

**JOINT STOCK COMPANY
VIETNAM ELECTRONICS AND INFORMATICS
CONSOLIDATED FINANCIAL STATEMENTS
QUARTER III OF 2025**

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CONSOLIDATED BALANCE SHEET

As at September 30, 2025

Unit: Dong

TT	Target	MS	Thuyết minh	30/09/2025	01/01/2025
ASSET					
A.	CURRENT ASSETS	100		544.512.298.004	508.803.291.524
I.	Cash and cash equivalents	110	4	103.605.160.876	101.678.180.741
1.	Cash	111		26.180.660.876	34.118.348.682
2.	Cash equivalents	112		77.424.500.000	67.559.832.059
II.	Short-term financial investment	120		143.407.301.286	126.507.301.286
1.	Trading securities	121		287.396.250	287.396.250
2.	Provision for devaluation of trading securities	122		(85.094.964)	(85.094.964)
3.	Investment held until maturity	123	5	143.205.000.000	126.305.000.000
III.	Current receivables	130		209.438.662.094	187.800.932.934
1.	Short - term trade receivables	131	6	148.882.945.377	139.118.816.565
2.	Short - term prepayment to suppliers	132	7	52.311.939.387	37.879.934.634
5.	Receivables from short-term loans	135		7.400.000.000	12.100.000.000
6.	Other short - term receivables	136	8	41.719.588.696	39.202.311.107
7.	Provision for short-term doubtful receivables	137		(41.025.525.817)	(40.649.843.823)
8.	Missing assets awaiting resolution	139		149.714.451	149.714.451
IV.	Inventories	140		80.804.416.016	86.450.771.143
1.	Inventories	141	9	89.544.595.813	95.192.503.514
2.	Provision for devaluation of inventory	149		(8.740.179.797)	(8.741.732.371)
V.	Other current assets	150		7.256.757.732	6.366.105.420
1.	Short - term prepaid expenses	151		6.306.432.060	4.883.856.410
2.	Deductible VAT	152		377.072.783	793.482.819
3.	Taxes and other receivables from the State	153		573.252.889	688.766.191
B.	NON- CURRENT ASSETS	200		225.393.499.989	237.278.082.177
I.	Long - term receivables	210		18.351.192.740	18.351.192.740
2.	Long-term advance payments to sellers	212		18.215.447.540	18.215.447.540
6.	Other long - term receivables	216		135.745.200	135.745.200
II.	Fixed assets	220		109.216.174.925	113.677.950.123
1.	Tangible fixed assets	221	11	74.962.686.405	78.943.369.438
-	- Cost	222		238.806.728.612	237.468.485.755
-	- Accumulated depreciation value	223		(163.844.042.207)	(158.525.116.317)
3.	Intangible fixed assets	227	12	34.253.488.520	34.734.580.685
-	- Cost	228		46.104.084.706	46.104.084.706
-	- Accumulated depreciation value	229		(11.850.596.186)	(11.369.504.021)
III.	Investment real estate	230		9.004.070.692	9.616.450.537
-	- Cost	231		41.120.042.125	41.120.042.125
-	- Accumulated depreciation value	232		(32.115.971.433)	(31.503.591.588)
IV.	Long-term unfinished assets	240		13.581.736.397	18.477.720.942
2.	Construction in progress costs	242	10	13.581.736.397	18.477.720.942
V.	Long-term financial investment	250		67.193.190.106	69.306.411.992
1.	Invest in subsidiaries	251		-	-
2.	Invest in joint ventures and affiliated	252	13	68.993.190.106	71.106.411.992
4.	Provision for long-term financial investments	254		(1.800.000.000)	(1.800.000.000)
VI.	Other non - current assets	260		8.047.135.129	7.848.355.843
1.	Long - term prepaid expenses	261		6.770.134.843	6.627.133.525
2.	Deferred tax assets	262		1.277.000.286	1.221.222.318
	TOTAL ASSETS	270		769.905.797.993	746.081.373.701

CONSOLIDATED BALANCE SHEET (CONTINUED)

