VIETNAM ELECTRONICS AND INFORMATICS JOINT STOCK CORPORATION
CONSOLIDATED FINANCIAL STATEMENTS
Third Quarter 2026



October, 2026

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at September 30, 2026

Unit: VND

ITEMS	Code	Note	At 30/09/2026	At 01/01/2026
A. CURRENT ASSETS	**100**		**642,333,525,419**	**614,268,961,343**
I. Cash and cash equivalents	**110**	**V.1**	**61,295,694,868**	**96,606,284,276**
1. Cash	111		32,254,694,868	67,415,284,276
2. Cash equivalents	112		29,041,000,000	29,191,000,000
II. Short-term financial investments	**120**	**V.2**	**383,404,684,583**	**194,226,891,313**
1. Trading securities	121		287,396,250	287,396,250
2. Provision for diminution in value of trading securities	122		(85,094,964)	(85,094,964)
3. Held- to- maturity investments	123		384,102,383,297	194,924,590,027
4. Provision for short-term held-to-maturity investments	124		(900,000,000)	(900,000,000)
III. Short-term receivables	**130**		**124,611,684,484**	**273,533,145,054**
1. Short-term trade receivables	131	V.3	144,330,723,005	315,726,001,641
2. Short- term advances to suppliers	132	V.4	40,265,653,046	27,140,524,827
3. Other short- term receivables	135	V.5	50,855,986,879	38,585,573,160
4. Provision for short-term doubtful debts	136	V.6	(110,990,392,897)	(108,068,669,025)
5. Assets awaiting resolution due to shortages	137		149,714,451	149,714,451
IV. Inventories	**140**	**V.7**	**66,634,848,194**	**47,398,161,216**
1. Inventories	141		97,302,950,196	81,127,710,223
2. Provision for devaluation of inventories	142		(30,668,102,002)	(33,729,549,007)
V. Short-term biological assets	**150**		-	-
VI. Other short-term assets	**160**		**6,386,613,290**	**2,504,479,484**
1. Short-term prepaid expenses	161	V.8	1,224,067,252	1,423,428,681
2. Value added tax deductibles	162		4,331,786,887	145,258,207
3. Taxes and other receivables from State budget	163	V.16	830,759,151	935,792,596
B. NON-CURRENT ASSETS	**200**		**190,286,481,997**	**196,425,379,611**
I. Long-term receivables	**210**	**V.4**	**18,453,292,740**	**18,351,192,740**
1. Long- term advances to suppliers	212	V.5	18,215,447,540	18,215,447,540
2. Other long- term receivables	215		237,845,200	135,745,200
II. Fixed assets	**220**		**99,014,613,281**	**104,061,277,260**
1. Tangible fixed assets	221	V.9	65,413,479,687	69,974,380,627
- Cost	*222*		*231,124,597,193*	*238,274,532,875*
- Accumulated Depreciation	*223*		*(165,711,117,506)*	*(168,300,152,248)*
2. Intangible fixed assets	227	V.10	33,601,133,594	34,086,896,633
- Cost	*228*		*46,104,084,706*	*46,104,084,706*
- Accumulated Depreciation	*229*		*(12,502,951,112)*	*(12,017,188,073)*
III. Long-term biological assets	**230**		-	-
IV. Investment property	**240**	**V.11**	**8,326,802,931**	**8,799,944,019**
- Cost	*241*		*41,120,042,125*	*41,120,042,125*
- Accumulated Depreciation	*242*		*(32,793,239,194)*	*(32,320,098,106)*
V. Long-term assets in progress	**250**		**10,808,336,666**	**9,952,321,851**
1. Construction in progress	252	V.12	10,808,336,666	9,952,321,851
VI. Long-term financial investments	**260**	**V.2**	**42,344,826,310**	**42,481,683,297**
1. Investment in joint ventures and associates	262		42,344,826,310	42,481,683,297
VII. Other long-term assets	**270**		**11,338,610,069**	**12,778,960,444**
1. Long-term prepaid expenses	271	V.8	9,617,377,091	11,010,286,799
2. Deferred tax assets	272	V.13	1,721,232,978	1,768,673,645
4. Tài sàn dài hạn khác				
TOTAL ASSETS	**280**		**832,620,007,416**	**810,694,340,954**

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at September 30, 2026

Unit: VND

ITEMS	Code	Note	At 30/09/2026	At 01/01/2026
C. LIABILITIES	**300**		**201,994,024,224**	**203,268,735,144**
I. Current liabilities	**310**		**124,179,170,116**	**123,246,967,081**
1. Short-term trade payables	311	V.14	64,564,457,181	74,395,617,345
2. Short-term advances from customers	312	V.15	23,204,398,261	13,139,695,488
3. Dividends and profit payable	313		3,289,078,017	3,338,970,517
4. Taxes and amounts payables to the State budget	314	V.16	8,976,035,805	3,723,600,286
5. Payable to employees	315		4,420,642,048	9,096,896,254
6. Short- term accrued expenses	316	V.17	10,215,656,383	2,634,893,448
7. Short-term deferred revenue	319		18,414,000	347,900,000
8. Other short- term payables	320	V.18	5,858,727,120	6,601,353,147
9. Short-term loans and obligations under finance	321	V.19	2,183,851,816	8,665,000,000
10. Short-term provisions	322	V.20	368,880,014	368,880,014
11. Bonus and welfare funds	323		1,079,029,471	934,160,582
II. Long-term liabilities	**330**		**77,814,854,108**	**80,021,768,063**
1. Long- term accrued expenses	334	V.17	14,768,864,431	14,350,529,503
2. Other long- term payables	338	V.18	34,460,412,147	37,113,324,147
3. Deferred income tax liabilities	342	V.13	27,322,375,126	27,266,808,510
4. Long-term provisions	343	V.20	1,263,202,404	1,291,105,903
D. EQUITY	**400**	**V.21**	**630,625,983,192**	**607,425,605,810**
1. Owner's contributed capital	411		438,000,000,000	438,000,000,000
- Ordinary shares carrying voting rights	*411a*		*438,000,000,000*	*438,000,000,000*
2. Treasury shares	415		-	-
3. Difference arising from revaluation of assets	416		(19,974,146,692)	(19,974,146,692)
4. Development investment fund	418		52,016,414,775	51,723,240,053
5. Other funds belonging to equity	419		26,619,705	26,619,705
6. Retained earnings	420		38,940,808,728	14,384,448,066
- Retained earnings accumulated to the prior year end	*420a*		*27,520,514,424*	*(46,483,649,576)*
-Retained earnings of the current year	*420b*		*11,420,294,305*	*60,868,097,642*
7. Non-controlling interests	429		121,616,286,676	123,265,444,678
TOTAL RESOURCES	**440**		**832,620,007,416**	**810,694,340,954**

Approved, October 29, 2026

Prepared by	Chief Accountant	Deputy General Director
Le Thuy Trang	Vu Van Tuan	Do Hoang Ha

INTERIM CONSOLIDATED INCOME STATEMENT

From July 01, 2026 to September 30, 2026

Unit: VND

ITEMS	Code	Note	3rd Quarter		Accum from beginning of year to the end of	
			Current year	Previous year	Current year	Previous year
1. Revenue from sale of goods and rendering of	**01**	**VI.1**	**127,697,119,041**	**119,941,331,517**	**257,602,184,713**	**281,459,700,277**
2. Deductions	02		454,545,455		540,506,244	110,350,047
3. Net revenue from sale of goods and rendering of services	**10**		**127,242,573,586**	**119,941,331,517**	**257,061,678,469**	**281,349,350,230**
4. Cost of goods sold	11	VI.2	103,279,790,421	91,852,099,106	175,731,243,656	194,815,811,957
5. Gross profit from sale of goods and rendering of services	**20**		**23,962,783,165**	**28,089,232,411**	**81,330,434,813**	**86,533,538,273**
6. Gain/(loss) from sale and disposal of investment property	21		4,882,841,153	-	4,882,841,153	-
7. Financial income	22	VI.3	5,252,709,653	2,243,370,300	14,199,857,006	6,741,346,002
8. Financial expenses	23	VI.4	97,070,398	67,535	176,467,202	157,056,575
- Of which: interest expense	*24*		*950,825*	-	*52,259,647*	*27,012,248*
9. Selling expenses	25	VI.5	8,140,536,693	10,686,620,900	27,120,058,080	31,585,051,513
10. General and administration expenses	26	VI.6	22,665,624,882	17,780,819,947	56,647,582,354	56,787,212,683
11. Share of profit or loss in joint ventures and associates	27		370,026,209	-	611,850,513	177,560,237
12. Operating profit	**30**		**3,565,128,207**	**1,865,094,329**	**17,080,875,849**	**4,923,123,741**
13. Other incomes	31	VI.7	1,496,757,150	1,112,682,493	8,060,293,557	5,598,230,847
14. Other expenses	32	VI.8	5,066,171	18,923,629	724,993,697	2,497,817,931
15. Other profit	**40**		**1,491,690,979**	**1,093,758,864**	**7,335,299,860**	**3,100,412,916**
16. Profit before tax	**50**		**5,056,819,186**	**2,958,853,193**	**24,416,175,709**	**8,023,536,657**
17. Current corporate income tax expense	51	VI.9	1,808,396,035	1,102,310,308	4,797,751,044	3,561,872,046
18. Deferred corporate income tax expense	52		-	(79,131,663)	103,007,282	1,769,473,703
19. Net profit after tax	**60**		**3,248,423,151**	**1,935,674,548**	**19,515,417,383**	**2,692,190,908**
20. Profit after tax attributable to the owners of the parent	61		(483,637,123)	378,566,556	11,420,294,305	(2,658,454,404)
21. Profit after tax attributable to non-controlling interests	62		3,732,060,274	1,557,107,992	8,095,123,078	5,350,645,312
22. Basic earning per share	**70**	**VI.10**	**(11)**	**9**	**261**	**(61)**
23. Diluted earning per share	**71**	**VI.10**	**(11)**	**9**	**261**	**(61)**

