

**ELECTRONICS CORPORATION
AND VIETNAM INFORMATICS**

FINANCIAL STATEMENTS

QUARTER IV 2025

Ha Noi, January 2026

VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION

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

INDEX

CONTENT

BALANCE SHEET

CONSOLIDATED INCOME STATEMENT

CASH FLOW STATEMENT

NOTES TO FINANCIAL STATEMENTS



BALANCE SHEET

As at 31st December 2025

Unit: VND

| ASSETS | Code | Note | 31/12/2025 | 01/01/2025 |
|--|------------|----------|------------------------|------------------------|
| A. CURRENT ASSETS | 100 | | 358.926.190.089 | 215.894.152.155 |
| I. Cash and cash equivalents | 110 | 4 | 102.467.898.645 | 66.281.277.735 |
| 1. Cash | 111 | | 46.767.898.645 | 16.681.277.735 |
| 2. Cash equivalents | 112 | | 55.700.000.000 | 49.600.000.000 |
| III. Current receivables | 130 | | 238.871.358.356 | 130.019.043.043 |
| 1. Short - term trade receivables | 131 | 6 | 122.210.195.964 | 88.608.564.332 |
| 2. Short - term prepayment to suppliers | 132 | 7 | 16.052.381.773 | 24.765.074.819 |
| 6. Other short - term receivables | 136 | 8 | 161.831.350.467 | 30.574.741.427 |
| 7. Provision for short-term doubtful receivables | 137 | | (61.222.569.848) | (13.929.337.535) |
| IV. Inventories | 140 | | 17.093.494.174 | 19.363.313.587 |
| 1. Inventories | 141 | 9 | 17.093.494.174 | 19.363.313.587 |
| V. Other current assets | 150 | | 493.438.914 | 230.517.790 |
| 1. Short - term prepaid expenses | 151 | | 448.308.411 | 185.387.287 |
| 3. Taxes and other receivables from the State budget | 153 | | 45.130.503 | 45.130.503 |
| B. NON- CURRENT ASSETS | 200 | | 276.546.373.974 | 278.139.128.134 |
| I. Long - term receivables | 210 | | 120.245.200 | 120.245.200 |
| 3. Business capital in affiliated units | 213 | | - | - |
| 6. Other long - term receivables | 216 | | 120.245.200 | 120.245.200 |
| II. Fixed assets | 220 | | 43.274.317.122 | 44.359.981.003 |
| 1. Tangible fixed assets | 221 | 10 | 25.505.177.122 | 26.590.841.003 |
| - Cost | 222 | | 58.901.910.695 | 58.852.547.059 |
| - Accumulated depreciation value | 223 | | (33.396.733.573) | (32.261.706.056) |
| 3. Intangible fixed assets | 227 | 11 | 17.769.140.000 | 17.769.140.000 |
| - Cost | 228 | | 18.109.230.400 | 18.109.230.400 |
| - Accumulated depreciation value | 229 | | (340.090.400) | (340.090.400) |
| IV. Long-term unfinished assets | 240 | | 621.809.578 | 5.517.794.123 |
| 2. Construction in progress costs | 242 | 12 | 621.809.578 | 5.517.794.123 |
| V. Long-term financial investment | 250 | | 232.506.012.175 | 228.103.422.309 |
| 1. Invest in subsidiaries | 251 | 5 | 299.518.746.692 | 299.518.746.692 |
| 2. Invest in joint ventures and affiliated companies | 252 | 5 | 57.285.151.211 | 78.969.568.728 |
| 4. Provision for long-term financial investments | 254 | | (124.297.885.728) | (150.384.893.111) |
| VI. Other non - current assets | 260 | | 23.989.899 | 37.685.499 |
| 1. Long - term prepaid expenses | 261 | | 23.989.899 | 37.685.499 |
| TOTAL ASSETS | 270 | | 635.472.564.063 | 494.033.280.289 |

BALANCE SHEET (CONTINUED)

As at 31st December 2025

Unit: VND

| RESOURCES | Code | Note | 31/12/2025 | 01/01/2025 |
|---|------------|------|------------------------|------------------------|
| C. LIABILITIES | 300 | | 86.228.877.570 | 67.693.963.366 |
| I. Current liabilities | 310 | | 85.308.877.570 | 66.673.963.366 |
| 1. Short - term trade payable | 311 | 14 | 54.349.109.043 | 36.553.714.568 |
| 2. Short - term advances from customers | 312 | 15 | 12.132.328.163 | 19.003.820.589 |
| 3. Taxes and other payables to the State budget | 313 | 16 | 166.854.006 | 78.028.111 |
| 4. Payables to employees | 314 | | 2.724.922.052 | 2.771.306.893 |
| 5. Short - term accrued expenses | 315 | | 47.800.000 | 47.800.000 |
| 8. Short-term unearned revenue | 318 | | 86.300.000 | 311.937.500 |
| 9. Other short - term payables | 319 | 13 | 7.794.371.534 | 7.900.162.933 |
| 10. Short - term borrowings and finance lease liabilities | 320 | 17 | 8.000.000.000 | |
| 12. Bonus and welfare fund | 322 | | 7.192.772 | 7.192.772 |
| II. Long-term debt | 330 | | 920.000.000 | 1.020.000.000 |
| 7. Other long-term payables | 337 | | 920.000.000 | 1.020.000.000 |
| D. OWNER'S EQUITY | 400 | 23 | 549.243.686.493 | 426.339.316.923 |
| I. Owner's equity | 410 | | 549.243.686.493 | 426.339.316.923 |
| 1. Owner's equity | 411 | | 438.000.000.000 | 438.000.000.000 |
| - Ordinary shares with voting rights | 411a | | 438.000.000.000 | 438.000.000.000 |
| 8. Development investment fund | 418 | | 38.679.596.792 | 38.679.596.792 |
| 11. Retained earnings | 421 | | 72.564.089.701 | (50.340.279.869) |
| - Accumulated retained earnings brought forward | 421a | | (50.340.279.869) | (23.031.947.886) |
| - Retained earnings for the current year | 421b | | 122.904.369.570 | (27.308.331.983) |
| TOTAL RESOURCES | 440 | | 635.472.564.063 | 494.033.280.289 |

Ha Noi, 30 January 2026

Prepared by

Le Huu Nghi

Chief Accountant

Vu Van Tuan

Deputy General Director



Nguyen Quoc Hung

CONSOLIDATED INCOME STATEMENT

As at 31st December 2025

Unit: VND

ITEMS

| ITEMS | Code | Note | From 01/10/2025 to 31/12/2025 | From 01/10/2024 to 31/12/2024 | From 01/10/2025 to 31/12/2025 | 01/01/2024 to 01/01/2025 | Accumulated from 01/01/2024 to 31/12/2024 | Accumulated from 01/01/2025 to 31/12/2025 | 01/01/2024 to 01/01/2025 | Accumulated from 01/01/2024 to 31/12/2024 |
|---|------|------|----------------------------------|----------------------------------|----------------------------------|-----------------------------|--|--|-----------------------------|--|
| 1. Revenues from sales and service provisions | 01 | | 50.759.483.360 | 63.975.743.588 | 177.315.753.782 | 177.315.753.782 | 119.802.171.602 | 119.802.171.602 | 119.802.171.602 | 119.802.171.602 |
| 2. Revenue deductions | 03 | | - | - | - | - | - | - | - | - |
| 3. Net revenues from sales and service provisions | 10 | 19 | 50.759.483.360 | 63.975.743.588 | 165.826.327.786 | 165.826.327.786 | 110.923.410.112 | 110.923.410.112 | 110.923.410.112 | 110.923.410.112 |
| 4. Cost of goods sold | 11 | 20 | 47.580.651.356 | 60.923.410.112 | 3.052.333.476 | 3.178.832.004 | 11.489.425.996 | 8.873.260.635 | 8.873.260.635 | 8.873.260.635 |
| 5. Gross profit from sales and service provisions | 20 | | 3.178.832.004 | 3.592.694.095 | 159.865.918.927 | 153.809.017.278 | 1.921.277.408 | 21.833.181.378 | 21.833.181.378 | 21.833.181.378 |
| 6. Financial income | 21 | 21 | (35.597.341.842) | (35.597.341.842) | (25.829.922.650) | (25.829.922.650) | (25.829.922.650) | (25.829.922.650) | (25.829.922.650) | (25.829.922.650) |
| 7. Financial expense | 22 | 22 | 128.350.685 | 128.350.685 | 128.350.685 | 128.350.685 | 128.350.685 | 128.350.685 | 128.350.685 | 128.350.685 |
| <i>Including: Interest expense</i> | | | | | | | | | | |
| 8. Selling expense | 25 | | 171.523.679 | 85.597.266 | 861.995.369 | 861.995.369 | 290.931.452 | 290.931.452 | 290.931.452 | 290.931.452 |
| 9. Enterprise administrative expense | 26 | | 55.744.817.999 | 4.632.608.303 | 73.495.633.580 | 73.495.633.580 | 23.194.640.862 | 23.194.640.862 | 23.194.640.862 | 23.194.640.862 |
| 10. Net profit from operations | 30 | | 136.668.849.446 | 5.544.594 | 122.827.638.624 | 122.827.638.624 | (27.528.530.933) | (27.528.530.933) | (27.528.530.933) | (27.528.530.933) |
| 11. Other income | 31 | | 250.974.374 | 558.885.856 | 403.798.686 | 583.935.857 | 583.935.857 | 583.935.857 | 583.935.857 | 583.935.857 |
| 12. Other expenses | 32 | | 204.494.578 | 13.000.000 | 327.067.740 | 327.067.740 | 44.857.673 | 44.857.673 | 44.857.673 | 44.857.673 |
| 13. Other profit | 40 | 23 | 46.479.796 | 545.885.856 | 76.730.946 | 76.730.946 | 539.078.184 | 539.078.184 | 539.078.184 | 539.078.184 |
| 14. Net profit before tax | 50 | | 136.715.329.242 | 551.430.450 | 122.904.369.570 | 122.904.369.570 | (26.989.452.749) | (26.989.452.749) | (26.989.452.749) | (26.989.452.749) |
| 15. Current corporate income tax expense | 51 | | - | - | - | - | - | - | - | - |
| 16. Deferred corporate income tax expense | 52 | | - | - | - | - | - | - | - | - |
| 17. Profits after corporate income tax | 60 | | 136.715.329.242 | 551.430.450 | 122.904.369.570 | 122.904.369.570 | (26.989.452.749) | (26.989.452.749) | (26.989.452.749) | (26.989.452.749) |
| 18. Earnings per share | | | | | | | | | | |