As at September 30, 2025

TT		MS	Thuyết minh	30/09/2025	01/01/2025
	RESOURCES				
C.	LIABILITIES	300		223.291.864.229	195.364.204.051
I.	Current liabilities	310		136.089.780.738	113.763.634.855
1.	Short - term trade payable	311	14	64.489.796.886	53.859.947.294
2.	Short - term advances from customers	312	15	18.524.247.804	21.367.886.258
3.	Taxes and other payables to the State budget	313	16	11.401.605.467	2.491.646.859
4.	Payables to employees	314		7.977.861.422	9.641.614.247
5.	Short - term accrued expenses	315		9.910.776.744	4.078.591.776
7.	Payable according to construction contract plan progress	317		-	1.642.227.593
8.	Short-term unearned revenue	318		120.101.020	573.537.500
9.	Other short - term payables	319	17	12.659.744.193	13.583.546.719
10.	Short - term borrowings and finance lease liabilities	320	18	8.665.000.000	3.519.779.000
11.	Provision for short-term payables	321		-	988.182.356
12.	Bonus and welfare fund	322		2.340.647.202	2.016.675.253
II.	Long-term debt	330		87.202.083.491	81.600.569.196
3.	Long-term costs	333		16.480.572.265	12.962.237.505
7.	Other long-term payables	337		37.575.220.292	37.396.424.091
11.	Deferred corporate income tax payable	341		33.146.290.934	31.241.907.600
D.	OWNER'S EQUITY	400		546.613.933.764	550.717.169.650
I.	Owner's equity	410	24	546.613.933.764	550.717.169.650
1.	Owner's equity	411		438.000.000.000	438.000.000.000
	- Ordinary shares with voting rights	411a		438.000.000.000	438.000.000.000
2.	Share capital surplus	412		-	
5.	Treasury shares	415		(13.064.948.729)	(13.064.952.951)
6.	Difference in asset revaluation	416		(19.974.143.054)	(19.974.146.692)
8.	Development investment fund	418		53.234.868.451	53.234.868.452
10.	Other funds belong to equity	420		26.619.705	26.619.705
11.	Retained earnings	421		(51.149.083.532)	(41.533.795.260)
	- Accumulated retained earnings brought forward	421a		(51.527.650.088)	(35.260.159.132)
	- Retained earnings for the current year	421b		378.566.556	(6.273.636.128)
13.	Non-controlling shareholder interests		25	139.540.620.924	134.028.576.396
	TOTAL RESOURCES	440		769.905.797.993	746.081.373.701

Hanoi, October 30, 2025

Scheduler/Accounting Manager



Vu Van Tuan

Deputy General Manager



Phạm Nguyễn Anh

CONSOLIDATED BUSINESS PERFORMANCE REPORT

Quarter III 2025

Đơn vị: VNĐ

STT	TARGETS	Code	Explan ation	Quarter III 2025		Cumulative	
				From 01/07/2025 to 30/09/2025	From 01/07/2024 to 30/09/2024	From 01/01/2025 to 30/09/2025	From 01/01/2024 to 30/09/2024
1.	Revenues from sales and service provisions	01		119.941.331.517	70.223.961.233	281.459.700.277	183.890.850.523
2.	Revenue deductions	03		-	-	110.350.047	58.962.384
3.	Net revenues from sales and service provisions	10	21	119.941.331.517	70.223.961.233	281.349.350.230	183.831.888.139
4.	Cost of goods sold	11	23	91.852.099.106	41.541.173.516	194.815.811.957	98.139.925.198
5.	Gross profit from sales and service provisions	20		28.089.232.411	28.682.787.717	86.533.538.273	85.691.962.941
6.	Financial income	21	24	2.243.370.300	2.051.208.265	6.741.346.002	5.848.781.380
7.	Financial expense	22	25	67.535	88.513.717	157.056.575	602.237.607
	Including: Interest expense	23		-	43.887.638	27.012.248	446.708.302
8.	Profit and loss in joint ventures and associates	24		-	-	177.560.237	54.462.018
9.	Selling expense	25		10.686.620.900	12.833.036.905	31.585.051.513	38.271.392.879
10.	Enterprise administrative expense	26		17.780.819.947	20.075.221.033	56.787.212.683	62.099.064.745
11.	Net profit from operations	30		1.865.094.329	(2.262.775.673)	4.923.123.741	(9.377.488.892)
12.	Other income	31		1.112.682.493	1.041.422.094	5.598.230.847	5.997.941.682
13.	Other expenses	32		18.923.629	501.531.617	2.497.817.931	559.287.174
14.	Other profit	40	30	1.093.758.864	539.890.477	3.100.412.916	5.438.654.508
15.	Net profit before tax	50		2.958.853.193	(1.722.885.196)	8.023.536.657	(3.938.834.384)
16.	Current corporate income tax expense	51	31	1.102.310.308	781.310.976	3.561.872.046	2.527.135.808
17.	Deferred corporate income tax expense	52		(79.131.663)	-	1.769.473.703	3.876.317.919
18.	Profits after corporate income tax	60		1.935.674.548	(2.504.196.172)	2.692.190.908	(10.342.288.111)
18.2	After-tax benefits of parent company shareholders			378.566.556	(3.290.214.893)	(2.658.454.404)	(12.426.057.944)
18.1	Non-controlling shareholder interests			1.557.107.992	786.018.721	5.350.645.312	2.083.769.833
19.	Basic earnings per share	70		9	(75)	(61)	(284)