Approved, October 29, 2026

Prepared by	Chief Accountant	Deputy General Director
Le Thuy Trang	Vu Van Tuan	Do Hoang Ha

INTERIM CONSOLIDATED CASH FLOW STATEMENT

From January 01,2026 to September 30, 2026

Unit: VND

ITEMS	Code	Accum from beginning of year to September 30, 2026	Accum from beginning of year to September 30, 2025
I. Cash flows from operating activities			
1. Profit before tax	**01**	**24,416,175,709**	**8,023,536,657**
2. Adjustments for		**(2,414,761,846)**	**288,121,112**
- Depreciation and amortization of fixed asset	02	5,624,420,790	(1,924,615,070)
- Provisions	03	(592,573,236)	10,000,344,712
- Foreign exchange (gain)/loss arising from translating foreign currency items	04	2,474,004	(314,099,361)
- (Gain)/loss from investing activities	05	(7,467,918,394)	(7,500,521,417)
- Interest expense	06	18,834,990	27,012,248
3. Operating profit before movements in working capital	**08**	**22,001,413,863**	**8,311,657,769**
- (Increase)/ decrease in receivables	09	149,018,191,755	(5,320,960,137)
- (Increase)/ decrease in inventories	10	(18,210,520,061)	4,359,614,981
- Increase/ (decrease) in payables	11	8,271,166,083	19,711,944,315
- (Increase)/ decrease in prepaid expenses	12	1,607,444,471	(1,070,877,570)
- Interest paid	14	(18,834,990)	(27,012,248)
- Corporate income tax paid	15	(3,934,955,594)	(2,458,057,898)
- Other income from operating activities	16	1,027,156,088	(444,712,639)
- Other expenses for operating activities	17	(1,451,069,226)	(1,773,880,373)
Net cash flow from operating operations	**20**	**158,309,992,389**	**21,287,716,200**
II. Cash flows from investing activities			
1. Acquisition and construction of fixed assets and other long-term assets	21	(960,630,535)	(732,643,870)
2. Proceeds from sale, disposal of fixed assets and other long-term assets	22	91,300,000	(5,855,707)
3. Cash outflow for lending, buying debt instruments of other entities	23	(340,050,000,000)	(149,900,000,000)
4. Cash recovered from lending, selling debt instruments of other entities	24	155,900,000,000	132,000,000,000
5. Interest earned, dividends and profits received	27	2,293,941,426	9,253,666,363
Net cash flow from investing activities	**30**	**(182,725,389,109)**	**(9,384,833,214)**
III. Cash flows from financing activities			
1. Proceeds from borrowings	33	9,100,688,809	7,250,000,000
2. Repayment of borrowings	34	(15,581,836,993)	(10,104,779,000)
3. Dividends and profits paid	36	(4,411,570,500)	(7,129,790,000)
Net cash flow from investing activities	40	**(10,892,718,684)**	**(9,984,569,000)**
Net cash flow during the period	**50**	**(35,308,115,404)**	**1,918,313,986**
Cash and cash equivalents at the beginning of the year	**60**	**96,606,284,276**	**101,678,180,741**
The effect of foreign exchange rate changes	61	(2,474,004)	8,666,149
Cash and cash equivalents at the end of the year	**70**	**61,295,694,868**	**103,605,160,876**

Approved, October 29, 2026

Prepared by	Chief Accountant	Deputy General Director
Le Thuy Trang	Vu Van Tuan	Do Hoang Ha

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

From July 01, 2026 to September 30, 2026

I Operational characteristics of the enterprise

1. Forms of ownership

Vietnam Electronics and Informatics Joint Stock Corporation.
The Business Registration Certificate No. 0100103351, issued by the Hanoi Department of Finance, first registered on February 28, 2007, and amended for the 8th time on December 18, 2025.
The Corporation's head office is located at No. 15 Tran Hung Dao Street, Cua Nam Ward, Hanoi City, Viet Nam.
The Corporation's charter capital: VND 438,000,000,000.
Total number of shares: 43,800,000 shares.

2. Business activities

Manufacturing, construction, trading and services.

3. Main operating industry

According to the Business registration certificate, the business activities of the Corporation are:

- Architectural and related technical consultancy activities. Details: Consultancy and design of transmission lines and substations up to 500 kV; Consultancy and supervision of the construction and installation of transmission lines and substations up to 110 kV; Consultancy and design of transmission line and substation works up to 110 kV; Architectural design of buildings; Interior and exterior design of buildings; landscape design; Structural design of buildings; Electrical and mechanical-electrical design of buildings; Water supply and drainage design; Ventilation and heating/cooling design; Design of information and communication networks in construction works; Construction planning design; Topographical surveying; Geological and hydrogeological surveying for construction works; Supervision of construction and completion works; Supervision of installation of construction equipment; Supervision of installation of technological equipment; Appraisal of construction designs; Preparation and review of construction investment projects; Project management consultancy; Construction inspection; Specialized construction testing; Fire prevention and firefighting system design; Consultancy on cost management for construction investment; Bidding consultancy services.
- Demolition.
- Site preparation.
- Other specialized construction activities.
- Installation of other building systems. Details: Construction and installation of fire prevention and firefighting systems.
- Manufacture of basic chemicals (The Enterprise undertakes not to conduct business activities at its head office).
- Construction of other civil engineering works. Details: Construction of civil, industrial, telecommunications, radio and television broadcasting works, power transmission lines and substations; construction of power transmission lines and substations up to 500 kV, and power plants with a capacity of up to 1,000 MW.
- Other computer and information technology service activities. Details: Provision of services in the fields of electronics and information technology (research and training, technology transfer, investment consultancy, construction and installation, maintenance, acting as an agent and distributor for domestic and foreign companies).
- Packaging services.
- Hotels and similar short-stay accommodation. Details: Hotel business (excluding bar, karaoke and nightclub operations).
- Warehousing and storage of goods (excluding real estate business).
- Other professional, scientific and technical activities not elsewhere classified.
- Freight transport by road. Details: Freight transport by automobile.
- Retail sale of pharmaceuticals, medical and orthopaedic goods, cosmetics and toiletries.
- Agents involved in the sale of goods. Details: Acting as an agent for the sale of goods; brokerage of goods purchase and sale (excluding auction activities).
- General wholesale (excluding goods prohibited by the State and auction activities).
- Repair and maintenance of electronic and optical equipment. Details: Repair of medical machinery and equipment, diagnostic equipment with display screens, measuring and testing equipment, and laboratory equipment.
- Wholesale of other specialized products not elsewhere classified. Details: Trading in fire prevention and firefighting equipment; wholesale of scrap and waste of metals and non-metals; wholesale of chemicals.

- Wholesale of other construction materials and installation supplies. Details: Wholesale of bricks, tiles, stone, sand and gravel.
- Wholesale of agricultural and forestry raw materials (excluding wood, bamboo and neohouzeaua) and live animals (excluding items prohibited by the State).
- Manufacture of cement, lime and plaster.
- Manufacture of starches and starch products.
- Manufacture of other non-metallic mineral products not elsewhere classified. Details: Manufacture of millstones, grinding wheels, grinding wheels in circular form and similar products, without frames, used for grinding, sharpening, polishing, filing or cutting, as well as hand sharpening or polishing stones; manufacture of natural or artificial abrasive powders and grains, with a base of textile materials, paper, paperboard or other materials, whether or not cut to shape, sewn or otherwise finished.
- Installation of industrial machinery and equipment. Details: Installation of electrical, refrigeration and airconditioning, mechanical, metal, mineral, rubber product manufacturing, environmental treatment equipment and systems, lifting equipment, elevators, security and alarm equipment, fire and explosion prevention equipment, and laboratory equipment serving production, research and training. Installation of medical equipment.
- Wholesale of other machinery, equipment and spare parts. Details: Trading in electrical, refrigeration and airconditioning, mechanical, metal, mineral, rubber product manufacturing, environmental treatment equipment and systems, lifting equipment, elevators, security and alarm equipment, fire and explosion prevention equipment, and laboratory equipment serving production, research and training; trading in equipment, products, components, parts and materials related to the electronics and information technology industry, telecommunications equipment, medical electronics and electrical appliances; wholesale of medical equipment and instruments; wholesale of medical machinery and equipment.
- Manufacture of medical, dental, orthopaedic and rehabilitation equipment and instruments.
- Other business support service activities not elsewhere classified. Details: Export and import of equipment, products, components, parts and materials related to the electronics and information technology industry, telecommunications equipment, medical electronics and electrical appliances; import and export of goods traded by the Company (For conditional business lines, the Enterprise shall only conduct business when it fully satisfies the conditions prescribed by law).
- Other manufacturing not elsewhere classified. Details: Design, manufacture, assembly and fabrication of equipment, equipment systems, components, parts and electronic and information technology structures, telecommunications equipment, medical electronics, electronic automation equipment, household and specialized electrical appliances; manufacture of equipment, products, components, parts and materials related to the electronics and information technology industry, telecommunications equipment, medical electronics and electrical appliances; manufacture of auxiliary equipment and various types of packaging serving the Corporation's business activities.
- Advertising. Details: Advertising and information services (excluding tobacco advertising).
- Organization of conventions and trade shows. Details: Exhibition business.
- Real estate activities with own or leased property. Details: Real estate business and office leasing.

