**VIETNAM ELECTRONICS AND INFORMATION TECHNOLOGY CORPORATION**

# CONSOLIDATED FINANCIAL STATEMENTS

**For the fiscal year ended June 30, 2026**

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



**Hanoi - July 2026**

## CONSOLIDATED BALANCE SHEET

As of June 30, 2026

| Code | | ASSETS | Notes | 06/30/2026 VND | January 1, 2026 VND |
|---|---|---|---|---|---|
| **100** | **A.** | **CURRENT ASSETS** | | **638,084,414,489** | **621,437,074,309** |
| **110** | **I.** | **Cash and Cash Equivalents** | **4** | **42,564,557,143** | **98,556,284,276** |
| 111 | 1. | Money | | 29,373,557,143 | 71,365,284,276 |
| 112 | 2. | Cash equivalents | | 13,191,000,000 | 27,191,000,000 |
| **120** | **II.** | **Short-term financial investments** | **5** | **382,667,301,286** | **190,867,301,286** |
| 121 | 1. | Trading Securities | | 287,396,250 | 287,396,250 |
| 122 | 2. | Allowance for impairment of trading securities (*) | | (85,094,964) | (85,094,964) |
| 123 | 3. | Short-term investments held to maturity | | 382,465,000,000 | 190,665,000,000 |
| **130** | **III.** | **Short-term accounts receivable** | | **135,448,843,604** | **274,942,735,081** |
| 131 | 1. | Short-term accounts receivable from customers | 6 | 155,730,182,051 | 315,726,001,641 |
| 132 | 2. | Prepayments to short-term suppliers | 7 | 40,477,130,941 | 27,140,524,827 |
| 135 | 3. | Other short-term receivables | 8 | 45,900,350,132 | 40,895,163,187 |
| 136 | 4. | Allowance for Doubtful Short-Term Receivables (*) | | (106,808,533,971) | (108,968,669,025) |
| 137 | 5. | Missing assets pending resolution | 9 | 149,714,451 | 149,714,451 |
| **140** | **IV.** | **Inventory** | **11** | **66,014,856,010** | **49,576,543,005** |
| 141 | 1. | Inventory | | 96,724,927,262 | 81,127,710,223 |
| 142 | 2. | Inventory Valuation Allowance (*) | | (30,710,071,252) | (31,551,167,218) |
| **160** | **VI.** | **Other Current Assets** | | **11,388,856,446** | **7,494,210,661** |
| 161 | 1. | Short-term deferred expenses | 17 | 5,569,549,367 | 6,413,159,858 |
| 162 | 2. | Deductible VAT | | 4,275,483,235 | 145,258,207 |
| 163 | 3. | Taxes and other amounts receivable from the government | 22 | 1,543,823,844 | 935,792,596 |
| **200** | **B.** | **NONCURRENT ASSETS** | | **186,745,009,955** | **191,435,648,434** |
| **210** | **I.** | **Long-Term Receivables** | | **18,254,947,540** | **18,351,192,740** |
| 212 | 1. | Long-term prepayments to vendors | 7 | 18,215,447,540 | 18,215,447,540 |
| 215 | 2. | Other long-term receivables | 8 | 39,500,000 | 135,745,200 |
| **220** | **II.** | **Fixed Assets** | | **100,606,488,937** | **104,061,277,260** |
| 221 | 1. | Tangible fixed assets | 13 | 66,843,434,330 | 69,974,380,627 |
| *222* | - | *Cost* | | *238,311,948,595* | *238,274,532,875* |
| *223* | - | *Accumulated Depreciation (*)* | | *(171,468,514,265)* | *(168,300,152,248)* |
| 227 | 2. | Intangible fixed assets | 15 | 33,763,054,607 | 34,086,896,633 |
| *228* | - | *Cost* | | *46,104,084,706* | *46,104,084,706* |
| *229* | - | *Accumulated Depreciation (*)* | | *(12,341,030,099)* | *(12,017,188,073)* |
| **240** | **IV.** | **Investment property** | | **8,484,516,627** | **8,799,944,019** |
| 241 | - | Cost | | 41,120,042,125 | 41,120,042,125 |
| 242 | - | Accumulated Depreciation (*) | | (32,635,525,498) | (32,320,098,106) |
| **250** | **V.** | **Long-term work in progress** | **12** | **9,952,321,851** | **9,952,321,851** |
| 252 | 1. | Cost of construction in progress | | 9,952,321,851 | 9,952,321,851 |
| **260** | **VI.** | **Long-term financial investments** | **5** | **42,293,315,062** | **42,481,683,297** |
| 262 | 1. | Investments in joint ventures and affiliated companies | | 42,293,315,062 | 42,481,683,297 |
| **270** | **VII.** | **Other Long-Term Assets** | | **7,153,419,938** | **7,789,229,267** |
| 271 | 1. | Long-Term Deferred Expenses | 17 | 5,384,746,293 | 6,020,555,622 |
| 272 | 2. | Deferred income tax assets | .a | 1,768,673,645 | 1,768,673,645 |
| **280** | | **TOTAL ASSETS** | | **824,829,424,444** | **812,872,722,743** |

## CONSOLIDATED BALANCE SHEET (Continued)

As of June 30, 2026

| Code | | CAPITAL | Notes | 06/30/2026 VND | 01/01/2026 VND |
|---|---|---|---|---|---|
| **300** | **C.** | **LIABILITIES** | | **224,343,887,319** | **205,447,116,933** |
| **310** | **I.** | **Current Liabilities** | | **134,417,701,740** | **125,346,967,081** |
| 311 | 1. | Short-term accounts payable to suppliers | 19 | 41,354,101,363 | 74,395,617,345 |
| 312 | 2. | Short-term prepaid customer balances | 20 | 42,635,724,638 | 13,139,695,488 |
| 313 | 3. | Dividends and profits payable | 21 | 10,975,856,300 | 3,390,382,100 |
| 314 | 4. | Taxes and other short-term payables to the government | 22 | 4,351,321,806 | 3,723,600,286 |
| 315 | 5. | Payable to employees | | 8,393,434,289 | 9,096,896,254 |
| 316 | 6. | Current liabilities | 23 | 4,641,227,979 | 4,734,893,448 |
| 319 | 7. | Short-term unallocated revenue | 24 | - | 347,900,000 |
| 320 | 8. | Other Current Liabilities | 25 | 18,107,708,769 | 6,549,941,564 |
| 321 | 9. | Short-term loans and finance leases | 26 | 1,894,916,000 | 8,665,000,000 |
| 322 | 10. | Short-term provisions | 29 | 368,880,014 | 368,880,014 |
| 323 | 11. | Welfare and Incentive Fund | | 1,694,530,582 | 934,160,582 |
| **330** | **II.** | **Long-Term Debt** | | 89,926,185,579 | **80,100,149,852** |
| 334 | 1. | Long-term liabilities | | 15,998,907,035 | 15,720,017,195 |
| 338 | 2. | Other Long-Term Liabilities | 25 | 37,196,084,147 | 37,113,324,147 |
| 342 | 3. | Deferred income tax payable | .b | 36,731,194,397 | 27,266,808,510 |
| **400** | **D.** | **EQUITY** | | **600,485,537,124** | **607,425,605,810** |
| 411 | 1. | Shareholders' Contributed Capital | | 438,000,000,000 | 438,000,000,000 |
| *411a* | | *Common stock with voting rights* | | *438,000,000,000* | *438,000,000,000* |
| 415 | 2. | Treasury stock (*) | | (13,064,694,634) | (13,064,948,729) |
| 416 | 3. | Revaluation surplus | | (19,974,146,692) | (19,974,146,692) |
| 418 | 4. | Development Investment Fund | | 51,572,297,519 | 51,723,240,053 |
| 419 | 5. | Other Equity Funds | | 26,619,705 | 26,619,705 |
| 420 | 6. | Retained earnings after tax | | 17,006,435,705 | 14,384,448,066 |
| *420a* | | *Cumulative undistributed net income as of the end of the previous year* | | *12,820,903,255* | *(46,483,649,576)* |
| *420b* | | *Retained earnings for the current period* | | *4,185,532,450* | *60,868,097,642* |
| 429 | | Non-controlling interest | | 126,919,025,521 | 136,330,393,407 |
| **440** | | **TOTAL EQUITY** | | **824,829,424,444** | **812,872,722,743** |

*Hanoi, July 30, 2026*

| Prepared by | Chief Accountant | Deputy General Director |
|---|---|---|
| Vu Van Tuan | Vu Van Tuan | Do Hoang Ha |

