VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION

INTERIM CONSOLIDATED 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

Digitally signed by TỔNG CÔNG TY CỔ PHẦN ĐiỆN TỬ VÀ TIN HỌC VIỆT NAM
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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 consolidated 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

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 consolidated 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 consolidated financial statements

The Board of Management of the Company is responsible for the preparation of the interim consolidated 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 consolidated 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 consolidated financial statements;
- Prepare the interim consolidated 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.

The Board of Management confirms that the interim consolidated 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

Công ty TNHH Kiểm toán và Thẩm định giá Việt Nam
Địa chỉ: Tầng 14, Tòa nhà SUDICO, đường Mễ Trì,
Phường Mỹ Đình 1, Quận Nam Từ Liêm, Thành phố Hà Nội
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No.: 650/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 consolidated financial statements of Vietnam Electronics and Informatics Joint Stock Corporation (the "Corporation"), prepared on August 28, 2026, from page 7 to page 56, comprising the interim consolidated statement of financial position as at June 30, 2026, the interim consolidated income statement, the interim consolidated cash flow statement for the six-month accounting period then ended, and the notes to the interim consolidated 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 consolidated financial statements in compliance with Vietnamese prevailing accounting standards, accounting system for enterprises and legal regulations relating to interim consolidated 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 consolidated 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 consolidated 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 consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Corporation as at June 30, 2026, and its consolidated results of operations and consolidated 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 consolidated financial statements.

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION
(Continued)

Other matter

The Corporation's interim consolidated 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 and its subsidiaries had not assessed the provision required for overdue and doubtful receivables, amounting to approximately VND 50 billion in total.
- 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.
- As at June 30, 2025, the investment in the associate Viettronics Vinh Phuc Joint Stock Company was measured using the equity method based on the financial statements as at June 30, 2025. For the investments in the joint ventures and associates, namely Computers and Communications Joint Stock Company, Viettronimex Joint Stock Company, Phu Tho Hoa Electromechanical Joint Stock Company, Vietnam Computer Joint Stock Company, and DM Vina Company Limited, as the financial statements for the accounting period ended June 30, 2025 were not available, the Corporation measured the value of these investments using the equity method based on the financial statements of these companies as at December 31, 2024.
- At the subsidiary, Viettronics Thu Duc Joint Stock Company, the interim financial statements for the accounting period ended June 30, 2025 had not been reviewed. The financial statements for the financial year ended December 31, 2024 were audited with a qualified audit opinion due to the following matters: the Company had not made provisions for overdue receivables amounting to VND 13.34 billion; had not made provisions for obsolete and slow-moving inventories with a total value of VND 18.63 billion; the auditor disclaimed an opinion on the opening balance of the item "Accumulated undistributed profit at the beginning of the period"; and the Company had not recorded depreciation expense for certain idle fixed assets amounting to VND 4.57 billion as at December 31, 2024.

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

The Corporation's consolidated 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

M.S.D.N: 0102051074 - C.T.T.N.H.H.
CÔNG TY TNHH KIỂM TOÁN VÀ THẨM ĐỊNH GIÁ VIỆT NAM
P. TỪ LIÊM - TP. HÀ NỘI

Bui Quang Hop
Deputy General Director
Audit Practising Registration Certificate
No. 1796-2023-126-1
Hanoi, August 28, 2026

Form No. B 01a - DN/HN

INTERIM CONSOLIDATED 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**		**623,417,066,293**	**614,268,961,343**
I. Cash and cash equivalents	**110**	V.1	**38,540,411,716**	**96,606,284,276**
1. Cash	111		25,349,411,716	67,415,284,276
2. Cash equivalents	112		13,191,000,000	29,191,000,000
II. Short-term financial investments	**120**	V.2	**390,156,032,519**	**194,226,891,313**
1. Trading securities	121		287,396,250	287,396,250
2. Provision for diminution in value of trading securities	122		(85,094,964)	(85,094,964)
3. Held- to- maturity investments	123		390,853,731,233	194,924,590,027
4. Provision for short-term held-to-maturity investments	124		(900,000,000)	(900,000,000)
III. Short-term receivables	**130**		**126,430,808,537**	**273,533,145,054**
1. Short-term trade receivables	131	V.3	149,631,875,404	315,726,001,641
2. Short- term advances to suppliers	132	V.4	40,571,840,941	27,140,524,827
3. Other short- term receivables	135	V.5	41,458,826,850	38,585,573,160
4. Provision for short-term doubtful debts	136	V.6	(105,381,449,109)	(108,068,669,025)
5. Assets awaiting resolution due to shortages	137		149,714,451	149,714,451
IV. Inventories	**140**	V.7	**61,802,076,038**	**47,398,161,216**
1. Inventories	141		94,690,529,079	81,127,710,223
2. Provision for devaluation of inventories	142		(32,888,453,041)	(33,729,549,007)
V. Short-term biological assets	**150**		**-**	**-**
VI. Other short-term assets	**160**		**6,487,737,483**	**2,504,479,484**
1. Short-term prepaid expenses	161	V.8	666,575,012	1,423,428,681
2. Value added tax deductibles	162		4,277,338,627	145,258,207
3. Taxes and other receivables from State budget	163	V.16	1,543,823,844	935,792,596

Form No. B 01a - DN/HN

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

(Continued)

Unit: VND

ITEMS	Code	Note	June 30, 2026	January 1, 2026 (Reprepared)
B. NON-CURRENT ASSETS	**200**		**191,062,709,540**	**196,425,379,611**
I. Long-term receivables	**210**		**18,351,192,740**	**18,351,192,740**
1. Long- term advances to suppliers	212	V.4	18,215,447,540	18,215,447,540
2. Other long- term receivables	215	V.5	135,745,200	135,745,200
II. Fixed assets	**220**		**100,606,488,940**	**104,061,277,260**
1. Tangible fixed assets	221	V.9	66,843,434,333	69,974,380,627
- *Cost*	*222*		*238,311,948,595*	*238,274,532,875*
- *Accumulated Depreciation*	*223*		*(171,468,514,262)*	*(168,300,152,248)*
2. Intangible fixed assets	227	V.10	33,763,054,607	34,086,896,633
- *Cost*	*228*		*46,104,084,706*	*46,104,084,706*
- *Accumulated Depreciation*	*229*		*(12,341,030,099)*	*(12,017,188,073)*
III. Long-term biological assets	**230**		**-**	**-**
IV. Investment property	**240**	V.11	**8,484,516,627**	**8,799,944,019**
- Historical costs	241		41,120,042,125	41,120,042,125
- Accumulated depreciation	242		(32,635,525,498)	(32,320,098,106)
V. Long-term assets in progress	**250**		**9,952,321,851**	**9,952,321,851**
1. Construction in progress	252	V.12	9,952,321,851	9,952,321,851
VI. Long-term financial investments	**260**	V.2	**42,056,072,601**	**42,481,683,297**
1. Investment in joint ventures and associates	262		42,056,072,601	42,481,683,297
VII. Other long-term assets	**270**		**11,612,116,781**	**12,778,960,444**
1. Long-term prepaid expenses	271	V.8	9,890,883,803	11,010,286,799
2. Deferred tax assets	272	V.13	1,721,232,978	1,768,673,645
TOTAL ASSETS	**280**		**814,479,775,833**	**810,694,340,954**