The principal activities of the Corporation are the manufacture of consumer electronic products, construction, installation of electronic equipment, and leasing of offices and factory premises.

4. The Corporation's normal business period

The Corporation's normal business period is 12 months.

5. Corporate Structure

Branches, Subsidiaries and Associates

As at September 30, 2026, the Corporation had one dependent accounting unit, six subsidiaries and five associates, as follows:

5.1. Dependent accounting unit

Name	Principal business activites	Operating status	Capital contribution ratio	Voting rights ratio
Viettronics College of Technology	Training and professional development of personnel at college level and below in the fields of electronics and information technology	Operating	100%	100.00%

5.2. Subsidiaries

Name	Principal business activites	Operating status	Capital contribution ratio	Voting rights ratio
Viettronics Tan Binh Joint Stock Company	Manufacture and installation of electronic equipment	Operating	55.54%	61.59%
Viettronics Thu Duc Joint Stock Company	Manufacture, trading and processing of electrical and electronic products	Operating	97.01%	97.01%
Viettronics Industrial Joint Stock Company	Manufacture of electronic products	Operating	92.47%	92.47%
Viettronics Binh Hoa Joint Stock Company	Manufacture, trading and processing of electrical and electronic products	Operating	51.00%	51.00%
Viettronics Bien Hoa Joint Stock Company	Manufacture of electronic products	Operating	51.00%	51.00%
Viettronics Construction Joint Stock Company	Supervision and construction of electrical works	Operating	70.97%	70.97%

5.3. Associates

Name	Principal business activites	Operating status	Capital contribution ratio	Voting rights ratio
Viettronimex Joint Stock Company	Trading in electronic equipment and components	Operating	42.16%	42.16%
Phu Tho Hoa Electro-Mechanical Joint Stock Company	Manufacture and assembly of electronic equipment	Operating	33.77%	33.77%
Vietnam Computer Joint Stock Company	Trading in electronic equipment and components	Operating	28.52%	28.52%
High-Tech Medical Electronics Company	Manufacturing, trading and services	Ceased Operating	49.00%	49.00%
DM Vina Company Limited	Manufacture of plastic products	Operating	41.74%	41.74%

6. Number of employees

As at September 30, 2026, the Corporation and its subsidiaries had 345 employees (as at January 1, 2026 350 employees).

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

The interim consolidated financial statements of the Corporation are prepared to ensure comparability.

II. Accounting period and accounting monetary unit

The Corporation's interim accounting period begins on July 1 and ends on September 30 each year.
Annual accounting period commences from 01 January and ends on 31 December each year.
Monetary unit used in accounting is Viet Nam Dong (National symbol is "d"; International symbol is "VND")

III. Accounting standards and Accounting system

1. Accounting system

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

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

On April 20, 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC ("Circular 43"), amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC dated December 22, 2014, issued by the Ministry of Finance providing guidance on the methods of preparation and presentation of consolidated financial statements. Circular 43 takes effect from the date of issuance and applies to the preparation and presentation of consolidated financial statements for financial years beginning on or after January 01, 2026.

The effects of changes in accounting policies in accordance with the guidance under Circular 43 are applied prospectively. Circular 43 introduces changes to the presentation of certain line items in the consolidated financial statements. Comparative figures have been reclassified to conform with the presentation adopted for the current period. Details of the reclassification of comparative figures are presented in Note VIII.4 to the consolidated financial statements.

3. Declaration on compliance with accounting standards accounting system

The Corporation applies the Vietnam Accounting Standards and the Standards guidelines issued by the State. The financial statements are prepared and presented in accordance with all provisions of each standard, circular guiding the implementation of standards and prevailing applicable accounting system.

IV. Accounting policies

1. Basis of preparation of the consolidated financial statements

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

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

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

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

2. Accounting estimates

The preparation of consolidated financial statements in accordance with Vietnamese accounting standards, regulations on accounting for enterprises and other regulations related to the preparation and the presentation of financial statements requires the Board of Directors to have estimates and assumptions affect the reported data on assets and liabilities and the presentation of contingent assets at the date of the financial statements, as well as the reported date on revenues and expenditures, fees during the operation period. Although accounting estimates are prepared by the management's knowledge, the actual numbers arising may differ from the estimates or assumptions set.

3. Foreign currency transactions

Foreign currency transactions are translated into Vietnam Dong (VND) using either the actual exchange rate at the transaction date or the book exchange rate, as appropriate for each type of transaction. The actual exchange rate is the average telegraphic transfer buying and selling exchange rate quoted by the commercial bank with which the Corporation regularly conducts transactions.

At the end of the accounting period, monetary items denominated in foreign currencies are retranslated using the average telegraphic transfer buying and selling exchange rates quoted by the commercial bank with which the Corporation regularly conducts transactions. Foreign currency bank deposits are retranslated using the average telegraphic transfer buying and selling exchange rates quoted by the bank where the Corporation maintains its accounts. Foreign currency-denominated receivables for which an allowance for doubtful debts has been recognized are not retranslated to the extent of the amount covered by such allowance.

Exchange differences arising from actual foreign currency transactions during the period and exchange differences resulting from the retranslation of foreign currency-denominated monetary items at the reporting date are recognized in the statement of profit or loss for the period.

4. Principles of accounting for cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash in banks and short-term, highly liquid investments with an original maturity of less than three months that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value.

5. **Principles of accounting for financial investments**

Trading securities

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

Held to maturity investments

Held-to-maturity investments comprise investments that the Corporation has the intention and ability to hold until maturity. The Corporation's held-to-maturity investments comprise term deposits with banks and loans granted to other entities.

Held to maturity investments are recognized starting from the acquisition date and are initially valued at purchase price and related expenses. Interest income from held to maturity investments after the acquisition date is recognized in the income statement on accrual basis. Interest earned before the Company holds is deducted from the original cost at the time of purchase. Held to maturity investment are stated at cost less provision for doubtful debts. Provision for doubtful debts for held to maturity investments is made up in accordance with current accounting regulations

Investment in associates

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

Equity investments in other entities

Equity investments in other entities represent the investments in equity of other entities of the Company, but the Company has not control or joint control, or significant influence on the investee.

Equity investments in other entities are presented at cost minus provions for impairment of investments.

6. **Principles of accounting for receivables**

Receivables represent the amounts recoverable from customers or other debtors and are stated at book value less provision for doubtful debts.

Provision for doubtful debts is made for receivables that are overdue, or when the debtor is in dissolution, in bankruptcy, or is experiencing similar difficulties and so may be unable to repay the debts.

7. **Principles of accounting for inventories**

Inventories of the Corporation comprise assets purchased for production or for sale in the ordinary course of business.

Inventories are stated at cost, or net realizable value, whichever is lower. The cost of inventories comprises the cost of purchase, costs of conversion and other directly attributable costs incurred in bringing the inventories to their resent location and condition.

The cost of inventories issued is determined using the monthly weighted average method. Net realizable value is determined as the estimated selling price less the estimated costs of completion and the estimated costs necessary to make the sale, including marketing, selling and distribution costs.

The method for determining the value of work in progress: Work in progress costs are accumulated separately for each construction project that has not yet been completed or for which revenue has not yet been recognized. Inventories are accounted for using the perpetual inventory method.

A provision for diminution in value of inventories is made at the end of the period for the difference between the cost of inventories and their net realizable value, where the latter is lower than cost.

8. **Principles of accounting for fixed assets and their depreciation**

Principles of accounting for tangible and intangible fixed assets

Tangible and intangible fixed assets are valued according to their original prices.
During the using time, fixed assets are recorded at cost, accumulated depreciation (amortization) and net carrying amount;
Depreciation is calculated using the straight-line method, with the estimated useful life as follows:

Asset types	Years
Buildings and Structure	06 - 50
Machinery and equipment	03 - 10

Motor vehicle	05 - 10
Office equipment and other tangible fixed assets	02 - 08
Computer software	03

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

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

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

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

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

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

10. Principles of accounting for recognizing construction in progress costs

Assets under construction for production, rental, management, or any other purpose are recognized at historical cost. This cost includes construction expenses, equipment costs, and other related costs in accordance with the Corporation's accounting policies. Construction in progress costs are only depreciated once the assets are completed and put into use.