**VIETNAM ELECTRONICS AND INFORMATION TECHNOLOGY CORPORATION**
15 Tran Hung Dao Street, Cua Nam Ward, Hanoi City

**Form No. B 02-DN/HN**
Issued pursuant to Circular No. 43/2026/TT-BTC dated April 20, 2026, of the Ministry of Finance

## CONSOLIDATED STATEMENT OF OPERATING RESULTS

For the fiscal year ended June 30, 2026

| Code No. | | INDICATOR | Explanation Explanation | Second Quarter Year 2026 | Second Quarter Year 2025 | Cumulative from the beginning of the year to the end of this period In 2026 | Cumulative from the beginning of the year to the end of this period 2025 |
|---|---|---|---|---|---|---|---|
| **01** | **1.** | **Revenue from Sales and Services** | **34** | **73,481,069,770** | **107,282,852,422** | **132,086,251,999** | **161,518,368,760** |
| 02 | 2. | Revenue Deductions | 35 | - | 23,454,546 | 85,960,789 | 110,350,047 |
| | - | Trade discounts | | - | - | 85,960,789 | 86,895,501 |
| | - | Returned merchandise | | - | - | - | - |
| | - | Discount on Sales | | - | 23,454,546 | - | 23,454,546 |
| **10** | **3.** | **Net revenue from sales and services** | | **73,481,069,770** | **107,259,397,876** | **132,000,291,210** | **161,408,018,713** |
| 11 | 4. | Cost of Goods Sold | 36 | 41,007,855,464 | 76,118,074,849 | 73,396,018,769 | 102,963,712,851 |
| **20** | **5.** | **Gross Profit from Sales and Services** | | **32,473,214,306** | **31,141,323,027** | **58,604,272,441** | **58,444,305,862** |
| 21 | 6. | Gain/Loss on the Sale or Disposal of Investment Property | | - | - | - | - |
| 22 | 7. | Revenue from financial activities | 38 | 5,372,178,800 | 2,675,075,003 | 7,830,678,099 | 4,497,975,702 |
| 23 | 8. | Financial Expenses | 39 | 38,871,420 | 151,525,828 | 85,121,110 | 156,989,040 |
| *24* | | *Of which: Interest expense* | | 24,643,856 | 27,012,248 | 58,068,513 | 27,012,248 |
| 25 | 9. | Cost of sales | 40 | 9,990,400,058 | 11,384,196,543 | 19,329,521,385 | 20,898,430,613 |
| 26 | 10. | Corporate management expenses | 41 | 14,902,460,496 | 19,954,976,908 | 32,822,722,162 | 39,006,392,736 |
| 27 | 11. | Share of profit or loss in joint ventures and associates | | 122,343,815 | 177,560,237 | 122,343,815 | 177,560,237 |
| **30** | **12.** | **Net income from operating activities** | | **13,036,004,947** | **2,503,258,988** | **14,319,929,698** | **3,058,029,412** |
| 31 | 13. | Other income | 42 | 843,407,383 | 1,114,289,192 | 8,303,536,407 | 4,485,548,354 |
| 32 | 14. | Other expenses | 43 | 237,167,726 | 196,111,686 | 254,134,862 | 2,478,894,302 |
| **40** | **15.** | **Other income** | | **606,239,657** | **918,177,506** | **8,049,401,545** | **2,006,654,052** |
| **50** | **16.** | **Total pre-tax accounting profit** | | **13,642,244,604** | **3,421,436,494** | **22,369,331,243** | **5,064,683,464** |
| 51 | 17. | Current corporate income tax expense | 44 | 1,877,778,827 | 1,398,404,975 | 3,042,341,086 | 2,459,561,738 |
| 52 | 18. | Deferred corporate income tax expense | .c | 10,007,874,068 | 1,848,605,366 | 10,007,874,068 | 1,848,605,366 |
| **60** | **19.** | **Profit after corporate income tax** | | **1,756,591,709** | **174,426,153** | **9,319,116,089** | **756,516,360** |

## CONSOLIDATED STATEMENT OF OPERATING RESULTS (CONTINUED)

For the fiscal year ended June 30, 2026

| | | | | | | |
|---|---|---|---|---|---|---|
| 61 | 20. Parent Company's Net Income | | (2,068,106,727) | (2,267,641,230) | 4,185,532,450 | (3,037,020,960) |
| 62 | 21. Net income attributable to non-controlling interests | | 3,824,698,436 | 2,442,067,383 | 5,133,583,639 | 3,793,537,320 |
| 70 | 22. Basic earnings per share | 46 | | | 9.56 | |
| 71 | 23. Diluted earnings per share | | (4.72) | (5.18) | | (6.93) |

*Hanoi, July 30, 2026*

| Prepared by | Chief Accountant | Deputy General Director |
|---|---|---|
| Vu Van Tuan | Vu Van Tuan | Do Hoang Ha |

## CONSOLIDATED CASH FLOW STATEMENT

*(Prepared using the indirect method)*
For the fiscal year ended June 30, 2026

| Code No. | | INDICATOR | Notes | From January 1, 2026, to June 30, 2026 | From January 1, 2025, to June 30, 2025 |
|---|---|---|---|---|---|
| | | | | VND | VND |
| | I. | **CASH FLOW FROM OPERATING ACTIVITIES** | | | |
| ***01*** | *1.* | ***Pre-tax profit*** | | ***22,369,331,243*** | ***5,064,683,464*** |
| | *2.* | ***Adjustments for the following items*** | | | |
| 02 | - | Depreciation of fixed assets and investment property | | *3,874,831,435* | 4,344,548,906 |
| 03 | - | Provisions | | *(96,041,484,403)* | 358,554,420 |
| 04 | - | Foreign exchange gains and losses from the revaluation of foreign currency-denominated monetary items | | *(516,918)* | (53,795,538) |
| 05 | - | Gains and losses from investment and financial activities | | *(8,584,152,135)* | (4,968,945,337) |
| 06 | - | Interest Expense | | *51,308,822* | 27,012,248 |
| 07 | - | Other adjustments | | *10,134,368* | - |
| ***08*** | *3.* | ***Profit from operating activities before changes in working capital*** | | ***(78,320,547,588)*** | ***4,772,058,163*** |
| 09 | - | Increase/decrease in accounts receivable | | *147,988,930,938* | (8,371,587,054) |
| 10 | - | Increase, decrease in inventory | | *(4,880,041,078)* | 2,719,296,333 |
| 11 | - | Increase, decrease in accounts payable (excluding interest payable and corporate income tax payable) | | *(4,779,277,446)* | 10,186,970,368 |
| 12 | - | Increase or decrease in accrued expenses | | *1,430,692,548* | (889,624,417) |
| 13 | - | Increase/decrease in trading securities | | - | - |
| 14 | - | Interest expense paid | | *(32,108,822)* | (27,012,248) |
| 15 | - | Corporate income tax paid | | *(3,573,548,220)* | (2,227,271,901) |
| 16 | - | Other revenue from business operations | | *74,384,272,008* | - |
| 17 | - | Other cash outflows from operating activities | | *(651,979,871)* | (940,375,111) |
| ***20*** | | ***Net cash flow from operating activities*** | | ***131,566,392,469*** | ***5,222,454,133*** |
| | II. | **CASH FLOWS FROM INVESTING ACTIVITIES** | | | |
| 21 | 1. | Cash paid for the purchase and construction of fixed assets and other long-term assets | | *(39,384,280)* | (181,363,636) |
| 22 | 2. | Proceeds from the disposal and sale of fixed assets and other long-term assets | | - | 366,181,818 |
| 23 | 3. | Proceeds from loans and purchases of debt instruments issued by other entities | | *(248,600,000,000)* | (72,600,000,000) |
| 24 | 4. | Proceeds from loan recoveries and the resale of debt instruments of other entities | | *62,800,000,000* | 72,500,000,000 |
| 25 | 4. | Cash paid for equity investments in other entities | | - | - |
| 26 | 4. | Proceeds from the recovery of investments in other entities | | - | - |
| 27 | 5. | Proceeds from loan interest, dividends, and distributed profits | | *8,257,971,304* | 7,730,538,042 |
| ***30*** | | ***Net cash flow from investing activities*** | | ***(177,581,412,976)*** | ***7,815,356,224*** |

## CONSOLIDATED CASH FLOW STATEMENT (CONTINUED)

*(Using the indirect method)*
For the fiscal year ending June 30, 2026

| | | | | | |
|---|---|---|---|---|---|
| | **III.** | **CASH FLOWS FROM FINANCING ACTIVITIES** | | | |
| 31 | 0. | Proceeds from the issuance of shares and contributions from owners | | - | - |
| 32 | 0. | Refunds of capital contributions to owners; repurchase of shares previously issued by the company | | - | - |
| 33 | 1. | Proceeds from borrowings | | *5,467,354,993* | 7,250,000,000 |
| 34 | 2. | Principal loan repayments | | *(12,467,354,993)* | (10,104,779,000) |
| 35 | 2. | Principal payments on finance leases | | - | - |
| 36 | 3. | Dividends and profits paid to owners | | *(2,977,223,544)* | (2,569,041,200) |
| ***40*** | ***Net cash flow from financing activities*** | | | ***(9,977,223,544)*** | ***(5,423,820,200)*** |
| **50** | **Net cash flow for the period** | | | **(55,992,244,051)** | **7,613,990,157** |
| **60** | **Cash and cash equivalents at the beginning of the period** | | | **98,556,284,276** | **101.678.180.741** |
| 61 | Impact of Exchange Rate Fluctuations on Foreign Currency Conversion | | | 516,918 | 8,666,149 |
| **70** | **Cash and cash equivalents at end of period** | | **4** | **42,564,557,143** | **109,300,837,047** |

*Hanoi, July 30, 2026*

| **Prepared by** | **Chief Accountant** | **Deputy General Director** |
|---|---|---|
| **Vu Van Tuan** | **Vu Van Tuan** | **Do Hoang Ha** |

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the fiscal year ended June 30, 2026

## 1. HIGHLIGHTS OF THE COMPANY'S OPERATIONS

### 1.1. Form of Ownership

Vietnam Electronics and Information Technology Corporation (hereinafter referred to as the "Corporation"), formerly known as the Vietnam Electronics and Information Technology Corporation, was established pursuant to Decision No. 1116/QĐ/TCCBHT dated October 27, 1995, by the Minister of Heavy Industry (now the Ministry of Industry and Trade) and operates under Business Registration Certificate No. 109811 issued by the Hanoi Department of Planning and Investment on November 23, 1995.

The Corporation underwent privatization and converted to a joint-stock company pursuant to Decision No. 2511/QĐ-BCN dated September 14, 2006, and Decision No. 05/QĐ-BCN dated January 2, 2007, issued by the Ministry of Industry (now the Ministry of Industry and Trade).

The Corporation operates under Business Registration Certificate No. 0100103351, initially issued by the Hanoi City Department of Planning and Investment on February 28, 2007; the business registration has been amended multiple times, with the most recent amendment (No. 8) dated December 18, 2025.

The Corporation's authorized capital, as stated in the 8th amendment to the Business Registration Certificate dated December 18, 2025, is: 438,000,000,000 VND (In words: Four hundred thirty-eight billion VND).

Headquarters: No. 15 Tran Hung Dao Street, Cua Nam Ward, Hanoi City, Vietnam.

Transaction Office: 11th Floor, MIPEC Tower, 229 Tay Son Street, Kim Lien Ward, Hanoi City, Vietnam.

The Corporation's shares are traded on the UpCOM exchange under the ticker symbol VEC.

The number of employees of the Corporation and its subsidiaries as of July 30, 2026, was 350 (as of December 31, 2025, it was 350).

### 1.2. Business Sectors and Main Activities

- Design, manufacture, assemble, and process equipment, systems, components, and parts for electronics and information technology, telecommunications equipment, medical electronics, electronics and automation, and household and specialized electrical appliances;
- Manufacturing of equipment, products, components, and materials related to the electronics and IT, telecommunications, medical electronics, and electrical appliance industries;
- Providing services in the fields of electronics and information technology (research and training, information technology transfer, investment consulting, construction and installation, maintenance, and acting as agents and distributors for the Corporation's offices both domestically and internationally);
- Real estate and office leasing;

The Corporation's main activities for the year: Installation of equipment in the electronics sector and office leasing.