Hanoi, October 30, 2025

Scheduler/Accounting Manager

Deputy General Manager

Vu Van Tuan

Phạm Nguyễn Anh

CONSOLIDATED STATEMENT OF CASH FLOWS
(According to direct method)
For the fiscal year ending September 30, 2025

Đơn vị tính: Đồng

TT	TARGETS	Code	From 01/01/2025 to 30/09/2025	From 01/01/2024 to 30/09/2024
I.	Cash flows from operating activities			
1.	Proceeds from selling goods, services and other	1	306.350.676.250	299.663.633.323
2.	Cash outflow for suppliers	2	(185.422.389.499)	(185.037.100.518)
3.	Cash outflow for employee	3	(42.363.199.706)	(42.256.206.116)
4.	Interest paid	4	(22.791.780)	(39.269.279)
5.	Corporate income tax paid	5	(2.458.057.898)	(1.972.544.789)
6.	Other cash inflows	6	(4.562.401.814)	5.054.667.823
7.	Other cash outflows	7	(45.872.242.316)	(46.405.398.122)
	Net cash from operating activities	20	25.649.593.237	29.007.782.322
II.	Cash flows from investing activities			
1.	Acquisition of fixed assets and other long - term assets	21	(356.069.500)	-
2.	Proceeds from fixed assets and long - term assets disposal	22	2.629.183.659	2.610.909.091
3.	other companies	23	(185.400.000.000)	(207.750.000.000)
4.	other companies	24	165.100.000.000	196.192.500.000
5.	Investment in other entities	25	-	-
6.	Cash recovered from investments in other entities	26	773.777	479.317
7.	\Interest income, dividend and profit paid	27	5.534.218.472	7.528.558.516
	Net cash from (used in) investing activities	30	(12.491.893.592)	(1.417.553.076)
III.	Cash flows from financing activities			
	Proceeds from issuing stocks, receiving capital from			
1.	owners	31	-	-
3.	Proceeds from borrowings	33	7.250.000.000	1.100.000.000
4.	Repayment of borrowings	34	(10.104.779.000)	(43.423.613.684)
5.	Financial tax principal repayment	35	-	-
6.	Dividends paid	36	(8.379.340.200)	(7.710.801.000)
	Net cash from (used in) financing activities	40	(11.234.119.200)	(50.034.414.684)
	Net decrease/(increase) in cash and cash equivalents	50	1.923.580.445	(22.444.185.438)
	Cash and cash equivalents at the beginning of the year	60	101.678.180.741	106.526.049.577
	Effect from changing foreign exchange rate	61	3.399.690	3.035.637
	Cash and cash equivalents at the end of the year	70	103.605.160.876	84.084.899.776

Scheduler/Accounting Manager

Vu Van Tuan

Hanoi, October 30, 2025
Deputy General Manager

Pham Nguyen Anh

NOTES TO FINANCIAL STATEMENTS

(These notes are an integral part of and should be read in conjunction with the Consolidated Financial Statements.)

1. CHARACTERISTICS OF ENTERPRISES' OPERATION

1.1 FORM OF CAPITAL OWNERSHIP

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

The Corporation's headquarters is at No. 15 Tran Hung Dao Street, Phan Chu Trinh, Hoan Kiem District, Hanoi. Transaction office of the Corporation at 11th Floor, MIPEC Building, 229 Tay Son, Dong Da District, Hanoi City.

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

The total number of employees of the Corporation as of September 30, 2025 is 69 people (as of January 1, 2025, it is 71 people).