11. Principles of accounting policies for prepaid expenses

Prepaid expenses comprise actual costs incurred that relate to the business results of several accounting periods. Prepaid expenses include high-value tools and equipment put into use and repair costs, which are considered capable of generating future economic benefits for the Corporation. These costs are capitalised as prepaid expenses and amortised to the Statement of Income using the straight-line method in accordance with prevailing accounting regulations.

12. Principles of accounting for payables

The classification of payables into trade payables, and other payables are made on the following principles:

- Trade payables consist of commercial payables arising from transactions of trading goods, services, and assets. Payables consist of expenses arising from the practice of importing through entrustment.
- Other payables are remaining payables that are not classified as trade payables, intercompany payables.

Payables are separately recorded for each creditor, according to the payment content, payment schedule, and type of currency.

Payables are classified as short-term debts when the remaining maturities of the payables are less than 12 months (shorter than the duration of a business cycle) at the time the financial statements are prepared. Other payables not classified as short-term debts are classified as long-term debts. When preparing the financial statements, payables are reclassified under this principle.

The Company remeasures foreign currency-denominated trade payables at each reporting date. The actual exchange rate used to remeasure trade payables is the average telegraphic transfer buying and selling exchange rate quoted by the commercial bank with which the Company regularly conducts transactions.

The Company recognizes a liability immediately when there is evidence that an obligation resulting in a probable outflow of resources has arisen, in accordance with the prudence principle. Liabilities are not recognized at an amount lower than the obligation required to be settled. Provisions for liabilities are recognized at the reporting date in accordance with the prevailing regulations.

13. Principles of accounting for loans

The carrying amount of loans is recorded based on each disbursement and repayment. Loans are accounted for in detail and monitored by each borrower and lender, individual loan agreement, type of loan asset, loan term and loan currency.

When preparing the financial statements, foreign currency loan balances are revalued using the average transfer buying and selling exchange rate of the bank with which the Company conducts its borrowing transactions.

14. Principles of accounting for and capitalizing borrowing costs

Borrowing costs are recognised in the income statement in the year when incurred unless they are capitalised in accordance with Vietnamese Accounting Standard "Borrowing costs". Accordingly, borrowing costs directly attributed to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Incurred income from the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the cost of those assets. For specific borrowings for the purpose of construction of fixed assets and investment properties, interest expenses are capitalised even when the construction period is under 12 months. The capitalization rate used to determine the amount of borrowing costs eligible for capitalization in the accounting period is 0%.

15. Principles of accounting for accrued expenses

Accrued expenses reflect payable amounts for goods or services received from the seller or provided to the buyer but not yet be incurred due to lack of invoices or incomplete accounting records and documents. These expenses are accrued as operating cost in the accounting period in order to ensure no dramatic fluctuation in the operating cost as required by revenue and expense matching principle. When these costs are incurred, if there are any discrepancies with the accrued amount, accountant will make additional accrual or record cost deduction at the value of the difference.

16. Principles of accounting policies for deferred revenue

Deferred revenue represents amounts received in advance, primarily comprising advance payments from customers for one or more years of property lease rentals and the provision of services related to such property leases. The Company recognizes deferred revenue to the extent of the performance obligations that it is required to fulfill in the future. Deferred revenue is recognized in the statement of profit or loss in the relevant financial year when the revenue recognition criteria are satisfied, to the extent that the corresponding performance obligations have been fulfilled.

17. Principle and method of recognition of provisions payables

The recognized value of a provision is the most reasonable estimate of the amount that will be payable to the current liability at the consolidated financial statement date.

Only expenses related to an initial established provision is covered by that provision. The difference between the unused provision made in the previous accounting period and the provision payable in the reporting period is reversed as a decrease in production and business costs in the period minus the larger difference of the provision payable to the construction work warranty, which is reversed into other income during the period.

18. Principles of accounting for owner's equity

The owner's equity is recorded at actual capital contribution of the owners.

Share premium is recognized as the excess or shortfall between the actual issue price and the par value of shares when shares are issued for the first time, additionally issued, or when treasury shares are reissued.

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

Retained earnings after tax represent the Company's profit from operations after deducting (-) adjustments due to the retrospective application of changes in accounting policies and the retrospective correction of material errors from previous years. Retained earnings after tax may be distributed to investors based on their capital contribution ratio, subject to approval by shareholders at the annual general meeting and after setting aside reserve funds in accordance with the Company's Charter and legal regulations.

19. Principles of accounting for revenue

Revenue from sale of goods

Revenue from the sale of goods is recognized when all of the following conditions are satisfied:

- The significant risks and rewards of ownership of the products or goods have been transferred to the buyer;
- The Company no longer retains the right to manage the goods as their owner or control over the goods;
- The revenue can be measured reliably;
- The Company has received or will receive the economic benefits associated with the sale transaction;
- The costs incurred or to be incurred in respect of the sale transaction can be measured reliably.

Revenue from provision of services

Revenue from the provision of services is recognized when the outcome of the transaction can be reliably measured. Where the provision of services relates to multiple periods, revenue is recognized in each period based on the stage of completion of the work performed as at the reporting date. The outcome of a service transaction can be reliably measured when all of the following conditions are satisfied:

- The revenue can be measured reliably;
- It is probable that the economic benefits associated with the service transaction will flow to the Company;
- The stage of completion of the transaction at the reporting date can be measured reliably; and
- The costs incurred for the transaction and the costs to complete the service transaction can be measured reliably.

Revenue from construction contracts

Where the outcome of a construction contract is estimated reliably and accepted by customers, revenue and costs are recognized by reference to the stage of completion of the contract activity in the period that is accepted by customers and stated in the relevant invoices.

Revenue from financial activities

This comprises revenue arising from bank deposit interest, dividends and profits distributed, interest on loans, and foreign exchange gains, which is recognized based on the bank's monthly notifications of deposit interest, dividend payment notices, and gains arising from changes in foreign exchange rates in relation to foreign currency transactions.

20. Principles of accounting for cost of goods sold

When revenue is recognized, the corresponding cost related to the creation of such revenue must be recognized. Costs corresponding to revenues include costs of the period in which revenues are created and costs of the previous periods or payable costs related to the revenues of such period.

21. Principles of financial expense recognition

The expenses recognized as finance costs include interest expense on loans and borrowings, losses arising from changes in foreign exchange rates in relation to foreign currency transactions, and provisions for financial investments.

The above expenses are recognized based on the total amounts incurred during the period, without offsetting against finance income.

22. Principles of enterprise management cost accounting

Administration expenses reflect all general expenses of the company such as: salary and insurance of the company's managers, depreciation of fixed assets used for corporate management, land rental, license tax, provision for bad debts, services purchased from outside to serve the management of the Corporation.

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

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

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

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

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

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

24. Earnings per share

Basic earnings per share (EPS) is calculated by dividing the net profit after tax attributable to the Company's common shareholders (after adjustments for allocations to the bonus and welfare fund) by the weighted average number of common shares outstanding during the year.

Diluted earnings per share (EPS) is calculated by dividing the net profit after tax attributable to the Company's common shareholders (after adjustments for allocations to the bonus and welfare fund) by the weighted average number of common shares outstanding during the year and the weighted average number of common shares that would be issued if all potentially dilutive common shares were converted into common shares.

25. Segment information

A segment is a separately identifiable component of the Corporation that engages in the sale of goods or the provision of related services (business segment) or operates within a specific economic environment (geographical segment). Each of these segments is subject to different risks and derives distinct benefits compared to other segments. The Corporation's primary segment reporting format is based on business segments.

Segment information is prepared and presented in accordance with the accounting policies applied in the preparation and presentation of the Corporation's consolidated financial statements. The purpose is to help users of the consolidated financial statements gain a clear and comprehensive understanding of the Corporation's operational performance.

26. Related parties

Parties are considered to be related if one party has the ability, either directly or indirectly, to control the other party or influence significantly on the other party in making financial and operating decisions. Transactions with related parties are presented by the Company in the Notes to the consolidated financial statements.