### 1.3. Normal production and business cycle

The Holding Company's typical production and business cycle is 12 months.

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**
For the fiscal year ended June 30, 2026

## 1.4 Corporate Structure

As of March 31, 2026, the Corporation had the following subsidiaries, affiliates, and direct subsidiaries:

| Company | Address | Principal Activities | Equity of Equity | Voting Voting |
|---|---|---|---|---|
| **Subsidiary** | | | | |
| Viettronics Thu Duc Joint Stock Company | 15C Nguyen Van Troi Street, Phu Nhuan Ward, Ho Chi Minh City | Manufacturing, trading, and processing of electrical and electronic products | 97.01% | 97.01% |
| Binh Hoa Electronics Joint Stock Company | 204 No Trang Long Street, Binh Thanh Ward, Ho Chi Minh City | Manufacturing and trading of electrical and electronic products | 51% | 51% |
| Viettronics Tan Binh Joint Stock Company | 248A Nơ Trang Long, Binh Thanh Ward, Ho Chi Minh City | Manufacturing and installation of electronic equipment | 55.54% | 55.54% |
| Bien Hoa Electronics Joint Stock Company | 52–54 Nguyen Hue Street, Sai Gon Ward, Ho Chi Minh City | Manufacturing of electronic products | 51% | 51% |
| Viettronics Engineering Joint Stock Company | 5th Floor, Sudico Building, Me Tri Street, Tu Liem Ward, Hanoi | Supervision and construction of electrical projects | 65% | 65% |
| Viettronics Industrial Joint Stock Company | 11th Floor, Mipec Tower, 229 Tay Son Street, Kim Lien Ward, Hanoi | Manufacturing of electronic products | 98.22% | 98.22% |
| **Joint Venture and Affiliated Companies** | | | | |
| Viettronimex Joint Stock Company | 74–76 Nguyen Hue, Sai Gon Ward, Ho Chi Minh City | Sale and purchase of electronic equipment and components | 42.16% | 42.16% |
| Phu Tho Hoa Electronics and Machinery Joint Stock Company | 1026B Lũy Bán Bích, Hòa Thạnh Ward, Tân Phú District, Ho Chi Minh City | Manufacturing and assembly of electronic equipment | 33.77% | 33.77 |
| Vietnam Computer Joint Stock Company | 26 Ly Tu Trong, Ben Nghe Ward, District 1, Ho Chi Minh City | Purchase and sale of electronic equipment and components | 28.52% | 28.52% |
| Amec High-Tech Medical Electronics Company (*) | 48BT3 Linh Dam Peninsula Villa Area, Hoang Mai District, Hanoi | Export , trade, and services | 49% | 49% |
| DM Vina Co., Ltd. | Lot CN07, Binh Xuyen II Industrial Park, Binh Xuyen II Industrial Zone, Bá Hiến, Bình Xuyên District, Vĩnh Phúc | Manufacturing of plastic products | 41.74% | 41.74% |

(*) Amec High-Tech Medical Electronics Company ceased operations and had its tax ID number revoked pursuant to a 2013 Board of Directors' resolution.

***Subsidiaries:***

| Subsidiary | Address | Main Activities |
|---|---|---|
| Viettronics College of Technology | No. 118 Cat Bi, Cat Bi Ward, Hai Phong City Hai Phong | Training and professional development for staff with associate's degrees and lower in the fields of electronics, computer science and other fields permitted by the State. |

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**
For the fiscal year ended June 30, 2026

## 1.5 Statement on the Comparability of Information in the Consolidated Financial Statements

The Corporation consistently applies accounting policies in accordance with the Enterprise Accounting Standards issued pursuant to Circular No. 43/2026/TT-BTC dated April 20, 2026; therefore, the information and figures presented in the Consolidated Financial Statements are comparable.

## 2. ACCOUNTING PERIOD, CURRENCY USED IN ACCOUNTING

**Fiscal Year**

The Corporation's fiscal year follows the Gregorian calendar, beginning on January 1 and ending on December 31 of each year.

**Currency Used in Accounting**

The accompanying consolidated financial statements are presented in Vietnamese Dong (VND).

## 3. APPLICABLE ACCOUNTING STANDARDS AND REGULATIONS

**Applicable Accounting Standards**

The Corporation applies the Vietnamese Enterprise Accounting Standards issued pursuant to Circular No. 43/2026/TT-BTC dated April 20, 2026, issued by the Ministry of Finance.

**Statement on Compliance with Accounting Standards and Accounting Regime**

The Corporation's Executive Board confirms that it has fully complied with the Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting Standards that have been issued and are in effect regarding the preparation and presentation of these consolidated financial statements.

## 4. ACCOUNTING POLICIES APPLIED

**Basis for Preparation of the Consolidated Financial Statements**

The accompanying consolidated financial statements are presented in Vietnamese Dong (VND), on a historical cost basis, and in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting Regulations, and relevant legal provisions governing the preparation and presentation of consolidated financial statements.

The accompanying consolidated 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.

The Holding Company's consolidated financial statements are prepared in accordance with Circular No. 202/2014/TT-BTC dated December 22, 2014, issued by the Ministry of Finance, regarding Guidelines on the Preparation and Presentation of Consolidated Financial Statements, specifically:

The consolidated financial statements consist of the Holding Company's consolidated financial statements and the financial statements of the companies under the Holding Company's control (subsidiaries) prepared for the fiscal year ending March 31, 2026. This control is achieved when the Parent Company has the ability to control the financial policies and operations of the investee companies in order to derive benefits from their operations.

The operating results of subsidiaries acquired or disposed of during the year are presented in the Consolidated Statement of Operating Results from the date of acquisition or up to the date of disposal of the investment in that subsidiary.

Where necessary, the financial statements of the subsidiaries are adjusted to ensure that the accounting policies applied by the Parent Company and its subsidiaries are consistent.

All transactions and balances between companies within the same parent company are eliminated upon consolidation of the financial statements.

## 3. ACCOUNTING POLICIES APPLIED (Continued)

**Basis for Preparing the Consolidated Financial Statements (Continued)**

The non-controlling interest in the net assets of the consolidated subsidiary is recognized as a separate consolidated line item distinct from the parent company's shareholders' equity. Non-controlling interests include the value of non-controlling interests as of the date of the initial business combination and the portion of non-controlling interests in changes in total equity since the date of the business combination. Losses incurred by the subsidiary must be allocated in proportion to the non-controlling shareholders' ownership interest, even if such losses exceed the non-controlling shareholders' share of the subsidiary's net assets.

The consolidated financial statements are prepared based on the audited separate financial statements of the Parent Company and the reviewed financial statements of the Parent Company's subsidiaries, which are: Viettronics Thu Duc Joint Stock Company; Binh Hoa Electronics Joint Stock Company; Viettronics Tan Binh Joint Stock Company; Bien Hoa Electronics Joint Stock Company; Viettronics Construction Joint Stock Company; and Viettronics Industry Joint Stock Company.

**Accounting Estimates**

The preparation of the consolidated financial statements in accordance with Vietnamese Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of liabilities and assets, as well as the presentation of contingent liabilities and assets as of the date of the consolidated financial statements, and the reported amounts of revenue and expenses throughout the fiscal year. Actual consolidated operating results may differ from these estimates and assumptions.

**Principles for Recognizing Foreign Currency Transactions**

Transactions denominated in currencies other than VND during the period are converted to VND at the actual exchange rate on the transaction date.

Asset and liability items denominated in currencies other than VND are converted to VND using the buying and selling exchange rates, respectively, of the commercial bank with which the Corporation regularly conducts transactions as of the end of the accounting period.

All foreign exchange differences are recognized in the Consolidated Statement of Income.

**Principles for Recognizing Cash and Cash Equivalents**

Cash includes cash on hand and bank deposits.

Cash equivalents are short-term investments with a maturity or redemption period not exceeding three months from the date of purchase, which are readily convertible into a determinable amount of cash and involve little risk in conversion to cash.

**Accounting principles for financial investments**

***Trading Securities***

Trading securities are securities held by the Corporation for trading purposes. Trading securities are recorded in the accounting books at cost. The cost of trading securities is determined based on the fair value of the payments made at the time the transaction occurred, plus costs related to the purchase of the trading securities.

In subsequent accounting periods, these securities investments are carried at cost less any impairment losses on trading securities.

A provision for impairment of trading securities is established in accordance with current accounting regulations.

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**
For the fiscal year ended June 30, 2026

## 3. ACCOUNTING POLICIES APPLIED (Continued)

**Accounting Principles for Financial Investments (Continued)**

***Held-to-Maturity Investments***

Held-to-maturity investments are investments that the Parent Company's Management intends and is able to hold until maturity. Held-to-maturity investments include time deposits. These investments are recorded at cost less an allowance for doubtful accounts.

- Investments in Associates and Joint Ventures: Investments in associates and joint ventures in which the Corporation has significant influence are accounted for using the equity method.

  Profit distributions received by the Parent Company from the accumulated profits of associates after the date the Parent Company obtained control are recognized in the Parent Company's operating results for the year. Other distributions are treated as recoveries of investments and are deducted from the carrying amount of the investment.

- Other investments: Recognized using the cost method, including the purchase price and directly attributable acquisition costs. After initial recognition, these investments are carried at cost less any allowance for impairment of the investment (if any).

***Allowance for Investment Losses***

Provisions for impairment of investments in joint ventures, investments in associates, and investments in equity instruments of other entities are recognized when there is clear evidence of a decline in the value of these investments as of the end of the fiscal year.

***Loans***

Loans are stated at cost less allowances for doubtful accounts.

Allowances for doubtful accounts receivable on the Company's loans are established in accordance with current accounting regulations.

**Accounting Principles for Accounts Receivable**

Accounts receivable represent amounts due from customers or other parties. Accounts receivable are presented at book value less allowances for doubtful accounts.

Allowances for doubtful accounts receivable are assessed and established for accounts receivable that are past due and difficult to collect, or for accounts receivable where the debtor is unlikely to pay due to liquidation, bankruptcy, or similar difficulties.

**Inventory Accounting Principles**

Inventory is recognized at cost. If the net realizable value is lower than the cost, it is measured at the net realizable value.

