. The signature overlaps the stamp.

Do Hoang Ha

NOTES TO THE INTERIM COMBINED FINANCIAL STATEMENTS

From January 01, 2026 to June 30, 2026

I. Operational characteristics of the enterprise

1. Forms of ownership

Vietnam Electronics and Informatics Joint Stock Corporation.

The Business Registration Certificate No. 0100103351, issued by the Hanoi Department of Finance, first registered on February 28, 2007, and amended for the 8th time on December 18, 2025.

The Corporation's head office is located at No. 15 Tran Hung Dao Street, Cua Nam Ward, Hanoi City, Viet Nam.

The Corporation's charter capital: VND 438,000,000,000.

Total number of shares: 43,800,000 shares.

2. Business activities

Construction, trading and services.

3. Main operating industry

According to the Business registration certificate, the business activities of the Corporation are:

- Architectural and related technical consultancy activities. Details: Consultancy and design of transmission lines and substations up to 500 kV; Consultancy and supervision of the construction and installation of transmission lines and substations up to 110 kV; Consultancy and design of transmission line and substation works up to 110 kV; Architectural design of buildings; Interior and exterior design of buildings; landscape design; Structural design of buildings; Electrical and mechanical-electrical design of buildings; Water supply and drainage design; Ventilation and heating/cooling design; Design of information and communication networks in construction works; Construction planning design; Topographical surveying; Geological and hydrogeological surveying for construction works; Supervision of construction and completion works; Supervision of installation of construction equipment; Supervision of installation of technological equipment; Appraisal of construction designs; Preparation and review of construction investment projects; Project management consultancy; Construction inspection; Specialized construction testing; Fire prevention and firefighting system design; Consultancy on cost management for construction investment; Bidding consultancy services.
- Demolition.
- Site preparation.
- Other specialized construction activities.
- Specialized design activities.
- Electrical system installation.
- Installation of other building systems. Details: Construction and installation of fire prevention and firefighting systems.
- Manufacture of basic chemicals (The Enterprise undertakes not to conduct business activities at its head office).
- Manufacture of other chemical products not elsewhere classified. Details: Manufacture of other chemical products, including activated carbon, additives for lubricants, catalysts for synthetic rubber, catalysts and other chemical products used in industry. (The Enterprise undertakes not to conduct business activities at its head office).

VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION

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

Interim combined financial statements

For the accounting period from January 01, 2026 to June 30, 2026

- Construction of other civil engineering works. Details: Construction of civil, industrial, telecommunications, radio and television broadcasting works, power transmission lines and substations; construction of power transmission lines and substations up to 500 kV, and power plants with a capacity of up to 1,000 MW.
- Other computer and information technology service activities. Details: Provision of services in the fields of electronics and information technology (research and training, technology transfer, investment consultancy, construction and installation, maintenance, acting as an agent and distributor for domestic and foreign companies).
- Packaging services.
- Hotels and similar short-stay accommodation. Details: Hotel business (excluding bar, karaoke and nightclub operations).
- Warehousing and storage of goods (excluding real estate business).
- Other professional, scientific and technical activities not elsewhere classified.
- Freight transport by road. Details: Freight transport by automobile.
- Retail sale of pharmaceuticals, medical and orthopaedic goods, cosmetics and toiletries.
- Agents involved in the sale of goods. Details: Acting as an agent for the sale of goods; brokerage of goods purchase and sale (excluding auction activities).
- General wholesale (excluding goods prohibited by the State and auction activities).
- Repair and maintenance of electronic and optical equipment. Details: Repair of medical machinery and equipment, diagnostic equipment with display screens, measuring and testing equipment, and laboratory equipment.
- Wholesale of other specialized products not elsewhere classified. Details: Trading in fire prevention and firefighting equipment; wholesale of scrap and waste of metals and non-metals; wholesale of chemicals.
- Wholesale of other construction materials and installation supplies. Details: Wholesale of bricks, tiles, stone, sand and gravel.
- Wholesale of agricultural and forestry raw materials (excluding wood, bamboo and neohouzeaua) and live animals (excluding items prohibited by the State).
- Manufacture of cement, lime and plaster.
- Manufacture of starches and starch products.
- Manufacture of other non-metallic mineral products not elsewhere classified. Details: Manufacture of millstones, grinding wheels, grinding wheels in circular form and similar products, without frames, used for grinding, sharpening, polishing, filing or cutting, as well as hand sharpening or polishing stones; manufacture of natural or artificial abrasive powders and grains, with a base of textile materials, paper, paperboard or other materials, whether or not cut to shape, sewn or otherwise finished.
- Installation of industrial machinery and equipment. Details: Installation of electrical, refrigeration and air-conditioning, mechanical, metal, mineral, rubber product manufacturing, environmental treatment equipment and systems, lifting equipment, elevators, security and alarm equipment, fire and explosion prevention equipment, and laboratory equipment serving production, research and training. Installation of medical equipment.
- Wholesale of other machinery, equipment and spare parts. Details: Trading in electrical, refrigeration and air-conditioning, mechanical, metal, mineral, rubber product manufacturing, environmental treatment equipment and systems, lifting equipment, elevators, security and alarm equipment, fire and explosion prevention equipment, and laboratory equipment serving production, research and training; trading in equipment, products, components, parts and materials related to the electronics and information technology industry, telecommunications equipment, medical electronics and electrical appliances; wholesale of medical equipment and instruments; wholesale of medical machinery and equipment.
- Manufacture of medical, dental, orthopaedic and rehabilitation equipment and instruments.
- Other business support service activities not elsewhere classified. Details: Export and import of equipment, products, components, parts and materials related to the electronics and information technology industry, telecommunications equipment, medical electronics and electrical appliances; import and export of goods traded by the Company (For conditional business lines, the Enterprise shall only conduct business when it fully satisfies the conditions prescribed by law).

VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION

15 Tran Hung Dao Street, Cua Nam Ward,
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Interim combined financial statements

For the accounting period from January 01, 2026 to June 30, 2026

- Other manufacturing not elsewhere classified. Details: Design, manufacture, assembly and fabrication of equipment, equipment systems, components, parts and electronic and information technology structures, telecommunications equipment, medical electronics, electronic automation equipment, household and specialized electrical appliances; manufacture of equipment, products, components, parts and materials related to the electronics and information technology industry, telecommunications equipment, medical electronics and electrical appliances; manufacture of auxiliary equipment and various types of packaging serving the Corporation's business activities.
- Advertising. Details: Advertising and information services (excluding tobacco advertising).
- Organization of conventions and trade shows. Details: Exhibition business.
- Real estate activities with own or leased property. Details: Real estate business and office leasing.

The principal activities of the Corporation are construction, installation of equipment in the electronics sector, and office leasing.

4. The Corporation's normal business period

The Corporation's normal business period is 12 months.

VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION

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

Interim combined financial statements
For the accounting period from January 01, 2026 to June 30, 2026

5. Corporate Structure

Branches, Subsidiaries and Associates

As at June 30, 2026, the Corporation had one dependent accounting unit, six subsidiaries and five associates, as follows:

Name	Address	Principal business activities	Capital contribution ratio	Ownership interest ratio	Voting rights ratio	Operating status
Dependent accounting unit						
Vietronics College of Technology	Hai An Ward, Hai Phong City	Training and professional development of personnel at college level and below in the fields of electronics and information technology				Operating
Subsidiaries						
Vietronics Tan Binh Joint Stock Company	Binh Thanh Ward, Ho Chi Minh City	Manufacture and installation of electronic equipment	55.54%	61.59%	61.59%	Operating
Vietronics Thu Duc Joint Stock Company	Phu Nhuan Ward, Ho Chi Minh City	Manufacture, trading and processing of electrical and electronic products	97.01%	97.01%	97.01%	Operating
Vietronics Industrial Joint Stock Company	Kim Lien Ward, Hanoi City	Manufacture of electronic products	92.47%	92.47%	92.47%	Operating
Vietronics Binh Hoa Joint Stock Company	Binh Thanh Ward, Ho Chi Minh City	Manufacture, trading and processing of electrical and electronic products	51.00%	51.00%	51.00%	Operating
Vietronics Bien Hoa Joint Stock Company	Sai Gon Ward, Ho Chi Minh City	Manufacture of electronic products	51.00%	51.00%	51.00%	Operating
Vietronics Construction Joint Stock Company	Tu Liem Ward, Hanoi City	Supervision and construction of electrical works	70.97%	70.97%	70.97%	Operating

VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION

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

Interim combined financial statements
For the accounting period from January 01, 2026 to June 30, 2026

5. Corporate Structure (continued)

Name	Address	Principal business activities	Capital contribution ratio	Ownership interest ratio	Voting rights ratio	Operating status
Associates						
Viettronimex Joint Stock Company	Sai Gon Ward, Ho Chi Minh City	Trading in electronic equipment and components	42.16%	42.16%	42.16%	Operating
Phu Tho Hoa Electro-Mechanical Joint Stock Company	Tan Phu Ward, Ho Chi Minh City	Manufacture and assembly of electronic equipment	33.77%	33.77%	33.77%	Operating
Vietnam Computer Joint Stock Company	Sai Gon Ward, Ho Chi Minh City	Trading in electronic equipment and components	28.52%	28.52%	28.52%	Operating
High-Tech Medical Electronics Company	Hoang Liet Ward, Hanoi City	Manufacturing, trading and services	49.00%	49.00%	49.00%	Ceased operations
DM Vina Company Limited	Binh Tuyen Commune, Phu Tho Province	Manufacture of plastic products	41.74%	41.74%	41.74%	Operating

6. Number of employees

As at June 30, 2026, the Corporation has 69 employees (as at January 1, 2026, has 64 employees).

7. Statement of ability to compare information on interim combined financial statements

The interim combined financial statements of the Corporation are prepared to ensure comparability.

II. Accounting period and accounting monetary unit

The Corporation's interim accounting period begins on January 1 and ends on June 30 each year

Annual accounting period commences from 01 January and ends on 31 December each year

Monetary unit used in accounting is Viet Nam Dong (National symbol is "đ"; International symbol is "VND")

III. Accounting standards and Accounting system

1. Accounting system

The Corporation applies the enterprise accounting regime prescribed under Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance, which provides guidance on the accounting regime applicable to enterprises.

2. Changes in accounting policies and the presentation of the combined financial statements

On October 27, 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99"), providing guidance on the corporate accounting regime. Circular 99 became effective from January 1, 2026 and applies to financial years beginning on or after January 1, 2026. Circular 99 supersedes Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance guiding the corporate accounting regime, Circular No. 75/2015/TT-BTC dated May 18, 2015 amending 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 a number of 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 the accounting regime applicable to project owners.

The effects of the changes in accounting policies arising from the implementation of Circular No. 99 have been applied prospectively. Circular No. 99 also introduces changes to the presentation of certain items in the financial statements. Comparative information has been reclassified to conform to the current period's presentation. Details of the reclassification of comparative information are disclosed in Note VIII.4 to the combined financial statements.

3. Declaration on compliance with accounting standards accounting system

The Corporation applies the Vietnam Accounting Standards and the Standards guidelines issued by the State. The financial statements are prepared and presented in accordance with all provisions of each standard, circular guiding the implementation of standards and prevailing applicable accounting system.

IV. Accounting policies**1. Basis of preparation of the combined financial statements**

The combined financial statements are prepared on the historical cost basis.

The subsidiaries and dependent units have established their own accounting departments and operate under the dependent accounting model. The combined financial statements of the Corporation are prepared by aggregating the financial statements of the subsidiaries and dependent units. Revenue, expenses and inter-company balances between the subsidiaries and dependent units are eliminated when preparing the combined financial statements.

Accounting activities are conducted independently at the Corporation's Head Office and Viettronics College of Technology.

2. Accounting estimates

The preparation of combined financial statements in accordance with Vietnamese accounting standards, regulations on accounting for enterprises and other regulations related to the preparation and the presentation of financial statements requires the Board of Directors to have estimates and assumptions affect the reported data on assets and liabilities and the presentation of contingent assets at the date of the financial statements, as well as the reported date on revenues and expenditures, fees during the operation period. Although accounting estimates are prepared by the management's knowledge, the actual numbers arising may differ from the estimates or assumptions set.

3. Foreign currency transactions

Foreign currency transactions are translated into Vietnam Dong (VND) using either the actual exchange rate at the transaction date or the book exchange rate, as appropriate for each type of transaction. The actual exchange rate is the average telegraphic transfer buying and selling exchange rate quoted by the commercial bank with which the Corporation regularly conducts transactions.

At the end of the accounting period, monetary items denominated in foreign currencies are retranslated using the average telegraphic transfer buying and selling exchange rates quoted by the commercial bank with which the Corporation regularly conducts transactions. Foreign currency bank deposits are retranslated using the average telegraphic transfer buying and selling exchange rates quoted by the bank where the Corporation maintains its accounts. Foreign currency-denominated receivables for which an allowance for doubtful debts has been recognized are not retranslated to the extent of the amount covered by such allowance.

Exchange differences arising from actual foreign currency transactions during the period and exchange differences resulting from the retranslation of foreign currency-denominated monetary items at the reporting date are recognized in the statement of profit or loss for the period.

4. Principles of accounting for cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash in banks and short-term, highly liquid investments with an original maturity of less than three months that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value.

5. Principles of accounting for financial investments**Held to maturity investments**

Held-to-maturity investments comprise investments that the Corporation has the intention and ability to hold until maturity. The Corporation's held-to-maturity investments comprise term deposits with banks and loans granted to other entities.

Held to maturity investments are recognized starting from the acquisition date and are initially valued at purchase price and related expenses. Interest income from held to maturity investments after the acquisition date is

recognized in the income statement on accrual basis. Interest earned before the Company holds is deducted from the original cost at the time of purchase. Held to maturity investment are stated at cost less provision for doubtful debts. Provision for doubtful debts for held to maturity investments is made up in accordance with current accounting regulations.