Prepared by

Le Huu Nghi

0100103351
Deputy General Director
N. 0100103351
TỔNG CÔNG TY TẬP ĐOÀN
CÔNG NGHỆ
VIỆT NAM
ĐIỆN TỬ VÀ THÔNG TIN
CÔ HOÀN KIẾM
VIỆT NAM
Nguyễn Quốc Hưng


Ha Noi, 30 January 2026

Chief Accountant

Vu Van Tuan

CASH FLOW STATEMENT

(*Direct Method*)

Quarter IV 2025

Unit: VND

| ITEMS | Code | This year | Last year |
|---|-----------|------------------------|-------------------------|
| I. Cash flows from operating activities | | | |
| 1. Proceeds from selling goods, services and other | 1 | 150.612.402.284 | 242.701.457.361 |
| 2. Cash outflow for suppliers | 2 | (154.164.458.990) | (206.000.181.896) |
| 3. Cash outflow for employee | 3 | (11.447.929.404) | (11.397.575.288) |
| 4. Interest paid | 4 | (128.350.685) | - |
| 5. Corporate income tax paid | 5 | - | - |
| 6. Other cash inflows | 6 | 55.969.057.664 | 66.531.509.576 |
| 7. Other cash outflows | 7 | (6.305.397.756) | (70.726.321.139) |
| Net cash from operating activities | 20 | 34.535.323.113 | 21.108.888.614 |
| II. Cash flows from investing activities | | | |
| 1. Acquisition of fixed assets and other long - term assets | 21 | - | - |
| 2. Proceeds from fixed assets and long - term assets disposal | 22 | - | - |
| 3. Cash outflow for lending, buying debt instruments of other companies | 23 | - | - |
| 4. Cash recovered from lending, selling debt instruments of other companies | 24 | - | - |
| 5. Investment in other entities | 25 | - | - |
| 6. Cash recovered from investments in other entities | 26 | - | - |
| 7. Interest income, dividend and profit paid | 27 | 1.645.110.154 | 1.126.187.245 |
| Net cash from (used in) investing activities | 30 | 1.645.110.154 | 1.126.187.245 |
| III. Cash flows from financing activities | | | |
| 1. Proceeds from issuing stocks, receiving capital from owners | 31 | 983.731.466 | |
| 2. Proceeds from borrowings | 33 | - | - |
| 3. Repayment of borrowings | 34 | - | (30.823.100.000) |
| 4. Dividends paid | 36 | - | - |
| Net cash from (used in) financing activities | 40 | - | (29.839.368.534) |
| Net decrease/(increase) in cash and cash equivalents | 50 | 36.180.433.267 | (7.604.292.675) |
| Cash and cash equivalents at the beginning of the year | 60 | 66.281.277.735 | 73.882.619.518 |
| Effect from changing foreign exchange rate | 61 | 6.187.643 | 2.950.892 |
| Cash and cash equivalents at the end of the year | 70 | 102.467.898.645 | 66.281.277.735 |

Prepared by

Le Huu Nghi

Chief Accountant

Vu Van Tuan

Ha Noi, 30 January 2026

Deputy General Director



Nguyễn Quốc Hưng

1. CHARACTERISTICS OF ENTERPRISES' OPERATION

1.1 FORM OF CAPITAL OWNERSHIP

Vietnam Electronics and Informatics Joint Stock Corporation (hereinafter referred to as "the Corporation"), formerly known as Vietnam Electronics and Informatics Corporation, was established under Decision No. 1116/QD/ TCCBHT dated October 27, 1995 of the Minister of Heavy Industry (now the Ministry of Industry and Trade) and operates under Business Registration Certificate No. 109811 issued by Hanoi Department of Planning and Investment on November 23, 1995. The Corporation changed its form to a Joint Stock Corporation according to Decision No. 2511/QD-BCN dated September 14, 2006 and Decision No. 05/QD-BCN dated January 2, 2007 of the Ministry of Industry (now the Ministry of Industry and Trade) and officially operated in the form of a Joint Stock Corporation from March 1, 2007 according to Business Registration Certificate No. 0103016007 dated February 28, 2007, Registered the 5th change (Reissued Business Registration Certificate No.: 0100103351) on December 4, 2017 and the 7th change on March 29, 2023 by the City Department of Planning and Investment Hanoi issued.

The Corporation's head office is at No. 15 Tran Hung Dao Street, Phan Chu Trinh, Hoan Kiem District, Hanoi (old) new address is No. 15 Tran Hung Dao, Cua Nam Ward, Hanoi City. The Corporation's transaction office is at Floor 11, MIPEC Building, 229 Tay Son, Dong Da District, Hanoi City (old) new address is MIPEC Building, 229 Tay Son, Kim Lien Ward, Hanoi City.

The Corporation's charter capital is 438,000,000,000 VND (Four hundred thirty-eight billion VND).

The total number of employees of the Corporation as of December 31, 2025 is 69 people (as of January 1, 2025, it is 71 people).

1.2 BUSINESS FIELD

The main production and business activities of the Corporation are:

- Design, production, assembly, fabrication of equipment, component equipment systems, detailed electronic - information technology components, telecommunications equipment, medical electronics, electronics - automation, electrical household and specialized machines;
- Manufacturing equipment, products, components and detailed materials related to electronics - information technology, telecommunications equipment, medical electronics and electronics;
- Implementing services in the field of electronics and information technology (research, training, information technology transfer, investment consulting, construction, maintenance, acting as agents and distributors for Offices, etc.) Corporation Department at home and abroad);
- Real estate business and office rental.

The Corporation's normal production and business cycle is carried out within a period of no more than 12 months.