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INTERIM CONSOLIDATED 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**		**193,757,175,791**	**203,268,735,144**
I. Current liabilities	**310**		**113,318,191,104**	**123,246,967,081**
1. Short-term trade payables	311	V.14	41,420,394,254	74,395,617,345
2. Short-term advances from customers	312	V.15	34,904,363,734	13,139,695,488
3. Dividends and profit payable	313		3,350,078,717	3,338,970,517
4. Taxes and amounts payables to the State budget	314	V.16	4,001,950,731	3,723,600,286
5. Payable to employees	315		6,410,219,835	9,096,896,254
6. Short- term accrued expenses	316	V.17	4,318,890,885	2,634,893,448
7. Short-term deferred revenue	319		-	347,900,000
8. Other short- term payables	320	V.18	14,953,966,352	6,601,353,147
9. Short-term loans and obligations under finance	321	V.19	1,894,916,000	8,665,000,000
10. Short-term provisions	322	V.20	368,880,014	368,880,014
11. Bonus and welfare funds	323		1,694,530,582	934,160,582
II. Long-term liabilities	**330**		**80,438,984,687**	**80,021,768,063**
1. Long- term accrued expenses	334	V.17	14,629,419,511	14,350,529,503
2. Other long- term payables	338	V.18	37,196,084,147	37,113,324,147
3. Deferred income tax liabilities	342	V.13	27,322,375,126	27,266,808,510
4. Long-term provisions	343	V.20	1,291,105,903	1,291,105,903

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INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

(Continued)

Unit: VND

ITEMS	Code	Note	June 30, 2026	January 1, 2026 (Reprepared)
D. EQUITY	**400**	V.21	**620,722,600,042**	**607,425,605,810**
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. Treasury shares	415		-	-
3. Difference arising from revaluation of assets	416		(19,974,146,692)	(19,974,146,692)
4. Development investment fund	418		52,016,414,775	51,723,240,053
5. Other funds belonging to equity	419		26,619,705	26,619,705
6. Retained earnings	420		32,769,385,872	14,384,448,066
- *Retained earnings accumulated to the prior year end*	*420a*		*20,865,454,444*	*(46,483,649,576)*
- *Retained earnings of the current year*	*420b*		*11,903,931,428*	*60,868,097,642*
7. Non-controlling interests	429		117,884,326,382	123,265,444,678
TOTAL RESOURCES	**440**		**814,479,775,833**	**810,694,340,954**

Approved, August 28, 2026

Prepared by	Chief Accountant	Deputy General Director
Le Huu Nghi	Vu Van Tuan	Do Hoang Ha

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

Form No. B 02a - DN/HN

INTERIM CONSOLIDATED 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	129,905,065,672	161,518,368,760
2. Deductions	02		85,960,789	110,350,047
3. Net revenue from sale of goods and rendering of services	**10**		**129,819,104,883**	**161,408,018,713**
4. Cost of goods sold	11	VI.2	72,451,453,235	102,963,712,851
5. Gross profit from sale of goods and rendering of services	**20**		**57,367,651,648**	**58,444,305,862**
6. Gain/(loss) from sale and disposal of investment property	21		-	-
7. Financial income	22	VI.3	8,947,147,353	4,497,975,702
8. Financial expenses	23	VI.4	79,396,804	156,989,040
- Of which: interest expense	*24*		*51,308,822*	*27,012,248*
9. Selling expenses	25	VI.5	18,979,521,387	20,898,430,613
10. General and administration expenses	26	VI.6	33,981,957,472	39,006,392,736
11. Share of profit or loss in joint ventures and associates	27		241,824,304	177,560,237
12. Operating profit	**30**		**13,515,747,642**	**3,058,029,412**
13. Other incomes	31	VI.7	6,563,536,407	4,485,548,354
14. Other expenses	32	VI.8	719,927,526	2,478,894,302
15. Other profit	**40**		**5,843,608,881**	**2,006,654,052**
16. Profit before tax	**50**		**19,359,356,523**	**5,064,683,464**
17. Current corporate income tax expense	51	VI.9	2,989,355,009	2,459,561,738
18. Deferred corporate income tax expense	52		103,007,282	1,848,605,366
19. Net profit after tax	**60**		**16,266,994,232**	**756,516,360**
20. Profit after tax attributable to the owners of the parent	61		11,903,931,428	(3,037,020,960)
21. Profit after tax attributable to non-controlling interests	62		4,363,062,804	3,793,537,320
22. Basic earning per share	**70**	**VI.10**	**272**	**(90)**
23. Diluted earning per share	**71**	**VI.10**	**272**	**(90)**

Approved, August 28, 2026

Prepared by	Chief Accountant	Deputy General Director
Le Huu Nghi	Vu Van Tuan	Do Hoang Ha

M.S.D.N: 0100... - C.T.C.P. TỔNG CÔNG TY CỔ PHẦN ĐIỆN TỬ VÀ TIN HỌC VIỆT NAM - Q. HOÀN KIẾM - T.P HÀ NỘI

Form No. B 03a - DN/HN

INTERIM CONSOLIDATED 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**	**19,359,356,523**	**5,064,683,464**
2. Adjustments for			
- Depreciation and amortization of fixed asset	02	3,874,831,432	4,344,548,906
- Provisions	03	(3,528,315,882)	358,554,420
- Foreign exchange (gain)/ loss arising from translating foreign currency items	04	1,035,385	(53,795,538)
- (Gain)/loss from investing activities	05	(8,818,598,162)	(4,968,945,337)
- Interest expense	06	51,308,822	27,012,248
3. Operating profit before movements in working capital	**08**	**10,939,618,118**	**4,772,058,163**
- (Increase)/ decrease in receivables	09	148,078,733,800	(8,371,587,054)
- (Increase)/ decrease in inventories	10	(13,562,818,856)	2,719,296,333
- Increase/ (decrease) in payables	11	(2,875,394,163)	10,186,970,368
- (Increase)/ decrease in prepaid expenses	12	1,876,256,665	(889,624,417)
- Interest paid	14	(51,308,822)	(27,012,248)
- Corporate income tax paid	15	(3,573,548,220)	(2,227,271,901)
- Other expenses for business activities	17	(739,630,000)	(940,375,111)
Net cash flow from operating operations	**20**	**140,091,908,522**	**5,222,454,133**
II. Cash flows from investing activities			
1. Acquisition and construction of fixed assets and other long-term assets	21	(104,615,720)	(181,363,636)
2. Proceeds from sale, disposal of fixed assets and other long-term assets	22	-	366,181,818
3. Cash outflow for lending, buying debt instruments of other entities	23	(269,650,000,000)	(72,600,000,000)
4. Cash recovered from lending, selling debt instruments of other entities	24	75,800,000,000	72,500,000,000
5. Interest earned, dividends and profits received	27	4,026,845,823	7,730,538,042
Net cash flow from investing activities	**30**	**(189,927,769,897)**	**7,815,356,224**

Form No. B 03a - DN/HN

INTERIM CONSOLIDATED 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. Proceeds from borrowings	33	5,697,270,993	7,250,000,000
2. Repayment of borrowings	34	(12,467,354,993)	(10,104,779,000)
3. Dividends and profits paid	36	(1,458,891,800)	(2,569,041,200)
Net cash flow from investing activities	**40**	**(8,228,975,800)**	**(5,423,820,200)**
Net cash flow during the period	**50**	**(58,064,837,175)**	**7,613,990,157**
Cash and cash equivalents at the beginning of the year	**60**	**96,606,284,276**	**101,678,180,741**
The effect of foreign exchange rate changes	61	(1,035,385)	8,666,149
Cash and cash equivalents at the end of the year	**70**	**38,540,411,716**	**109,300,837,047**

Approved, August 28, 2026

Prepared by	Chief Accountant	Deputy General Director
Le Huu Nghi	Vu Van Tuan	Do Hoang Ha

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

Form No. B 09a - DN/HN

NOTES TO THE INTERIM CONSOLIDATED 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 8^{th} 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

Manufacturing, 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).

- 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).

- 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 the manufacture of consumer electronic products, construction, installation of electronic equipment, and leasing of offices and factory premises.

4. The Corporation's normal business period

The Corporation's normal business period is 12 months.