Cost is calculated using the weighted-average method and includes all costs incurred to bring the inventory to its current location and condition. For work-in-progress, cost includes raw materials, direct labor costs, and allocated manufacturing overhead. Net realizable value is estimated based on the selling price of the inventory, less estimated costs to complete the products and estimated costs to sell the products.

The Corporation uses the perpetual inventory method to account for inventory.

The Corporation establishes an inventory valuation allowance when there is reliable evidence of a decline in the net realizable value relative to the cost of inventory.

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**
For the fiscal year ended June 30, 2026

## 3. APPLICABLE ACCOUNTING POLICIES (Continued)

**Accounting Principles and Depreciation of Tangible Fixed Assets**

Tangible fixed assets are recorded at historical cost and presented at historical cost less accumulated depreciation. The historical cost of a fixed asset includes all costs incurred by the Corporation to acquire the asset up to the date it is ready for use.

Accounting Principles and Depreciation of Tangible Fixed Assets Tangible fixed assets are depreciated using the straight-line method based on their estimated useful lives. The specific depreciation periods are as follows:

| | **Number of Years** |
|---|---|
| Factories, buildings | 08–50 |
| Machinery and equipment | 03–20 |
| Transportation vehicles | 03–10 |
| Management Equipment and Tools | 02–05 |
| Other Tangible Fixed Assets | 03–08 |

When a fixed asset is sold or disposed of, its original cost and accumulated depreciation are reduced, and any gain or loss arising from the disposal or sale is recognized as other income or other expense for the year.

**Accounting Principles and Depreciation of Intangible Fixed Assets**

*Land Use Rights*

The initial cost of land use rights includes the purchase price and costs directly related to acquiring the land use rights. Depreciation is calculated using the straight-line method over the land's useful life as stated in the Land Use Rights Certificate or the land lease agreement. Land use rights with no specified term are not subject to depreciation.

*Computer Software*

The purchase price of new computer software that is not an integral part of the related hardware is capitalized and accounted for as an intangible fixed asset. Computer software is depreciated using the straight-line method over a period of 10 years.

**Accounting Principles and Depreciation of Investment Property**

***Investment Real Estate Held for Lease***

Investment property for lease consists of land use rights and buildings and structures on the land, and is stated at historical cost less accumulated depreciation. The initial historical cost of investment property for lease includes the purchase price, land use right costs, and costs directly attributable to bringing the asset to the condition necessary for it to be operational. Expenses incurred after the investment property has been brought into operation, such as repair and maintenance costs, are recognized in the consolidated statement of income in the year in which they are incurred. In cases where it can be clearly demonstrated that these costs increase the future economic benefits expected to be derived from the investment property beyond the standard level of operation as initially assessed, these costs are capitalized as an increase in the carrying amount of the investment property.

Depreciation is calculated using the straight-line method based on the estimated useful life of the investment property. Accordingly, land use rights are not depreciated, and the estimated useful life of buildings and structures is 25 years.

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**

For the fiscal year ended June 30, 2026

## 3. APPLICABLE ACCOUNTING POLICIES (Continued)

**Accounting Principles for Prepaid Expenses**

***Tools and Equipment***

Tools and equipment include assets held by the Parent Company for use in the course of normal business operations, with the value of each asset being less than 30 million VND and therefore not qualifying for recognition as fixed assets under current regulations. The value of tools and equipment is amortized on a straight-line basis over a period of 2 to 3 years.

***Other Long-Term Prepaid Expenses***

Other expenses include various types of prepaid expenses incurred during the course of normal business operations, which are recognized and amortized on a straight-line basis over a period of 2 to 3 years.

**Accounting Principles for Construction-in-Progress**

Assets under construction intended for production, leasing, administration, or any other purpose are recognized at cost. These costs include related service costs and interest expenses in accordance with the Parent Company's accounting policies. Depreciation of these assets is calculated in the same manner as for other assets, beginning when the asset is ready for use.

**ssAccounting Principles for Accounts Payable**

Accounts payable are tracked in detail by due date, payee, currency, and other factors as required by the Corporation's management.

Accounts payable include trade payables, loan payables, internal payables, and other payables—which are liabilities whose amounts and timing are virtually certain and are recognized at no less than the obligation to pay—and are classified as follows:

- Accounts Payable to Vendors: These consist of trade payables arising from transactions involving the purchase of goods, services, or assets between the Corporation and vendors that are independent entities.
- Other payables include non-trade payables not related to the purchase, sale, or provision of goods and services.

**Accounting Principles for Accrued Liabilities**

A provision is recognized as a result of a past event, where the Corporation has a present legal or constructive obligation that can be reliably estimated and that will certainly result in a future outflow of economic benefits to settle the liabilities arising from that obligation. The provision is determined by discounting the expected future cash outflows using a pre-tax discount rate that reflects the market's current assessment of the time value of money and the specific risks associated with that liability.

**Principles for Recognizing Unearned Revenue**

Unrealized revenue includes: Revenue received in advance (such as advance payments received from customers over multiple accounting periods for the leasing of assets or infrastructure); it does not include: advance payments received from buyers for which the Corporation has not yet provided products, goods, or services; or revenue for which payment has not yet been received from multi-period asset leasing or service provision activities.

Prepaid revenue is allocated using the straight-line method based on the number of periods for which payments have been received in advance.

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**
For the fiscal year ended June 30, 2026

## 3. ACCOUNTING POLICIES APPLIED (Continued)

**Principles for Recognizing Loans and Finance Leases**

Includes loans and finance leases, excluding loans in the form of bond issuances or preferred stock with terms requiring the issuer to repurchase them at a specific future date.

The Corporation tracks loans and finance leases in detail by each debtor and classifies them as short-term or long-term based on the repayment period.

Costs directly related to a loan are recognized as financial expenses, except for costs arising from consolidated loans for the purpose of investing in, constructing, or producing assets under construction, which are capitalized in accordance with the Borrowing Costs Accounting Standard.

**Principles for Recognizing and Capitalizing Borrowing Costs**

All interest expenses are recognized in the Statement of Income as incurred, unless capitalized in accordance with the provisions of the “Borrowing Costs” Accounting Standard.

**Principles for Recognizing Accrued Expenses**

Actual expenses that have not yet been incurred but are pre-allocated to production and operating expenses for the year to ensure that when the expenses are actually incurred, they do not cause a sudden spike in production and operating expenses, based on ensuring the matching principle between revenue and expenses.

**Principles for Recognizing Equity**

Shareholders’ equity is recognized based on the actual capital contributed by the shareholders.

Share premium is recognized as the difference between the issue price and the par value of shares upon initial issuance or additional issuance, the difference between the reissue price and the book value of treasury shares, and the equity component of convertible bonds upon maturity. Direct costs related to the additional issuance of shares and the reissue of treasury shares are deducted from share premium.

Treasury stock is recorded at cost and is presented as a reduction of equity on the consolidated balance sheet.

Profit after corporate income tax is distributed to shareholders after setting aside reserves in accordance with the Corporation’s Articles of Association and applicable laws, and after approval by the General Shareholders’ Meeting.

Dividends are recognized as a liability upon approval by the General Shareholders’ Meeting.

**Principles and Methods for Recognizing Revenue and Other Income**

The Corporation’s revenue includes revenue from the sale of goods and installation services; rental revenue; and revenue from the provision of services.

***For revenue from sales***

Revenue from sales is recognized when all five (5) of the following conditions are met simultaneously:

(a) The Company has transferred the majority of the risks and rewards associated with ownership of the products or goods to the buyer;

(b) The Company no longer retains the rights to manage the goods as an owner or the right to control the goods;

(c) Revenue can be measured with reasonable certainty;

(d) The Company will derive economic benefits from the sales transaction; and

(e) The costs associated with the sale can be determined.

## 3. ACCOUNTING POLICIES APPLIED (Continued)

**Principles and methods for recognizing revenue and other income (Continued)**

***For revenue from the provision of services***

Revenue from service transactions is recognized when the outcome of the transaction can be reliably determined. If a service transaction spans multiple periods, revenue is recognized in the year based on the percentage of work completed as of the date of the consolidated balance sheet for that year. The outcome of a service transaction is determined when all four (4) of the following conditions are met:

(a) Revenue can be determined with a high degree of certainty;

(b) It is probable that economic benefits will flow from the service transaction;

(c) The portion of work completed as of the date of the consolidated balance sheet can be determined; and

(d) The costs incurred for the transaction and the costs to complete the service transaction can be determined.

***For interest, dividends, distributed profits, and other income:*** Revenue is recognized when the Parent Company is likely to derive economic benefits from the related activities and the revenue can be measured with reasonable certainty.

**Accounting Principles for Revenue Deductions**

Revenue deductions include:

- Returned goods: Due to breach of commitment, breach of economic contract, defective goods, loss of quality, or incorrect type or specifications.

- Trade discounts: These are discounts from the listed price granted to customers purchasing in large quantities; they do not include trade discounts for buyers already reflected on VAT invoices or sales invoices.

  Sales price reductions: These are reductions granted to buyers due to products or goods that are defective, of poor quality, or do not meet the specifications stipulated in the economic contract; this excludes sales price reductions for buyers already reflected on the VAT invoice or sales invoice.

  In cases where products, goods, or services were sold in prior periods but commercial discounts, sales price reductions, or product returns arise in a subsequent period, the Holding Company records them according to the following principles:

- If the event occurs before the issuance date of the Holding Company's consolidated financial statements: Reduce revenue on the Holding Company's consolidated financial statements for the reporting period.

- If they arise after the date of issuance of the Parent Company's consolidated financial statements: Record a reduction in revenue for the period in which they arise.

**. Accounting Principles for Cost of Goods**

Cost of goods sold is the total costs incurred for the production of products and the provision of services during the year, recognized on a matching basis with revenue. Expenses related to inventory that exceed normal levels are immediately recognized as part of cost of goods sold.

**Principles and Methods for Recognizing Financial Expenses**

Financial expenses reflect costs incurred during the year, primarily including borrowing costs, provisions for losses on investments in other entities, losses arising from the sale of foreign currency, and foreign exchange losses.

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**
For the fiscal year ended June 30, 2026

## 3. ACCOUNTING POLICIES APPLIED (Continued)

**Principles and methods for recognizing current corporate income tax expenses**

Corporate income tax expense (or corporate income tax income): The total of current corporate income tax expense and deferred corporate income tax expense (or current corporate income tax income and deferred corporate income tax income) when determining profit or loss for a period.