CORPORATION STRUCTURE

| No | Name | Address | Business industry | ' Ownership and Voting Rights |
|------------------------------------|--|--|--|-------------------------------|
| I Dependent accounting unit | | | | |
| 1 | Viettronics College of Technology | No. 118 Cat Bi Street, Hai An Ward, Hai Phong City | Training and fostering staff with college degrees and lower degrees in the fields of electronics, information technology and other fields permitted by | 100% |
| II Subsidiary company | | | | |
| 1 | Viettronics Thu Duc Joint Stock Company | 15C Nguyen Van Troi, Phu Nhuan Ward, Ho Chi Minh City | Manufacturing, trading, processing electrical and electronic products | 97,01% |
| 2 | Binh Hoa Electronics Joint Stock Company | 204 No Trang Long, Ward 12, Binh Thanh Ward, Ho Chi Minh City | Manufacturing, trading and selling electrical and electronic products | 51% |
| 3 | Viettronics Tan Binh Joint Stock Company | 248A No Trang Long, Binh Thanh Ward, Ho Chi Minh City | Manufacturing and installation of electronic equipment | 55,54% |
| 4 | Bien Hoa Electronics Joint Stock Company | 52-54 Nguyen Hue, Saigon Ward, Ho Chi Minh City | Manufacture of electronic products | 51% |
| 5 | Viettronics Construction Joint Stock Company | 5th Floor, Sudico Building, Tu Liem Ward, Hanoi City | Supervision and construction of electrical projects | 70,97% |
| 6 | Viettronics Industrial Joint Stock Company | 11th Floor, MIPEC Building, 229 Tay Son, Kim Lien Ward, Hanoi City | Manufacture of electronic products | 91,86% |

| III Joint venture and affiliated company | | | | |
|--|---|---|---|-------------------------------|
| No | Name | Address | Business industry | ' Ownership and Voting Rights |
| 1 | Computer and Communications Joint Stock Company | 18 Nguyen Chi Thanh, Giang Vo Ward, Hanoi City | Producing, purchasing and selling training programs and computer software | 35,70% |
| 2 | Viettronimex Joint Stock Company | 74 – 76 Nguyen Hue, Saigon Ward, Ho Chi Minh City | Buy and sell electronic equipment and components | 42,16% |
| 3 | Phu Tho Hoa Electronic Mechanical Joint Stock Company | 1026B Luy Ban Bich, Tan Phu Ward, Ho Chi Minh City | Manufacturing and assembling electronic equipment | 33,77% |
| 4 | Vietnam Computer Joint Stock Company | 26 Ly Tu Trong, Saigon Ward, Ho Chi Minh City | Buy and sell electronic equipment and components | 28,52% |
| 5 | High-tech Medical Electronics Company | 48BT3 Linh Dam Peninsula Villa Area, Hoang Liet Ward, Hanoi City | Production, Trade and services | 49,00% |
| 6 | DM Vina Company Limited | Lot CN07, Binh Xuyen II Industrial Park, Binh Tuyen Commune, Phu Tho Province | Manufacture of products from plastic | 41,74% |

2 APPLIED ACCOUNTING STANDARDS AND REGIME

2.1 APPLIED ACCOUNTING STANDARDS AND REGIME

The Corporation applies accounting standards, Vietnam's corporate accounting regime issued under Circular No. 200/2014/TT-BTC dated December 22, 2014, circulars guiding the implementation of accounting standards. accounting of the Ministry of Finance, other legal regulations related to the preparation and presentation of financial statements.

The accompanying financial statements are not intended to reflect the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam

2.2 STATEMENT ON COMPLIANCE WITH ACCOUNTING STANDARDS AND ACCOUNTING REGIME

The Board of Management ensures compliance with the requirements of accounting standards, Vietnam's corporate accounting regime issued under Circular No. 200/2014/TT-BTC dated December 22, 2014, circulars guiding the implementation of accounting standards of the Ministry of Finance, other legal regulations related to the preparation and presentation of financial statements, in the preparation of financial statements.

2.3 FISCAL YEAR

The Corporation's fiscal year begins on January 1 and ends on December 31 of the calendar year. This financial report is prepared for Quarter I, ending September 30, 2025.

CURRENCY UNITS USED IN ACCOUNTING

The currency used in accounting is Vietnam Dong (VND) because revenues and expenditures are mainly made in VND currency.

3 SIGNIFICANT ACCOUNTING POLICIES

The following are important accounting policies applied by the Corporation in preparing these Financial Statements

3.1 BASIS AND PURPOSE OF FINANCIAL REPORTING

The Corporation's financial statements are prepared on the basis of synthesizing the financial statements of the Corporation's Office and Viettronics Technology College. Internal transactions and internal balances between the Company and its Branches have been excluded when preparing the General Financial Statements.

The accompanying financial statements are presented in Vietnam Dong (VND), according to the principle of historical cost and in accordance with Accounting Standards and Vietnamese Enterprise Accounting Regime (Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance guiding the corporate accounting regime and Circular No. 53/2016/TT-BTC dated March 21, 2016 amending and supplementing a number of Articles of Circular No. 200/2014/TT-BTC) and legal regulations related to the preparation and presentation of financial statements

3.2 ACCOUNTING ESTIMATES

The preparation of financial statements in accordance with Vietnamese Accounting Standards requires the Board of Management to make estimates and assumptions that affect the reported data on liabilities, assets and presentation of accounts. potential liabilities and assets at the date of preparation of the Financial Statements as well as reported figures on revenue and expenses throughout the fiscal year. Actual business results may differ from estimates and assumptions.

3.3 FOREIGN CURRENCY

Transactions arising in foreign currencies are converted at the actual exchange rate applicable at the date of the transaction. Exchange rate differences arising from these transactions will be accounted for in revenue or expenses in the fiscal year..

The balance of monetary items denominated in foreign currencies at the end of the accounting period are converted at the exchange rate at that date, specifically as follows::

-The exchange rate used to convert the balance of monetary assets is the buying exchange rate at the end of the accounting period of the Commercial Bank where the enterprise regularly has transactions. Foreign currency amounts are converted at the buying exchange rate of the bank where the Corporation opens its account.

-The exchange rate used to convert the balance of payables to currency is the selling exchange rate at the end of the accounting period of the Commercial Bank where the enterprise regularly has transactions..

The exchange rate difference due to the reassessment of the ending balance after clearing the increase and decrease difference, the remaining difference is accounted for in financial revenue or financial expenses in the year..

3.4 CASH AND CASH EQUIVALENTS

Cash is a general indicator reflecting all available cash of the enterprise at the time of reporting, including cash in the enterprise's fund, demand deposits in banks recorded and reported in Vietnam Dong. (VND), in accordance with the provisions of Accounting Law No. 88/2015/QH13 dated November 20, 2015, effective from January 1, 2017.

Cash equivalents are short-term investments with a maturity of no more than 3 months from the date of investment, are easily convertible into a known amount of cash and have no risk of conversion into cash. at the time of reporting, in accordance with the provisions of Vietnamese Accounting Standard No. 24 - Cash flow statement.

3.5 FINANCIAL INVESTMENTS

Investment held until maturity

CHeld-to-maturity investments include investments that the Corporation has the intention and ability to hold until maturity. The Corporation's held-to-maturity investments are term bank deposits.

Held-to-maturity investments are recognized starting from the date of purchase and are determined at their initial value based on the purchase price and costs related to the purchase transaction of the investments. Interest income from held-to-maturity investments after the purchase date is recorded on the income statement on an accrual basis. Interest earned before the Corporation holds it is recorded as a deduction from the original price at the time of purchase.

Held-to-maturity investments are determined at cost less provision for doubtful debts.

When there is solid evidence that part or all of the investment may not be recoverable and the amount of loss can be reliably determined, the loss is recorded in financial expenses during the year and reduced. Direct investment value.

Invest in Subsidiaries

A subsidiary is an enterprise controlled by the Corporation. Control is achieved when the Company has the ability to control the financial and operating policies of the investee enterprise in order to obtain economic benefits from that enterprise's activities..

An investment is considered to have control of the invested entity when the Corporation holds more than 50% of the ownership of that entity unless that ownership is not associated with control. If the Corporation does not hold more than 50% ownership of another entity, the Company can still gain control of the entity if the Company has:

- (i) Rights greater than 50% of the unit's voting rights thanks to an agreement with other investors;
- (ii) The right to govern the financial and operating policies of the entity under a regulation or agreement;
- (iii) Right to appoint and dismiss the majority of members of the Board of Directors (or an equivalent management body) of the unit; or

(iv) The right to vote in decisions at meetings of the Board of Directors (or equivalent management body) of the unit.

The time of initial recognition of an investment in a Subsidiary acquired during the year is the date on which the Corporation achieves actual control over the invested entity. On the Corporation's financial statements, investments in Subsidiaries are presented at cost (purchase price and related direct purchase costs) less provision for investment losses. The investment loss provision is based on the value of accumulated losses on the subsidiary's financial statements and can be reversed when

profitable. The increase or decrease in the provision for devaluation of financial investments is accounted for in financial expenses during the year.

Invest in affiliated companies

An associate is a company over which the Corporation has significant influence but does not have control over the financial and operating policies and is not a subsidiary or joint venture of the Corporation. Significant influence is the power to participate in the financial and operating policy decisions of the investee, but not control or joint control over those policies..

Investments in subsidiaries and affiliated companies are initially recorded at cost, including the purchase price or capital contribution plus costs directly related to the investment. In case of investment in non-monetary assets, the cost of the investment is recorded according to the fair value of the non-monetary asset at the time of arising..

Dividends and profits of periods before the investment is purchased are accounted for as a decrease in the value of that investment itself. Dividends and profits of periods after the investment is purchased are recorded as revenue.