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						
Viettronics 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						
Viettronics 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
Viettronics 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
Viettronics Industrial Joint Stock Company	Kim Lien Ward, Hanoi City	Manufacture of electronic products	92.47%	92.47%	92.47%	Operating
Viettronics 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
Viettronics Bien Hoa Joint Stock Company	Sai Gon Ward, Ho Chi Minh City	Manufacture of electronic products	51.00%	51.00%	51.00%	Operating
Viettronics Construction Joint Stock Company	Tu Liem Ward, Hanoi City	Supervision and construction of electrical works	70.97%	70.97%	70.97%	Operating

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 and its subsidiaries had 345 employees (as at January 1, 2026 350 employees).

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

The interim consolidated 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 accounting regime for enterprises promulgated under Circular No. 99/2025/TT-BTC dated October 27, 2025, issued by the Ministry of Finance providing guidance on the accounting regime for enterprises; Circular No. 202/2014/TT-BTC dated December 22, 2014, issued by the Ministry of Finance providing guidance on the methods of preparation and presentation of consolidated financial statements; Circular No. 43/2026/TT-BTC dated April 20, 2026, issued by the Ministry of Finance amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC dated December 22, 2014, providing guidance on the methods of preparation and presentation of consolidated financial statements; and other relevant legal documents in accordance with applicable laws and regulations.

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

On April 20, 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC ("Circular 43"), amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC dated December 22, 2014, issued by the Ministry of Finance providing guidance on the methods of preparation and presentation of consolidated financial statements. Circular 43 takes effect from the date of issuance and applies to the preparation and presentation of consolidated financial statements for financial years beginning on or after January 01, 2026.
The effects of changes in accounting policies in accordance with the guidance under Circular 43 are applied prospectively. Circular 43 introduces changes to the presentation of certain line items in the consolidated financial statements. Comparative figures have been reclassified to conform with the presentation adopted for the current period. Details of the reclassification of comparative figures are presented in Note VIII.4 to the consolidated 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 consolidated financial statements

The consolidated financial statements of the Corporation are prepared by consolidating the separate financial statements of the Corporation and the financial statements of its subsidiaries controlled by the Corporation (the "Subsidiaries") up to 30 June. Control is achieved when the Corporation has the power to govern the financial and operating policies of the investees so as to obtain benefits from their activities.

The financial statements of the Subsidiaries are prepared for the same financial period as the financial statements of the Corporation, using accounting policies consistent with those of the Corporation. Where necessary, adjustments are made to the financial statements of the Subsidiaries to ensure consistency in the accounting policies applied by the Corporation and the Subsidiaries.

The results of operations of Subsidiaries acquired or disposed of during the period are included in the consolidated financial statements from the date of acquisition or up to the date of disposal of the investment in those Subsidiaries.

Non-controlling interests represent the portion of the profit or loss and net assets not attributable to the shareholders of the Corporation and are presented separately in the consolidated statement of financial position and the consolidated statement of profit or loss.

2. Accounting estimates

The preparation of consolidated 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

Trading securities

Trading securities reflect the carrying value of, and transactions in, securities held for trading purposes in accordance with applicable laws and regulations (including securities with a maturity of more than 12 months that are purchased and sold by the Corporation for profit-making purposes). Trading securities are initially recognised at the fair value of the consideration paid at the transaction date. Any costs incurred in purchasing trading securities, such as brokerage fees, transaction fees, information service fees, taxes, bank charges, etc., are recognised as finance expenses in the period. Trading securities are recognised when the Corporation obtains ownership rights thereto. Provision for diminution in value of trading securities is made in accordance with prevailing accounting regulations.

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 associates

An associate is an entity over which the Corporation has significant influence, but which is neither a subsidiary nor a joint venture of the Corporation. In the consolidated financial statements, investments in associates are accounted for using the equity method.

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 provions 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:

Asset types	Years
Buildings and Structure	06 - 50
Machinery and equipment	03 - 10
Motor vehicles	05 - 10
Office equipment and other tangible fixed assets	02 - 08
Computer software	03

Intangible fixed assets comprise land use rights, which are amortized using the straight-line method over the land use term specified in the land use right certificate or land lease agreement. Land use rights with an indefinite term are not amortized.

9. Principles of accounting for recognition and depreciation of investment properties

Investment properties held for lease are recorded at historical cost, accumulated depreciation, and net book value, and are depreciated similarly to other fixed assets of the Corporation.

Investment properties held for appreciation are recorded at net value (historical cost minus any impairment losses). Impairment losses are recognized as cost of goods sold in the period incurred.

Upon disposal or sale of investment properties, the difference between the net proceeds from the sale and the net book value of the investment property is recognized in the income statement for the period.

A transfer from owner-occupied property to investment property occurs only when there is a change in use, such as when the owner ceases to use the asset and begins leasing it out or when the construction phase is completed. Conversely, a transfer from investment property to owner-occupied property or inventory occurs only when the owner begins using the property for its own operations.

10. 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.

11. 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.

12. 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.

13. 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.

14. 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%.

15. 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.

16. 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.

17. Principle and method of recognition of provisions payables

The recognized value of a provision is the most reasonable estimate of the amount that will be payable to the current liability at the consolidated financial statement date.
Only expenses related to an initial established provision is covered by that provision. The difference between the unused provision made in the previous accounting period and the provision payable in the reporting period is reversed as a decrease in production and business costs in the period minus the larger difference of the provision payable to the construction work warranty, which is reversed into other income during the period.

18. Principles of accounting for owner's equity

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.
Revaluation differences are recognized when assets are revalued pursuant to decisions of the competent authorities or in other cases as prescribed by law. The value of assets after revaluation is determined in accordance with relevant legal regulations.
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.

19. 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.

20. 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.

21. 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.

22. 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.

23. Accounting principles and methods for recognition of corporate income tax expense

Current corporate income tax expense is determined based on taxable income and the applicable corporate income tax rate for the current year.

Deferred corporate income tax expense arises from the recognition of deferred income tax liabilities or the reversal of deferred income tax assets recognized in prior years.

Deferred corporate income tax is determined based on temporary differences between the carrying amounts of assets and liabilities and their tax bases in accordance with prevailing regulations.

The Company's income tax is determined based on the prevailing tax regulations. However, these regulations are subject to change from time to time, and the final determination of corporate income tax is subject to the results of an examination by the competent tax authorities.

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

24. 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.

25. 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 consolidated financial statements. The purpose is to help users of the consolidated financial statements gain a clear and comprehensive understanding of the Corporation's operational performance.

26. 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 consolidated financial statements.

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

Unit: VND

1. Cash and cash equivalents

	June 30, 2026	January 1, 2026 (Reprepared)
Cash on hand	1,201,242,697	792,739,527
Cash in banks demand deposits	24,148,169,019	66,622,544,749
- *BIDV*	*5,268,747,227*	*44,250,226,275*
- *Vietcombank*	*12,431,403,575*	*14,919,005,919*
- *Other banks*	*6,448,018,217*	*7,453,312,555*
Cash equivalents (i)	13,191,000,000	29,191,000,000
- *BIDV*	*12,000,000,000*	*26,000,000,000*
- *Other banks*	*1,191,000,000*	*3,191,000,000*
Total	**38,540,411,716**	**96,606,284,276**

(i) Cash equivalents comprise term deposits with maturities of less than three months placed with joint stock commercial banks, bearing interest rates ranging from 4.75% to 7.1% per annum (as at January 1, 2026 2.4% to 4.75% per annum).