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

Unit: VND

1. Cash and cash equivalents

	30/09/2026	01/01/2026
Cash on hand	991,357,707	792,739,527
Cash in banks demand deposits	31,263,337,161	66,622,544,749
Cash equivalents (i)	29,041,000,000	29,191,000,000
Total	128,710,979,144	96,606,284,276

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

2. Financial investments

2.1. Short-term financial investments

Unit: VND

Items	30/09/2026			01/01/2026		
	Original cost	Fair value (i)	Provision	Original cost	Fair value (i)	Provision
Trading securities	**287,396,250**	**-**	**(85,094,964)**	**287,396,250**	**-**	**(85,094,964)**
Shares of Mai Linh Group Corporation	287,396,250	(i)	(85,094,964)	287,396,250	(i)	(85,094,964)
Total	**287,396,250**	**-**	**(85,094,964)**	**287,396,250**	**-**	**(85,094,964)**

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

2.2. Short-term financial investment	**384,102,383,297**	**383,202,383,297**	**(900,000,000)**	**194,924,590,027**	**194,024,590,027**	**(900,000,000)**
Term deposit (i)	***176,850,000,000***	***176,850,000,000***	**-**	***181,215,000,000***	***181,215,000,000***	**-**
- BIDV	*38,700,000,000*	*38,700,000,000*	-	*39,265,000,000*	*39,265,000,000*	-
- Vietcombank	*10,000,000,000*	*10,000,000,000*	-	*92,300,000,000*	*92,300,000,000*	-
- ABBank	*86,950,000,000*	*86,950,000,000*	-	-	-	-
- Eximbank	*20,600,000,000*	*20,600,000,000*	-	*26,600,000,000*	*26,600,000,000*	-
- Other banks	*20,600,000,000*	*20,600,000,000*	-	*23,050,000,000*	*23,050,000,000*	-
Short-term loans	***195,400,000,000***	***194,500,000,000***	***(900,000,000)***	***11,400,000,000***	***10,500,000,000***	***(900,000,000)***
- The New Generation Services and Trading Joint Stock Company (ii)	184,000,000,000	184,000,000,000	-	-	-	-
- Viettronics Vinh Phuc Joint Stock Company (iii)	*9,000,000,000*	*9,000,000,000*	-	*9,000,000,000*	*9,000,000,000*	-
- Nguyen Anh Dung	*1,500,000,000*	*1,500,000,000*	-	*1,500,000,000*	*1,500,000,000*	-
- Viettronics Thu Duc 1 Joint Stock Company	*900,000,000*	-	*(900,000,000)*	*900,000,000*	-	*(900,000,000)*
Accrued interest income from term deposits and loans	***11,852,383,297***	***11,852,383,297***	**-**	***2,309,590,027***	***2,309,590,027***	**-**
Total	**384,102,383,297**	**383,202,383,297**	**(900,000,000)**	**194,924,590,027**	**194,024,590,027**	**(900,000,000)**

(i) Short-term term deposits comprise term deposits with maturities ranging from 6 to 12 months placed with joint stock commercial banks, bearing interest rates ranging from 4% (as at January 1, 2026 3.4% to 6.1% per annum).

(ii) Loan granted to The New Generation Services and Trading Joint Stock Company under Loan Agreement No. 1102/2026/HDVV/VIETTRONICS-THM dated February 11, 2026 and Appendix No. 01/2026/PLHD to the Loan Agreement dated June, 12 2026. The loan amount is VND 190,000,000,000, of which the actual amount disbursed as at June 30, 2026 was VND 184,000,000,000. The purpose of the loan is to provide the borrower with additional working capital. The loan matures on December 31, 2026 and bears interest at 6.7% per annum. The loan is secured by 20,477,500 shares of Nam Son Trading and Construction Joint Stock Company owned by Ms. Tran Kim Khanh pursuant to the Security Agreement dated February 11, 2026.

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

2.2. Long-term financial investments

	30/09/2026			01/01/2026		
	Cost	Fair value (i)	Value under the equity method	Cost	Fair value (i)	Value under the equity method
Investment in associates	**78,273,151,211**	**-**	**42,344,826,310**	**78,273,151,211**	**-**	**42,481,683,297**
Viettronimex Joint Stock Company	13,987,729,333	-	14,688,134,278	13,987,729,333	-	14,819,828,795
Phu Tho Hoa Electro-Mechanical Joint Stock Company	2,278,518,130	-	3,162,199,362	2,278,518,130	-	3,152,360,952
Vietnam Computer Joint Stock Company	895,348,195	-	941,221,901	895,348,195	-	941,221,901
High-Tech Medical Electronics Company	1,276,595,137	-	-	1,276,595,137	-	-
DM Vina Company Limited	38,846,960,416	-	5,757,818,047	38,846,960,416	-	5,896,897,269
Viettronics Vinh Phuc Joint Stock Compan	17,500,000,000	-	17,795,452,722	17,500,000,000	-	17,671,374,380
Binh Minh Trading and Services Joint Stock Company	510,000,000	-	-	510,000,000	-	-
Belco Hanoi Joint Stock Company	1,178,000,000	-	-	1,178,000,000	-	-
iettronics Thu Duc 1 Joint Stock Company	1,800,000,000	-	-	1,800,000,000	-	-
Total	**78,273,151,211**	**-**	**42,344,826,310**	**78,273,151,211**	**-**	**42,481,683,297**

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

3. Short-term trade receivables

Unit: VND

Items	30/09/2026		01/01/2026	
	Book value	Provision	Book value	Provision
Other parties	**140,134,271,411**	**(74,696,256,607)**	**311,529,550,047**	**(74,420,902,091)**
Khang Phuc Investment Trading and Import-Export Company Limited	22,176,666,534	(22,176,666,534)	22,176,666,534	(22,176,666,534)
AKA Vietnam Joint Stock Company	21,903,643,706	(21,703,643,706)	22,453,643,706	(22,453,643,706)
GTEL Information Technology and Communications Company Limited	-	-	12,773,211,222	-
Chan Hung Technical Services and Trading Joint Stock Company	14,476,244,538	-	23,230,273,588	-
GLC Vina Joint Stock Company	-	-	137,088,000,000	-
Other customers	81,577,716,633	(30,815,946,367)	93,807,754,997	(29,790,591,851)
Related parties	**4,196,451,594**	**(4,196,451,594)**	**4,196,451,594**	**(4,196,451,594)**
Viettronics Thu Duc 1 Joint Stock Company	3,923,319,943	(3,923,319,943)	3,923,319,943	(3,923,319,943)
Binh Minh Trading and Services Joint Stock Company	273,131,651	(273,131,651)	273,131,651	(273,131,651)
Total	**144,330,723,005**	**(78,892,708,201)**	**315,726,001,641**	**(78,617,353,685)**

4. Advances to supplier

Items	30/09/2026		01/01/2026	
	Book value	Provision	Book value	Provision
Other parties	**40,475,070,211**	**(12,193,363,431)**	**27,140,524,827**	**(14,509,893,089)**
Ngan Thinh Services - Trading Company Limited	4,854,351,000	(4,854,351,000)	4,854,351,000	(4,854,351,000)
Xpad Company Limited	-	-	9,860,069,072	-
Cosmo Development Company Limited	5,000,000,000	-	-	-
AIS Vietnam Solutions and Services Company Limited		-	-	-
Xin Ying Global Limited	4,960,882,650	(4,960,882,650)	4,960,882,650	(4,960,882,650)
Other suppliers	25,659,836,561	(2,378,129,781)	7,465,222,105	(4,694,659,439)

4. Advances to supplier

Items	30/09/2026		01/01/2026	
	Book value	Provision	Book value	Provision
Long-term	**18,215,447,540**	**-**	**18,215,447,540**	**-**
District 2 Public Services One Member Company Limited	18,215,447,540	-	18,215,447,540	-

Total	**58,690,517,751**	**(12,193,363,431)**	**45,355,972,367**	**(14,509,893,089)**

5. Other receivables

Items	30/09/2026		01/01/2026	
	Book value	Provision	Book value	Provision
Short-term	**50,855,986,879**	**(19,904,321,265)**	**38,585,573,160**	**(14,941,422,251)**
Other parties	***50,625,489,931***	***(19,904,321,265)***	***38,355,076,212***	***(14,941,422,251)***
Advances	15,768,920,520	(2,800,000,000)	14,883,819,336	-
Deposits	108,326,464	-	124,326,464	-
Others	34,748,242,947	(17,104,321,265)	23,346,930,412	(14,941,422,251)
Related parties	***230,496,948***	-	***230,496,948***	-
DMVina Company Limited	230,496,948	-	230,496,948	-
Long-term	**237,845,200**	-	**135,745,200**	-
Deposits	141,600,000	-	39,500,000	-
Others	96,245,200	-	96,245,200	-
Total	**51,093,832,079**	**(19,904,321,265)**	**38,721,318,360**	**(14,941,422,251)**