Loss provisions for investments in subsidiaries and affiliated companies are made at the time of preparing financial statements when investments in subsidiaries and affiliated companies decline compared to their value. original, the Corporation makes provisions as follows:

- For investments in subsidiaries or affiliated companies with shares listed on the market or the fair value of the investment is reliably determined, provisioning is based on the market value of the shares..
- For investments whose fair value cannot be determined at the time of reporting, provisions are made at a level equal to the difference between the actual capital contributions of the parties in subsidiaries, affiliated companies and equity. Actual ownership is multiplied by the Corporation's capital contribution ratio compared to the total actual capital contribution of the parties in subsidiaries and affiliated companies..

If a subsidiary or affiliated company is the subject of a consolidated financial statement, the basis for determining loss provisions is the consolidated financial statement.

Increases and decreases in provisions for investment losses in subsidiaries and affiliated companies that need to be appropriated at the closing date of preparing financial statements are recorded in financial expenses..

3.6 ACCOUNTS RECEIVABLE

Receivables are presented at book value less provisions for doubtful debts.

The classification of receivables is carried out according to the following principles:

- Receivables from customers reflect receivables of commercial nature arising from purchase - sale transactions between the Corporation and buyers who are independent units of the Corporation..
- Internal receivables reflect receivables from affiliated units without legal status, dependent accounting.
- Other receivables reflect non-commercial receivables, not related to purchase - sale transactions.

Provision for bad debts of the Corporation is made according to current regulations.

The increase or decrease in the provision for bad debts at the closing date of preparing the financial statements is accounted for in enterprise management expenses..

3.7 INVENTORY

Inventories are determined on the basis of the lower of cost and net realizable value.

The original cost of inventory includes the costs of bringing the inventory to its present location and condition, including: purchase price, non-refundable taxes, shipping, handling, and insurance costs. management during the purchasing process, standard loss, and other costs directly related to the purchase of inventory.

3.8 INVENTORY

Net realizable value is the estimated selling price of inventories in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to sell them..

The Corporation applies the regular declaration method to account for inventory. The selling price of inventory is calculated using the monthly weighted average method.

Method of setting up provisions for devaluation of inventory: Provision for devaluation of inventory is established for each inventory item that has a decline in value (original price greater than net realizable value). Increases and decreases in inventory balances that need to be appropriated at the closing date of preparing the interim financial statements are recorded in the cost of goods sold during the year..

3.9 TANGIBLE FIXED ASSETS

Tangible fixed assets are stated at cost less accumulated depreciation. The historical cost of tangible fixed assets includes all

costs that the Corporation must spend to acquire the fixed assets up to the time the assets are put into a ready-to-use state. Costs incurred after initial recognition are only recorded as an increase in the historical cost of a fixed asset if these costs definitely increase future economic benefits due to the use of that asset. Incurred costs that do not satisfy the above conditions are recorded as production and business costs during the year.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives. Depreciation years for tangible fixed assets are as follows:

| Asset type | Time of use (years) |
|---------------------------------------|---------------------|
| - Houses, architectural objects | 20 - 25 |
| - Machinery and equipment | 05 - 10 |
| - Means of transport and transmission | 06 - 10 |
| - Management equipment and tools | 03 - 08 |

3.10 INTANGIBLE FIXED ASSETS

Intangible fixed assets are recorded at their original cost, reflected on the Balance Sheet according to the criteria of original price, accumulated depreciation and residual value..

The historical cost of an intangible fixed asset includes all costs that the Corporation must spend to acquire the fixed asset up to the time the asset is put into a ready-to-use state. Costs related to intangible fixed assets that arise after initial recognition are recorded as production and business costs in the period unless these costs are associated with a specific intangible fixed asset. and increase economic benefits from these assets.

The Corporation's intangible fixed assets are land use rights.

Land use rights

Land use rights are all actual expenses the Corporation has paid that are directly related to used land, including: money spent to have land use rights, costs for compensation and land clearance. leveling, site leveling, registration fees,....

3.11 COSTS OF UNPROGRESSIVE CONSTRUCTION

The Corporation's construction in progress costs are equipment that is in the process of investment, procurement and installation, not yet put into use, and capital construction projects that are in the process of being built and have not yet been tested. collected and put into use at the time of closing the financial statements. These assets are recorded at cost. This original price includes costs of goods and services payable to contractors and suppliers, related interest costs during the investment period and other reasonable costs directly related to the formation of the project. become property later. These costs will be converted to the original cost of fixed assets according to the provisional price (if there is no approved settlement) when the assets are handed over and put into use..

3.12 LIABILITIES

Liabilities are payments to suppliers and other entities. Liabilities include accounts payable to suppliers and other payables.

Liabilities are not recorded as lower than payment obligations.

The classification of liabilities is carried out according to the following principles:

- Payables to suppliers include commercial payables arising from transactions of purchasing goods, services, assets and the seller is an independent entity from the buyer, including payables between the parent company and subsidiaries, joint ventures, and associates;
- Other payables include non-commercial payables not related to the purchase, sale, or provision of goods and services.

3.13 LOANS AND FINANCIAL LEASES

Loans and financial lease liabilities are recorded on the basis of receipts, bank documents, contracts and loan and financial lease contracts.

Loans are tracked by subject, term, and currency.

3.14 BORROWING COSTS

Borrowing costs include interest and other costs incurred in connection with borrowing.

Borrowing costs are recognized as production and business expenses in the year when incurred, unless capitalized in accordance with the provisions of the Accounting Standard "Borrowing costs". Accordingly, borrowing costs directly related to the purchase, construction or production of assets that necessarily take a relatively long time to complete and put into use or business are added to the original cost of the asset until such time as the asset is put into use or business. Income arising from temporary investment of loans is recorded as a reduction in the original cost of the related asset. For separate loans for the construction of fixed assets, investment real estate, interest is capitalized even when the construction period is less than 12 months.

For general borrowings used for the purpose of investment in construction or production of unfinished assets, the capitalized borrowing costs are determined according to the capitalization rate for the weighted average cumulative costs incurred for investment in basic construction or production of that asset. The capitalization rate is calculated according to the weighted average interest rate of the outstanding borrowings during the year, except for separate borrowings serving the purpose of forming a specific asset.

3.15 OWNER'S EQUITY

Owner's equity is recorded according to the actual capital contributed by shareholders.

Share capital surplus is recorded as the difference between the issue price and the par value of shares when first issued, additional issued, the difference between the reissue price and the book value of treasury shares and the equity component of convertible bonds at maturity. Direct costs related to the additional issuance of shares and reissue of treasury shares are recorded as a decrease in share capital surplus.

Other capital of the owner is formed by supplementing from business results, revaluation of assets and the remaining value between the fair value of donated, presented, and sponsored assets after deducting taxes payable (if any) related to these assets.

Undistributed profit after tax is the profit (profit or loss) from the business's operations after deducting the current year's corporate income tax expense and adjustments due to retrospective application due to changes in accounting policies and retrospective adjustments due to material errors of previous years.

Profit after corporate income tax is distributed to shareholders after setting aside funds according to the Corporation's Charter as well as legal regulations and approved by the General Meeting of Shareholders.

The distribution of profits to shareholders takes into account non-monetary items in undistributed profits after tax that may affect cash flow and the ability to pay dividends such as interest from revaluation of contributed assets, interest from revaluation of monetary items, financial instruments and other non-monetary items.

Dividends are recognized as liabilities when approved by the General Meeting of Shareholders and accepted by the State Securities Commission.

3.16 RECORDING OF REVENUE AND INCOME

Revenue from sales of goods and rendering of services is recognized when the risks, rewards and ownership of the goods are transferred to the buyer; It is probable that the economic benefits will flow to the Corporation and the costs associated with the transaction can be measured reliably.

Revenue from sales of products and goods

Revenue from the sale of goods and finished products is recognized when all five (5) following conditions are simultaneously satisfied:

- The Company has transferred to the buyer the significant risks and rewards of ownership of the products or goods;
- The Company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods;
- Revenue is determined with relative certainty. When the contract stipulates that the buyer has the right to return the purchased products or goods under specific conditions, revenue is only recognized when those specific conditions no longer exist and the buyer is not entitled to return the products or goods (except in cases where the customer has the right to return the goods in exchange for other goods or services);
- The Company has obtained or will obtain economic benefits associated with the transaction; and
- Identify the costs associated with sales transactions.

