VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION	SOCIALIST REPUBLIC OF VIETNAM
----------------------------	Independence - Freedom - Happiness
No.: 387 CV/DT-TCKT	--------------------------------
(Re: Explanation of figures in the reviewed consolidated interim financial statements for the first six months of 2026)	Hanoi, 28 August 2026

To: - The State Securities Commission of Vietnam
- The Hanoi Stock Exchange

Name of organization: Vietnam Electronics and Informatics Joint Stock Corporation
Stock code: VEC
Trading venue: UPCoM

Pursuant to Article 14 of Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Minister of Finance providing guidance on disclosure of information on the securities market, as amended and supplemented, Vietnam Electronics and Informatics Joint Stock Corporation (the "Corporation") hereby provides an explanation of the changes in profit after tax in its reviewed consolidated interim financial statements for the first six months of 2026 as follows:

1. Change in profit after tax compared with the same period of the previous year:

According to the reviewed consolidated interim financial statements for the first six months of 2026, the Corporation recorded profit after corporate income tax of VND 16,267 million, compared with VND 757 million for the same period of 2025.

Accordingly, profit after tax for the first six months of 2026 increased by VND 15,510 million, equivalent to an increase of approximately 2,050% compared with the same period of 2025.

The main reasons were as follows:

- Profit before tax amounted to VND 19,359 million, an increase of VND 14,295 million compared with the same period of 2025;
- Finance income increased by VND 4,449 million;
- Selling expenses decreased by VND 1,919 million and general and administrative expenses decreased by VND 5,024 million;
- Other profit increased by VND 3,837 million;
- Deferred corporate income tax expense decreased by VND 1,746 million compared with the same period of the previous year.

The above results were mainly attributable to organizational restructuring undertaken by the Corporation and its subsidiaries, expansion of business operations, strengthened management and cost-saving measures, together with increases in finance income and other profit.

2. Difference in profit after tax before and after review:

Profit after tax in the consolidated interim financial statements for the first six months of 2026 was VND 9,190 million before review and VND 16,267 million after review.

Accordingly, profit after tax after review increased by VND 7,077 million, equivalent to an increase of approximately 77.00% compared with the pre-review figure.

The difference was mainly attributable to adjustments made by the Corporation and the independent auditor during the review of the recognition of deferred corporate income tax expense, as follows:

- Deferred corporate income tax expense before review was VND 10,008 million;
- Deferred corporate income tax expense after review was VND 103 million;
- Decrease in deferred corporate income tax expense: VND 9,905 million.

In addition, certain revenue, expense and other profit items were adjusted based on the review results, reducing profit before tax by VND 2,881 million. After taking all adjustments into account, profit after tax increased by VND 7,077 million compared with the pre-review figure.

Vietnam Electronics and Informatics Joint Stock Corporation hereby provides the above explanation of the changes in certain key indicators in the reviewed consolidated interim financial statements for the first six months of 2026 compared with those for the first six months of 2025, for the information of the relevant authorities, shareholders and investors.

Yours faithfully,

Recipients:
- As stated above;
- Archives: Administration, Finance and Accounting Department.

DEPUTY GENERAL DIRECTOR

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

PHÓ TỔNG GIÁM ĐỐC
Đỗ Hoàng Hà

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
DN: C=VN, S=THÀNH PHỐ HÀ NỘI, CN=TỔNG CÔNG TY CỔ PHẦN ĐiỆN TỬ VÀ TIN HỌC VIỆT NAM,
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