2. Financial investments

Unit: VND

Short-term financial investments

Items	June 30, 2026			January 1, 2026		
	Original cost	**Fair value (i)**	**Provision**	**Original cost**	**Fair value (i)**	**Provision**
Trading securities	**287,396,250**	**-**	**(85,094,964)**	**287,396,250**	**-**	**(85,094,964)**
Shares of Mai Linh Group Corporation	287,396,250	-	(85,094,964)	287,396,250	-	(85,094,964)
Total	**287,396,250**	**-**	**(85,094,964)**	**287,396,250**	**-**	**(85,094,964)**

(i) As at June 30, 2026 and January 1, 2026, the Corporation has not assessed the fair value of its financial investments in unlisted companies because the prevailing regulations do not provide specific guidance on determining the fair value of such financial investments. The fair value of these investments may differ from their carrying amounts.

2. Financial investments (continued)

Short-term financial investments		**June 30, 2026**				**January 1, 2026 (Reprepared)**
Items	**Original cost**	**Recoverable amount**	**Provision**	**Original cost**	**Recoverable amount**	**Provision**
Held- to- maturity investments	**390,853,731,233**	**389,953,731,233**	**(900,000,000)**	**194,924,590,027**	**194,024,590,027**	**(900,000,000)**
Term deposit (i)	191,065,000,000	191,065,000,000	-	181,215,000,000	181,215,000,000	-
- BIDV	*45,265,000,000*	*45,265,000,000*	-	*39,265,000,000*	*39,265,000,000*	-
- Vietcombank	*72,000,000,000*	*72,000,000,000*	-	*92,300,000,000*	*92,300,000,000*	-
- ABBank	*49,100,000,000*	*49,100,000,000*	-	-	-	-
- EXIMBank	*24,600,000,000*	*24,600,000,000*	-	*26,600,000,000*	*26,600,000,000*	-
- Other banks	*100,000,000*	*100,000,000*	-	*23,050,000,000*	*23,050,000,000*	-
Short-term loans	195,400,000,000	194,500,000,000	(900,000,000)	11,400,000,000	10,500,000,000	(900,000,000)
- The New Generation Services and Trading Joint Stock Company (ii)	*184,000,000,000*	*184,000,000,000*	-	-	-	-
- Viettronics Vinh Phuc Joint Stock Company (iii)	*9,000,000,000*	*9,000,000,000*	-	*9,000,000,000*	*9,000,000,000*	-
- Nguyen Anh Dung	*1,500,000,000*	*1,500,000,000*	-	*1,500,000,000*	*1,500,000,000*	-
- Viettronics Thu Duc 1 Joint Stock Company	*900,000,000*	-	*(900,000,000)*	*900,000,000*	-	*(900,000,000)*
Accrued interest income from term deposits and loans	4,388,731,233	4,388,731,233	-	2,309,590,027	2,309,590,027	-
Total	**390,853,731,233**	**389,953,731,233**	**(900,000,000)**	**194,924,590,027**	**194,024,590,027**	**(900,000,000)**

2. Financial investments (continued)

Short-term financial investments

(i) Short-term term deposits comprise term deposits with maturities ranging from 6 to 12 months placed with joint stock commercial banks, bearing interest rates ranging from 3.4% to 8.5% per annum (as at January 1, 2026 3.4% to 6.1% per annum). As at June 30, 2026, the Corporation had pledged certain short-term term deposit contracts amounting to VND 48,700,000,000 as security for short-term loans and 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.

(iii) Loans granted to Viettronics Vinh Phuc Joint Stock Company under the following agreements: (1) Loan Agreement No. 01/2023/HDVV/VTD/VVPC dated September 26, 2023 and its accompanying appendices, with a loan amount of VND 4,800,000,000, for the borrower to purchase assets comprising factory buildings and construction works on land at Binh Xuyen 2 Industrial Park, Vinh Phuc Province. The loan bears interest at 5.5% per annum and is secured by future assets formed from the loan proceeds in accordance with the agreement; and (2) Loan Agreement No. 01/2024/HDVV/VBH-VVPC and its accompanying appendices, with a loan amount of VND 4,200,000,000, for the borrower to purchase assets comprising factory buildings and construction works on land at Binh Xuyen 2 Industrial Park, Vinh Phuc Province. The loan bears interest at 4.5% per annum and is secured by future assets formed from the loan proceeds in accordance with the agreement.

2. Financial investments (continued)

Long-term financial investments			June 30, 2026			January 1, 2026
Items	Cost	Fair value (i)	Value under the equity method	Cost	Fair value (i)	Value under the equity method
Investment in associates	**78,273,151,211**	**-**	**42,056,072,601**	**78,273,151,211**	**-**	**42,481,683,297**
Viettronimex Joint Stock Company	13,987,729,333	-	14,382,663,520	13,987,729,333	-	14,819,828,795
Phu Tho Hoa Electro-Mechanical Joint Stock Company	2,278,518,130	-	3,180,650,938	2,278,518,130	-	3,152,360,952
Vietnam Computer Joint Stock Company	895,348,195	-	941,221,901	895,348,195	-	941,221,901
High-Tech Medical Electronics Company	1,276,595,137	-	-	1,276,595,137	-	-
DM Vina Company Limited	38,846,960,416	-	5,757,818,047	38,846,960,416	-	5,896,897,269
Viettronics Vinh Phuc Joint Stock Company	17,500,000,000	-	17,793,718,195	17,500,000,000	-	17,671,374,380
Binh Minh Trading and Services Joint Stock Company	510,000,000	-	-	510,000,000	-	-
Belco Hanoi Joint Stock Company	1,178,000,000	-	-	1,178,000,000	-	-
Viettronics Thu Duc 1 Joint Stock Company	1,800,000,000	-	-	1,800,000,000	-	-
Total	**78,273,151,211**	**-**	**42,056,072,601**	**78,273,151,211**	**-**	**42,481,683,297**

(i) As at June 30, 2026 and January 1, 2026, the Corporation has not assessed the fair value of its financial investments in unlisted companies because the prevailing regulations do not provide specific guidance on determining the fair value of such financial investments. The fair value of these investments may differ from their carrying amounts.

3. Short-term trade receivables

Unit: VND

Items	June 30, 2026		January 1, 2026	
	Book value	Provision	Book value	Provision
Other parties	**145,435,423,810**	**(71,617,570,275)**	**311,529,550,047**	**(74,420,902,091)**
Khang Phuc Investment Trading and Import-Export Company Limited	22,176,666,534	(22,176,666,534)	22,176,666,534	(22,176,666,534)
AKA Vietnam Joint Stock Company	21,903,643,706	(21,903,643,706)	22,453,643,706	(22,453,643,706)
GTEL Information Technology and Communications Company Limited	306,953,280	-	12,773,211,222	-
Chan Hung Technical Services and Trading Joint Stock Company	23,951,236,218	-	23,230,273,588	-
GLC Vina Joint Stock Company	-	-	137,088,000,000	-
Other customers	77,096,924,072	(27,537,260,035)	93,807,754,997	(29,790,591,851)
Related parties	**4,196,451,594**	**(4,196,451,594)**	**4,196,451,594**	**(4,196,451,594)**
Viettronics Thu Duc 1 Joint Stock Company	3,923,319,943	(3,923,319,943)	3,923,319,943	(3,923,319,943)
Binh Minh Trading and Services Joint Stock Company	273,131,651	(273,131,651)	273,131,651	(273,131,651)
Total	**149,631,875,404**	**(75,814,021,869)**	**315,726,001,641**	**(78,617,353,685)**

4. Advances to suppliers

Unit: VND

Items	June 30, 2026		January 1, 2026	
	Book value	Provision	Book value	Provision
Short-term	**40,571,840,941**	**(14,631,155,889)**	**27,140,524,827**	**(14,509,893,089)**
Other parties	***35,571,840,941***	***(14,631,155,889)***	***27,140,524,827***	***(14,509,893,089)***
Ngan Thinh Services - Trading Company Limited	4,854,351,000	(4,854,351,000)	4,854,351,000	(4,854,351,000)
Xpad Company Limited	7,143,488,534	-	9,860,069,072	-
AIS Vietnam Solutions and Services Company Limited	4,296,100,810	-	-	-
Xin Ying Global Limited	4,960,882,650	(4,960,882,650)	4,960,882,650	(4,960,882,650)
Other suppliers	14,317,017,947	(4,815,922,239)	7,465,222,105	(4,694,659,439)
Related parties	***5,000,000,000***	-	-	-
Cosmo Development Company Limited	5,000,000,000	-	-	-
Long-term	**18,215,447,540**	-	**18,215,447,540**	-
District 2 Public Services One Member Company Limited (i)	18,215,447,540	-	18,215,447,540	-
Total	**58,787,288,481**	**(14,631,155,889)**	**45,355,972,367**	**(14,509,893,089)**

(i) Prepayment relating to the land lease framework agreement at Cat Lai Industrial Park - Cluster II (Phase 2), located in Cat Lai Ward, Ho Chi Minh City. Details of this land lease framework agreement, which relates to the Company's contingent liability, are presented in Note VIII.3.