Service revenue

Revenue from a service transaction is recognized when the outcome of the transaction can be reliably measured. In cases where a service transaction involves multiple periods, revenue is recognized in a period based on the results of the work completed at the closing date of the financial statements of that period. The outcome of a service transaction is determined when all four (4) of the following conditions are satisfied:

- Revenue is measured reliably; When a contract provides that the buyer has the right to return the purchased services under specific conditions, revenue is recognized only when those specific conditions no longer exist and the buyer is not entitled to return the services provided;
- It is probable that the economic benefits associated with the transaction will flow to the entity;
- 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 transaction can be measured reliably.

Financial revenue

35
16
AN
TIN
1

Interest from long-term investments is estimated and recognized as the right to receive interest from the investee companies is established.

Interest from bank deposits is recognized based on the periodic announcement of the bank, interest on loans is recognized based on the time and actual interest rate of each period.

Dividends and distributed profits

Dividends and distributed profits are recognized when the Corporation receives the right to receive dividends or profits from capital contributions.

3.17 TAXES AND OTHER PAYABLES TO THE STATE

Value Added Tax (VAT)

Enterprises apply the declaration and calculation of VAT according to the guidance of current tax law with a VAT rate of 10%.

Corporate income tax

Corporate income tax represents the total value of the current tax payable.

The current tax payable is calculated based on taxable income for the year. Taxable income differs from net profit as presented in the Income Statement because it excludes income or expenses that are taxable or deductible in other years (including losses carried forward, if any) and in addition, it excludes items that are not taxable or deductible.

3.18 TAXES AND OTHER PAYABLES TO THE STATE

Corporate income tax is calculated at the tax rate in effect at the end of the financial year of 20% of taxable income.

The determination of the Corporation's income tax is based on current tax regulations. However, these regulations are subject to change from time to time and the final determination of corporate income tax depends on the results of the examination by the competent tax authority.

Other taxes

Other taxes and fees are declared and paid by the enterprise to the local tax authority in accordance with current tax laws in Vietnam.

3.19 RELATED PARTIES

Parties are considered to be related if one party has the ability to control or exercise significant influence over the other party in making financial and operating decisions. Related parties include:

- Enterprises that directly or indirectly control, or are controlled by, or are under common control with the Corporation, including the parent company, subsidiaries of the same Group, joint ventures, jointly controlled entities, and associates.
- Individuals who have direct or indirect voting power in the Reporting enterprises that gives them significant influence over the enterprise, key management personnel having authority and responsibility for planning, directing and controlling the activities of the Corporation, including close members of the family of these individuals.
- Enterprises in which the voting power of the individuals listed above is directly or indirectly held or such person is able to exercise significant influence over the enterprise.

In considering each possible related party relationship, attention is paid to the substance of the relationship, not merely the legal form. Accordingly, all transactions and balances with related parties of the Corporation during 2024 are presented in the notes below.

3.20 DEPARTMENT REPORT

During the year, the Corporation's main activities were the supply and installation of electronic equipment for projects and most of the activities took place within the territory of Vietnam. The Company's activities in other business areas other than the supply and installation of electronic equipment for projects as well as outside the territory of Vietnam accounted for an insignificant proportion. Therefore, the Corporation decided not to prepare segment reports by geographical area and business area.

THÔNG TIN BÔ SUNG CHO CÁC KHOẢN MỤC TRÌNH BÀY TRONG BẢNG CÂN ĐÓI KẾ TOÁN

| 4 | Cash and cash equivalents | 12/31/2025 | 01/01/2025 |
|---|---------------------------|------------------------|-----------------------|
| | Cash | 209.079.341 | 84.952.519 |
| | Bank deposits | 46.558.819.304 | 16.596.325.216 |
| | Cash equivalents | 55.700.000.000 | 49.600.000.000 |
| | Total | 102.467.898.645 | 66.281.277.735 |

VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION
15 Tran Hung Dao Street, Cua Nam Ward, Hanoi City

Form B-1-DN
Issued under Circular No.200/2014/TT-BTC December 22,2014 of the Ministry of Finance

5 Estimated value of long-term investment

| | Capital held | Voting rights | 31/12/2025 | | | 01/01/2025 | | |
|--|--------------|---------------|------------------------|------------------------|--------------------------|------------------------|-------------------------|--------------------------|
| | | | Original price | Reasonable value | Reserve deduction | Original price | Reasonable value | Reserve deduction |
| Investments and subsidiaries | | | | | | | | |
| Thu Duc Electronics Joint Stock Company | 97,01% | 97,01% | 299.518.746.692 | 299.518.746.692 | (90.214.969.465) | 299.518.746.692 | 299.518.746.692 | (116.690.144.710) |
| Binh Hoa Electronics Joint Stock Company | 51,00% | 51,00% | 75.462.731.429 | (56.313.305.182) | 75.462.731.429 | 75.462.731.429 | (25.290.438.482) | |
| Tan Binh Electronics Joint Stock Company | 55,54% | 55,54% | 15.198.723.728 | | 15.198.723.728 | 15.198.723.728 | | |
| Bien Hoa Electronics Joint Stock Company | 51,00% | 51,00% | 133.226.370.342 | | 133.226.370.342 | 133.226.370.342 | | |
| Viettronics Construction Joint Stock Company | 65,00% | 65,00% | 35.073.921.193 | | 35.073.921.193 | 35.073.921.193 | | |
| Viettronics Industrial Joint Stock Company | 92,47% | 91,86% | 13.000.000.000 | (6.344.664.284) | 13.000.000.000 | 13.000.000.000 | (4.415.150.112) | |
| Investing in Affiliated Companies | | | 27.557.000.000 | (27.557.000.000) | 27.557.000.000 | 27.557.000.000 | (27.295.493.774) | |
| Vietnam Computer and Communications Joint Stock Company | 35,70% | 35,70% | 78.969.568.728 | 78.969.568.728 | (34.082.916.263) | 78.969.568.728 | (33.694.748.401) | |
| Viettronimex Joint Stock Company | 42,16% | 42,16% | 21.684.417.517 | 21.684.417.517 | 13.987.729.333 | 21.684.417.517 | 13.987.729.333 | |
| Phu Tho Hoa Mechanical and Electronics Joint Stock Company | 33,77% | 33,77% | 2.278.518.130 | | 2.278.518.130 | 2.278.518.130 | | |
| Vietnam Computer Joint Stock Company | 28,52% | 28,52% | 895.348.195 | | 895.348.195 | 895.348.195 | | |
| Amec High-Tech Medical Electronics Joint Venture Company | 49,00% | 49,00% | 1.276.595.137 | (1.276.595.137) | 1.276.595.137 | 1.276.595.137 | (1.276.595.137) | |
| DM VINA Company Limited | 41,74% | 41,74% | 38.846.960.416 | (32.806.321.126) | 38.846.960.416 | 38.846.960.416 | (32.418.153.264) | |
| Total | | | 378.488.315.420 | (*) | (124.297.885.728) | 378.488.315.420 | (*) | (150.384.893.111) |

| 6. <i>Receivable from customers</i> | 31/12/2025 | | 01/01/2025 | |
|---|------------------------|-------------------------|-----------------------|------------------------|
| | Original price | Reserve deduction | Original price | Reserve deduction |
| Phu Tho General Hospital Company Limited | 2.800.000.000 | (2.800.000.000) | 2.800.000.000 | (2.800.000.000) |
| Vietnam Industrial Electronics Group Joint Stock Company | 1.161.897.311 | (1.161.897.311) | 1.161.897.311 | (1.161.897.311) |
| Urban development investment and trade one-member limited liability company | 6.719.409.000 | (2.653.678.000) | 2.653.678.000 | (2.653.678.000) |
| Northern Power Project Management Board | | | 1.448.837.040 | |
| Long Hoi Electricity Investment and Construction Joint Stock Company | 2.866.772.115 | | 2.866.772.115 | |
| Project management board of power projects in the Central region | | | 7.481.758.363 | |
| Project Management Board of Power Plant 1 - Branch of Vietnam Electricity Group | 7.577.594.392 | | | |
| Khang Phuc Hain Investment and Import-Export Limited Liability Company | 22.176.666.534 | (22.176.666.534) | 22.176.666.534 | |
| AKA Vietnam Joint Stock Company | 20.263.690.714 | (20.263.690.714) | 21.013.690.714 | |
| PROMEDTECH Vietnam Company Limited | 4.568.997.000 | | 4.568.997.000 | |
| Hoa Phat Dung Quat Steel Joint Stock Company | | | 7.525.961.877 | |
| Stech Global Technology Investment and Development Joint Stock Company | | | 3.651.740.000 | |
| GTEL Information Technology and Communications Company Limited | 12.773.211.222 | | 397.848.900 | |
| Vietnam Oil and Gas Power Corporation - JSC - Ha Tinh Oil and Gas Power Company | 7.707.210.000 | | | |
| Chan Hung Technical Services Trading Joint Stock Company | 23.230.273.588 | | | |
| Other objects | 10.364.474.088 | (2.013.547.606) | 10.860.716.478 | |
| Total | 122.210.195.964 | (51.069.480.165) | 88.608.564.332 | (6.615.575.311) |

