

**ELECTRONICS CORPORATION
AND VIETNAM INFORMATICS**

FINANCIAL STATEMENTS

QUARTER IV 2025

Ha Noi, January 2026

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



Nguyễn Quốc Hưng

CONSOLIDATED INCOME STATEMENT

As at 31st December 2025

Unit: VND

ITEMS	Code	Note	From 01/10/2025 to 31/12/2025	From 01/10/2024 to 31/12/2024	Accumulated from 01/01/2025 to 31/12/2025	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	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	177.315.753.782	119.802.171.602
4. Cost of goods sold	11	20	47.580.651.356	60.923.410.112	165.826.327.786	110.928.910.967
5. Gross profit from sales and service provisions	20		3.178.832.004	3.052.333.476	11.489.425.996	8.873.260.635
6. Financial income	21	21	153.809.017.278	3.592.694.095	159.865.918.927	8.916.962.124
7. Financial expense	22	22	(35.597.341.842)	1.921.277.408	(25.829.922.650)	21.833.181.378
<i>Including: Interest expense</i>	23		128.350.685		128.350.685	387.040.316
8. Selling expense	25		171.523.679	85.597.266	861.995.369	290.931.452
9. Enterprise administrative expense	26		55.744.817.999	4.632.608.303	73.495.633.580	23.194.640.862
10. Net profit from operations	30		136.668.849.446	5.544.594	122.827.638.624	(27.528.530.933)
11. Other income	31		250.974.374	558.885.856	403.798.686	583.935.857
12. Other expenses	32		204.494.578	13.000.000	327.067.740	44.857.673
13. Other profit	40	23	46.479.796	545.885.856	76.730.946	539.078.184
14. Net profit before tax	50		136.715.329.242	551.430.450	122.904.369.570	(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					
18. Earnings per share	70					
			136.715.329.242	551.430.450	122.904.369.570	(26.989.452.749)

Prepared by



Le Huu Nghi

Chief Accountant



Vu Van Tuan



Ha Noi, 30 January 2026
Deputy General Director



Nguyen Quoc Hung

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

Ha Noi, 30 January 2026

Prepared by



Le Huu Nghi

Chief Accountant



Vu Van Tuan

Deputy General Director



Nguyen Quoc Hung

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%

**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*

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 Cit	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

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 BỔ SUNG CHO CÁC KHOẢN MỤC TRÌNH BÀY TRONG BẢNG CÂN ĐỐI 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		(90.214.969.465)	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		(25.290.438.482)
Tan Binh Electronics Joint Stock Company	55,54%	55,54%	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		(59.689.062.342)
Viettronics Construction Joint Stock Company	65,00%	65,00%	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		(4.415.150.112)
			27.557.000.000		(27.557.000.000)	27.557.000.000		(27.295.493.774)
Investing in Affiliated Companies			78.969.568.728		(34.082.916.263)	78.969.568.728		(33.694.748.401)
Vietnam Computer and Communications Joint Stock Company			21.684.417.517			21.684.417.517		
Viettronimex Joint Stock Company			13.987.729.333			13.987.729.333		
Phu Tho Hoa Mechanical and Electronics Joint Stock Company			2.278.518.130			2.278.518.130		
Vietnam Computer Joint Stock Company			895.348.195			895.348.195		
Amec High-Tech Medical Electronics Joint Venture Company			1.276.595.137		(1.276.595.137)	1.276.595.137		(1.276.595.137)
DM VINA Company Limited			38.846.960.416		(32.806.321.126)	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)

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

6. Receivable from customers

	31/12/2025		01/01/2025	
	Original price	Reserve deduction	Original price	Reserve deduction
Pnu 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)

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*

8. Other receivables	31/12/2025		01/01/2025	
	Original price	Reserve deduction	Original price	Reserve deduction
a. Short term	161.831.350.467	(5.226.238.683)	30.574.741.427	(2.459.411.224)
Viettronics Industrial Joint Stock Company	8.290.603.552	(2.717.440.906)	8.290.603.552	-
Ngan Thinh Service - Trading Company Limited	2.107.997.573	(2.107.997.573)	2.107.997.573	(2.107.997.573)
Viettronics Construction Joint Stock Company	1.539.427.889		1.539.427.889	
Receivable from officials and employees of Long An land	2.694.230.000		2.694.230.000	
Viettronics Tan Binh Joint Stock Company	-		5.989.464.000	
GLC Vina Joint Stock Company	137.088.000.000			
Other subjects must be collected	773.872.279	(400.800.204)	688.114.840	(351.413.651)
Advance	9.337.219.174		9.259.903.573	
Betting, deposit			5.000.000	
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	17.039.374.174	17.039.374.174	19.309.193.587	19.309.193.587
Goods	54.120.000	54.120.000	54.120.000	54.120.000
Total	17.093.494.174	17.093.494.174	19.363.313.587	19.363.313.587

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

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.

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

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 - I-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	31/12/2025		Recoverable value	Number of days overdue	1/1/2025		Recoverable value
			Original price	Preventive			Original price	Preventive	
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				-
	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)

Number of days overdue		Original price	Preventive	Recoverable value	Number of days overdue		Original price	Preventive	Recoverable value
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	(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	(231.346.388)	-
Hai Phong Electronics Joint Stock Company									
Trên 3 năm		120.067.263	(120.067.263)	-	Trên 3 năm		120.067.263	(120.067.263)	-
Vietronics 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)	

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

14. Short - term trade payable

	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
	7.553.065.800	7.553.065.800		-
Tien Phat Smart Technology Joint Stock Company	7.296.917.300	7.296.917.300	3.995.196.522	3.995.196.522
Other objects	8.221.479.108	8.221.479.108	10.904.430.626	10.904.430.626
Total	54.349.109.043	54.349.109.043	36.553.714.568	36.553.714.568

15. Buyer pays in advance

	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

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

16. Taxes and other amounts payable to the state	<i>Đơn vị tính: VND</i>			
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	

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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

	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	250.974.374	558.885.856
Other income	250.974.374	558.885.856
Other costs	204.494.578	13.000.000
Other costs	204.494.578	13.000.000
Other profits	46.479.796	545.885.856
24. Selling expenses and business management expenses		
a. Business management costs	55.744.817.999	4.632.608.303
- 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

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	Fourth quarter of 2025	Fourth quarter of 2024
25 Production costs by factor		
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



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

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

Prepared by



Le Huu Nghi

Chief Accountant



Vu Van Tuan

Ha Noi, 30 January 2026

Deputy General Director



Nguyen Quoc Hung