5. Other receivables

Unit: VND

Items	June 30, 2026		January 1, 2026 (Reprepared)	
	Book value	**Provision**	**Book value**	**Provision**
Short-term	**41,458,826,850**	**(14,936,271,351)**	**38,585,573,160**	**(14,941,422,251)**
Other parties	***41,228,329,902***	***(14,936,271,351)***	***38,355,076,212***	***(14,941,422,251)***
Advances to employees	14,708,717,781	-	14,883,819,336	-
Deposits	108,326,464	-	124,326,464	-
Others	26,411,285,657	(14,936,271,351)	23,346,930,412	(14,941,422,251)
Related parties	***230,496,948***	**-**	***230,496,948***	**-**
DM Vina Company Limited	230,496,948	-	230,496,948	-
Long-term	**135,745,200**	**-**	**135,745,200**	**-**
Deposits	39,500,000	-	39,500,000	-
Others	96,245,200	-	96,245,200	-
Total	**41,594,572,050**	**(14,936,271,351)**	**38,721,318,360**	**(14,941,422,251)**

6. Provision for short-term doubtful debts

Unit: VND

	June 30, 2026			January 1, 2026		
	Original cost	Recoverable amount	Overdue period	Original cost	Recoverable amount	Overdue period
Short-term trade receivables	**76,288,305,963**	**474,284,094**		**78,736,208,597**	**118,854,912**	
Khang Phuc Investment Trading and Import-Export Company Limited	22,176,666,534	-	Over 3 years	22,176,666,534	-	Over 3 years
AKA Vietnam Joint Stock Company	21,903,643,706	-	Over 3 years	22,453,643,706	-	Over 3 years
Incotec International Technology and Communications Joint Stock Company	6,865,849,178	-	Over 3 years	6,865,849,178	-	Over 3 years
Viettronics Thu Duc 1 Joint Stock Company	3,923,319,943	-	Over 3 years	3,923,319,943	-	Over 3 years
Saigon Telecommunication and Postal Services Corporation	3,249,190,948	-	Over 3 years	3,249,190,948	-	Over 3 years
Phu Tho General Hospital Company Limited	2,800,000,000	-	Over 3 years	2,800,000,000	-	Over 3 years
Other customers	15,369,635,654	474,284,094	From 2 years to over 3 years	17,267,538,288	118,854,912	From 2 years to over 3 years
Short- term advances to suppliers	**14,631,155,889**	**-**		**14,509,893,089**	**-**	
Ngan Thinh Services - Trading Company Limited	4,854,351,000	-	Over 3 years	4,854,351,000	-	Over 3 years
Xin Ying Global Limited	4,960,882,650	-	Over 3 years	4,960,882,650	-	Over 3 years
Foshan Runpeng Electronic Limited Company	1,803,716,580	-	Over 3 years	1,803,716,580	-	Over 3 years
Other suppliers	3,012,205,659	-	Over 3 years	2,890,942,859	-	Over 3 years

6. Provision for short-term doubtful debts (continued)

Unit: VND

	June 30, 2026			January 1, 2026		
	Original cost	Recoverable amount	Overdue period	Original cost	Recoverable amount	Overdue period
Other short- term receivables	**19,697,271,351**	**4,761,000,000**		**19,702,422,251**	**4,761,000,000**	
Ngan Thinh Services - Trading Company Limited	2,107,997,573	-	Over 3 years	2,107,997,573	-	Over 3 years
Toan Loc Construction Joint Stock Company	7,460,000,000	4,761,000,000	From 2 years to 3 years	7,460,000,000	4,761,000,000	From 2 years to 3 years
Ngan Long Trading Private Enterprise	2,570,029,600	-	Over 3 years	2,570,029,600	-	Over 3 years
Kien Quang Company Limited	2,200,000,000	-	Over 3 years	2,200,000,000	-	Over 3 years
Tecco Group Joint Stock Company	1,949,158,918	-	Over 3 years	1,949,158,918	-	Over 3 years
Other receivables	3,410,085,260	-	Over 3 years	3,415,236,160	-	Over 3 years
Total	**110,616,733,203**	**5,235,284,094**		**112,948,523,937**	**4,879,854,912**	
Total provision made			**(105,381,449,109)**			**(108,068,669,025)**

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.

7. Inventories

	June 30, 2026		January 1, 2026 (Reprepared)	
	Cost	Provision	Cost	Provision
Raw materials	13,659,810,725	(6,255,283,077)	9,576,397,046	(6,291,421,771)
Tools and equipment	168,882,537	(75,848,878)	191,274,909	(75,848,878)
Work in progress	29,159,399,495	(4,002,110,685)	25,681,802,832	(4,002,110,685)
Finished goods	33,011,101,019	(17,145,893,374)	31,000,914,933	(17,178,700,763)
Merchandise	18,224,706,990	(5,409,317,027)	13,968,383,190	(6,181,466,910)
Goods on consignment	466,628,313	-	708,937,313	-
Total	**94,690,529,079**	**(32,888,453,041)**	**81,127,710,223**	**(33,729,549,007)**

8. Prepaid expenses

	June 30, 2026	January 1, 2026 (Reprepared)
Short-term	**666,575,012**	**1,423,428,681**
Tools and equipment	354,778,009	330,546,335
Repair expenses	274,802,123	435,205,895
Others	36,994,880	657,676,451
Long-term	**9,890,883,803**	**11,010,286,799**
Tools and equipment	483,613,310	384,054,934
Repair and fire prevention and fighting expenses	4,871,088,050	5,243,482,876
Office rental expenses	3,077,939,413	3,126,666,685
Others	1,458,243,030	2,256,082,304
Total	**10,557,458,815**	**12,433,715,480**

9. Increase/decrease tangible fixed assets

Unit: VND

Items	Factory Structure	Machinery equipment	Motor vehicles	Management Tools	Other tangible fixed assets	Total
Historical costs						
Opening balance	**164,516,027,090**	**53,273,325,199**	**18,551,442,974**	**972,802,480**	**960,935,132**	**238,274,532,875**
Increase during the period	-	72,000,000	-	32,615,720	-	104,615,720
- Purchased during the period	-	*72,000,000*	-	*32,615,720*	-	*104,615,720*
Decrease during the period	-	67,200,000	-	-	-	67,200,000
- Destruction	-	*67,200,000*	-	-	-	*67,200,000*
Closing balance	**164,516,027,090**	**53,278,125,199**	**18,551,442,974**	**1,005,418,200**	**960,935,132**	**238,311,948,595**
Accumulated depreciation						
Opening balance	**102,290,162,922**	**47,757,699,409**	**17,099,427,167**	**925,356,353**	**227,506,397**	**168,300,152,248**
Increase	1,937,607,672	1,077,108,118	139,566,450	14,398,248	66,881,526	3,235,562,014
- Depreciation	*1,937,607,672*	*1,077,108,118*	*139,566,450*	*14,398,248*	*66,881,526*	*3,235,562,014*
Decrease	-	67,200,000	-	-	-	67,200,000
- Destruction	-	*67,200,000*	-	-	-	*67,200,000*
Closing balance	**104,227,770,594**	**48,767,607,527**	**17,238,993,617**	**939,754,601**	**294,387,923**	**171,468,514,262**
Net book value						
Opening balance	**62,225,864,168**	**5,515,625,790**	**1,452,015,807**	**47,446,127**	**733,428,735**	**69,974,380,627**
Closing balance	**60,288,256,496**	**4,510,517,672**	**1,312,449,357**	**65,663,599**	**666,547,209**	**66,843,434,333**

The cost of tangible fixed assets that are fully depreciated but remain in use as at June 30, 2026 was VND 115,134,071,707 (as at January 1, 2026 VND 114,298,924,398).