7. *Pay in advance to the seller*

| | 31/12/2025 | | 01/01/2025 | |
|---|-----------------------|------------------------|-----------------------|------------------------|
| | Original price | deduction | Original price | deduction |
| Ngan Thinh Service - Trading Company Limited | 4.854.351.000 | (4.854.351.000) | 4.854.351.000 | (4.854.351.000) |
| Investment and Trading Joint Stock Company - HK | | | 5.724.629.173 | |
| XPAD Company Limited | 9.860.069.072 | | 10.491.048.027 | |
| Other objects | 1.337.961.701 | | 3.695.046.619 | |
| Total | 16.052.381.773 | (4.854.351.000) | 24.765.074.819 | (4.854.351.000) |

| 8. Other receivables | 31/12/2025 | | 01/01/2025 | |
|--|------------------------|------------------------|-----------------------|------------------------|
| | Original price | Reserve deduction | Original price | Reserve deduction |
| a. Short term | | | | |
| Viettronics Industrial Joint Stock Company Ngan Thinh Service - Trading Company Limited | 161.831.350.467 | (5.226.238.683) | 30.574.741.427 | (2.459.411.224) |
| Viettronics Construction Joint Stock Company Receivable from officials and employees of Long An land | 8.290.603.552 | (2.717.440.906) | 8.290.603.552 | - |
| Viettronics Tan Binh Joint Stock Company | 2.107.997.573 | (2.107.997.573) | 2.107.997.573 | (2.107.997.573) |
| GLC Vina Joint Stock Company | 1.539.427.889 | | 1.539.427.889 | |
| Other subjects must be collected | 2.694.230.000 | | 2.694.230.000 | |
| Advance | - | | 5.989.464.000 | |
| Betting, deposit | 137.088.000.000 | | 9.259.903.573 | |
| b. Long term | 120.245.200 | - | 120.245.200 | - |
| Other receivables | | | | |
| +Receivables from the equitization of Viettronics College of Technology | 64.245.200 | | 64.245.200 | |
| + Thuan Service Center - Viettronics Vocational College | 32.000.000 | | 32.000.000 | |
| Betting, deposit | 24.000.000 | | 24.000.000 | |
| Total | 161.951.595.667 | (5.226.238.683) | 30.694.986.627 | (2.459.411.224) |

| 9. Inventory | 31/12/2025 | | 01/01/2025 | |
|--|-----------------------|---------------------------|-----------------------|---------------------------|
| | Original price | Value can be collected | Original price | Value can be collected |
| Expenses for unfinished production and busi Goods | 17.039.374.174 | 17.039.374.174 | 19.309.193.587 | 19.309.193.587 |
| Total | 17.093.494.174 | 17.093.494.174 | 19.363.313.587 | 19.363.313.587 |

N
T
ĐI
HÓ

| 10 Tangible fixed assets | Unit: VND | | | | |
|---------------------------------------|-------------------------|------------------------|-------------------------|--------------------------------|-------------------------|
| | Houses and architecture | Means of transport | Machinery and equipment | Management equipment and tools | Total |
| ENTIRE PRICE | | | | | |
| As of 01/01/2025 | 51.003.504.588 | 6.322.355.756 | 967.636.395 | 559.050.320 | 58.852.547.059 |
| Buy during the period | | | - | 49.363.636 | 49.363.636 |
| Liquidation, sale | | | | | - |
| Reduce fixed assets | | | | | - |
| - Balance as of 31/12/2025 | 51.003.504.588 | 6.322.355.756 | 967.636.395 | 608.413.956 | 58.901.910.695 |
| ACCUMULATED DEPRECIATION VALUE | | | | | |
| As of 01/01/2025 | (24.568.358.313) | (6.322.355.756) | (886.989.733) | (484.002.254) | (32.261.706.056) |
| Depreciation during the period | (1.083.612.108) | | (21.714.400) | (29.701.009) | (1.135.027.517) |
| Liquidation, sale | | | | | - |
| Reduce fixed assets | | | | | - |
| - Balance as of 31/12/2025 | (25.651.970.421) | (6.322.355.756) | (908.704.133) | (513.703.263) | (33.396.733.573) |
| REMAINING VALUE | | | | | |
| As of 01/01/2025 | 26.435.146.275 | - | 80.646.662 | 75.048.066 | 26.590.841.003 |
| - Balance as of 31/12/2025 | 25.351.534.167 | - | 58.932.262 | 94.710.693 | 25.505.177.122 |

The original cost of tangible fixed assets that have been fully depreciated but still in use as of December 31, 2025 is VND 19,031,804,170 as at January 1, 2025 is VND 19,031,804,170.

| 11 INTANGIBLE FIXED ASSETS | Unit: VND | | | |
|--------------------------------|-----------------------|-----------------|--------------------|-----------------------|
| Item | Land use rights | Land use rights | Software computer | Total |
| ENTIRE PRICE | | | | |
| As of 01/01/2025 | 17.769.140.000 | | 340.090.400 | 18.109.230.400 |
| Buy during the period | | | - | - |
| Liquidation, sale | | | - | - |
| - Other reductions | | | - | - |
| - Balance as of 31/12/2025 | 17.769.140.000 | | 340.090.400 | 18.109.230.400 |
| As of 01/01/2025 | | | 340.090.400 | 340.090.400 |
| - Depreciation during the year | | | - | - |
| - Other reductions | | | - | - |
| - Balance as of 31/12/2025 | - | | 340.090.400 | 340.090.400 |
| Remaining value | | | | |
| As of 01/01/2025 | 17.769.140.000 | | - | 17.769.140.000 |
| - Balance as of 31/12/2025 | 17.769.140.000 | | - | 17.769.140.000 |

The original price of an intangible fixed asset that has been fully depreciated but still in use as of December 31, 2025 is 340,090,400 VND as of January 1, 2025 is 340,090,400 VND.

10
JNG
C
VIE
VK

12 Construction in progress costs

| | 31/12/2025 | | 01/01/2025 | |
|--------------------------------|--------------------|------------------------|----------------------|------------------------|
| | Original price | Value can be collected | Original price | Value can be collected |
| Cau Giay new urban area | - | - | 4.895.984.545 | 4.895.984.545 |
| Other basic construction costs | 621.809.578 | 621.809.578 | 621.809.578 | 621.809.578 |
| Total | 621.809.578 | 621.809.578 | 5.517.794.123 | 5.517.794.123 |

13. Other short-term payables and payables

| | 31/12/2025 | | 01/01/2025 | |
|--|-----------------------|---------------------------------|-----------------------|---------------------------------|
| | Giá gốc | Số có khả năng trả nợ | Giá gốc | Số có khả năng trả nợ |
| | Original price | Number capable of repaying debt | Original price | Number capable of repaying debt |
| a. Short term | 7.794.371.534 | 7.695.013.143 | 7.900.162.933 | 8.335.521.233 |
| Union fees | 99358391 | | 48.844.365 | 48.844.365 |
| Other payables and liabilities | 7.695.013.143 | 7.695.013.143 | 7.851.318.568 | 8.286.676.868 |
| Must pay dividends | 2.502.197.417 | 2.502.197.417 | 2.684.755.000 | 3.120.113.300 |
| Must pay officials and employees - advance payment for land purchase | 1.302.400.000 | 1.302.400.000 | 1.302.400.000 | 1.302.400.000 |
| Viettronics Construction Joint Stock Company | 3.000.000.000 | 3.000.000.000 | 3.000.000.000 | 3.000.000.000 |
| Other payables and payables | 890.415.726 | 890.415.726 | 864.163.568 | 864.163.568 |
| b. Long term | 920.000.000 | - | 1.020.000.000 | - |
| Accept long-term deposit and collateral. | 920.000.000 | | 1.020.000.000 | |
| Total | 25.123.756.211 | 23.085.039.429 | 25.691.644.434 | 24.957.719.334 |

VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION
 15 Tran Hung Dao Street, Cua Nam Ward, Hanoi City