6. Provision for short-term doubtful debts

Unit: VND

	30/09/2026			01/01/2026		
	Original cost	Recoverable amount	Overdue period	Original cost	Recoverable amount	Overdue period
Short-term trade receivable	**79,366,992,295**	**474,284,094**		**78,736,208,597**	**118,854,912**	
Khang Phuc Investment Trading and ImportExport Company Limited	22,176,666,534	-	Over 3 years	22,176,666,534	-	Over 3 years
AKA Vietnam Joint Stock Company	21,703,643,706	-	Over 3 years	22,453,643,706	-	Over 3 years
Incotec International Technology and Communications Joint Stock Company	6,865,849,178	-	Over 3 years	6,865,849,178	-	Over 3 years
Viettronics Thu Duc 1 Joint Stock Company	3,923,319,943	-	Over 3 years	3,923,319,943	-	Over 3 years
Saigon Telecommunication and Postal Services Corporation	-	-	Over 3 years	3,249,190,948	-	Over 3 years
Phu Tho General Hospital Company Limited	2,800,000,000	-	Over 3 years	2,800,000,000	-	Over 3 years
Other customer	21,897,512,934	474,284,094	From 2 years to over 3 years	17,267,538,288	118,854,912	From 2 years to over 3 years
Short- term advances to supplier	**12,193,363,431**	-		**14,509,893,089**	-	
Ngan Thinh Services - Trading Company Limited	4,854,351,000	-	Over 3 years	4,854,351,000	-	Over 3 years
Xin Ying Global Limited	4,960,882,650	-	Over 3 years	4,960,882,650	-	Over 3 years
Foshan Runpeng Electronic Limited Company	1,803,716,580	-	Over 3 years	1,803,716,580	-	Over 3 years
Other suppliers	574,413,201	-	Over 3 years	2,890,942,859	-	Over 3 years
Other short- term receivables	**24,665,321,265**	**4,761,000,000**		**19,702,422,251**	**4,761,000,000**	
Ngan Thinh Services - Trading Company Limited	2,107,997,573	-	Over 3 years	2,107,997,573	-	Over 3 years
Toan Loc Construction Joint Stock Company	7,460,000,000	4,761,000,000	From 2 years to 3 years	7,460,000,000	4,761,000,000	From 2 years to 3 years
Ngan Long Trading Private Enterprise	2,570,029,600	-	Over 3 years	2,570,029,600	-	Over 3 years
Kien Quang Company Limited	2,200,000,000	-	Over 3 years	2,200,000,000	-	Over 3 years
Tecco Group Joint Stock Company	1,949,158,918	-	Over 3 years	1,949,158,918	-	Over 3 years
Other receivables	8,378,135,174	-	Over 3 years	3,415,236,160	-	Over 3 years
Total	**116,225,676,991**	**5,235,284,094**		**112,948,523,937**	**4,879,854,912**	
Total provision made			**(110,990,392,897)**			**(108,068,669,025)**

The Executive Board of the Corporation makes provisions for doubtful short-term receivables based on assessments of the actual financial situation and the recoverability of debts from debtors.

7. Inventories

	30/09/2026		01/01/2026	
	Cost	Provision	Cost	Provision
Raw materials	17,787,614,155	(9,900,853,874)	9,576,397,046	(6,291,421,771)
Tools and equipment	82,145,914	(1,100,000)	191,274,909	(75,848,878)
Work in progress	26,070,863,217		25,681,802,832	(4,002,110,685)
Finished goods	36,648,523,562	(15,997,504,790)	31,000,914,933	(17,178,700,763)
Merchandise	16,247,175,035	(4,768,643,338)	13,968,383,190	(6,181,466,910)
Goods on consignment	466,628,313	-	708,937,313	-
Total	**97,302,950,196**	**(30,668,102,002)**	**81,127,710,223**	**(33,729,549,007)**

8. Prepaid expenses

	30/09/2026	01/01/2026
Short-term	**1,224,067,252**	**1,423,428,681**
Tools and equipment	132,284,243	330,546,335
Repair expenses	250,375,825	435,205,895
Others	841,407,184	657,676,451
Long-term	**9,617,377,091**	**11,010,286,799**
Tools and equipment	348,193,771	384,054,934
Repair and fire prevention and fighting expenses	4,768,992,970	5,243,482,876
Office rental expenses	3,053,575,777	3,126,666,685
Others	1,446,614,573	2,256,082,304
Total	**10,841,444,343**	**12,433,715,480**

9. Increase/decrease tangible fixed assets

Unit: VND

Items	Factory Structure	Machinery equiment	Motor vehcles	Managament Tools	Other tangible ixed assets	Total
	30/09/2026			01/01/2026		
Historical costs						
Opening balance	**164,516,027,090**	**53,273,325,199**	**18,551,442,974**	**972,802,480**	**960,935,132**	**238,274,532,875**
Increase during the period	-	72,000,000	-	32,615,720	-	104,615,720
- Purchased during the period	-	*72,000,000*	-	*32,615,720*	-	104,615,720
Decrease during the period	5,144,722,179	1,477,650,814	592,087,500	40,090,909	-	7,254,551,402
- Destruction	*5,144,722,179*	*1,477,650,814*	*592,087,500*	*40,090,909*	-	7,254,551,402
Closing balance	**159,371,304,911**	**51,867,674,385**	**17,959,355,474**	**965,327,291**	**960,935,132**	**231,124,597,193**
Accumulated depreciation						
Opening balance	**102,290,162,922**	**47,757,699,409**	**17,099,427,167**	**925,356,353**	**227,506,397**	**168,300,152,248**
Increase during the period	2,906,411,511	1,425,117,840	209,349,675	24,315,348	100,322,286	4,665,516,660
- Purchased during the period	*2,906,411,511*	*1,425,117,840*	*209,349,675*	*24,315,348*	*100,322,286*	*4,665,516,660*
Decrease during the period	5,144,722,179	1,477,650,814	592,087,500	40,090,909	-	7,254,551,402
- Destruction	*5,144,722,179*	*1,477,650,814*	*592,087,500*	*40,090,909*	-	*7,254,551,402*
Closing balance	**100,051,852,254**	**47,705,166,435**	**16,716,689,342**	**909,580,792**	**327,828,683**	**165,711,117,506**
Net book value						
Opening balance	**62,225,864,168**	**5,515,625,790**	**1,452,015,807**	**47,446,127**	**733,428,735**	**69,974,380,627**
Closing balance	**59,319,452,657**	**4,162,507,950**	**1,242,666,132**	**55,746,499**	**633,106,449**	**65,413,479,687**

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

Tangible fixed assets in existence	30/09/2026 Historical costs	30/09/2026 Net book value	01/01/2026 Historical costs	01/01/2026 Net book value
Office Floor on the 11th Floor ofMipec Tower, No. 229 Tay Son Street	31,725,484,545	22,207,839,249	31,725,484,545	22,802,692,080
Other tangible fixed assets	199,399,112,648	43,205,640,438	206,549,048,330	47,171,688,547
Total	**231,124,597,193**	**65,413,479,687**	**238,274,532,875**	**69,974,380,627**

10. Increase and decrease in intangible fixed asset

Items	Land use rights	Computer software	Other intangible fixed assets	Total
Cost				
Opening balance	43,964,970,144	1,943,122,040	195,992,522	46,104,084,706
Increase	-	-	-	-
Decrease	-	-	-	-
Closing balance	43,964,970,144	1,943,122,040	195,992,522	46,104,084,706
Accumulated depreciation				
Opening balance	9,966,098,765	1,855,096,786	195,992,522	12,017,188,073
Increase	456,750,414	29,012,625	-	485,763,039
- *Depreciation*	*456,750,414*	*29,012,625*	-	485,763,039
Decrease	-	-	-	-
Closing balance	10,422,849,179	1,884,109,411	195,992,522	12,502,951,112
Net book value				
Opening balance	33,998,871,379	88,025,254	-	34,086,896,633
Closing balance	33,542,120,965	59,012,629	-	33,601,133,594

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

List of intangible fixed assets	30/09/2026	
	Cost	Net book value
Land use rights over the land plot located on 2E Street, Vinh Loc Industrial Park, Ho Chi Minh City	26,132,193,780	15,884,533,758
Land use rights over the land plot located at No. 197 Nguyen Thi Minh Khai Street, Ben Thanh Ward, Ho Chi Minh City	7,233,840,000	7,233,840,000
Land use rights over the land plot located at No. 29F Hai Ba Trung Street, Cua Nam Ward, Hanoi City	6,264,000,000	6,264,000,000
Land use rights over the land plot located at No. 118 Cat Bi Street, Hai An Ward, Hai Phong City	4,271,300,000	4,271,300,000
Other intangible fixed assets	2,202,750,926	(52,540,164)
Total	**46,104,084,706**	**33,601,133,594**

11. Increase and decrease in investment properties

Items	30/09/2026	Increase	Decrease	01/01/2026
Investment properties held for rental				
Historical costs	**41,120,042,125**	-	-	41,120,042,125
Land use rights	3,811,392,900	-	-	3,811,392,900
Buildings and structures	13,156,179,820	-	-	13,156,179,820

11. Increase and decrease in investment properties (continued)

	348,193,771	**Increase**	**Decrease**	**384,054,934**
Accumulated depreciation				
Buildings and land use right	18,716,065,486	-	-	18,716,065,486
Infrastructure	5,436,403,919	-	-	5,436,403,919
Land use rights	2,213,504,243	44,113,491	-	2,169,390,752
Buildings and structures	9,064,358,482	131,994,243	-	8,932,364,239
Buildings and land use right	18,520,164,954		-	18,520,164,954
Infrastructure	2,995,211,515	297,033,354	-	2,698,178,161
Net book value	**8,326,802,931**	**(473,141,088)**	-	**8,799,944,019**
Land use rights	1,597,888,657	(44,113,491)	-	1,642,002,148
Buildings and structures	4,091,821,338	(131,994,243)	-	4,223,815,581
Buildings and land use right	195,900,532	-	-	195,900,532
Infrastructure	2,441,192,404	(297,033,354)	-	2,738,225,758