1.2 BUSINESS FIELD

The main production and business activities of the Corporation are:

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

1.3 NORMAL PRODUCTION AND BUSINESS CYCLES

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

NOTES TO FINANCIAL STATEMENTS

(These notes are an integral part and should be read in conjunction with the interim financial statements)

1. CHARACTERISTICS OF ENTERPRISES' OPERATION (CONTINUED)

1.4 CORPORATION STRUCTURE

STT	Name	Address	Business industry	Ownership	Voting rights
I	Dependent accounting unit				
1	Viettronics College of Technology	No. 118 Cat Bi, Hai An District, Hai Phong City	Train	100%	100%
II	Subsidiary company				
1	Viettronics Thu Duc Joint Stock Company	15C Nguyen Van Troi, Ward 12, Phu Nhuan District, Ho Chi Minh	Manufacturing, trading, processing electrical and electronic products	97,01%	97,01%
2	Binh Hoa Electronics Joint Stock Company	204 No Trang Long Street, Ward 12, Binh Thanh District, Ho Chi Minh	Manufacturing, trading and selling electrical and electronic products	51,00%	51,00%
3	Viettronics Tan Binh Joint Stock Company	248A No Trang Long, Ward 12, Binh Thanh District, Ho Chi Minh	Manufacturing and installation of electronic equipment	55,54%	55,54%
4	Bien Hoa Electronics Joint Stock Company	52-54 Nguyen Hue, Ben Nghe Ward, District 1, Ho Chi Minh	Manufacture of electronic products	51,00%	51,00%
5	Viettronics Construction Joint Stock Company	5th floor, Sudico building, Me Tri street, Nam Tu Liem district, Hanoi	Supervision and construction of electrical projects	70,97%	65,00%
6	Viettronics Industrial Joint Stock Company	11th floor, MIPEC building, 229 Tay Son, Dong Da District, Hanoi City	Manufacture of electronic products	92,47%	91,86%
III	Joint venture and affiliated company				
1	Computer and Communications Joint Stock Company	No. 18 Nguyen Chi Thanh, Ba Dinh District, Hanoi	Producing, purchasing and selling training programs and computer software	35,70%	35,70%
2	Viettronimex Joint Stock Company	74 – 76 Nguyen Hue, District 1, Ho Chi Minh	Buy and sell electronic equipment and components	42,16%	42,16%
3	Phu Tho Hoa Electronic Mechanical Joint Stock Company	1026B Luy Ban Bich, Hoa Thanh ward, Tan Phu district, Ho Chi Minh	Manufacturing and assembling electronic equipment	33,77%	33,77%
4	Vietnam Computer Joint Stock Company	26 Ly Tu Trong, Ben Nghe Ward, District 1, Ho Chi Minh	Buy and sell electronic equipment and components	28,52%	28,52%
5	High-tech Medical Electronics Company	48BT3 – Linh Dam Peninsula Villa Area, Hoang Mai, Hanoi City	Production, Trade and services	49%	49%
6	DM Vina Company Limited	Lot CN07 Binh Xuyen II Industrial Park, Ba Hien, Binh Xuyen, Vinh Phuc	Manufacture of products from plastic	41,74%	41,74%

NOTES TO FINANCIAL STATEMENTS

(These notes are an integral part and should be read in conjunction with the interim financial statements)

2. APPLIED ACCOUNTING STANDARDS AND REGIME

2.1 APPLIED ACCOUNTING STANDARDS AND REGIME

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

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

2.2 STATEMENT ON COMPLIANCE WITH ACCOUNTING STANDARDS AND ACCOUNTING REGIME

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

2.3 FISCAL YEAR

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

2.4 CURRENCY UNITS USED IN ACCOUNTING

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

3. SIGNIFICANT ACCOUNTING POLICIES

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

3.1 BASIS AND PURPOSE OF FINANCIAL REPORTING

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

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

3.2 ACCOUNTING ESTIMATES

The preparation of financial statements in accordance with Vietnamese Accounting Standards requires the Board of Management to make estimates and assumptions that affect the reported data

NOTES TO FINANCIAL STATEMENTS

(These notes are an integral part and should be read in conjunction with the interim financial statements)

on liabilities, assets and presentation of accounts. potential liabilities and assets at the date of preparation of the Financial Statements as well as reported figures on revenue and expenses throughout the fiscal year. Actual business results may differ from estimates and assumptions.