Tangible fixed assets in existence	June 30, 2026 Historical costs	June 30, 2026 Net book value	January 1, 2026 Historical costs	January 1, 2026 Net book value
Office Floor on the 11th Floor of Mipec 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	206,586,464,050	44,437,310,807	206,549,048,330	47,171,688,547
Total	**238,311,948,595**	**66,843,434,333**	**238,274,532,875**	**69,974,380,627**

10. Increase and decrease in intangible fixed asset

Items	Land use rights	Computer software	Other intangible fixed assets	Total
Cost				
Opening balance	43,964,970,144	1,943,122,040	195,992,522	46,104,084,706
Increase	-	-	-	-
Decrease	-	-	-	-
Closing balance	43,964,970,144	1,943,122,040	195,992,522	46,104,084,706
Accumulated depreciation				
Opening balance	9,966,098,765	1,855,096,786	195,992,522	12,017,188,073
Increase	304,500,276	19,341,750	-	323,842,026
- *Depreciation*	*304,500,276*	*19,341,750*	-	*323,842,026*
Decrease	-	-	-	-
Closing balance	10,270,599,041	1,874,438,536	195,992,522	12,341,030,099
Net book value				
Opening balance	33,998,871,379	88,025,254	-	34,086,896,633
Closing balance	33,694,371,103	68,683,504	-	33,763,054,607

The cost of fully depreciated intangible fixed assets that remain in use as at June 30, 2026 was VND 1,945,697,062 (as at January 1, 2026 VND 1,945,697,062).

List of intangible fixed assets		**June 30, 2026**
	Cost	**Net book value**
Land use rights over the land plot located on 2E Street, Vinh Loc Industrial Park, Ho Chi Minh City	26,132,193,780	15,884,533,758
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	2,202,750,926	109,380,849
Total	**46,104,084,706**	**33,763,054,607**

11. Increase and decrease in investment properties

Items	June 30, 2026	Increase	Decrease	January 1, 2026
Investment properties held for rental				
Historical costs	**41,120,042,125**	**-**	**-**	**41,120,042,125**
Land use rights	3,811,392,900	-	-	3,811,392,900
Buildings and structures	13,156,179,820	-	-	13,156,179,820
Buildings and land use right	18,716,065,486	-	-	18,716,065,486
Infrastructure	5,436,403,919	-	-	5,436,403,919
Accumulated depreciation	**32,635,525,498**	**315,427,392**	**-**	**32,320,098,106**
Land use rights	2,198,799,746	29,408,994	-	2,169,390,752
Buildings and structures	9,020,360,401	87,996,162	-	8,932,364,239
Buildings and land use right	18,549,564,936	29,399,982	-	18,520,164,954
Infrastructure	2,866,800,415	168,622,254	-	2,698,178,161
Net book value	**8,484,516,627**	**(315,427,392)**	**-**	**8,799,944,019**
Land use rights	1,612,593,154	(29,408,994)	-	1,642,002,148
Buildings and structures	4,135,819,419	(87,996,162)	-	4,223,815,581
Buildings and land use right	166,500,550	(29,399,982)	-	195,900,532
Infrastructure	2,569,603,504	(168,622,254)	-	2,738,225,758

The cost of investment properties that are fully depreciated but remain in use as at June 30, 2026 was VND 8,576,775,053 (as at January 1, 2026 VND 8,576,775,053).

Existing investment properties		June 30, 2026
	Cost	Net book value
Land use rights over the land plot located at No. 178 Ba Trieu Street, Hanoi City.	3,811,392,900	1,612,593,154
Office building of the Commercial and Services Center at No. 97 Nguyen Thi Minh Khai Street, Ho Chi Minh City	12,855,321,629	4,135,819,419
Other investment properties	24,453,327,596	2,736,104,054
Total	**41,120,042,125**	**8,484,516,627**

The fair value of the investment properties has not been formally assessed and determined as at the end of the accounting period. However, the Board of Management believes that the fair value of the investment properties is not lower than their carrying amount as at this date.

12. Long-term assets in progress

	June 30, 2026		January 1, 2026	
	Cost	Recoverable amount	Cost	Recoverable amount
Construction of the VTB Green Building (i)	9,330,512,273	9,330,512,273	9,330,512,273	9,330,512,273
Viettronics Vocational College Construction Project	621,809,578	621,809,578	621,809,578	621,809,578
Total	**9,952,321,851**	**9,952,321,851**	**9,952,321,851**	**9,952,321,851**

(i) VTB Green Building at No. 06 Pham Van Hai Street, Tan Son Hoa Ward, Ho Chi Minh City.

13. Deferred income tax assets and deferred income tax liabilities

	June 30, 2026	January 1, 2026
Corporate income tax rate used to determine the value of deferred income tax assets and deferred income tax liabilities	20%	20%
Deferred income tax assets related to deductible temporary differences	1,721,232,978	1,768,673,645
Deferred income tax assets	**1,721,232,978**	**1,768,673,645**
Deferred income tax liabilities arising from taxable temporary differences	27,322,375,126	27,266,808,510
Deferred income tax liabilities	**27,322,375,126**	**27,266,808,510**

14. Short-term trade payables

	June 30, 2026	January 1, 2026
Other parties	**41,420,394,254**	**74,395,617,345**
Dong Anh Electrical Equipment Manufacturing JSC	7,579,171,121	7,579,171,121
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	16,928,897,564	37,525,231,218
Total	**41,420,394,254**	**74,395,617,345**

15. Short-term advances from customers

	June 30, 2026	January 1, 2026
Other parties	**23,583,037,946**	**13,139,695,488**
Tam Thanh Phat Energy Engineering Joint Stock Company	20,091,890,697	10,705,150,977
Other customers	3,491,147,249	2,434,544,511
Related parties	**11,321,325,788**	**-**
ABBank	11,186,559,608	-
Geleximco Group - Joint Stock Company	134,766,180	-
Total	**34,904,363,734**	**13,139,695,488**

16. Taxes and amounts payable/receivable to the State

Unit: VND

Items	June 30, 2026		Payables	Amount paid/ offset during	January 1, 2026	
	Payable	Receivables	in the period	the period	Payable	Receivables
Value-added tax on domestic sales	590,475,309	51,803,356	5,181,512,391	5,907,691,635	1,314,325,000	49,473,803
Value-added tax on imported goods	-	-	1,172,595,016	1,172,595,016	-	-
Import and export duties	-	-	138,951,406	138,951,406	-	-
Corporate income tax	1,549,750,547	467,920,486	2,989,355,009	3,573,548,220	2,242,876,553	576,853,281
Personal income tax	249,375,509	18,961,395	622,602,294	503,724,018	113,024,233	1,488,395
Land and housing tax, and land rental fees	1,612,349,366	1,005,138,607	17,988,811,361	17,126,997,985	53,374,500	307,977,117
Other taxes	-	-	169,208,144	169,208,144	-	-
Total	**4,001,950,731**	**1,543,823,844**	**28,263,035,621**	**28,592,716,424**	**3,723,600,286**	**935,792,596**

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.