Investment in subsidiaries

Subsidiaries are entities controlled by the Company. The control exists when the Company has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

Investment in associates

An associate is a company over which the Corporation has significant influence but which is neither a subsidiary nor a joint venture of the Corporation. Significant influence is the power to participate in the financial and operating policy decisions of the investee but not to exercise control or joint control over those policies.

The Corporation initially recognizes its investment in an associate at cost. The Corporation recognizes in profit or loss the share of the investee's accumulated net profit arising after the date of investment. Other amounts received by the Corporation, other than its share of profits, are considered a recovery of the investment and are recognized as a reduction of the cost of the investment.

Investments in associates are presented in the statement of financial position at cost less any provision for impairment, if any. Provision for impairment of investments in associates is made in accordance with prevailing accounting regulations.

Equity investments in other entities

Equity investments in other entities represent the investments in equity of other entities of the Company, but the Company has not control or joint control, or significant influence on the investee.

Equity investments in other entities are presented at cost minus provisions for impairment of investments.

6. Principles of accounting for receivables

Receivables represent the amounts recoverable from customers or other debtors and are stated at book value less provision for doubtful debts.

Provision for doubtful debts is made for receivables that are overdue, or when the debtor is in dissolution, in bankruptcy, or is experiencing similar difficulties and so may be unable to repay the debts.

7. Principles of accounting for inventories

Inventories of the Corporation comprise assets purchased for production or for sale in the ordinary course of business.

Inventories are stated at cost, or net realizable value, whichever is lower. The cost of inventories comprises the cost of purchase, costs of conversion and other directly attributable costs incurred in bringing the inventories to their present location and condition.

The cost of inventories issued is determined using the monthly weighted average method. Net realizable value is determined as the estimated selling price less the estimated costs of completion and the estimated costs necessary to make the sale, including marketing, selling and distribution costs.

The method for determining the value of work in progress: Work in progress costs are accumulated separately for each construction project that has not yet been completed or for which revenue has not yet been recognized.

Inventories are accounted for using the perpetual inventory method.

A provision for diminution in value of inventories is made at the end of the period for the difference between the cost of inventories and their net realizable value, where the latter is lower than cost.

8. Principles of accounting for fixed assets and their depreciation**Principles of accounting for tangible and intangible fixed assets**

Tangible and intangible fixed assets are valued according to their original prices. During the using time, fixed assets are recorded at cost, accumulated depreciation (amortization) and net carrying amount;

Depreciation is calculated using the straight-line method, with the estimated useful life as follows:

<u>Asset types</u>	<u>Years</u>
Buildings and Structure	06 - 40
Machinery and equipment	03 - 08
Motor vehicles	05 - 10
Office equipment and other tangible fixed assets	02 - 05
Computer software	03

Intangible fixed assets comprise land use rights, all of which are land use rights with an indefinite term; therefore, no amortization is charged.

9. Principles of accounting for recognizing construction in progress costs

Assets under construction for production, rental, management, or any other purpose are recognized at historical cost. This cost includes construction expenses, equipment costs, and other related costs in accordance with the Corporation's accounting policies. Construction in progress costs are only depreciated once the assets are completed and put into use.

10. Principles of accounting policies for prepaid expenses

Prepaid expenses comprise actual costs incurred that relate to the business results of several accounting periods. Prepaid expenses include high-value tools and equipment put into use and repair costs, which are considered capable of generating future economic benefits for the Corporation. These costs are capitalised as prepaid expenses and amortised to the Statement of Income using the straight-line method in accordance with prevailing accounting regulations.

11. Principles of accounting for payables

The classification of payables into trade payables, and other payables are made on the following principles:

- Trade payables consist of commercial payables arising from transactions of trading goods, services, and assets. Payables consist of expenses arising from the practice of importing through entrustment.
- Other payables are remaining payables that are not classified as trade payables, intercompany payables.

Payables are separately recorded for each creditor, according to the payment content, payment schedule, and type of currency.

Payables are classified as short-term debts when the remaining maturities of the payables are less than 12 months (shorter than the duration of a business cycle) at the time the financial statements are prepared. Other payables not classified as short-term debts are classified as long-term debts. When preparing the financial statements, payables are reclassified under this principle.

The Company remeasures foreign currency-denominated trade payables at each reporting date. The actual exchange rate used to remeasure trade payables is the average telegraphic transfer buying and selling exchange rate quoted by the commercial bank with which the Company regularly conducts transactions.

The Company recognizes a liability immediately when there is evidence that an obligation resulting in a probable outflow of resources has arisen, in accordance with the prudence principle. Liabilities are not recognized at an amount lower than the obligation required to be settled. Provisions for liabilities are recognized at the reporting date in accordance with the prevailing regulations.

12. Principles of accounting for loans

The carrying amount of loans is recorded based on each disbursement and repayment. Loans are accounted for in detail and monitored by each borrower and lender, individual loan agreement, type of loan asset, loan term and loan currency.

When preparing the financial statements, foreign currency loan balances are revalued using the average transfer buying and selling exchange rate of the bank with which the Company conducts its borrowing transactions.

13. Principles of accounting for and capitalizing borrowing costs

Borrowing costs are recognised in the income statement in the year when incurred unless they are capitalised in accordance with Vietnamese Accounting Standard "Borrowing costs". Accordingly, borrowing costs directly attributed to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Incurred income from the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the cost of those assets. For specific borrowings for the purpose of construction of fixed assets and investment properties, interest expenses are capitalised even when the construction period is under 12 months. The capitalization rate used to determine the amount of borrowing costs eligible for capitalization in the accounting period is 0%.

14. Principles of accounting for accrued expenses

Accrued expenses reflect payable amounts for goods or services received from the seller or provided to the buyer but not yet be incurred due to lack of invoices or incomplete accounting records and documents. These expenses are accrued as operating cost in the accounting period in order to ensure no dramatic fluctuation in the operating cost as required by revenue and expense matching principle. When these costs are incurred, if there are any discrepancies with the accrued amount, accountant will make additional accrual or record cost deduction at the value of the difference.

15. Principles of accounting policies for deferred revenue

Deferred revenue represents amounts received in advance, primarily comprising advance payments from customers for one or more years of property lease rentals and the provision of services related to such property leases. The Company recognizes deferred revenue to the extent of the performance obligations that it is required to fulfill in the future. Deferred revenue is recognized in the statement of profit or loss in the relevant financial year when the revenue recognition criteria are satisfied, to the extent that the corresponding performance obligations have been fulfilled.

16. Principles of accounting for owner's equity**Principle of recognition of owner's contributed capital**

The owner's equity is recorded at actual capital contribution of the owners.

Share premium is recognized as the excess or shortfall between the actual issue price and the par value of shares when shares are issued for the first time, additionally issued, or when treasury shares are reissued.