Form B -1-DN
 Issued under Circular No.200/2014/TT-BTC December 22,2014 of the Ministry of Finance

| 13.1 Bad Debt | Number of days overdue | Original price | Preventive | 31/12/2025 | | Recoverable value | Number of days overdue | Original price | Preventive | Recoverable value |
|--|------------------------|----------------|------------------|-------------|------------|-------------------|------------------------|----------------|------------|-------------------|
| | | | | Recoverable | value | | | | | |
| Accounts receivable from customers | | | | | | | | | | |
| Vietnam Industrial Electronics Group Joint Stock Company | Trên 3 năm | 1.161.897.311 | (1.161.897.311) | - | Trên 3 năm | 1.161.897.311 | (1.161.897.311) | - | - | - |
| Urban Development Investment Trading Company Limited | Trên 3 năm | 2.653.678.000 | (2.653.678.000) | - | Trên 3 năm | 2.653.678.000 | (2.653.678.000) | - | - | - |
| Phu Tho General Hospital Co., Ltd. | Trên 3 năm | 2.800.000.000 | (2.800.000.000) | - | Trên 3 năm | 2.800.000.000 | (2.800.000.000) | - | - | - |
| AKA Vietnam Joint Stock Company | Trên 3 năm | 20.263.690.714 | (20.263.690.714) | - | Trên 3 năm | - | - | - | - | - |
| Khang Phuc Investment, Trading and Import-Export Company Limited | Trên 3 năm | 22.176.666.534 | (22.176.666.534) | - | Trên 3 năm | - | - | - | - | - |
| VNECO Hoi Xuan Electric Construction and Investment Joint Stock Company | Trên 3 năm | 442.866.468 | (442.866.468) | - | Trên 3 năm | - | - | - | - | - |
| Global Hydro Energy GmbH | Trên 3 năm | 565.755.753 | (565.755.753) | - | Trên 3 năm | - | - | - | - | - |
| Yen Phong District Construction Project Management Board | Trên 3 năm | 680.327.657 | (680.327.657) | - | Trên 3 năm | - | - | - | - | - |
| Thang Long Vietnam Technology Engineering Co., Ltd. | Trên 2 năm | 396.183.040 | (277.328.128) | 118.854.912 | - | Trên 3 năm | - | - | - | - |
| VITEK - VTB Hanoi Joint Stock Company | Trên 3 năm | 47.269.600 | (47.269.600) | - | Trên 3 năm | - | - | - | - | - |
| Pay the seller in advance. | | | | | | | | | | |
| Ngan Thinh Service - Trading Company Limited | Trên 3 năm | 4.854.351.000 | (4.854.351.000) | - | Trên 3 năm | 4.854.351.000 | (4.854.351.000) | - | - | - |
| Center for Science and Technology Consulting, Training and Export-Import | Trên 3 năm | 30.000.000 | (30.000.000) | - | Trên 3 năm | - | - | - | - | - |
| ICOLOR Vietnam Media Company Limited | Trên 3 năm | 4.400.000 | (4.400.000) | - | Trên 3 năm | - | - | - | - | - |
| BC Consulting Services Joint Stock Company | Trên 3 năm | 23.100.000 | (23.100.000) | - | Trên 3 năm | - | - | - | - | - |
| Tam Tin Nghia Appraisal and Consulting Company Limited | Trên 3 năm | 15.000.000 | (15.000.000) | - | Trên 3 năm | - | - | - | - | - |

VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION
15 Tran Hung Dao Street, Cua Nam Ward, Hanoi City

Form B -1-DN
Issued under Circular No.200/2014/TT-BTC December 22,2014 of the Ministry of Finance

| 13.1 Bad Debt (Continued) | 31/12/2025 | | | 1/1/2025 | | |
|--|---------------------------|-----------------------|-------------------------|----------------------|---------------------------|-------------------------|
| | Number of days overdue | Original price | Preventive | Recoverable value | Number of days overdue | Original price |
| Other receivables | | | | | | |
| Ngan Thinh Service - Trading Company Limited | Trên 3 năm | 2.107.997.573 | (2.107.997.573) | - | Trên 3 năm | 2.107.997.573 |
| Phu Tho General Hospital Co., Ltd. | Trên 3 năm | 231.346.388 | (231.346.388) | - | Trên 3 năm | 231.346.388 |
| Hai Phong Electronics Joint Stock Company | Trên 3 năm | 120.067.263 | (120.067.263) | - | Trên 3 năm | (120.067.263) |
| Viettronics Industrial Joint Stock Company | Trên 3 năm | 2.717.440.906 | (2.717.440.906) | - | Trên 3 năm | - |
| Bui Manh Hung | Trên 3 năm | 42.118.700 | (42.118.700) | - | Trên 3 năm | - |
| Nguyen Gia Khanh | Trên 3 năm | 2.116.953 | (2.116.953) | - | Trên 3 năm | - |
| Total | | 61.336.273.860 | (61.217.418.948) | | | 13.929.337.535 |
| | | | | | | (13.929.337.535) |

| 14. <i>Short - term trade payable</i> | 31/12/2025 | | 01/01/2025 | |
|--|-----------------------|---------------------------------|-----------------------|---------------------------------|
| | Original price | Number capable of repaying debt | Original price | Number capable of repaying debt |
| Chongqing Water Turbine Works | | - | | - |
| Viettronics Industrial Joint Stock Company | 5.596.836.351 | 5.596.836.351 | 2.354.750.661 | 2.354.750.661 |
| Viettronics Construction Joint Stock Company | 888.303.884 | 888.303.884 | 4.886.745.418 | 4.886.745.418 |
| E - SERVICES Joint Stock Company | 3.594.429.809 | 3.594.429.809 | - | - |
| HK Investment and Trading Joint Stock Company | 2.222.014.885 | 2.222.014.885 | - | - |
| O & C Technology and Trading Joint Stock Company | 7.850.148.074 | 7.850.148.074 | 3.352.750.439 | 3.352.750.439 |
| YOTEK Joint Stock Company | - | - | 433.947.240 | 433.947.240 |
| ESE CORP Energy Saving Joint Stock Company | 6.591.083.832 | 6.591.083.832 | 6.091.063.662 | 6.091.063.662 |
| MEDITRONIC Joint Stock Company | 4.534.830.000 | 4.534.830.000 | 4.534.830.000 | 4.534.830.000 |
| Tien Phat Smart Technology Joint Stock Company | 7.553.065.800 | 7.553.065.800 | - | - |
| Other objects | 7.296.917.300 | 7.296.917.300 | 3.995.196.522 | 3.995.196.522 |
| Total | 54.349.109.043 | 54.349.109.043 | 36.553.714.568 | 36.553.714.568 |
| 15. <i>Buyer pays in advance</i> | 31/12/2025 | | 01/01/2025 | |
| | Original price | Number capable of repaying debt | Original price | Number capable of repaying debt |
| Vietnam Petroleum Construction Joint Stock Corporation | 612.440.372 | 612.440.372 | 612.440.372 | 612.440.372 |
| Southern Power Corporation Limited Branch - Southern Power Grid Project Management Board | - | - | 4.628.502.810 | 4.628.502.810 |
| Tam Thanh Phat Energy Technology Joint Stock Company | 10.705.150.977 | 10.705.150.977 | 10.705.150.977 | 10.705.150.977 |
| | 814.736.814 | 814.736.814 | 3.057.726.430 | 3.057.726.430 |
| Total | 12.132.328.163 | 12.132.328.163 | 19.003.820.589 | 19.003.820.589 |

16. Taxes and other amounts payable to the state

Đơn vị tính: VND

| Item | As of December 31, 2025 | Number to be paid | Number submitted | As of January 1, 2025 |
|---------------------------------------|----------------------------|----------------------|----------------------|--------------------------|
| Value added tax on domestic goods (*) | 141.110.702 | 454.610.520 | 386.034.874 | 72.535.056 |
| Personal income tax | 25.743.304 | 349.232.435 | 328.982.186 | 5.493.055 |
| Real estate tax and land rent | - | 853.353.835 | 853.353.835 | - |
| Other taxes | - | 4.000.000 | 4.000.000 | - |
| Total | 166.854.006 | 1.661.196.790 | 1.572.370.895 | 78.028.111 |

17 Short-term loans and debt

31/12/2025

01/01/2025

| | Original price | Number capable of repaying debt | Original price | Number capable of repaying debt |
|---|----------------------|------------------------------------|----------------|------------------------------------|
| Vietnam Bank for Investment and Development | 8.000.000.000 | 8.000.000.000 | - | - |
| Total | 8.000.000.000 | 8.000.000.000 | - | - |

(*) Loan under Credit Contract No. 01/2025/324800/HĐTD dated June 30, 2025 with Joint Stock Commercial Bank for Investment and Development of Vietnam, with specific terms as follows:

- Limit: 130,000,000,000 VND;
- Purpose: Supplementing working capital, issuing guarantees, opening L/C to serve the company's production and business activities (Excluding fixed asset investment and financial investment activities);
- Limit grant deadline: Until June 30, 2026;
- Interest rate: specified on each Debt Receipt.