- Current corporate income tax expense: The amount of corporate income tax payable calculated based on taxable income for the year and the current corporate income tax rate. Current income tax is calculated based on taxable income and the tax rate applicable for the tax year. The difference between taxable income and accounting profit results from adjustments to the differences between accounting profit and taxable income in accordance with current tax policies.

- Deferred corporate income tax expense: This is the amount of corporate income tax that will be payable in the future arising from: the recognition of deferred tax liabilities for the year; the reversal of deferred tax assets recognized in prior years; or the failure to recognize deferred tax assets or deferred tax liabilities arising from transactions recorded directly in equity.

The Corporation is obligated to pay corporate income tax at a rate of 20% on 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 an audit by the competent tax authority.

**Related Parties**

Parties are considered related if one party has the ability to control or exert significant influence over the other in making decisions regarding financial and operational policies. Parties are also considered related if they are under common control or subject to significant common influence.

In assessing relationships between related parties, the substance of the relationship is given greater weight than its legal form.

**Earnings Per Share**

The Corporation reports basic earnings per share (EPS) for common shares. Basic earnings per share are calculated by dividing the profit or loss attributable to common shareholders (after deducting the allocation to the employee benefit fund for the reporting period) by the weighted-average number of common shares outstanding during the year.

The Corporation has no shares with potential dilutive effects; therefore, the provisions regarding the presentation of diluted earnings per share do not apply.

**Segment Reporting**

A segment is a distinguishable component of the Corporation engaged in providing related products or services (business-segment reporting) or in providing products or services within a specific economic environment (geographic-segment reporting), where that segment has economic risks and benefits distinct from those of other business segments. The Board of Directors believes that the Company's primary business is the installation of electronic equipment and services, and that the Company primarily operates within a single geographic segment in Vietnam. Therefore, the Company does not present segment reports by business segment or by geographic segment as required by Vietnamese Accounting Standard No. 28—Segment Reporting.

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended June 30, 2026

### 4. Cash and Cash Equivalents

| | June 30, 2026 | January 1, 2026 |
|---|---|---|
| | VND | VND |
| Cash | 1,201,242,697 | 792,739,527 |
| Demand deposits | 28,172,314,446 | 70,572,544,749 |
| Funds in transit | - | - |
| Cash equivalents | 13,191,000,000 | 27,191,000,000 |
| | **42,564,557,143** | **98,556,284,276** |

(*): Time deposits with commercial banks for terms not exceeding 3 months at interest rates ranging from 2.4% to 4.75% per year.

### 5. Short-term financial investments

| | June 30, 2026 | | January 1, 2026 | |
|---|---|---|---|---|
| | Cost | Book Value | Cost | Book value |
| | VND | VND | | VND |
| Short-term investments | 382,465,000,000 | 142,365,000,000 | 190,665,000,000 | 190,665,000,000 |
| - Time deposits | 187,065,000,000 | 142,365,000,000 | 190,665,000,000 | 190,665,000,000 |
| + Investment Bank and | | | | |
| | 103,200,000,000 | 58,500,000,000 | | |
| PT VN | | | | |
| + Foreign Banks | 33,100,000,000 | 33,100,000,000 | | |
| of Vietnam | | | | |
| + Bank | 26,165,000,000 | 26,165,000,000 | | |
| An Binh Joint Stock Commercial Bank | 24,600,000,000 | 24,600,000,000 | | |
| + Bank | | | | |
| Vietnam Import-Export Joint Stock Commercial Bank | - | | | |
| - Bonds | | | | |
| - Investments | 195,400,000,000 | 195,400,000,000 | - | - |
| Other | | | | |
| + New Generation Joint Stock Company | 184,000,000,000 | 184,000,000,000 | | |
| + Joint Stock Company | 9,000,000,000 | 9,000,000,000 | | |
| Viettronics Vinh | | | | |
| + Nguyen Anh | 1,500,000,000 | 1,500,000,000 | | |
| Dung | | | | |
| + Joint Stock Company | 900,000,000 | 900,000,000 | | |
| Viettronics Thu Duc 1 | | | | |
| | **382,465,000,000** | **337,765,000,000** | **190,665,000,000** | **190,665,000,000** |

(*): Time deposits with terms of 6 to 12 months at commercial banks with interest rates ranging from 2.8% to 5.3% per year.

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended June 30, 2026

### 6. Accounts Receivable

| | June 30, 2026<br>VND | January 1, 2026<br>VND |
|---|---|---|
| **a) Current Accounts Receivable** | | |
| - Khang Phuc Investment, Trading, and Import-Export Co., Ltd. | 22,176,666,534 | 22,176,666,534 |
| - AKA Vietnam Joint Stock Company | 21,903,643,706 | 22,453,643,706 |
| - Hoa Phat Dung Quat Steel Joint Stock Company | - | 1,898,564,713 |
| - GLC Vina Joint Stock Company | - | 137,088,000,000 |
| - Other Accounts Receivable | 111,649,871,811 | 132,109,126,688 |
| | **155,730,182,051** | **315,726,001,641** |

### 7. Prepayment to the seller

| | June 30, 2026<br>VND | January 1, 2026<br>VND |
|---|---|---|
| **a) Prepayments to short-term suppliers** | | |
| - Ngan Thinh Trading and Services Co., Ltd. | 4,854,351,000 | 4,854,351,000 |
| - XPAD Co., Ltd. | - | 9,860,069,072 |
| - Other entities | 35,622,779,941 | 12,426,104,755 |
| | **40,477,130,941** | **27,140,524,827** |
| | - | |
| **b) Advances to long-term suppliers** | | |
| - Housing Management Limited Liability Company | 18,215,447,540 | 18,215,447,540 |
| | **18,215,447,540** | **18,215,447,540** |

(*): The Corporation has established an allowance for doubtful accounts receivable for this prepayment.

### 8 . OTHER RECEIVABLES

| | June 30, 2026 | | January 1, 2026 | |
|---|---|---|---|---|
| | Amount | Allowance | Value | Allowance |
| | VND | VND | VND | VND |
| **a) Short-term** | | | | |
| Receivables from privatization | 42,217,500 | - | 42,217,500 | - |
| Receivables from insurance | 20,710,095 | - | - | - |
| Social insurance | | | | |
| Amount due for social insurance | 3,883,143 | - | - | - |
| Health insurance | | | | |
| Insurance receivables | 2,588,762 | - | - | - |
| unemployment insurance | | | | |
| Advance payment | 14,680,867,781 | - | 14,519,685,595 | - |
| Collateral, margin | 86,326,464 | - | 92,100,000 | - |
| Loans | - | - | - | - |
| Expenses Paid on Behalf of Others | - | - | - | - |
| Other receivables | 31,063,756,387 | (14,936,271,351) | 26,241,160,092 | (14,941,422,251) |
| | **45,900,350,132** | **(14,936,271,351)** | **40,895,163,187** | **(14,941,422,251)** |

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**
For the fiscal year ended June 30, 2026

| | | | | |
|---|---|---|---|---|
| **b) Long-term** | | | | |
| Receivables from privatization | - | - | 96,245,200 | - |
| Deposits and Escrow Accounts | 39,500,000 | - | 39,500,000 | - |
| | **39,500,000** | **-** | **135,745,200** | **-** |

**9 . UNACCOUNTED-FOR ASSETS PENDING RESOLUTION**

| | June 30, 2026 | | January 1, 2026 | |
|---|---|---|---|---|
| | Quantity | Value | Quantity | Value |
| | | VND | | VND |
| - Other Assets | - | 149,714,451 | - | 149,714,451 |
| | | **149,714,451** | | **149,714,451** |

**10 . BAD DEBT**

| | June 30, 2026 | | January 1, 2026 | |
|---|---|---|---|---|
| | | Potential value | | Fair value |
| | Original Cost | Recoverable | Original cost | Recovered |
| | VND | VND | VND | VND |
| **Accounts Receivable** | **76,080,418,774** | - | **78,734,096,774** | **116,743,089** |
| - **At Viewttronics Tan Binh Joint Stock Company** | | | | |
| **Viewttronics Tan Binh Joint Stock Company** | **1,837,029,388** | - | 1,837,029,388 | 116,743,089 |
| Trading and Import-Export Co., Ltd. Cuong Nga | 185,157,864 | - | 185,157,864 | 116,743,089 |
| - Other items | 1,651,871,524 | - | 1,651,871,524 | - |
| **At the Joint Stock Company Viettronics Thu Duc** | **12,006,720,379** | - | **12,006,720,379** | - |
| Viettronics Joint Stock Company Thu Duc 1 | 3,923,319,943 | - | 3,923,319,943 | - |
| Technology Joint Stock Company and International Communications | 6,865,849,178 | - | 6,865,849,178 | - |
| Other Categories | 1,217,551,258 | - | 1,217,551,258 | - |
| **At Binh Hoa Electronics Joint Stock Company Binh Hoa** | 3,772,258,106 | - | 3,772,258,106 | - |
| Kien Quang Co., Ltd. | 2,671,677,540 | | 2,671,677,540 | - |
| Thu Duc 1 Electronics Joint Stock Company | 668,107,020 | | 668,107,020 | - |
| Doanh Nghiệp Tư Nhân TM Ngân Long | 97,369,095 | | 97,369,095 | - |
| Binh Minh Trading and Services Joint Stock Company | 273,131,651 | | 273,131,651 | - |
| Mr. Huynh Anh Hiep | 61,972,800 | | 61,972,800 | - |
| **At Electronics Joint Stock Company Bien Hoa** | **5,137,698,385** | - | **5,137,698,385** | - |