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

Existing investment properties

	30/09/2026	
	Cost	**Net book value**
Land use rights over the land plot located at No. 178 Ba Trieu Street, Hanoi City.	3,811,392,900	1,612,593,154
Office building of the Commercial and Services Center at No. 97 Nguyen Thi Minh Khai Street, Ho Chi Minh City	12,855,321,629	4,135,819,419
Other investment properties	24,453,327,596	2,578,390,358
Total	**41,120,042,125**	8,326,802,931

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

12. Long-term assets in progress

	30/09/2026		**01/01/2026**	
	Giá gốc	Giá trị có thể thu hồi	Giá gốc	Giá trị có thể thu hồi
Construction of the VTB Green Building (i)	9,330,512,273	9,330,512,273	9,330,512,273	9,330,512,273
Viettronics Vocational College Construction Project	1,477,824,393	1,477,824,393	621,809,578	621,809,578
Total	**10,808,336,666**	**10,808,336,666**	**9,952,321,851**	9,952,321,851

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

13. Deferred income tax assets and deferred income tax liabilities

	30/09/2026	01/01/2026
Corporate income tax rate used to determine the value of deferred income tax assets and deferred income tax liabilities	20%	20%
Deferred income tax assets related to deductible temporary differences	1,721,232,978	1,768,673,645
Deferred income tax assets	**1,721,232,978**	1,768,673,645
Deferred income tax liabilities arising from taxable temporary differences	27,322,375,126	27,266,808,510
Deferred income tax liabilities	**27,322,375,126**	**27,266,808,510**

14. Short-term trade payables

	30/09/2026	01/01/2026
Other parties	**64,564,457,181**	**74,395,617,345**
Dong Anh Electrical Equipment Manufacturing JSC	-	7,579,171,121
O&C Engineering Technology Joint Stock Company	893,590,576	7,850,148,074
ESE Corp Energy Saving Joint Stock Company	3,243,732,838	6,591,083,832
Tien Phat Smart Technology Joint Stock Company	-	7,296,917,300
Tekscom Technology Engineering Company Limited	2,497,136,040	7,553,065,800
Other suppliers	57,929,997,727	37,525,231,218
Total	**64,564,457,181**	**74,395,617,345**

15. Short-term advances from customers

	30/09/2026	01/01/2026
Other parties	**23,069,632,081**	**13,139,695,488**
Tam Thanh Phat Energy Engineering Joint Stock Company	-	10,705,150,977
Other customers	23,069,632,081	2,434,544,511
Related parties	**134,766,180**	-
Geleximco Group - Joint Stock Company	134,766,180	-
Total	**23,204,398,261**	**13,139,695,488**

17. Accrued expenses

	30/09/2026	01/01/2026
Short-term	**10,215,656,383**	**2,634,893,448**
Distributor advertising support expenses	514,846,111	497,235,027
Salary expenses for public holidays and lunar new year	1,929,619,131	-
Land rental expenses	4,743,598,859	601,099,492
Other expenses	3,027,592,282	1,536,558,929
Long-term	**14,768,864,431**	**14,350,529,503**
Land rental expenses at Cat Lai Industrial Park	5,438,352,158	5,020,017,230
VTB Green Building project expenses	9,330,512,273	9,330,512,273
Total	**24,984,520,814**	**16,985,422,951**

18. Other payables

	30/09/2026	01/01/2026
Short-term	**5,858,727,120**	**6,601,353,147**
Trade union fee	374,178,626	359,767,249
Social insurance	36,076,280	26,011,320
Deposits received (i)	3,608,855,770	3,688,130,150
Other payables	1,839,616,444	2,527,444,428
Long-term	**34,460,412,147**	37,113,324,147
Deposits received (i)	34,460,412,147	37,063,324,147
Other payables	-	50,000,000
Total	**40,319,139,267**	**43,714,677,294**

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

19. Loans and obligations under finance leases

	30/09/2026	Increase	Decrease	01/01/2026
Ngắn hạn	**2,183,851,816**	**1,518,851,816**	**8,000,000,000**	**8,665,000,000**
Borrowings from BIDV - Transaction Office III Branch (i)	1,288,935,816	1,288,935,816	8,000,000,000	8,000,000,000
Loans from individuals	894,916,000	229,916,000	-	665,000,000

(i) Short-term loan from Joint Stock Commercial Bank for Investment and Development of Vietnam Transaction Office III Branch under Credit Facility Agreement No. 01/2025/324800/HDTD dated June 30, 2025, with a credit limit of VND 130 billion and a loan maturity date of June 30, 2026. The security arrangements are specifically stipulated in the Credit Facility Agreement. As at June 30, 2026, the Corporation had fully settled this loan.

20. Provisions

	30/09/2026	01/01/2026
Short-term	**368,880,014**	**368,880,014**
Provision for product warranties	368,880,014	368,880,014
Long-term	**1,263,202,404**	**1,291,105,903**
Provision for product warranties	1,263,202,404	1,291,105,903
Total	**1,632,082,418**	**1,659,985,917**

21. Equity

Table of comparison of fluctuations of equity

Unit: VND

	Owner's Contributed capital	Treasury shares (Reprepared)	Difference arising from revaluation of assets	Development investment fund	Other funds belonging to equity	Retained earnings	Non-controllin interests	Ttoal
Previous year's opening balance	**438,000,000,000**	**(13,064,952,951)**	**(19,974,146,692)**	**53,234,868,452**	**26,619,705**	**(41,533,795,260)**	**134,028,576,396**	**550,717,169,650**
Profit of the previous year	-	-	-	-	-	60,868,097,642	7,822,079,149	68,690,176,791
Appropriation to funds from the previous year	-	-	-	-	-	(999,996,485)	(831,535,395)	(1,831,531,880)
Dividend distribution for the previous year	-	-	-	-	-	-	(4,910,604,000)	(4,910,604,000)
Changes in equity of thesubsidiary	-	-	-	(1,519,684,964)	-	2,993,273,515	(1,473,588,551)	-
Adjustment due to changes in ownership interest in the subsidiary	-	-	-	8,056,565	-	(1,705,208,394)	1,697,151,829	-
Adjustment due to disposal of an investment in an associate	-	-	-	-	-	(5,238,132,945)	-	(5,238,132,945)
Other increases and decreases	-	13,064,952,951	-	-	-	209,993	(13,066,634,750)	(1,471,806)
Opening balance of the current year	**438,000,000,000**	**-**	**(19,974,146,692)**	**51,723,240,053**	**26,619,705**	**14,384,448,066**	**123,265,444,678**	**607,425,605,810**
Profit for the period	-	-	-	-		11,420,294,305	8,095,123,078	19,515,417,383
Appropriation to funds during the period	-	-	-	-		(886,833,549)	(613,166,451)	(613,166,451)
Dividends distributed during the period	-	-	-	-		-	(1,470,000,000)	(1,470,000,000)
Adjustment due to changes in ownership interest in the subsidiary	-	-	-	-		-	-	-
Other increases and decreases	-	-	-	293,174,722		14,022,899,906	(7,661,114,629)	6,654,959,999
losing balance	**438,000,000,000**	**-**	**(19,974,146,692)**	**52,016,414,775**	**26,619,705**	**38,940,808,728**	**121,616,286,676**	**630,625,983,192**

21. Equity (continued)

Details of the owner's contributed capital

	30/09/2026		01/01/2026	
	Value	Ratio %	Value	Ratio %
Geleximco Group - Joint Stock Company	385,297,500,000	88.0%	385,297,500,000	88.0%
Other shareholders	52,702,500,000	12.0%	52,702,500,000	12.0%
Total	**438,000,000,000**	**100.0%**	**438,000,000,000**	**100.0%**

Equity transactions with owners and distribution of dividends

	This period	Previous period
Owner's invested capital		
- Capital contributed at the beginning of the period	438,000,000,000	438,000,000,000
- Capital increased during the periop	-	-
- Capital decrease during the period	-	-
- Capital contributed at the end of the period	438,000,000,000	438,000,000,000
Dividends, profits shared	-	-

Shares

	30/09/2026	01/01/2026
Shares authorised to be issued to the public	43,800,000	43,800,000
Number of shares sold to public	43,800,000	43,800,000
- Common shares	43,800,000	43,800,000
Number of shares to be redeemed	-	-
Shares are currently traded	43,800,000	43,800,000
- Common shares	43,800,000	43,800,000
Par value of outstanding shares (VND/1 share)	10,000	10,000

22. Items off the statement of financial position

Foreign currencies	30/09/2026	01/01/2026
- USD	138,407.80	238,971.53
- EUR	455.91	466.05

VI. Additional information to the items presented in the Interim consolidated income statement

1. Total sales of goods and services

	From July 1, 2026 to September 30, 2026	From July 1, 2025 to September 30, 2025
Revenue from sales of goods and rendering of services	257,602,184,713	119,941,331,517
Total	**257,602,184,713**	**119,941,331,517**