18 Owner's Capital

| | Charter capital | Development investment fund | Undistributed after tax profits | Total |
|-------------------------------------|------------------------|--------------------------------|------------------------------------|------------------------|
| Balance as of 01/01/2024 | 438.000.000.000 | 38.679.596.792 | (23.031.947.886) | 453.647.648.906 |
| Profit for the year | | | (27.308.331.983) | (27.308.331.983) |
| Dividends | | | | |
| Appropriation to set up reward fund | | | | |
| Another reduction | | | | |
| Balance as of 12/31/2024 | 438.000.000.000 | 38.679.596.792 | (50.340.279.869) | 426.339.316.923 |
| Profit for the year | | | 122.904.369.570 | 122.904.369.570 |
| Profit distribution | | | | |
| Appropriation to set up reward fund | | | | |
| Another reduction | | | | |
| Another increase | | | | |
| - Balance as of 31/12/2025 | 438.000.000.000 | 38.679.596.792 | 72.564.089.701 | 549.243.686.493 |

18.1 Detail of Owner's contributed capital

| | 31/12/2025 | 01/01/2025 |
|---------------------------------------|------------------------|------------------------|
| Geleximco Group - Joint Stock Company | 385.297.500.000 | 385.297.500.000 |
| Capital of other shareholders | 52.702.500.000 | 52.702.500.000 |
| Total | 438.000.000.000 | 438.000.000.000 |

| | Fourth quarter of 2025 | Fourth quarter of 2024 |
|---|---------------------------|---------------------------|
| 19. Revenue from sales and service provision | | |
| Revenue from project | 48.006.423.938 | 61.141.525.138 |
| Revenue from service provision | 2.753.059.422 | 2.834.218.450 |
| Total | 50.759.483.360 | 63.975.743.588 |
| 20. Cost of goods sold | | |
| Cost price from project | 46.788.347.315 | 60.204.076.411 |
| Cost of service provided | 792.304.041 | 719.333.701 |
| Total | 47.580.651.356 | 60.923.410.112 |
| 21 Financial revenue | | |
| Interest on bank deposits | 785.339.115 | 250.821.776 |
| Profit from dividends is distributed | 3.327.480.000 | 3.327.480.000 |
| Gain from disposal of an associate | 149.675.582.483 | |
| Exchange rate difference | 20.615.680 | 14.392.319 |
| Total | 153.809.017.278 | 3.592.694.095 |
| 22 Financial costs | | |
| Exchange rate difference | | 3.990.102 |
| Provision for long-term financial investments | (35.725.692.527) | 1.917.287.306 |
| Bank loan interest expenses | 128.350.685 | |
| | (35.597.341.842) | 1.921.277.408 |
| 23 Other profits | | |
| Other income | | |
| Other income | 250.974.374 | 558.885.856 |
| Other costs | | |
| Other costs | 204.494.578 | 13.000.000 |
| Other profits | 204.494.578 | 13.000.000 |
| | 46.479.796 | 545.885.856 |
| 24 Selling expenses and business management expenses | | |
| a. Business management costs | | |
| - Management staff costs | 2.622.413.604 | 1.492.440.052 |
| - Fixed asset depreciation costs | 202.397.913 | 198.284.277 |
| - Expense for provision for doubtful debts | 47.293.232.313 | - |
| - Cost of services purchased from outside | 2.537.860.174 | 2.498.883.974 |
| - Expenses in other currencies | 3.088.913.995 | 443.000.000 |
| b. Sales expenses | - | 85.597.266 |
| - Bidding costs | - | 81.099.266 |
| - Expenses in other currencies | - | 4.498.000 |
| | 55.744.817.999 | 4.718.205.569 |

ÔNG
HÂN
À TIN
- T.P
NAM

| 25 | Production costs by factor | Fourth quarter of | Fourth quarter of |
|----|---|--------------------------|--------------------------|
| | | 2025 | 2024 |
| | Cost of raw materials and materials | 67.167.929.630 | 18.670.880.589 |
| | Labor costs | 2.622.413.604 | 1.492.440.052 |
| | Fixed asset depreciation expense | 202.397.913 | 198.284.277 |
| | Cost of services purchased from outside | 2.697.504.855 | 3.357.937.454 |
| | Expenses in other currencies | 3.088.913.995 | 443.000.000 |
| | Total | 75.779.159.997 | 24.162.542.372 |

26. Other information

26.1 Income of the Board of Directors, Board of Supervisors, Board of Directors

| Full name | Position | From 01/01/2025 to 31/12/2025 | From 01/01/2024 to 31/12/2024 |
|-------------------|------------------------------------|----------------------------------|----------------------------------|
| Nguyen Van Dong | Chairman of the Board of Directors | 404.781.072 | 462.969.209 |
| Vu Van Hau | Board of member, Director | 55.902.000 | |
| Le Thanh Tuan | Chairman of the Board of Directors | 48.000.000 | 48.000.000 |
| Vu Hai Vinh | Board of member | 407.312.022 | 542.269.209 |
| Do Thi Thuy Huong | Board of member | | 313.297.915 |
| Nguyen Quoc Hung | Board of member | 31.219.650 | |
| Pham Nguyen Anh | Board of member | 375.612.975 | 443.473.219 |
| Nguyen Trung Dung | Board of member | 366.490.113 | |
| Giap Minh Trung | Deputy General Director | 342.554.679 | |
| Van Viet Tuan | Deputy General Director | 96.000.000 | |
| Vu Van Tuan | Chief Accountant | 279.325.952 | |
| Total | | 2.407.198.463 | 1.810.009.552 |

Control Board

| Full name | Position | From 01/01/2025 to 31/12/2025 | From 01/01/2024 to 31/12/2024 |
|------------------|---------------------------|----------------------------------|----------------------------------|
| Vu Hoai Anh | Head or supervisory Board | 373.702.975 | 430.673.219 |
| Nguyen Van Chinh | Board of Supervisors | 36.000.000 | 36.000.000 |
| Pham Trung Hoang | Board of Supervisors | 36.000.000 | 36.000.000 |
| Total | | 445.702.975 | 502.673.219 |

51 - C
TY
HOC
HAI PHONG

26.2 Transactions with related parties

| | Relationship | From 01/01/2025 to 31/12/2025 | From 01/01/2024 to 31/12/2024 |
|---|--------------------|----------------------------------|----------------------------------|
| Sales and service provision | | 3.659.157.900 | 4.619.729.300 |
| Viettronics Construction Joint Stock Company | Subsidiary company | | 4.619.729.300 |
| Viettronics Industrial Joint Stock Company | Subsidiary company | 3.659.157.900 | |
| Dividends are distributed | | 5.058.424.000 | 4.380.859.000 |
| Viettronics Tan Binh Joint Stock Company | Subsidiary company | 2.661.984.000 | 2.661.984.000 |
| Bien Hoa Electronics Joint Stock Company | Subsidiary company | 1.224.000.000 | 1.530.000.000 |
| Viettronimex Joint Stock Company | Affiliate company | 1.086.890.000 | |
| Vietnam Computer Joint Stock Company | Affiliate company | 85.550.000 | 85.550.000 |
| Phu Tho Hoa Electronic Mechanical Joint Stock Company | Affiliate company | | 103.325.000 |

26.3 Balance of Related parties

| | Relationship | 31/12/2025 | 01/01/2025 |
|--|--------------------|-----------------------|-----------------------|
| Other receivables | | 10.060.528.389 | 16.049.992.389 |
| Viettronics Industrial Joint Stock Company | Subsidiary company | 8.290.603.552 | 8.290.603.552 |
| Viettronics Construction Joint Stock Company | Subsidiary company | 1.539.427.889 | 1.539.427.889 |
| Viettronics Tan Binh Joint Stock Company | Subsidiary company | | 5.989.464.000 |
| DM VINA Company Limited | Affiliate company | 230.496.948 | 230.496.948 |
| Receivable from customers | | 23.673.705 | 23.673.705 |
| Viettronics Industrial Joint Stock Company | Công ty con | 23.673.705 | 23.673.705 |
| Must pay the seller | | 6.485.140.235 | 7.241.496.079 |
| Viettronics Industrial Joint Stock Company | Subsidiary company | 5.596.836.351 | 2.354.750.661 |
| Viettronics Construction Joint Stock Company | Subsidiary company | 888.303.884 | 4.886.745.418 |
| Other payables | | 3.000.000.000 | 3.000.000.000 |
| Viettronics Construction Joint Stock Company | Subsidiary company | 3.000.000.000 | 3.000.000.000 |

Ha Noi, 30 January 2026

Prepared by



Le Huu Nghi

Chief Accountant



Vu Van Tuan

Deputy General Director