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended June 30, 2026

| | | | | |
|---|---|---|---|---|
| Saigon Post and Telecommunications Services | 3,249,190,948 | - | 3,249,190,948 | - |
| Saigon Post and Telecommunications Production Co., Ltd. - | 747,000,000 | - | 747,000,000 | - |
| Other customers | 1,141,507,437 | - | 1,141,507,437 | - |
| **Joint Stock Company Viettronics Industrial** | **2,133,887,076** | - | **2,133,887,076** | - |
| Industrial Electronics Company CDC Corporation | 455,085,690 | - | 455.085.690 | - |
| Viettronics Joint Stock Company | 484,501,900 | - | 484,501,900 | - |
| Hydroelectric Joint Stock Company | 992,001,169 | - | 992,001,169 | - |
| Other customers | 202,298,317 | - | 202,298,317 | - |
| **Construction Joint Stock Company Viettronics** | **2,777,023,275** | - | **2,777,023,275** | - |
| Ha Golf Joint Venture Company | 484,966,883 | - | 484,966,883 | - |
| AKA Vietnam Joint Stock Company | 2,189,952,992 | - | 2,189,952,992 | - |
| Public Development Company | 102,103,400 | - | 102.103.400 | - |
| **Electronics and** | **48,415,802,165** | - | **51,069,480,165** | - |
| **Vietnam Electronics and Information Technology Corporation** | 1,161,897,311 | - | 1,161,897,311 | - |
| Industrial Electronics Company Hospital Co., Ltd. | 2,800,000,000 | - | 2,800,000,000 | - |
| Single-Member Limited Liability Company | - | - | 2,653,678,000 | - |
| Investment Limited Liability Company | 22,176,666,534 | - | 22,176,666,534 | - |
| AKA Vietnam Joint Stock Company | 21,013,690,714 | - | 21,013,690,714 | - |
| Other customers | 1,263,547,606 | - | 1,263,547,606 | - |
| **Prepayment to the seller** | **14,509,893,089** | - | **14,509,893,089** | - |
| **Electronics and Vietnam Information Technology** | **4,926,851,000** | - | **4,926,851,000** | - |
| Trading and Services Co., Ltd. Ngân Thịnh | 4,854,351,000 | - | 4,854,351,000 | - |
| Other entities | 72,500,000 | - | 72,500,000 | - |
| **At Viettronics Thu Duc Joint Stock Company** | | | | |
| **Viettronics Thu Duc Joint Stock Company** | 7,145,249,631 | - | 7,145,249,631 | - |
| Foshan Runpeng Electronics Limited Company | 1,803,716,580 | - | 1,803,716,580 | - |
| Xin Ying Global Limited | 4,960,882,650 | - | 4,960,882,650 | - |
| Other entities | 380,650,401 | - | 380,650,401 | - |
| **Joint Stock Company Viettronics Industrial** | 2,437,792,458 | - | 2,437,792,458 | - |
| Nhị Hà Trading | 500,000,000 | - | 500,000,000 | - |
| and Advertising Co., Ltd. Trading Co., Ltd. | 675,552,398 | - | 675,552,398 | - |
| Engineering and Environment Single-Member Limited Liability Company | 900,000,000 | - | 900,000,000 | - |
| Mr. Thắng Technology Co., Ltd. | 270,000,000 | - | 270,000,000 | - |
| ECA Other entities | 92,240,060 | - | 92,240,060 | - |

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended June 30, 2026

| | | | | |
|---|---|---|---|---|
| **Loan Receivables** | | | | |
| | 900,000,000 | - | 900,000,000 | - |
| **At Viettronics Thu Duc Joint Stock Company Viettronics Thu Duc** | 900,000,000 | - | 900,000,000 | - |
| Thuduc Electronics Joint Stock Company | 900,000,000 | - | 900,000,000 | |
| Thu Duc 1 | | | | - |
| **Other Receivables** | **23,289,863,157** | **5,631,000,000** | **22,419,863,157** | 4,761,000,000 |
| **Vietnam Electronics and Information Technology Corporation** | 5,226,238,683 | - | 5,226,238,683 | - |
| Ngân Thịnh Trading and Services Co., Ltd. | 2,107,997,573 | | 2,107,997,573 | - |
| Hai Phong Electronics Joint Stock Company | 400,800,204 | | 400,800,204 | - |
| Phuc Tho General Hospital Co., Ltd. | 2,717,440,906 | | 2,717,440,906 | - |
| **At Viettronics Thu Duc Joint Stock Company** | 8,330,000,000 | 5,631,000,000 | 7,460,000,000 | 4,761,000,000 |
| Toan Loc Construction Joint Stock Company Toan Loc | 8,330,000,000 | 5,631,000,000 | 7,460,000,000 | 4,761,000,000 |
| **Binh Hoa Electronics Joint Stock Company Binh Hoa** | 6,719,188,518 | - | 6,719,188,518 | - |
| Private Enterprise | 2,570,029,600 | - | 2,570,029,600 | |
| Ngân Long Trading Company | | | | |
| Kien Quang Co., Ltd. | 2,200,000,000 | - | 2,200,000,000 | - |
| Tecco Group Joint Stock Company | 1,949,158,918 | - | 1,949,158,918 | - |
| **Joint Stock Company Viettronics Industrial** | 2,757,042,460 | - | 2,757,042,460 | - |
| Viettronics Joint Stock Company | 1,508,127,600 | - | 1,508,127,600 | |
| Dong Da | | | | - |
| Engineering Co., Ltd. | 931,367,889 | - | 931.367.889 | |
| TICO | | | | - |
| Other customers | 317,546,971 | - | 317,546,971 | |
| | | | | - |
| **Joint Stock Company Viettronics Tan Binh** | 257,393,496 | - | 257,393,496 | - |
| Other customers | 257,393,496 | - | 257,393,496 | |
| | **114,780,175,020** | **5,631,000,000** | **116,563,853,020** | **4,877,743,089** |

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended June 30, 2026

### 11 . INVENTORY

| | June 30, 2026 | | January 1, 2026 | |
|---|---|---|---|---|
| | Cost | Allowance | Cost | Reserve |
| | VND | VND | VND | VND |
| Raw materials, supplies supplies | 12,875,369,434 | (3,734,528,551) | 9,576,397,046 | (4,371,293,690) |
| Tools and equipment | 168,882,537 | (75,848,878) | 191,274,909 | (75,848,878) |
| Costs of work in progress | 32,448,467,282 | (4,786,551,975) | 25,681,802,832 | (4,002,110,685) |
| Finished goods | 33,011,101,019 | (16,979,142,959) | 31,000,914,933 | (16,961,555,834) |
| Goods | 18,221,106,990 | (5,133,998,889) | 13,968,383,190 | (6,140,358,131) |
| Goods shipped for sale | - | - | 708,937,313 | - |
| | **96,724,927,262** | **(30,710,071,252)** | **81,127,710,223** | **(31,551,167,218)** |

### 12 . LONG-TERM WORK IN PROGRESS

**Construction in Progress**

| | June 30, 2026 | January 1, 2026 |
|---|---|---|
| | VND | VND |
| Construction in Progress | 9,952,321,851 | 9,952,321,851 |
| - Project at Viettronics College | 621,809,578 | 621,809,578 |
| - VTB Green Building Project at 06 Pham Van Hai | 9,330,512,273 | 9,330,512,273 |
| | **9,952,321,851** | **9,952,321,851** |

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**
For the fiscal year ended June 30, 2026

## 13 . TANGIBLE FIXED ASSETS

| | Buildings and other structures structures | Machinery and equipment | Transportation and and transmission equipment | Equipment and tools Management | Other fixed assets | **Total** |
|---|---|---|---|---|---|---|
| | VND | VND | VND | VND | VND | **VND** |
| **Original price** | | | | | | |
| Beginning Balance | 164,516,027,090 | 53,384,443,770 | 18,551,442,974 | 861,683,909 | 960,935,132 | 238,274,532,875 |
| - Purchases during the period | - | 72,000,000 | - | 32,615,720 | - | |
| - Completed capital construction projects | - | - | - | - | - | |
| - Other increases | - | - | - | - | - | |
| - Switch to investment real estate | - | - | - | - | - | |
| - Liquidation, Sale | - | - | - | - | - | |
| - Other discounts | - | (67,200,000) | - | - | - | |
| **End-of-period balance** | **164,516,027,090** | **53,389,243,770** | **18,551,442,974** | **894,299,629** | **960,935,132** | **238,311,948,595** |
| **Accumulated Depreciation** | | | | | | |
| Beginning balance | 102,290,162,922 | 47,868,817,974 | 17,099,429,573 | 814,237,782 | 227,503,997 | 168,300,152,248 |
| - Depreciation for the period | 1,937,607,673 | 1,077,108,120 | 139,566,450 | 14,398,248 | 66,881,526 | 3,235,562,017 |
| - Other increases | - | - | - | - | - | - |
| - Switch to investment real estate | - | - | - | - | - | - |
| - Liquidation, Sale | - | - | - | - | - | - |
| - Other discounts | - | (67,200,000) | - | - | - | (67,200,000) |
| **End-of-period balance** | **104,227,770,595** | **48,878,726,094** | **17,238,996,023** | **828,636,030** | **294,385,523** | **171,468,514,265** |
| **Net book value** | | | | | | |
| As of the beginning of the year | 62,225,864,168 | 5,515,625,796 | 1,452,013,401 | 47,446,127 | 733,431,135 | 69,974,380,627 |
| **As of the end of the period** | **60,288,256,495** | **4,510,517,676** | **1,312,446,951** | **65,663,599** | **666,549,609** | **66,843,434,330** |

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended June 30, 2026

### 15 . INTANGIBLE FIXED ASSETS

| | Land Use Rights | Issuance rights | Copyrights, Patents | Other Intangible Fixed Assets ... | Other | **Total** |
|---|---|---|---|---|---|---|
| | VND | VND | VND | VND | VND | **VND** |
| **Cost** | | | | | | |
| Beginning balance | 43,964,970,144 | 536,082,922 | - | - | 1,603,031,640 | 46,104,084,706 |
| - Purchases during the period | - | - | - | - | - | - |
| - Developed in-house | - | - | - | - | - | - |
| - Increase due to business consolidation | - | - | - | - | - | - |
| - Other increases | - | - | - | - | - | - |
| - Liquidation, Sale | - | - | - | - | - | - |
| - Other discounts | - | - | - | - | - | - |
| **End-of-period balance** | **43,964,970,144** | **536,082,922** | - | - | **1,603,031,640** | **46,104,084,706** |
| **Accumulated Depreciation** | | | | | | |
| Beginning balance | 9,966,098,765 | 536,082,922 | - | - | 1,515,006,386 | 12,017,188,073 |
| - Depreciation for the period | 304,500,276 | - | - | - | 19,341,750 | 323,842,026 |
| - Other increases | - | - | - | - | - | - |
| - Liquidation, Sale | - | - | - | - | - | - |
| - Other discounts | - | - | - | - | - | - |
| **End-of-period balance** | **10,270,599,041** | **536,082,922** | - | - | **1,534,348,136** | **12,341,030,099** |
| **Net book value** | | | | | | |
| As of the beginning of the year | 33,998,871,379 | - | - | - | 88,025,254 | 34,086,896,633 |
| **As of the end of the period** | **33,694,371,103** | - | - | - | **68,683,504** | **33,763,054,607** |