3.3 FOREIGN CURRENCY

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

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

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

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

3.4 CASH AND CASH EQUIVALENTS

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

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

3.5 FINANCIAL INVESTMENTS

Investment held until maturity

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

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

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

NOTES TO FINANCIAL STATEMENTS

(These notes are an integral part and should be read in conjunction with the interim financial statements)

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

Invest in Subsidiaries

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

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

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

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

Invest in affiliated companies

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

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

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

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

NOTES TO FINANCIAL STATEMENTS

(These notes are an integral part and should be read in conjunction with the interim financial statements)

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

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

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

3.5 ACCOUNTS RECEIVABLE

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

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

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

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

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

3.6 INVENTORY

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

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

3.7 INVENTORY

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

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

NOTES TO FINANCIAL STATEMENTS

(These notes are an integral part and should be read in conjunction with the interim financial statements)

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

3.8 TANGIBLE FIXED ASSETS

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

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

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

3.9 INTANGIBLE FIXED ASSETS

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

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

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

Land use rights

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

3.10 COSTS OF UNPROGRESSIVE CONSTRUCTION

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

NOTES TO FINANCIAL STATEMENTS

(These notes are an integral part and should be read in conjunction with the interim financial statements)

3.11 LIABILITIES

Liabilities are payments to suppliers and other entities. Liabilities include accounts payable to suppliers and other payables. Liabilities are not recorded as lower than payment obligations.

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

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

3.12 LOANS AND FINANCIAL LEASES

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

Loans are tracked by subject, term, and currency.

3.13 BORROWING COSTS

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

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

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

3.14 OWNER'S EQUITY

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

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

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

NOTES TO FINANCIAL STATEMENTS

(These notes are an integral part and should be read in conjunction with the interim financial statements)

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

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

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

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

3.15 RECORDING OF REVENUE AND INCOME

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

Revenue from sales of products and goods

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

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

Service revenue

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

- Revenue is measured reliably; When a contract provides that the buyer has the right to return the purchased services under specific conditions, revenue is recognized only when those specific conditions no longer exist and the buyer is not entitled to return the services provided;

NOTES TO FINANCIAL STATEMENTS

(These notes are an integral part and should be read in conjunction with the interim financial statements)

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

Financial revenue

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

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

Dividends and distributed profits

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

3.15 TAXES AND OTHER PAYABLES TO THE STATE

Value Added Tax (VAT)

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

Corporate income tax

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

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

3.16 TAXES AND OTHER PAYABLES TO THE STATE

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

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

Other taxes

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

3.17 RELATED PARTIES

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

NOTES TO FINANCIAL STATEMENTS

(These notes are an integral part and should be read in conjunction with the interim financial statements)

- Enterprises that directly or indirectly control, or are controlled by, or are under common control with the Corporation, including the parent company, subsidiaries of the same Group, joint ventures, jointly controlled entities, and associates.

- Individuals who have direct or indirect voting power in the Reporting enterprises that gives them significant influence over the enterprise, key management personnel having authority and responsibility for planning, directing and controlling the activities of the Corporation, including close members of the family of these individuals.

- Enterprises in which the voting power of the individuals listed above is directly or indirectly held or such person is able to exercise significant influence over the enterprise.

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

3.18 DEPARTMENT REPORT

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

4. CASH AND CASH EQUIVALENTS

	30/09/2025	01/01/2025
	VND	VND
Cash	940.343.578	1.128.836.118
Bank deposits	25.240.317.298	32.989.512.564
Cash equivalents	77.424.500.000	67.559.832.059
Total	103.605.160.876	101.678.180.741

5. INVESTMENTS HOLD TO MATH

	30/09/2025		01/01/2025	
	Original price	Book value	Original price	Book value
Short-term stock investment	287.396.250 (85.094.964)	287.396.250 (85.094.964)	287.396.250	287.396.250
Loans for more than 3 months	143.205.000.000	143.205.000.000	126.219.905.036	126.219.905.036
Total	143.407.301.286	143.407.301.286	126.507.301.286	126.507.301.286

NOTES TO FINANCIAL STATEMENTS

(These notes are an integral part and should be read in conjunction with the interim financial statements)

6. CUSTOMER RECEIVABLES

	30/09/2025		01/01/2025	
	Original price	Reserve deduction	Original price	Reserve deduction
Receivable at				
Thu Duc Electronics Joint Stock Company	13.500.047.753	(40.231.954)	15.351.616.978	(40.231.954)
Binh Hoa Electronics Joint Stock Company	7.947.674.732	(8.983.598.101)	6.489.996.471	(8.983.598.101)
Tan Binh Electronics Joint Stock Company	13.544.051.638	(1.281.465.636)	11.327.691.298	(1.281.465.636)
Bien Hoa Electronics Joint Stock Company	6.963.698.385	(5.965.306.101)	6.507.246.863	(5.965.306.101)
Vietronics Construction Joint Stock Company	7.990.092.115	(587.070.283)	8.758.271.852	(587.070.283)
Vieitronics Industrial Joint Stock Company	5.079.749.081	(2.736.213.396)	5.079.749.081	(2.736.213.396)
	93.857.631.673	(2.339.343.961)	85.604.244.022	(2.339.343.961)
Total	148.882.945.377	(21.933.229.432)	139.118.816.565	(21.933.229.432)