17. Accrued expenses

	June 30, 2026	January 1, 2026 (Reprepared)
Short-term	**4,318,890,885**	**2,634,893,448**
Distributor advertising support expenses	551,955,053	497,235,027
Salary expenses for public holidays and lunar new year	2,047,869,000	-
Land rental expenses	601,099,492	601,099,492
Other expenses	1,117,967,340	1,536,558,929
Long-term	**14,629,419,511**	**14,350,529,503**
Land rental expenses at Cat Lai Industrial Park	5,298,907,238	5,020,017,230
VTB Green Building project expenses	9,330,512,273	9,330,512,273
Total	**18,948,310,396**	**16,985,422,951**

18. Other payables

	June 30, 2026	January 1, 2026 (Reprepared)
Short-term	**14,953,966,352**	**6,601,353,147**
Trade union fee	472,225,540	359,767,249
Social insurance	42,665,260	26,011,320
Deposits received (i)	3,921,130,150	3,688,130,150
Other payables	10,517,945,402	2,527,444,428
Long-term	**37,196,084,147**	**37,113,324,147**
Deposits received (i)	37,196,084,147	37,063,324,147
Other payables	-	50,000,000
Total	**52,150,050,499**	**43,714,677,294**

(i) Security deposits received from customers leasing office space, warehouses and factories from the Company

19. Loans and obligations under finance leases

	June 30, 2026	Increase	Decrease	January 1, 2026
Short-term	**1,894,916,000**	**5,697,270,993**	**12,467,354,993**	**8,665,000,000**
Borrowings from VCB - Tan Dinh Branch (i)	1,000,000,000	5,467,354,993	4,467,354,993	-
Borrowings from BIDV - Transaction Office III Branch (ii)	-	-	8,000,000,000	8,000,000,000
Loans from individuals	894,916,000	229,916,000	-	665,000,000

(i) Short-term borrowings from Joint Stock Commercial Bank for Foreign Trade of Vietnam - Tan Dinh Branch under Credit Facility Agreement No. 0265/KHDN/25/HMCV dated June 06, 2025, with a credit limit of VND 10 billion and a facility period of 12 months from the date of signing the agreement. The loan tenor and interest rate are specified in each drawdown agreement, while the collateral is specified in the Credit Facility Agreement (see Note V.2).

(ii) 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.

20. Provisions

	June 30, 2026	January 1, 2026 (Reprepared)
Short-term	**368,880,014**	**368,880,014**
Provision for product warranties	368,880,014	368,880,014
Long-term	**1,291,105,903**	**1,291,105,903**
Provision for product warranties	1,291,105,903	1,291,105,903
Total	**1,659,985,917**	**1,659,985,917**

21. Equity

Unit: VND

Table of comparison of fluctuations of equity

Items	Owner's Contributed capital	Treasury shares (Reprepared)	Difference arising from revaluation of assets	Development investment fund	Other funds belonging to equity	Retained earnings	Non-controlling interests (Reprepared)	Total
Previous year's opening balance	**438,000,000,000**	**(13,064,952,951)**	**(19,974,146,692)**	**53,234,868,452**	**26,619,705**	**(41,533,795,260)**	**134,028,576,396**	**550,717,169,650**
Profit of the previous year	-	-	-	-	-	60,868,097,642	7,822,079,149	68,690,176,791
Appropriation to funds from the previous year	-	-	-	-	-	(999,996,485)	(831,535,395)	(1,831,531,880)
Dividend distribution for the previous year	-	-	-	-	-	-	(4,910,604,000)	(4,910,604,000)
Changes in equity of the subsidiary	-	-	-	(1,519,684,964)	-	2,993,273,515	(1,473,588,551)	-
Adjustment due to changes in ownership interest in the subsidiary	-	-	-	8,056,565	-	(1,705,208,394)	1,697,151,829	-
Adjustment due to disposal of an investment in an associate	-	-	-	-	-	(5,238,132,945)	-	(5,238,132,945)
Other increases and decreases	-	13,064,952,951	-	-	-	209,993	(13,066,634,750)	(1,471,806)
Closing balance of the previous year	**438,000,000,000**	**-**	**(19,974,146,692)**	**51,723,240,053**	**26,619,705**	**14,384,448,066**	**123,265,444,678**	**607,425,605,810**

21. Equity (continued)

Table of comparison of fluctuations of equity

Unit: VND

Items	Owner's Contributed capital	Treasury shares (Reprepared)	Difference arising from revaluation of assets	Development investment fund	Other funds belonging to equity	Retained earnings	Non-controlling interests (Reprepared)	Total
Opening balance of the current year	**438,000,000,000**	**-**	**(19,974,146,692)**	**51,723,240,053**	**26,619,705**	**14,384,448,066**	**123,265,444,678**	**607,425,605,810**
Profit for the period	-	-	-	-	-	11,903,931,428	4,363,062,804	16,266,994,232
Appropriation to funds during the period	-	-	-	-	-	(886,833,549)	(613,166,451)	(1,500,000,000)
Dividends distributed during the period	-	-	-	-	-	-	(1,470,000,000)	(1,470,000,000)
Adjustment due to changes in ownership interest in the subsidiary	-	-	-	293,174,722	-	7,367,839,927	(7,661,014,649)	-
Closing balance	**438,000,000,000**	**-**	**(19,974,146,692)**	**52,016,414,775**	**26,619,705**	**32,769,385,872**	**117,884,326,382**	**620,722,600,042**

21. 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

22. Items off the statement of financial position

Foreign currencies	June 30, 2026	January 1, 2026
- USD	138,407.80	238,971.53
- EUR	455.91	466.05

VI. Additional information to the items presented in the Interim consolidated 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 of goods and rendering of services	129,905,065,672	161,518,368,760
Total	**129,905,065,672**	**161,518,368,760**

2. Cost of goods sold

	From Jan 1, 2026 to Jun 30, 2026	From Jan 1, 2025 to Jun 30, 2025
Cost of sales of goods and rendering of services	72,451,453,235	102,963,712,851
Total	**72,451,453,235**	**102,963,712,851**

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	8,876,881,557	3,191,935,434
Foreign exchange gain	70,265,796	72,772,420
Dividends and profit distributions	-	1,233,267,848
Total	**8,947,147,353**	**4,497,975,702**

4. Financial expenses

	From Jan 1, 2026 to Jun 30, 2026	From Jan 1, 2025 to Jun 30, 2025
Interest expenses	51,308,822	27,012,248
Foreign exchange losses	28,087,982	129,976,792
Total	**79,396,804**	**156,989,040**

5. Selling expenses

	From Jan 1, 2026 to Jun 30, 2026	From Jan 1, 2025 to Jun 30, 2025
Staff costs	5,516,726,879	5,622,808,689
Depreciation expenses	2,742,305,323	2,702,506,875
Other expenses	10,720,489,185	12,573,115,049
Total	**18,979,521,387**	**20,898,430,613**

6. General and administration expenses

	From Jan 1, 2026 to Jun 30, 2026	From Jan 1, 2025 to Jun 30, 2025
Staff costs	19,413,523,187	19,195,927,978
Other expenses	14,568,434,285	19,810,464,758
Total	**33,981,957,472**	**39,006,392,736**

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	-
Proceeds from the disposal and sale of property	-	366,181,818
Insurance compensation proceeds	-	2,106,334,980
Other incomes	12,299,875	2,013,031,556
Total	**6,563,536,407**	**4,485,548,354**

8. Other expenses

	From Jan 1, 2026 to Jun 30, 2026	From Jan 1, 2025 to Jun 30, 2025
Inventory issued in settlement of insurance compensation	-	2,270,692,402
Other expenses	719,927,526	208,201,900
Total	**719,927,526**	**2,478,894,302**