Principle of undistributed profit recognition

Retained earnings after tax represent the Company's profit from operations after deducting (-) adjustments due to the retrospective application of changes in accounting policies and the retrospective correction of material errors from previous years. Retained earnings after tax may be distributed to investors based on their capital contribution ratio, subject to approval by shareholders at the annual general meeting and after setting aside reserve funds in accordance with the Company's Charter and legal regulations.

17. Principles of accounting for revenue**Revenue from sale of goods**

Revenue from the sale of goods is recognized when all of the following conditions are satisfied:

- The significant risks and rewards of ownership of the products or goods have been transferred to the buyer;
- The Company no longer retains the right to manage the goods as their owner or control over the goods;
- The revenue can be measured reliably;
- The Company has received or will receive the economic benefits associated with the sale transaction;
- The costs incurred or to be incurred in respect of the sale transaction can be measured reliably.

Revenue from provision of services

Revenue from the provision of services is recognized when the outcome of the transaction can be reliably measured. Where the provision of services relates to multiple periods, revenue is recognized in each period based on the stage of completion of the work performed as at the reporting date. The outcome of a service transaction can be reliably measured when all of the following conditions are satisfied:

- The revenue can be measured reliably;
- It is probable that the economic benefits associated with the service transaction will flow to the Company;
- The stage of completion of the transaction at the reporting date can be measured reliably; and
- The costs incurred for the transaction and the costs to complete the service transaction can be measured reliably.

Revenue from construction contracts

Where the outcome of a construction contract is estimated reliably and accepted by customers, revenue and costs are recognized by reference to the stage of completion of the contract activity in the period that is accepted by customers and stated in the relevant invoices.

Revenue from financial activities

This comprises revenue arising from bank deposit interest, dividends and profits distributed, interest on loans, and foreign exchange gains, which is recognized based on the bank's monthly notifications of deposit interest, dividend payment notices, and gains arising from changes in foreign exchange rates in relation to foreign currency transactions.

18. Principles of accounting for cost of goods sold

When revenue is recognized, the corresponding cost related to the creation of such revenue must be recognized. Costs corresponding to revenues include costs of the period in which revenues are created and costs of the previous periods or payable costs related to the revenues of such period.

19. Principles of financial expense recognition

The expenses recognized as finance costs include interest expense on loans and borrowings, losses arising from changes in foreign exchange rates in relation to foreign currency transactions, and provisions for financial investments.

The above expenses are recognized based on the total amounts incurred during the period, without offsetting against finance income.

20. Principles of enterprise management cost accounting

Administration expenses reflect all general expenses of the company such as: salary and insurance of the company's managers, depreciation of fixed assets used for corporate management, land rental, license tax, provision for bad debts, services purchased from outside to serve the management of the Corporation.

21. Principles and method of recording current corporate tax expense

Current corporate income tax expense is calculated based on taxable income and income tax rate of current year.

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

Other taxes are paid in accordance with the prevailing tax laws in Vietnam.

22. Earnings per share

Basic earnings per share (EPS) is calculated by dividing the net profit after tax attributable to the Company's common shareholders (after adjustments for allocations to the bonus and welfare fund) by the weighted average number of common shares outstanding during the year.

Diluted earnings per share (EPS) is calculated by dividing the net profit after tax attributable to the Company's common shareholders (after adjustments for allocations to the bonus and welfare fund) by the weighted average number of common shares outstanding during the year and the weighted average number of common shares that would be issued if all potentially dilutive common shares were converted into common shares.

Earnings per share are presented by the Corporation in the consolidated financial statements.

23. Segment information

A segment is a separately identifiable component of the Corporation that engages in the sale of goods or the provision of related services (business segment) or operates within a specific economic environment (geographical segment). Each of these segments is subject to different risks and derives distinct benefits compared to other segments. The Corporation's primary segment reporting format is based on business segments.

Segment information is prepared and presented in accordance with the accounting policies applied in the preparation and presentation of the Corporation's combined financial statements. The purpose is to help users of the combined financial statements gain a clear and comprehensive understanding of the Corporation's operational performance.

24. Related parties

Parties are considered to be related if one party has the ability, either directly or indirectly, to control the other party or influence significantly on the other party in making financial and operating decisions. Transactions with related parties are presented by the Company in the Notes to the combined financial statements.

VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION15 Tran Hung Dao Street, Cua Nam Ward,
Hanoi City**Interim combined financial statements**

For the accounting period from January 01, 2026 to June 30, 2026

V. Additional information to items presented in Interim combined statement of financial position

Unit: VND

1. Cash and cash equivalents

	June 30, 2026	January 1, 2026
Cash on hand	569,406,692	209,079,341
Cash in banks demand deposits	8,221,373,309	46,558,819,304
- <i>BIDV</i>	5,267,122,566	44,224,261,120
- <i>Other banks</i>	2,954,250,743	2,334,558,184
Cash Equivalents (i)	5,000,000,000	17,000,000,000
- <i>BIDV</i>	5,000,000,000	17,000,000,000
Total	13,790,780,001	63,767,898,645

(i) Cash equivalents comprise term deposits with maturities of less than three months placed with joint stock commercial banks, bearing interest at 4.75% per annum (as at January 1, 2026 2.4% to 4.75% per annum).

VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION

15 Tran Hung Dao Street, Cua Nam Ward,

Hanoi City

Interim combined financial statements

For the accounting period from January 01, 2026 to June 30, 2026

2. Financial investments

Items	June 30, 2026			Unit: VND	
	Original cost	Recoverable amount	Provision	Original cost	Recoverable amount
Held- to- maturity investments	230,483,453,151	230,483,453,151	-	38,842,726,027	38,842,726,027
Term deposit (i)	44,700,000,000	44,700,000,000	-	38,700,000,000	38,700,000,000
- <i>BIDV</i>	44,700,000,000	44,700,000,000	-	38,700,000,000	38,700,000,000
Short-term loans	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	1,783,453,151	1,783,453,151	-	142,726,027	142,726,027
Total	230,483,453,151	230,483,453,151	-	38,842,726,027	38,842,726,027

(i) Short-term term deposits comprise term deposits with maturities 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 June 30, 2026, the Company had pledged certain short-term term deposit contracts amounting to VND 38,700,000,000 as security for performance guarantees.

(ii) Loan granted to The New Generation Services and Trading Joint Stock Company under Loan Agreement No. 1102/2026/HDVV/VIETTRONICS-THM dated February 11, 2026 and Appendix No. 01/2026/PLHD to the Loan Agreement dated June, 12 2026. The loan amount is VND 190,000,000,000, of which the actual amount disbursed as at June 30, 2026 was VND 184,000,000,000. The purpose of the loan is to provide the borrower with additional working capital. The loan matures on December 31, 2026 and bears interest at 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.

VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION

15 Tran Hung Dao Street, Cua Nam Ward,

Hanoi City

Interim combined financial statements

For the accounting period from January 01, 2026 to June 30, 2026

2. Financial investments (continued)

Long-term financial investments

Items	June 30, 2026			January 1, 2026		
	Original cost	Recoverable amount	Provision	Original cost	Recoverable amount	Provision
Investments in subsidiaries	299,518,746,692	204,955,558,753	(94,563,187,939)	299,518,746,692	205,782,876,915	(93,735,869,777)
Viettronics Tan Binh Joint Stock Company	133,226,370,342	133,226,370,342	-	133,226,370,342	133,226,370,342	-
Viettronics Thu Duc 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 Industrial Joint Stock Company	27,557,000,000	-	(27,557,000,000)	27,557,000,000	-	(27,557,000,000)
Viettronics Binh Hoa Joint Stock Company	15,198,723,728	15,198,723,728	-	15,198,723,728	15,198,723,728	-
Viettronics Bien Hoa Joint Stock Company	35,073,921,193	35,073,921,193	-	35,073,921,193	35,073,921,193	-
Viettronics Construction 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)
Investment in associates	57,285,151,211	23,061,216,921	(34,223,934,290)	57,285,151,211	23,200,294,067	(34,084,857,144)
Viettronimex Joint Stock Company	13,987,729,333	13,987,729,333	-	13,987,729,333	13,987,729,333	-
Phu Tho Hoa Electro-Mechanical Joint Stock Company	2,278,518,130	2,278,518,130	-	2,278,518,130	2,278,518,130	-
Vietnam Computer Joint Stock Company	895,348,195	895,348,195	-	895,348,195	895,348,195	-
High-Tech Medical Electronics Company	1,276,595,137	-	(1,276,595,137)	1,276,595,137	-	(1,276,595,137)
DM Vina Company Limited	38,846,960,416	5,899,621,263	(32,947,339,153)	38,846,960,416	6,038,698,409	(32,808,262,007)
Total	356,803,897,903	228,016,775,674	(128,787,122,229)	356,803,897,903	228,983,170,982	(127,820,726,921)

VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION

15 Tran Hung Dao Street, Cua Nam Ward,

Hanoi City

Interim combined financial statements

For the accounting period from January 01, 2026 to June 30, 2026

3. Short-term trade receivables

Items	Unit: VND		
	June 30, 2026		January 1, 2026
	Book value	Provision	Book value
Other parties			
Khang Phuc Investment Trading and Import-Export Company Limited	91,142,936,584	(48,266,148,349)	259,274,522,259
AKA Vietnam Joint Stock Company	22,176,666,534	(22,176,666,534)	22,176,666,534
GTEL Information Technology and Communications Company Limited	19,713,690,714	(19,713,690,714)	20,263,690,714
Chan Hung Technical Services and Trading Joint Stock Company	306,953,280	-	12,773,211,222
GLC Vina Joint Stock Company	23,951,236,218	-	23,230,273,588
Other customers	-	-	137,088,000,000
Related parties			
Viettronics Industrial Joint Stock Company	24,994,389,838	(6,375,791,101)	43,742,680,201
Total	-	-	23,673,705
	-	-	23,673,705
	91,142,936,584	(48,266,148,349)	259,298,195,964
			(51,069,480,165)

VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION

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

Interim combined financial statements
For the accounting period from January 01, 2026 to June 30, 2026

4. Short-term advances to suppliers

Items	Unit: VND		
	June 30, 2026		January 1, 2026
	Book value	Provision	Book value
Other parties			
Ngan Thinh Services - Trading Company Limited	20,296,461,906	(5,048,113,800)	16,052,381,773
Xpad Company Limited	4,854,351,000	(4,854,351,000)	4,854,351,000
AIS Vietnam Solutions and Services Company Limited	7,143,488,534	-	9,860,069,072
Other suppliers	4,296,100,810	-	-
	4,002,521,562	(193,762,800)	1,337,961,701
Related parties	5,125,290,000	-	-
Cosmo Development Company Limited	5,000,000,000	-	-
Viettronics Thu Duc Joint Stock Company	125,290,000	-	-
Total	25,421,751,906	(5,048,113,800)	16,052,381,773
			(4,926,851,000)

VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION

15 Tran Hung Dao Street, Cua Nam Ward,

Hanoi City

Interim combined financial statements

For the accounting period from January 01, 2026 to June 30, 2026

5. Other receivables

Items	Unit: VND		
	June 30, 2026		January 1, 2026 (Reprepared)
	Book value	Provision	Book value
Short-term	21,030,993,012	(3,552,340,723)	24,600,624,440
<i>Other parties</i>	18,212,374,329	(2,503,646,877)	14,540,096,051
Advances to employees	9,948,781,588	-	9,337,219,174
Others	8,263,592,741	(2,503,646,877)	5,202,876,877
Related parties	2,818,618,683	(1,048,693,846)	10,060,528,389
Viettronics Industrial Joint Stock Company	1,048,693,846	(1,048,693,846)	8,290,603,552
Viettronics Construction Joint Stock Company	1,539,427,889	-	1,539,427,889
DM Vina Company Limited	230,496,948	-	230,496,948
Long-term	120,245,200	-	120,245,200
Deposits	24,000,000	-	24,000,000
Others	96,245,200	-	96,245,200
Total	21,151,238,212	(3,552,340,723)	24,720,869,640
			(5,226,238,683)

VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION

15 Tran Hung Dao Street, Cua Nam Ward,

Hanoi City

Interim combined financial statements

For the accounting period from January 01, 2026 to June 30, 2026

6. Provision for short-term doubtful debts

	Unit: VND			
	June 30, 2026		January 1, 2026	
	Original cost	Recoverable amount	Overdue period	Recoverable amount
Short-term trade receivables	48,740,432,443	474,284,094		118,854,912
Khang Phuc Investment Trading and Import-Export Company Limited	22,176,666,534	-	Over 3 years	-
AKA Vietnam Joint Stock Company	19,713,690,714	-	Over 3 years	-
Phu Tho General Hospital Company Limited	2,800,000,000	-	Over 3 years	-
Other customers	4,050,075,195	474,284,094	From 2 years to over 3 years	118,854,912
Short- term advances to suppliers	5,048,113,800	-		-
Ngan Thinh Services - Trading Company Limited	4,854,351,000	-	Over 3 years	-
Other suppliers	193,762,800	-	Over 3 years	-
Other short- term receivables	3,552,340,723	-		-
Vietronics Industrial Joint Stock Company	1,048,693,846	-	Over 3 years	-
Ngan Thinh Services - Trading Company Limited	2,107,997,573	-	Over 3 years	-
Other receivables	395,649,304	-	Over 3 years	-
Total	57,340,886,966	474,284,094		118,854,912
Total provision made		(56,866,602,872)		(61,222,569,848)

The Executive Board of the Corporation makes provisions for doubtful short-term receivables based on assessments of the actual financial situation and the recoverability of debts from debtors.

VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION

15 Tran Hung Dao Street, Cua Nam Ward,

Hanoi City

Interim combined financial statements

For the accounting period from January 01, 2026 to June 30, 2026

7. Inventories

	June 30, 2026		January 1, 2026	
	Cost	Provision	Cost	Provision
Work in progress	22,572,199,798	-	17,039,374,174	-
Merchandise	-	-	54,120,000	-
Total	22,572,199,798	-	17,093,494,174	-

8. Prepaid expenses

	June 30, 2026	January 1, 2026
Short-term	868,001	1,320,000
Tools and equipment	868,001	1,320,000
Long-term	157,762,300	23,989,899
Tools and equipment	151,139,430	23,989,899
Others	6,622,870	-
Total	158,630,301	25,309,899

9. Increase and decrease in intangible fixed asset

Items	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 cost of fully depreciated intangible fixed assets that remain in use as at June 30, 2026 was VND 340,090,400 (as at January 1, 2026 VND 340,090,400).

List of intangible fixed assets

	June 30, 2026	
	Cost	Net book value
Land use rights over the land plot located 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 located at No. 29F Hai Ba Trung Street, Cua Nam Ward, Hanoi City	6,264,000,000	6,264,000,000
Land use rights over the land plot located 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

VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION

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

Interim combined financial statements
For the accounting period from January 01, 2026 to June 30, 2026

10. Increase/decrease tangible fixed assets

Items	Factory Structure	Machinery equipment	Motor vehicles	Management Tools	Other tangible fixed assets	Unit: VND	
							Total
Historical costs							
Opening balance	51,003,504,588	967,636,395	6,322,355,756	518,413,956	90,000,000		58,901,910,695
Increase during the period	-	-	-	32,615,720	-		32,615,720
- <i>Purchased during the period</i>	-	-	-	32,615,720	-		32,615,720
Decrease during the period	-	-	-	-	-		-
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 during the period	541,806,054	10,857,200	-	10,945,248	9,000,000		572,608,502
- <i>Depreciation during the period</i>	541,806,054	10,857,200	-	10,945,248	9,000,000		572,608,502
Decrease during the period	-	-	-	-	-		-
Closing balance	26,193,776,476	927,013,266	6,322,355,756	491,696,577	34,500,000		33,969,342,075
Net book value							
Opening balance	25,351,534,166	51,480,329	-	37,662,627	64,500,000		25,505,177,122
Closing balance	24,809,728,112	40,623,129	-	59,333,099	55,500,000		24,965,184,340

The cost of fully depreciated tangible fixed assets that remain in use as at June 30, 2026 was VND 19,532,801,170 (as at January 1, 2026 VND 19,532,801,170).

Tangible fixed assets in existence

Office Floor on the 11th Floor of Mípec Tower, No. 229 Tay Son Street

Other tangible fixed assets

	June 30, 2026		January 1, 2026	
	Historical costs	Net book value	Historical costs	Net book value
Office Floor on the 11th Floor of Mípec Tower, No. 229 Tay Son Street	31,725,484,545	22,406,123,526	31,725,484,545	22,802,692,080
Other tangible fixed assets	27,209,041,870	2,559,060,814	27,176,426,150	2,702,485,042
Total	58,934,526,415	24,965,184,340	58,901,910,695	25,505,177,122

VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION

15 Tran Hung Dao Street, Cua Nam Ward,

Interim combined financial statements

Hanoi City

For the accounting period from January 01, 2026 to June 30, 2026

11. Long-term assets in progress

	June 30, 2026		January 1, 2026	
	Cost	Recoverable amount	Cost	Recoverable amount
Viettronics Vocational College Construction Project	621,809,578	621,809,578	621,809,578	621,809,578
Total	621,809,578	621,809,578	621,809,578	621,809,578

12. Short-term trade payables

	June 30, 2026	January 1, 2026
Other parties	23,130,557,104	47,863,968,808
O&C Engineering Technology Joint Stock Company	7,532,500,081	7,850,148,074
ESE Corp Energy Saving Joint Stock Company	6,591,083,832	6,591,083,832
Tien Phat Smart Technology Joint Stock Company	291,605,616	7,296,917,300
Tekscom Technology Engineering Company Limited	2,497,136,040	7,553,065,800
Other suppliers	6,218,231,535	18,572,753,802
Related parties	1,031,510,992	6,485,140,235
Viettronics Industrial Joint Stock Company	-	5,596,836,351
Viettronics Tan Binh Joint Stock Company	143,207,108	-
Viettronics Construction Joint Stock Company	888,303,884	888,303,884
Total	24,162,068,096	54,349,109,043

13. Short-term advances from customers

	June 30, 2026	January 1, 2026
Other parties	21,519,067,883	12,132,328,163
Tam Thanh Phat Energy Engineering Joint Stock Company	20,091,890,697	10,705,150,977
Other customers	1,427,177,186	1,427,177,186
Related parties	11,321,325,788	-
ABBank	11,186,559,608	-
Geleximco Group - Joint Stock Company	134,766,180	-
Total	32,840,393,671	12,132,328,163

VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION

15 Tran Hung Dao Street, Cua Nam Ward,

Hanoi City

Interim combined financial statements

For the accounting period from January 01, 2026 to June 30, 2026

14. Taxes and amounts payable/receivable to the State

Items	Unit: VND			
	June 30, 2026	Amount paid/offset during the period	January 1, 2026	Receivables
	Payable	Payables in the period	Payable	Receivables
Valued added tax on domestic sales	15,726,855	69,272,571	141,110,702	-
Corporate income tax	-	-	-	45,130,503
Personal income tax	141,073,641	370,208,847	25,743,304	-
Real estate tax, land rental	-	933,666,341	-	-
Total	156,800,496	1,373,147,759	166,854,006	45,130,503

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

VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION

15 Tran Hung Dao Street, Cua Nam Ward,

Hanoi City

Interim combined financial statements

For the accounting period from January 01, 2026 to June 30, 2026

15. Accrued expenses

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

16. Other payables

	June 30, 2026	January 1, 2026 (Reprepared)
Short-term	6,173,528,912	5,292,174,117
Trade union fee	145,953,572	99,358,391
Deposits received	250,000,000	-
Other payables	5,777,575,340	5,192,815,726
Long-term	920,000,000	920,000,000
Deposits received	920,000,000	920,000,000
Total	7,093,528,912	6,212,174,117

17. Loans and obligations under finance leases

	June 30, 2026	Increase	Decrease	January 1, 2026
Short-term	-	-	8,000,000,000	8,000,000,000
Borrowings from BIDV - Transaction Office III Branch (i)	-	-	8,000,000,000	8,000,000,000

(i) Short-term loan from Joint Stock Commercial Bank for Investment and Development of Vietnam - Transaction Office III Branch under Credit Facility Agreement No. 01/2025/324800/HDTD dated June 30, 2025, with a credit limit of VND 130 billion and a loan maturity date of June 30, 2026. The security arrangements are specifically stipulated in the Credit Facility Agreement. As at June 30, 2026, the Corporation had fully settled this loan.

VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION

15 Tran Hung Dao Street, Cua Nam Ward,

Hanoi City

Interim combined financial statements

For the accounting period from January 01, 2026 to June 30, 2026

18. Owner's equity

Table of comparison of fluctuations of equity

Items	Owner's Contributed capital	Development investment fund	Retained earnings	Total
Previous year's opening balance	438,000,000,000	38,679,596,792	(50,340,279,869)	426,339,316,923
Profit of the previous year	-	-	118,934,539,966	118,934,539,966
Opening balance of the current year	438,000,000,000	38,679,596,792	68,594,260,097	545,273,856,889
Profit for the period	-	-	8,448,256,436	8,448,256,436
Closing balance	438,000,000,000	38,679,596,792	77,042,516,533	553,722,113,325

Unit: VND

VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION

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

Interim combined financial statements

For the accounting period from January 01, 2026 to June 30, 2026

18. Equity (continued)
Details of the owner's contributed capital

	June 30, 2026		January 1, 2026	
	Value	Ratio %	Value	Ratio %
Geleximco Group - Joint Stock Company	385,297,500,000	88.0%	385,297,500,000	88.0%
Other shareholders	52,702,500,000	12.0%	52,702,500,000	12.0%
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
Owner's invested capital		
- Capital contributed at the beginning of the period	438,000,000,000	438,000,000,000
- Capital increased during the period	-	-
- Capital decrease during the period	-	-
- Capital contributed at the end of the period	438,000,000,000	438,000,000,000
Dividends, profits shared	-	-

Shares

	June 30, 2026	January 1, 2026
Shares authorised to be issued to the public	43,800,000	43,800,000
Number of shares sold to public	43,800,000	43,800,000
- Common shares	43,800,000	43,800,000
Number of shares to be redeemed	-	-
Shares are currently traded	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. Items off the statement of financial position

Foreign currencies	June 30, 2026	January 1, 2026
- USD	2,388.53	2,426.94
- EUR	455.91	466.05

VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION

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

Interim combined financial statements

For the accounting period from January 01, 2026 to June 30, 2026

VI. Additional information to the items presented in the Interim combined income statement

Unit: VND

1. Total sales of goods and services

	From Jan 1, 2026 to Jun 30, 2026	From Jan 1, 2025 to Jun 30, 2025
Revenue from sales and installation services	26,697,399,667	50,652,153,644
Revenue from provision of services	6,014,471,554	4,761,163,959
Total	32,711,871,221	55,413,317,603

2. Cost of goods sold

	From Jan 1, 2026 to Jun 30, 2026	From Jan 1, 2025 to Jun 30, 2025
Cost of sales and installation services	25,616,727,231	49,497,007,689
Cost of services provided	1,619,941,145	861,905,608
Total	27,236,668,376	50,358,913,297

3. Financial income

	From Jan 1, 2026 to Jun 30, 2026	From Jan 1, 2025 to Jun 30, 2025
Interest income from bank deposits and loans	5,833,342,246	479,294,894
Dividends and profit distributions	2,197,435,000	5,058,424,000
Total	8,030,777,246	5,537,718,894

4. Financial expenses

	From Jan 1, 2026 to Jun 30, 2026	From Jan 1, 2025 to Jun 30, 2025
Interest expenses	33,424,657	-
Foreign exchange losses	1,035,385	128,734,048
Provision for financial investments	966,395,308	9,638,685,144
Total	1,000,855,350	9,767,419,192

5. Selling expenses

	From Jan 1, 2026 to Jun 30, 2026	From Jan 1, 2025 to Jun 30, 2025
Other expenses	324,248,027	681,999,411
Total	324,248,027	681,999,411

6. General and administration expenses

	From Jan 1, 2026 to Jun 30, 2026	From Jan 1, 2025 to Jun 30, 2025
Staff costs	7,901,263,890	6,199,272,163
Other expenses	2,157,277,879	5,846,949,023
Total	10,058,541,769	12,046,221,186

VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION

15 Tran Hung Dao Street, Cua Nam Ward,

Interim combined financial statements

Hanoi City

For the accounting period from January 01, 2026 to June 30, 2026

7. Other incomes

	From Jan 1, 2026 to Jun 30, 2026	From Jan 1, 2025 to Jun 30, 2025
Refunds of value-added tax and tax penalties	6,551,236,532	-
Other incomes	1,251,202	112,195,263
Total	6,552,487,734	112,195,263

8. Other expenses

	From Jan 1, 2026 to Jun 30, 2026	From Jan 1, 2025 to Jun 30, 2025
Other expenses	226,566,243	122,573,162
Total	226,566,243	122,573,162

9. Current corporate income tax expense

	From Jan 1, 2026 to Jun 30, 2026	From Jan 1, 2025 to Jun 30, 2025
Total profit before tax	8,448,256,436	(11,913,894,488)
Adjustments increase (+), decrease (-) taxable profits	(2,366,171,331)	(5,058,424,000)
Profits for corporate income tax calculation	6,082,085,105	(16,972,318,488)
Losses carried forward from previous years	(6,082,085,105)	-
Taxable income for corporate income tax purposes	-	(16,972,318,488)
Current corporate income tax rate	20%	20%
Current corporate income tax expense	-	-

10. Production and business costs by factors

	From Jan 1, 2026 to Jun 30, 2026	From Jan 1, 2025 to Jun 30, 2025
Cost of raw materials	31,053,991,119	49,123,128,099
Labor costs	7,901,263,890	5,762,293,000
Depreciation cost of fixed assets	572,608,502	400,042,291
Cost of hired services	149,120,474	615,893,583
Other expenses in money	3,475,299,811	5,950,301,363
Total	43,152,283,796	61,851,658,336

VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION

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

Interim combined financial statements

For the accounting period from January 01, 2026 to June 30, 2026

VII. Additional information to the items presented in the interim combined cash flow statement

	June 30, 2026	January 1, 2026
Accrued interest income from term deposits and loans not yet collected	1,783,453,151	142,726,027
Dividends payable to shareholders but not yet paid	2,463,231,417	2,502,197,417

VIII. Other information

Unit: VND

1. Events arising after the end of the accounting period

There are no important events occurred after the balance sheet date require correction or disclosure in the combined financial statements.