7. PREPAYMENT TO SELLER

	30/09/2025		01/01/2025	
	Original price	Reserve deduction	Original price	Reserve deduction
Thu Duc Electronics Joint Stock Company	7.557.339.831		7.544.749.631	
Tan Binh Electronics Joint Stock Company	1.974.533.596		1.613.686.695	
Bien Hoa Electronics Joint Stock Company	569.514.945		358.297.165	
Vietronics Construction Joint Stock Company	235.537.000		1.369.751.031	
Vieitronics Industrial Joint Stock Company	2.437.792.458		2.437.792.458	
	39.537.221.557	(4.854.351.000)	24.555.657.654	(4.854.351.000)
Total	52.311.939.387	(4.854.351.000)	37.879.934.634	(4.854.351.000)

NOTES TO FINANCIAL STATEMENTS

(These notes are an integral part and should be read in conjunction with the interim financial statements)

8. OTHER RECEIVABLES

	30/09/2025		01/01/2025	
	Original price	Reserve deduction	Original price	Reserve deduction
Revenue from officials and employees of Long An land	2.694.230.000	-	2.694.230.000	-
Ngan Thinh Service - Trading Company Limited	2.107.997.573	(2.107.997.573)	2.107.997.573	(2.107.997.573)
Ngan Long Trading Private Enterprise	2.570.029.600	(2.570.029.600)	2.570.029.600	(2.570.029.600)
Kien Quang Company Limited	2.200.000.000	(2.200.000.000)	2.200.000.000	(2.200.000.000)
TICO Technical Company Limited	1.949.158.918	(1.949.158.918)	1.949.158.918	(1.949.158.918)
Accounts receivable from employees	14.229.429.485	-	8.440.105.489	-
Pledge, deposit, short-term deposit	289.729.564	-	289.729.564	-
Other receivables	15.679.013.556	(1.436.157.768)	18.951.059.963	(1.862.758.609)
Total	41.719.588.696	(10.263.343.859)	39.202.311.107	(10.689.944.700)

9. INVENTORY

	30/09/2025		01/01/2025	
	Original price	Reserve deduction	Original price	Reserve deduction
Raw materials and materials	6.296.945.877	(558.677.141)	7.736.276.117	(892.623.580)
Tools, utensils	732.712.414	(74.748.878)	110.437.978	(74.748.878)
Expenses for unfinished production and business	36.261.090.576	(20.695.324)	36.616.963.112	(20.695.324)
Finished product	30.096.881.822	(7.604.280.899)	31.123.027.135	(2.970.115.555)
Goods	16.156.965.124	(481.777.555)	19.605.799.172	(2.821.918.214)
Goods sent for sale	-	-	-	-
Total	89.544.595.813	(8.740.179.797)	95.192.503.514	(6.780.101.551)

NOTES TO FINANCIAL STATEMENTS

(These notes are an integral part and should be read in conjunction with the interim financial statements)

10. COST OF CONSTRUCTION OF UNFINISHED BUILDINGS

	30/09/2025		01/01/2025	
	Original price	Price reassessed	Original price	Price reassessed
Purchasing fixed assets			-	
Construction in progress costs	13.581.736.397	13.581.736.397	18.477.720.942	18.477.720.942
Cau Giay new urban area	-	-	4.895.984.545	4.895.984.545
VTB Green Building project	9.444.148.637	9.444.148.637	9.444.148.637	9.444.148.637
Viettronics College Project	621.809.578	621.809.578	621.809.578	621.809.578
Other projects	3.515.778.182	3.515.778.182	3.515.778.182	3.515.778.182
Total	13.581.736.397	13.581.736.397	18.477.720.942	18.477.720.942