9. Current corporate income tax expense

	From Jan 1, 2026 to Jun 30, 2026	From Jan 1, 2025 to Jun 30, 2025
Corporate income tax expense based on taxable income for the current year	2,989,355,009	2,459,561,738
Current corporate income tax expense	**2,989,355,009**	**2,459,561,738**

10. Basic earnings per share

	From Jan 1, 2026 to Jun 30, 2026	From Jan 1, 2025 to Jun 30, 2025 (Reprepared)
Profit after corporate income tax	11,903,931,428	(3,037,020,960)
Less appropriation to the reward and welfare funds for management personnel	-	(886,833,549)
Profit or loss attributable to shareholders who own ordinary shares	11,903,931,428	(3,923,854,509)
Ordinary shares are in circulation on average during the period	43,800,000	43,800,000
Basic earnings per share	272	(90)
Number of common shares expected to be issued more	-	-
Diluted earnings per share	272	(90)

As at June 30, 2026, the Corporation had not reliably estimated the amount of profit for the period that could be appropriated to the reward and welfare fund and the management reward fund. If the Corporation appropriates profit to the reward and welfare fund and the management reward fund for the accounting period ended June 30, 2026, the profit used to calculate basic and diluted earnings per share for the period would decrease accordingly.

The basic and diluted earnings per share for the accounting period ended June 30, 2025 have been restated due to the appropriation of profit after tax for 2025 to the reward and welfare fund and the management reward fund, as follows:

	As previously presented	Reprepared	Reprepared figures
Less appropriation to the reward and welfare funds for management personnel	-	(886,833,549)	(886,833,549)
Profit or loss attributable to shareholders who own ordinary shares	(3,037,020,960)	(886,833,549)	(3,923,854,509)
Basic earnings per share	(69)	(21)	(90)
Diluted earnings per share	(69)	(21)	(90)

11. 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	54,671,247,916	83,386,105,036
Labor costs	33,269,419,344	33,820,131,462
Depreciation cost of fixed assets	3,874,831,432	4,344,548,906
Cost of hired services	8,643,639,565	8,944,197,233
Other expenses in money	29,729,899,319	32,265,409,239
Total	**130,189,037,576**	**162,760,391,876**

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

	June 30, 2026	January 1, 2026
Accrued interest income from term deposits and loans not yet collected	4,388,731,233	2,309,590,027
Dividends payable to shareholders but not yet paid	3,350,078,717	3,338,970,517

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 consolidated financial statements.

2. Related parties information

List of related parties

Related parties	Relation
Geleximco Group - Joint Stock Company	Parent Company
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

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**	**-**

2. Related parties information (continued)

Purchase of goods and services

	From Jan 1, 2026 to Jun 30, 2026	From Jan 1, 2025 to Jun 30, 2025
Van Huong Investment and Tourism Joint Stock Company	181,933,334	-
Total	**181,933,334**	**-**

Dividends received

	From Jan 1, 2026 to Jun 30, 2026	From Jan 1, 2025 to Jun 30, 2025
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	**667,435,000**	**1,172,440,000**

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).

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**

2. Related parties information (continued)

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

Short-term loans

	June 30, 2026	January 1, 2026
Viettronics Vinh Phuc Joint Stock Company	9,000,000,000	9,000,000,000
Viettronics Thu Duc 1 Joint Stock Company	900,000,000	900,000,000
Total	**9,900,000,000**	**9,900,000,000**

3. Contingent liabilities

The Corporation's subsidiary Viettronics Tan Binh Joint Stock Company, entered into Framework Agreement No. 08/HDNT-PTN-KCN dated October 13, 2005 with District 2 Housing Management and Development Company of Ho Chi Minh City (now District 2 Public Services Company Limited) for the lease and sublease of land at Cat Lai Industrial Park - Cluster II (Phase 2), District 2, Ho Chi Minh City. As at June 30, 2026, the Company had paid VND 18,215,447,540 out of the total contractual consideration of USD 1,228,800 under the Framework Agreement and recorded the balance under "Long-term prepayments to suppliers - Code 212" in the statement of financial position. As at the date of preparation of these interim consolidated financial statements, the parties had not yet entered into the definitive agreement. Accordingly, the land rental amount may change when the parties officially enter into the definitive agreement.

4. Comparative information

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

Certain items have been reclassified to conform with Circular No. 43/2026/TT-BTC dated April 20, 2026 issued by the Ministry of Finance, amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC dated December 22, 2014 issued by the Ministry of Finance providing guidance on the preparation and presentation of consolidated financial statements, for comparison with the current period's figures.

Consolidated statement of financial position

Items	Code	December 31, 2025 As previously presented	Reprepared	December 31, 2025 Reprepared figures
CURRENT ASSETS	**100**	**621,437,074,309**	**(7,168,112,966)**	**614,268,961,343**
Cash	111	71,365,284,276	(3,950,000,000)	67,415,284,276
Cash equivalents	112	27,191,000,000	2,000,000,000	29,191,000,000
Held- to- maturity investments	123	179,265,000,000	15,659,590,027	194,924,590,027
Short-term loan receivables	135	11,400,000,000	(11,400,000,000)	-
Other short- term receivables	135	-	38,585,573,160	38,585,573,160
Other short- term receivables	136	40,895,163,187	(40,895,163,187)	-
Provision for devaluation of inventories	142	-	(33,729,549,007)	(33,729,549,007)
Provision for devaluation of inventories	149	(31,551,167,218)	31,551,167,218	-
Short-term prepaid expenses	151	6,413,159,858	(6,413,159,858)	-
Short-term prepaid expenses	161		1,423,428,681	1,423,428,681
NON-CURRENT ASSETS	**200**	**191,435,648,434**	**4,989,731,177**	**196,425,379,611**
Long-term prepaid expenses	261	6,020,555,622	(6,020,555,622)	-
Long-term prepaid expenses	271	-	11,010,286,799	11,010,286,799
TOTAL ASSETS		**812,872,722,743**	**(2,178,381,789)**	**810,694,340,954**

4. Comparative information (continued)

Consolidated statement of financial position

Items	Code	December 31, 2025 As previously presented	Reprepared	December 31, 2025 Reprepared figures
CURRENT LIABILITIES	**310**	**125,346,967,081**	**(2,100,000,000)**	**123,246,967,081**
Dividends and profit payable	313	-	3,338,970,517	3,338,970,517
Short- term accrued expenses	315	4,734,893,448	(4,734,893,448)	-
Short- term accrued expenses	316	-	2,634,893,448	2,634,893,448
Other short- term payables	319	9,940,323,664	(9,940,323,664)	-
Other short- term payables	320	-	6,601,353,147	6,601,353,147
LONG-TERM LIABILITIES	**330**	**80,100,149,852**	**(78,381,789)**	**80,021,768,063**
Long- term accrued expenses	333	15,720,017,195	(15,720,017,195)	
Long- term accrued expenses	334	-	14,350,529,503	14,350,529,503
Long-term provisions	343	-	1,291,105,903	1,291,105,903
EQUITY	**400**	**607,425,605,810**	**-**	**607,425,605,810**
Treasury shares	415	(13,064,948,729)	13,064,948,729	-
Non-controlling interests	429	136,330,393,407	(13,064,948,729)	123,265,444,678
TOTAL RESOURCES	**440**	**812,872,722,743**	**(2,178,381,789)**	**810,694,340,954**

Approved, August 28, 2026

Prepared by	Chief Accountant	Deputy General Director
Le Huu Nghi	Vu Van Tuan	Do Hoang Ha

TỔNG CÔNG TY CỔ PHẦN ĐIỆN TỬ VÀ TIN HỌC VIỆT NAM
M.S.D.N: 0100103351 - C.T.C.P - Q. HOÀN KIẾM - T.P HÀ NỘI