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended June 30, 2026

### 17. EXPENSES PENDING ALLOCATION

| | | June 30, 2026 | January 1, 2026 |
|---|---|---|---|
| | | VND | VND |
| a) | **Short-term** | | |
| | Tools and equipment for export | - | 6,320,000 |
| | Repair costs | 3,492,657,208 | 4,035,259,027 |
| | Other short-term prepaid expenses | 2,076,892,159 | 2,371,580,831 |
| | | **5,569,549,367** | **6,413,159,858** |
| b) | **Long-term** | | |
| | Tools and equipment for export | 320,941,478 | 384,054,934 |
| | Repair expenses | 856,747,139 | 863,122,818 |
| | Office tax expenses | 3,077,939,413 | 3,126,666,685 |
| | Other long-term prepaid expenses | 1,129,118,263 | 1,646,711,185 |
| | | **5,384,746,293** | **6,020,555,622** |

### 19. AMOUNTS PAYABLE TO SELLERS

| | | June 30, 2026 | | January 1, 2026 | |
|---|---|---|---|---|---|
| | | Amount | Amount Likely to Be Repaid Debt | Value | Amount Capable of Repaying debt |
| | | VND | VND | VND | VND |
| a) | **Current payables to suppliers** | | | | |
| | HK Investment and Trading Joint Stock Company | - | - | 14,430,087,961 | 14,430,087,961 |
| | ESE CORP | 6,591,083,832 | 6,591,083,832 | 6,591,083,832 | 6,591,083,832 |
| | ESE CORP Energy Conservation Joint Stock Company Dong Anh Equipment Manufacturing Joint Stock Company | 7,579,171,121 | 7,579,171,121 | 7,579,171,121 | 7,579,171,121 |
| | MEDITRONIC Joint Stock Company | - | - | 4,534,830,000 | 4,534,830,000 |
| | O&C Engineering and Trade Joint Stock Company | - | - | 7,850,148,074 | 7,850,148,074 |
| | Payables to Other Parties | 27,183,846,410 | 27,183,846,410 | 33,410,296,357 | 33,410,296,357 |
| | | **41,354,101,363** | **41,354,101,363** | **74,395,617,345** | **74,395,617,345** |

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended June 30, 2026

### 20. PREPAYMENTS FROM CUSTOMERS

| | | June 30, 2026 | January 1, 2026 |
|---|---|---|---|
| | | VND | VND |
| **a)** | **Short-term** | | |
| - | Tan Thanh Phat Energy Technology Joint Stock Company | 20,091,890,697 | 10,705,150,977 |
| - | An Binh Joint Stock Commercial Bank | 11,186,559,608 | - |
| - | Prepayments by buyers exceeding 10% | - | - |
| - | Other advance payments made by buyers | 11,357,274,333 | 2,434,544,511 |
| | | **42,635,724,638** | **13,139,695,488** |

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**

For the fiscal year ended June 30, 2026

**22. TAXES AND OTHER PAYMENTS OWED TO THE GOVERNMENT**

**a) Current**

| | Balance at the beginning of the year | Amounts Payable at the Beginning of the Year | Amounts payable during the period | Amount actually paid during the period | Amount due at the end of the period | Amount due at the end of the period |
|---|---|---|---|---|---|---|
| | VND | VND | VND | VND | VND | VND |
| Value-Added Tax | 49,473,803 | 1,314,325,000 | 13,057,198,865 | 13,488,781,506 | 53,591,751 | 886,860,307 |
| Special Consumption Tax | - | - | - | - | - | - |
| Export and Import Taxes | - | - | 31,037,562 | 31,037,562 | - | - |
| Corporate Income Tax | 576,853,281 | 2,242,876,553 | 3,042,341,086 | 3,573,548,220 | 467,920,486 | 1,602,736,624 |
| Individual Income Tax | 1,488,395 | 113,024,233 | 684,010,639 | 563,343,968 | 17,173,000 | 249,375,509 |
| Resource Tax | - | - | - | - | - | - |
| Property Tax, Land Rent | 307,977,117 | 53,374,500 | 7,567,947,469 | 6,706,134,093 | 1,005,138,607 | 1,612,349,366 |
| Environmental Protection Tax | - | - | - | - | - | - |
| Other Taxes | - | - | - | - | - | - |
| Fees, charges, and other payments | - | - | 60,000 | 60,000 | - | - |
| | **935,792,596** | **3,723,600,286** | **24,382,595,621** | **24,362,905,349** | **1,543,823,844** | **4,351,321,806** |

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended June 30, 2026

### 23. ACCRUED EXPENSES

| | | June 30, 2026 | January 1, 2026 |
|---|---|---|---|
| | | VND | VND |
| a) | **Current** | | |
| - | Prepaid land rent | 601,099,492 | 601,099,492 |
| - | Advertising support expenses for distributors in the Southern region | - | 497,235,027 |
| - | Shipping and Installation Costs | 115,116,078 | 204,424,000 |
| - | Selling expenses | - | - |
| - | Other Payables | 3,925,012,409 | 3,432,134,929 |
| | | **4,641,227,979** | **4,734,893,448** |
| | | - | - |
| b) | **Long-term** | | |
| - | Allocation of Cái Lái Industrial Park rental expenses | - | 5,020,017,230 |
| - | Other Accrued Expenses | 15,998,907,035 | 10,699,999,965 |
| | | **15,998,907,035** | **15,720,017,195** |

### 25. OTHER PAYABLES

| | | June 30, 2026 | January 1, 2026 |
|---|---|---|---|
| | | VND | VND |
| a) | **Short-term** | | |
| - | Unresolved surplus assets | - | - |
| - | Union funds | 394,964,510 | 311,055,749 |
| - | Social Insurance | 42,665,260 | - |
| - | Health Insurance | - | 147,841 |
| - | Unemployment Insurance | - | - |
| - | Amount to be repaid from privatization | 25,927,500 | 25,927,500 |
| - | Received short-term deposits and collateral | 3,921,130,150 | 3,688,130,150 |
| - | Dividends and profits payable | - | - |
| - | Employees received advances to purchase land in Long An | 1,302,400,000 | 1,302,400,000 |
| - | Other payables and taxes payable | 12,420,621,349 | 1,222,280,324 |
| | | **18,107,708,769** | **6,549,941,564** |
| | | - | - |
| b) | **Long-term** | | |
| - | Long-term deposits and collateral | 37,196,084,147 | 37,063,324,147 |
| - | Dividends and profits payable | - | - |
| - | Interest Payable | - | - |
| - | Other payables and taxes payable | - | 50,000,000 |
| | | **37,196,084,147** | **37,113,324,147** |

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended June 30, 2026

### 26. LOANS AND FINANCE LEASE LIABILITIES

| | January 1, 2026 | | During the period | | June 30, 2026 | |
|---|---|---|---|---|---|---|
| | Value | Amount available for debt repayment | Increase | Decrease | Value | Number of debtors |
| | VND | VND | VND | VND | VND | VND |
| **a) Short-term loans** | | | | | | |
| - Vietnam Investment and Development Joint Stock Commercial Bank | 8,000,000,000 | 8,000,000,000 | - | 8,000,000,000 | - | - |
| - Vietnam Foreign Trade Bank | - | - | 5,467,354,993 | 4,467,354,993 | 1,000,000,000 | 1,000,000,000 |
| - Nguyen Khang Trang | 317,000,000 | 317,000,000 | - | - | 317,000,000 | 317,000,000 |
| - Nguyen Duc Tuong | 148,000,000 | 148,000,000 | | | 148,000,000 | 148,000,000 |
| - Other entities | 200,000,000 | 200,000,000 | 229,916,000 | - | 429,916,000 | 429,916,000 |
| | **8,665,000,000** | **8,665,000,000** | **5,697,270,993** | **12,467,354,993** | **1,894,916,000** | **1,894,916,000** |

(i) Loan under Credit Line Agreement No. 01/2025/324800/HĐTD signed on June 30, 2025, between Vietnam Electronics and Information Technology Corporation and Vietnam Investment and Development Joint Stock Commercial Bank – Branch III. Credit line: 130 billion VND, including a loan limit of 30 billion VND; a limit for issuing letters of credit (L/C) and bank guarantees of 30 billion VND; and a limit for other guarantees of 130 billion VND. Term: From June 30, 2025, to June 30, 2026. Collateral: Mortgage, pledge, escrow, or guarantee agreements provided by the Borrower or a third party.

(ii) Unsecured personal loans, with interest rates ranging from 0% per year to 5% per year.