2. Related parties information**List of related parties**

Related parties	Relation
Geleximco Group - Joint Stock Company	Parent Company
Viettronics Tan Binh Joint Stock Company	Subsidiaries
Viettronics Thu Duc Joint Stock Company	Subsidiaries
Viettronics Industrial Joint Stock Company	Subsidiaries
Viettronics Binh Hoa Joint Stock Company	Subsidiaries
Viettronics Bien Hoa Joint Stock Company	Subsidiaries
Viettronics Construction Joint Stock Company	Subsidiaries
Viettronimex Joint Stock Company	Associates
Phu Tho Hoa Electro-Mechanical Joint Stock Company	Associates
Vietnam Computer Joint Stock Company	Associates
High-Tech Medical Electronics Company	Associates
DM Vina Company Limited	Associates
Thai Binh General Import-Export One Member Co., Ltd	Related company of key management personnel
Thang Long Thermal Power Joint Stock Company	Related company of key management personnel
Vigeba International Investment and Construction JSC	Related company of key management personnel
GEL-O&J Automobile Joint Stock Company	Related company of key management personnel
An Hoa Paper Joint Stock Company	Related company of key management personnel
Vietnam Hydrometeorological and Environmental Equipment Joint Stock Company	Related company of key management personnel
Subsidiaries, associates and related parties of Geleximco Group - Joint Stock Company	Significant influence
Members of the Board of Directors, the Supervisory Board, and the Board of Management	Key management personnel

VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION

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

Interim combined financial statements

For the accounting period from January 01, 2026 to June 30, 2026

2. Related parties information (continued)

In the period, the Corporation had significant transactions with related parties as follows

Sales of goods and services

	From Jan 1, 2026 to Jun 30, 2026	From Jan 1, 2025 to Jun 30, 2025
ABBank	1,123,036,200	-
Total	1,123,036,200	-

Purchase of goods and services

	From Jan 1, 2026 to Jun 30, 2026	From Jan 1, 2025 to Jun 30, 2025
Viettronics Tan Binh Joint Stock Company	4,215,849,177	-
Viettronics Industrial Joint Stock Company	2,034,662,850	-
Van Huong Investment and Tourism Joint Stock Company	181,933,334	-
Total	6,432,445,361	-

Dividends received

	From Jan 1, 2026 to Jun 30, 2026	From Jan 1, 2025 to Jun 30, 2025
Viettronics Tan Binh Joint Stock Company	-	2,661,984,000
Viettronics Bien Hoa Joint Stock Company	1,530,000,000	1,224,000,000
Viettronimex Joint Stock Company	543,445,000	1,086,890,000
Phu Tho Hoa Electro-Mechanical Joint Stock Company	123,990,000	-
Vietnam Computer Joint Stock Company	-	85,550,000
Total	2,197,435,000	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 security for the loan granted to The New Generation Services and Trading Joint Stock Company under Loan Agreement No. 1102/2026/HDVV/VIETTRONICS-THM dated February 11, 2026 and Appendix No. 01/2026/PLHD to the Loan Agreement dated June 12, 2026 (Note V.2).

VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION

15 Tran Hung Dao Street, Cua Nam Ward,

Interim combined financial statements

Hanoi City

For the accounting period from January 01, 2026 to June 30, 2026

2. Related parties information (continued)**Salaries and remuneration of the Board of Directors, Board of Supervisors, Executive Management and other management personnel**

Full name	Title	From Jan 1, 2026 to Jun 30, 2026	From Jan 1, 2025 to Jun 30, 2025
Ms. Tran Kim Khanh	Chairwoman	150,000,000	-
Mr. Le Thanh Tuan	Former Chairman of the Board of Directors	-	24,000,000
Mr. Nguyen Van Dong	Former Chairman of the Board of Directors	225,048,000	185,898,000
Mr. Vu Hai Vinh	Former Member of the Board of Directors and Chief Executive Officer	-	192,318,000
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 Chief Executive Officer	300,048,000	-
Mr. Pham Nguyen Anh	Member of the Board of Directors and Deputy Chief Executive Officer	200,160,000	175,512,000
Mr. Do Hoang Ha	Member of the Board of Directors and Deputy Chief Executive Officer	124,200,000	-
Mr. Tran Nam Trung	Member of the Board of Directors	120,000,000	-
Mr. Ngo Thanh Tung	Deputy General Director	60,000,000	-
Mr. Pham Ha Duy	Deputy General Director	60,000,000	-
Mr. Nguyen Quoc Hung	Deputy General Director	116,310,909	-
Mr. Giap Minh Trung	Deputy General Director	101,244,000	159,566,000
Mr. Van Viet Tuan	Deputy General Director	-	48,000,000
Ms. Nguyen Thi Kim Thoa	Chief Supervisor	120,000,000	-
Ms. Tran Thu Hue	Member of the Board of Supervisors	60,000,000	-
Ms. Vu Hoai Anh	Former Head of the Board of Supervisors	40,000,000	174,752,000
Mr. Nguyen Van Chinh	Former Member of the Board of Supervisors	-	18,000,000
Mr. Pham Trung Hoang	Former Member of the Board of Supervisors	-	18,000,000
Mr. Nguyen Trung Dung	Former Member of the Board of Directors and Chief Accountant	-	169,726,572
Mr. Vu Van Tuan	Chief Accountant	184,080,000	-
Total		1,861,090,909	1,183,772,572

VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION

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

Interim combined financial statements

For the accounting period from January 01, 2026 to June 30, 2026

2. Related parties information (continued)

Main balances with related party to the balance sheet date are as follow:

Other short-term payables

	June 30, 2026	January 1, 2026
Viettronics Construction Joint Stock Company	3,000,000,000	3,000,000,000
Total	3,000,000,000	3,000,000,000

3. Segments reporting**According to the business sector**

For management purposes, the Corporation monitors business segments based on business activities, including construction operations and office leasing services. The segment report by business activity is as follows:

Net revenue from sales of goods and services

	From Jan 1, 2026 to Jun 30, 2026	From Jan 1, 2025 to Jun 30, 2025
Sales and installation activities	26,697,399,667	50,652,153,644
Service provision activities	6,014,471,554	4,761,163,959
Total	32,711,871,221	55,413,317,603

Cost of goods sold

	From Jan 1, 2026 to Jun 30, 2026	From Jan 1, 2025 to Jun 30, 2025
Sales and installation activities	25,616,727,231	49,497,007,689
Service provision activities	1,619,941,145	861,905,608
Total	27,236,668,376	50,358,913,297

Gross profit from sales and services

	From Jan 1, 2026 to Jun 30, 2026	From Jan 1, 2025 to Jun 30, 2025
Sales and installation activities	1,080,672,436	1,155,145,955
Service provision activities	4,394,530,409	3,899,258,351
Total	5,475,202,845	5,054,404,306

According to geographical area

During the period, all business activities of the Corporation took place in Vietnam. Therefore, the Corporation does not present segment reporting by geographical area.

VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION

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

Interim combined financial statements

For the accounting period from January 01, 2026 to June 30, 2026

4. Comparative information

The comparative figures are those presented in the interim combined financial statements for the accounting period from January 1, 2025 to June 30, 2025 and the combined financial statements for the financial year ended December 31, 2025, which were reviewed and audited by CPA Vietnam Auditing Company Limited.

Certain comparative figures have been reclassified to conform to Circular No. 99/2025/TT-BTC dated October 27, 2025 issued by the Ministry of Finance providing guidance on the accounting regime for enterprises, for comparison with the current period's figures.

Combined statement of financial position

Unit: VND

Items	Code	December 31, 2025	December 31, 2025	
		As 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 profit 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

Approved, August 28, 2026

Prepared by

Chief Accountant

Deputy General Director



Le Huu Nghi



Vu Van Tuan



Do Hoang Ha