11. TANGIBLE FIXED ASSETS

	Houses and architecture	Means of transport	Machinery and equipment	Management equipment and tools	Total
	VND	VND	VND	VND	VND
ENTIRE PRICE					
As of 01/01/2025	164.516.027.090	19.818.686.036	51.635.583.785	1.498.188.844	237.468.485.755
Buy during the period		1.080.345.454	750.130.067	49.363.636	1.879.839.157
Liquidation, sale		541.596.300			541.596.300
Reduce fixed assets					-
As of September 30, 2025	164.516.027.090	20.357.435.190	52.385.713.852	1.547.552.480	238.806.728.612
ACCUMULATED DEPRECIATION VALUE					
As of 01/01/2025	(98.365.399.590)	(18.072.123.024)	(41.048.697.035)	(1.038.896.668)	(158.525.116.317)
Depreciation during the period	(2.973.141.028)	(385.469.321)	(1.336.883.952)	(81.835.290)	(4.777.329.590)
Liquidation, sale					-
Reduce fixed assets		(541.596.300)			(541.596.300)
As of September 30, 2025	(101.338.540.618)	(18.999.188.645)	(42.385.580.987)	(1.120.731.958)	(163.844.042.207)
REMAINING VALUE					
As of 01/01/2025	66.150.627.500	1.746.563.012	10.586.886.750	459.292.176	78.943.369.438
As of September 30, 2025	63.177.486.472	1.358.246.546	10.000.132.865	426.820.522	74.962.686.405

The original cost of fixed assets that have been fully depreciated but are still in use as of September 30, 2025 is:
VND 102,519,432,136 (As of January 1, 2025: VND 101,358,685,318).

NOTES TO FINANCIAL STATEMENTS

(These notes are an integral part and should be read in conjunction with the interim financial statements)

12. INTANGIBLE FIXED ASSETS

Item	Quyền sử dụng đất	Phần mềm máy tính	TSCĐ vô hình khác	Tổng cộng
ENTIRE PRICE				
As of 01/01/2025	43.964.970.144	1.943.122.040	195.992.522	46.104.084.706
Buy during the period				-
Liquidation, sale		-	-	-
- Other reductions	-			-
As of September 30, 2025	43.964.970.144	1.943.122.040	195.992.522	46.104.084.706
ACCUMULATED DEPRECIATION				
As of 01/01/2025	(9.357.098.213)	(1.816.413.286)	(195.992.522)	(11.369.504.021)
- Depreciation during the year	(456.750.414)	(24.341.751)		(481.092.165)
- Other reductions				-
As of September 30, 2025	(9.813.848.627)	(1.840.755.037)	(195.992.522)	(11.850.596.186)
Remaining value				
As of 01/01/2025	34.607.871.931	126.708.754	-	34.734.580.685
As of September 30, 2025	34.151.121.517	102.367.003	-	34.253.488.520

At September 30, 2025, the original cost of fixed assets that have been fully depreciated but are still in use is VND 1,856,915,067 (At January 1, 2025, it is VND 1,856,915,067)

NOTES TO FINANCIAL STATEMENTS

(These notes are an integral part and should be read in conjunction with the interim financial statements)

13. INVESTING IN JOINT VENTURES AND LINKED COMPANIES

	30/09/2025		01/01/2025	
	Original price	Reserve deduction	Original price	Reserve deduction
<i>Invest in affiliated companies and joint ventures</i>	<i>82.457.568.728</i>	<i>(37.129.284.377)</i>	<i>82.457.568.728</i>	<i>(37.109.056.477)</i>
Viettronimex Joint Stock Company	13.987.729.333		13.987.729.333	
Phu Tho Hoa Mechanical and Electronics Joint Stock Company	2.278.518.130		2.278.518.130	
Vietnam Computer Joint Stock Company	895.348.195		895.348.195	
Vietnam Computer and Communications Joint Stock Company	21.684.417.517		21.684.417.517	
Thu Duc 1 Electronics Joint Stock Company	1.800.000.000	(1.800.000.000)	1.800.000.000	(1.800.000.000)
Belco Hanoi Joint Stock Company	1.178.000.000	(1.178.000.000)	1.178.000.000	(1.178.000.000)
Amec High-Tech Medical Electronics Company	1.276.595.137	(1.276.595.137)	1.276.595.137	(1.276.595.137)
Binh Minh Trading and Services Joint Stock Company	510.000.000	(510.000.000)	510.000.000	(510.000.000)
DM Vina Company Limited	38.846.960.416	(32.364.689.240)	38.846.960.416	(32.344.461.340)
Total	82.457.568.728	(37.129.284.377)	82.457.568.728	(37.109.056.477)