2. Cost of goods sold

	From July 1, 2026 to September 30, 2026	From July 1, 2025 to September 30, 2025
Cost of sales of goods and rendering of services	103,279,790,421	91,852,099,106
Total	**103,279,790,421**	**91,852,099,106**

3. Financial income

	From July 1, 2026 to September 30, 2026	From July 1, 2025 to September 30, 2025
Financial income	5,252,709,653	2,243,370,300
Total	**5,252,709,653**	**2,243,370,300**

4. Financial expenses

	From July 1, 2026 to September 30, 2026	From July 1, 2025 to September 30, 2025
Financial expenses	96,119,573	-
Interest expenses	950,825	-
Foreign exchange losses	-	67,535
Total	**97,070,398**	**67,535**

5. Selling expenses

	From July 1, 2026 to September 30, 2026	From July 1, 2025 to September 30, 2025
Staff costs	2,918,133,054	2,984,883,641
Costs of raw materials and packaging	177,360,298	-
Warranty costs	1,859,222	3,831,105
Costs of tools, equipment, and supplies	197,328,889	104,275,625
Depreciation expense for fixed assets	1,171,397,932	1,345,165,751
Costs of outsourced services	1,768,827,939	6,196,243,936
Other expenses	1,905,629,359	52,220,842
Total	**8,140,536,693**	**10,686,620,900**

6. General and administration expenses

	From July 1, 2026	From July 1, 2025
Management personnel costs	9,168,326,465	8,756,209,017
Office supplies expenses	77,858,231	164,606,787
Material management costs	18,013,926	43,333,115
Depreciation expense for fixed assets	114,500,804	388,958,379
Costs of outsourced services	1,264,473,021	990,535,896
Contingency costs	5,608,943,788	-
Taxes, fees, and charges	510,610,793	2,036,644,760
Other expenses	5,902,897,854	5,400,531,993

Total	**22,665,624,882**	**17,780,819,947**

7. Other incomes

	From July 1, 2026 to September 30, 2026	From July 1, 2025 to September 30, 2025
Refunds of value-added tax and tax penalties	-	-
Proceeds from the disposal and sale of property	1,448,954,545	-
Insurance compensation proceeds	-	-
Other incomes	47,802,605	1,112,682,493
Total	**1,496,757,150**	**1,112,682,493**

8. Other expenses

	From July 1, 2026	From July 1, 2025
Other expenses	5,066,171	18,923,629
Total	**5,066,171**	**18,923,629**

9. Current corporate income tax expense

	From July 1, 2026 to September 30, 2026	From July 1, 2025 to September 30, 2025
Corporate income tax expense based on taxable income for the current year	1,808,396,035	1,102,310,308
Current corporate income tax expense	**1,808,396,035**	**1,102,310,308**

10. Basic earnings per share

	From July 1, 2026 to September 30, 2026	From July 1, 2025 to September 30, 2025
Profit after corporate income tax	(483,637,123)	378,566,556
Less appropriation to the reward and welfare funds for management personnel	-	(886,833,549)
Profit or loss attributable to shareholders who own ordinary shares	(483,637,123)	(508,266,993)
Ordinary shares are in circulation on average during the period	43,800,000	43,800,000
Basic earnings per share	(11)	(12)
Number of common shares expected to be issued more	-	-
Diluted earnings per share	(11)	(12)

11. Production and business costs by factors

	From July 1, 2026 to September 30, 2026	From July 1, 2025 to September 30, 2025
Cost of raw materials	111,688,240,976	67,167,929,630
Labor costs	12,086,459,519	2,829,573,000
Depreciation cost of fixed assets	1,285,898,736	202,397,913
Costs of outsourced services	3,033,300,960	2,072,008,709

Other expenses in money	14,203,268,914	760,259,454
Total	**142,297,169,105**	**73,032,168,706**

VII. Other information

1. Events arising after the end of the accounting period

There are no important events occurred after the balance sheet date require correction or disclosure in the consolidated financial statements.

2. Related parties information

List of related parties

Related parties	Relation
Geleximco Group - Joint Stock Company	Parent Company
Viettronimex Joint Stock Company	Associates
Phu Tho Hoa Electro-Mechanical Joint Stock Company	Associates
Vietnam Computer Joint Stock Company	Associates
High-Tech Medical Electronics Company	Associates
DM Vina Company Limited	Associates
Thai Binh General Import-Export One Member Co., Ltd	Related company of key management personnel
Thang Long Thermal Power Joint Stock Company	Related company of key management personnel
Vigeba International Investment and Construction JSC	Related company of key management personnel
GEL-O&J Automobile Joint Stock Company	Related company of key management personnel
An Hoa Paper Joint Stock Company	Related company of key management personnel
Vietnam Hydrometeorological and Environmental Equipment Joint Stock Company	Related company of key management personnel
Subsidiaries, associates and related parties of Geleximco Group - Joint Stock Company	Significant influence
Members of the Board of Directors, the Supervisory Board, and the Board of Management	Key management personnel

In the period, the Corporation had significant transactions with related parties as follows:

Sales of goods and services

	From Jan 1, 2026 to September 30, 2026	From Jan 1, 2025 to September 30, 2025
ABBank	46,320,293,317	-
Total	**46,320,293,317**	-

Purchase of goods and services

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

Dividends received

	From Jan 1, 2026 to September 30, 2026	From Jan 1, 2025 to September 30, 2025
Viettronimex Joint Stock Company	543,445,000	1,086,890,000
Viettronics Tan Binh Joint Stock Company	6,654,960,000	-
Vietnam Computer Joint Stock Company	81,272,500	85,550,000
Total	**7,279,677,500**	**1,172,440,000**

2. Related parties information (continued)

Salaries and remuneration of the Board of Directors, Board of Supervisors, Executive Management and other management pe

Full name	Title	From Jan 1, 2026 to September 30, 2026	From Jan 1, 2025 to September 30, 2025
Ms. Tran Kim Khanh	Chairwoman	300,000,000	-
Mr. Le Thanh Tuan	Former Chairman of the Board of Directors	-	36,000,000
Mr. Nguyen Van Dong	Former Chairman of the Board of Directors	360,048,000	298,617,272
Mr. Vu Hai Vinh	Former Member of the Board of Directors and Chief Executive Officer	-	308,317,272
Ms. Do Thi Thuy Huong	Former Member of the Board of Directors	-	18,000,000
Mr. Vu Van Hau	Member of the Board of Directors and Chief Executive Officer	522,698,000	-
Mr. Pham Nguyen Anh	Member of the Board of Directors and Deputy Chief Executive Officer	351,460,000	279,566,975
Mr. Do Hoang Ha	Member of the Board of Directors and Deputy Chief Executive Officer	357,350,000	-
Mr. Tran Nam Trung	Member of the Board of Directors	180,000,000	-
Mr. Ngo Thanh Tung	Deputy General Director	115,528,572	-
Mr. Pham Ha Duy	Deputy General Director	146,150,000	-
Mr. Nguyen Quoc Hung	Deputy General Director	125,239,000	-
Mr. Giap Minh Trung	Deputy General Director	101,244,000	253,436,679
Mr. Van Viet Tuan	Deputy General Director	-	72,000,000
Ms. Nguyen Thi Kim Thoa	Chief Supervisor	180,000,000	-
Ms. Tran Thu Hue	Member of the Board of Supervisors	90,000,000	-
Ms. Nguyen Thi Minh Hai	Member of the Board of Supervisors	30,000,000	-
Ms. Vu Hoai Anh	Former Head of the Board of Supervisors	40,000,000	277,946,975

2. Related parties information (continued)

Salaries and remuneration of the Board of Directors, Board of Supervisors, Executive Management and other management pe

Full name	Title	From Jan 1, 2026 to September 30, 2026	From Jan 1, 2025 to September 30, 2025
Mr. Nguyen Van Chinh	Former Member of the Board of Supervisors	-	27,000,000
Mr. Pham Trung Hoang	Former Member of the Board of Supervisors	-	27,000,000
Mr. Nguyen Trung Dung	Former Member of the Board of Directors and Chief Accountant	-	169,726,572
Mr. Vu Van Tuan	Chief Accountant	302,523,000	-
Total		**3,202,240,572**	**1,767,611,745**

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

Short-term loans

	30/09/2026	01/01/2026
Viettronics Vinh Phuc Joint Stock Company	9,000,000,000	9,000,000,000
Viettronics Thu Duc 1 Joint Stock Company	900,000,000	900,000,000
Total	**9,900,000,000**	**9,900,000,000**

3. Comparative information

The comparative figures are based on the Corporation's combined financial statements for the accounting period from July 1, 2025 to September 30,2025 and the consolidated financial statements for the financial from Jan 1, 2026 to Jun 30,2026 which were reviewed and audited by Vietnam Auditing and Valuation Company Limited (AVA).

Approved, October 29, 2026

Prepared by	Chief Accountant	Deputy General Director
Le Thuy Trang	Vu Van Tuan	Do Hoang Ha