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ending June 30, 2026

### 30. EQUITY

**a) Statement of Changes in Shareholders' Equity**

| | Investment capital of owners | Other owners' equity | Treasury stock | Valuation Adjustments | Development Investment Fund | Retained earnings | Shareholders' Equity | Total |
|---|---|---|---|---|---|---|---|---|
| | VND | VND | VND | Revaluation of Assets VND | Distribution VND | Distribution VND | Non-controlling VND | VND |
| **Balance at the beginning of the previous year** | 438,000,000,000 | 26,619,705 | (13,064,952,951) | (19,974,146,692) | 53,234,868,452 | (41,533,795,260) | 134,028,576,396 | 550,717,169,650 |
| Profit/Loss for the Previous Year | - | - | - | - | - | 60,868,097,642 | 7,822,079,149 | 68,690,176,791 |
| Withdrawal from the Incentive and Welfare Fund (Subsidiary) | - | - | - | - | - | (875,884,865) | (725,647,015) | (1,601,531,880) |
| Bonuses for the Executive Board and Board of Directors' compensation (Subsidiary) | - | - | - | - | - | (124,111,620) | (105,888,380) | (230,000,000) |
| Dividend Distribution (Subsidiary) | - | - | - | - | - | - | (4,910,604,000) | (4,910,604,000) |
| Changes in Subsidiary Shareholders' Equity | - | - | - | - | (1,519,684,964) | 2,993,273,515 | (1,473,588,551) | - |
| Adjustment due to changes in ownership percentage of subsidiaries | - | - | - | - | 8,056,565 | (1,705,208,394) | 1,697,151,829 | - |
| Adjustment due to divestment of LK Company | - | - | - | - | - | (5,238,132,945) | - | (5,238,132,945) |
| Other discounts | - | - | 4,222 | - | - | 209,993 | (1,686,021) | (1,471,806) |
| **Balance at the end of the previous period** | **438,000,000,000** | **26,619,705** | **(13,064,948,729)** | **(19,974,146,692)** | **51,723,240,053** | **14,384,448,066** | **136,330,393,407** | **607,425,605,810** |
| **Balance at the beginning of this year** | **438,000,000,000** | **26,619,705** | **(13,064,948,729)** | **(19,974,146,692)** | **51,723,240,053** | **14,384,448,066** | **136,330,393,407** | **607,425,605,810** |
| Capital increase during this period | - | - | - | - | - | - | - | - |
| Profit/Loss for the Period | - | - | - | - | - | 4,185,532,450 | 3,793,537,320 | 7,979,069,770 |
| Profit Distribution | - | - | - | - | - | (7,530,830,408) | (6,273,689,592) | (13,804,520,000) |
| Bonuses for the Executive Board and Board of Directors' compensation (Subsidiary) | - | - | - | - | - | (868,210,000) | (731,790,000) | (1,600,000,000) |
| Other increases | - | - | - | - | (150,942,534) | 6,835,495,597 | (6,199,425,614) | 485,127,449 |
| Other decreases | - | - | 254,095 | - | - | - | - | 254,095 |
| **End-of-period balance** | **438,000,000,000** | **26,619,705** | **(13,064,694,634)** | **(19,974,146,692)** | **51,572,297,519** | **17,006,435,705** | **126,919,025,521** | **600,485,537,124** |

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended June 30, 2026

**b) Details of Owners' Equity**

| | Percentage | At End of Period | Percentage | Beginning of Period |
|---|---|---|---|---|
| | (%) | VND | (%) | VND |
| Geleximco Group - JSC | 0.73% | 385,297,500 | 87.97% | 385,297,500,000 |
| - Other shareholders | 99.27% | 52,702,500,000 | 12.03% | 52,702,500,000 |
| | 100% | 53,087,797,500 | 100% | 438,000,000,000 |

**c) Capital transactions with owners and distribution of dividends and profit sharing**

| | From January 1, 2026 to | From January 1, 2025 to |
|---|---|---|
| | VND | VND |
| Shareholders' equity | 438,000,000,000 | 438,000,000,000 |
| - *Initial Capital Contribution* | *438,000,000,000* | *438,000,000,000* |
| - *Increase in contributed capital during the period* | - | - |
| - *Decrease in contributed capital during the period* | - | - |
| - *Paid-in Capital at End of Period* | *438,000,000,000* | *438,000,000,000* |
| Dividends and distributed profits | - | - |
| - *Dividends and profits distributed as a percentage of the previous period's profit* | - | - |
| - *Dividends, interim profit distribution based on this period's profit* | - | - |

**d) Shares**

| | June 30, 2026 | January 1, 2026 |
|---|---|---|
| Number of shares to be issued | 43,800,000 | 43,800,000 |
| Number of shares sold to the public | 43,800,000 | 43,800,000 |
| - *Common stock* | *43,800,000* | *43,800,000* |
| - *Preferred stock (classified as equity)* | - | - |
| Number of shares repurchased *(treasury stock)* | 43,800,000 | 43,800,000 |
| - *Common stock* | *43,800,000* | *43,800,000* |
| - *Preferred stock (classified as equity)* | - | - |
| Number of shares outstanding | - | - |
| - *Common stock* | - | - |
| - *Preferred stock (classified as equity)* | - | - |
| Par value of outstanding shares (VND) | 10,000 | 10,000 |

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended June 30, 2026

### 34. TOTAL REVENUE FROM SALES AND SERVICES

| | From January 1, 2026 to June 30, 2026 | From January 1, 2025 to June 30, 2025 |
|---|---|---|
| | VND | VND |
| Revenue from sales | 102,949,654,293 | 161,518,368,760 |
| Revenue from Services | 24,436,861,636 | - |
| Revenue from investment real estate operations | 4,699,736,070 | - |
| Revenue from construction contracts | - | - |
| - *Revenue from construction contracts recognized during the period* | - | - |
| - *Total cumulative revenue from the construction contract recognized as of the date of the financial statements* | - | - |
| | **132,086,251,999** | **161,518,368,760** |

### 35. REVENUE DEDUCTIONS

| | Effective January 1, 2026 through | From January 1, 2025 to |
|---|---|---|
| | VND | VND |
| Trade discount | 85,960,789 | 86,895,501 |
| Returned merchandise | - | - |
| Sales discounts | - | 23,454,546 |
| | **85,960,789** | **110,350,047** |

### 36. COST OF GOODS SOLD

| | From January 1, 2026 to June 30, 2026 | From January 1, 2025 to June 30, 2025 |
|---|---|---|
| | VND | VND |
| Cost of finished goods sold | 69,124,733,255 | 102,965,265,425 |
| Cost of services rendered | 4,271,285,514 | - |
| Provision for/reversal of provision for inventory write-downs | - | (1,552,574) |
| | **73,396,018,769** | **102,963,712,851** |

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended June 30, 2026

### 38. REVENUE FROM FINANCIAL ACTIVITIES

| | From January 1, 2026 to June 30, 2026 | From January 1, 2025 to June 30, 2025 |
|---|---|---|
| | VND | VND |
| Interest on deposits, interest on loans | 7,102,635,067 | 3,191,935,434 |
| Payment discounts, interest on deferred sales | - | - |
| Interest on sales of investments | - | - |
| Dividends and distributed profits | 667,435,000 | - |
| Foreign exchange gains and losses for the period | 43,910,306 | 18,976,882 |
| Foreign exchange gain from revaluation of end-of-period balances | - | 53,795,538 |
| Revenue from other financial activities | 16,697,726 | 1,233,267,848 |
| | **7,830,678,099** | **4,497,975,702** |
| | - | - |

### 39. FINANCIAL EXPENSES

| | From January 1, 2026 to June 30, 2026 | From January 1, 2025 to June 30, 2025 |
|---|---|---|
| | VND | VND |
| Interest on the loan | 58,068,513 | 27,012,248 |
| Payment discounts, interest on deferred payments for purchases | - | - |
| Loss from the liquidation of financial investments | - | - |
| Foreign exchange loss incurred during the period | 24,491,030 | 129,976,792 |
| Foreign exchange loss from revaluation of end-of-period balances | - | - |
| Allowance for impairment of trading securities and investment losses | - | - |
| Other financial expenses | 2,561,567 | - |
| | **85,121,110** | **156,989,040** |
| | - | |

### 40. SELLING EXPENSES

| | From January 1, 2026 to | From January 1, 2025 to |
|---|---|---|
| | VND | VND |
| Personnel expenses | 4,877,669,589 | 5,622,808,689 |
| Cost of raw materials and packaging | (176,192,646) | 66,601,079 |
| Cost of tools and supplies | 445,842,764 | 364,406,995 |
| Depreciation expense on fixed assets | 2,723,884,538 | 2,702,506,875 |
| Warranty expenses | 169,677 | 574,447,103 |
| Brokerage commission expenses | - | 1,761,112,739 |
| Third-party service fees | 9,194,194,878 | 9,806,547,133 |
| Other cash expenses | 2,196,655,640 | - |
| Reversal of product warranty reserves | - | - |
| Other write-downs | 67,296,945 | - |
| | **19,329,521,385** | **20,898,430,613** |

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended June 30, 2026

### 41. GENERAL AND ADMINISTRATIVE EXPENSES

| | From January 1, 2026, to June 30, 2026 | From January 1, 2025, to June 30, 2025 |
|---|---|---|
| | VND | VND |
| Management expenses | 19,404,539,442 | 19,195,927,978 |
| Management material costs | 17,483,365 | 190,192,381 |
| Office supplies expenses | 65,103,008 | 281,253,356 |
| Depreciation expense on fixed assets | 634,122,434 | 1,117,827,264 |
| Taxes, fees, and charges | 4,802,091,112 | 5,611,054,151 |
| [redacted] | | |
| Cost of outsourced services | 6,210,900,788 | 3,301,424,402 |
| Other cash expenses | 6,566,057,973 | 8,933,031,210 |
| Reversal of restructuring provisions and other provisions | - | - |
| | **32,822,722,162** | **39,006,392,736** |

### 42. OTHER INCOME

| | Effective January 1, 2026 to | From January 1, 2025 to |
|---|---|---|
| | VND | VND |
| Income from the sale or disposal of fixed assets | - | 366,181,818 |
| Compensation Received | - | 2,106,334,980 |
| Fines collected | - | 217,263,699 |
| Tax reductions | - | - |
| Income from agency commissions is not taxable | - | - |
| Other income | 8,303,536,407 | 1,795,767,857 |
| | **8,303,536,407** | **4,485,548,354** |

### 43. OTHER EXPENSES

| | From January 1, 2026 to | From January 1, 2025 to |
|---|---|---|
| | VND | VND |
| Net book value and costs from the sale or disposal of fixed assets | - | - |
| Issuance of inventory to settle insurance claims | - | 2,270,692,402 |
| Penalties | 492,593 | 122,210,055 |
| Other expenses | 253,642,269 | 85,991,845 |
| | **254,134,862** | **2,478,894,302** |

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended June 30, 2026

### 48. OPERATING EXPENSES BY COMPONENT

| | From January 1, 2026 to June 30, 2026 | From January 1, 2025 to June 30, 2025 |
|---|---|---|
| | VND | VND |
| Cost of raw materials and supplies | 31,046,445,811 | 83,386,105,036 |
| Labor costs | - | 33,820,131,462 |
| Depreciation expense on fixed assets | 396,568,554 | 4,344,548,906 |
| Provision Expense | - | 358,554,420 |
| Outsourced service costs | - | 8,944,197,233 |
| Other cash expenses | - | 31,906,854,819 |
| | **31,443,014,365** | **162,760,391,876** |

*Hanoi, July 30, 2026*

| Prepared by | Chief Accountant | Deputy General Director |
|---|---|---|
| Vu Van Tuan | Vu Van Tuan | Do Hoang Ha |