14. PAYABLE TO SELLER

	30/09/2025		01/01/2025	
	Original price	Amount capable of paying	Original price	Amount capable of paying
Thu Duc Electronics Joint Stock Company	54.894.319	54.894.319	53.494.603	53.494.603
Binh Hoa Electronics Joint Stock Company			-	-
Tan Binh Electronics Joint Stock Company	1.365.314.706	1.365.314.706	1.792.100.590	1.792.100.590
Bien Hoa Electronics Joint Stock Company	4.665.000	4.665.000	-	-
Viettronics Construction Joint Stock Company	7.618.143.423	7.618.143.423	12.322.485.400	12.322.485.400
Viettronics Industrial Joint Stock Company	10.426.917.812	10.426.917.812	10.426.917.812	10.426.917.812
Vietnam Electronics and Informatics Joint Stock	45.019.861.626	45.019.861.626	29.264.948.889	29.264.948.889
Total	64.489.796.886	64.489.796.886	53.859.947.294	53.859.947.294

NOTES TO FINANCIAL STATEMENTS

(These notes are an integral part and should be read in conjunction with the interim financial statements)

15. BUYER PAYS IN ADVANCE

	30/09/2025		01/01/2025	
	Original price	Amount capable of paying	Original price	Amount capable of paying
Thu Duc Electronics Joint Stock Company	735.617.380	735.617.380	534.764.005	534.764.005
Tan Binh Electronics Joint Stock Company	392.839.627	392.839.627	125.824.482	125.824.482
Bien Hoa Electronics Joint Stock Company	-	-	102.204.400	102.204.400
Vietronics Construction Joint Stock Company	275.110.251	275.110.251	1.158.715.832	1.158.715.832
Vietronics Industrial Joint Stock Company	1.230.600.459	1.230.600.459	1.230.600.459	1.230.600.459
Vietnam Electronics and Informatics Joint Stock	15.890.080.087	15.890.080.087	18.215.777.080	18.215.777.080
Total	18.524.247.804	18.524.247.804	21.367.886.258	21.367.886.258

16. TAXES AND OTHER PAYABLES TO THE STATE

Item	As of January 1, 2025	Number to be paid	The number is internal	As at September 30, 2025
VAT on domestic goods (*)	1.243.209.344	6.423.835.767	6.011.915.661	1.655.129.450
Import and export tax	-			-
Corporate income tax	1.046.254.336	459.904.863	290.071.429	1.216.087.770
Personal income tax	77.537.113	72.279.895	57.943.046	91.873.962
Real estate tax and land rent	124.646.066	8.313.868.219		8.438.514.285
Other taxes	-	18.000.000	18.000.000	-
Total	2.491.646.859	15.287.888.744	6.377.930.136	11.401.605.467

NOTES TO FINANCIAL STATEMENTS

(These notes are an integral part and should be read in conjunction with the interim financial statements)

17. OTHER PAYABLES

	30/09/2025		01/01/2025	
	Original price	Amount capable of paying	Original price	Amount capable of paying
Thu Duc Electronics Joint Stock Company	2.322.908.000	2.322.908.000	2.353.908.000	2.353.908.000
Binh Hoa Electronics Joint Stock Company	2.223.090.100	2.223.090.100	1.212.048.150	1.212.048.150
Tan Binh Electronics Joint Stock Company	3.596.690.712	3.596.690.712	8.855.067.526	8.855.067.526
Bien Hoa Electronics Joint Stock Company	777.016.390	777.016.390	653.117.500	653.117.500
Viettronics Construction Joint Stock Company	412.258.205	412.258.205	400.402.217	400.402.217
Viettronics Industrial Joint Stock Company	109.003.326	109.003.326	109.003.326	109.003.326
Vietnam Electronics and Informatics Joint Stock Corporation	3.218.777.460	3.218.777.460		0
			-	-
Total	12.659.744.193	12.659.744.193	13.583.546.719	13.583.546.719

18. LOANS AND FINANCIAL LEASE DEBT

	30/09/2025	Increase during the period	Decrease during the period	01/01/2025
Loan from Joint Stock Commercial Bank for Foreign Trade of Vietnam	-		2.854.779.000	2.854.779.000
Loan from Vietnam Joint Stock Commercial Bank for Industry and Trade	-			-
Vietnam Bank for Investment and Development	8.000.000.000	8.000.000.000		-
Short-term personal loan	665.000.000			665.000.000
Total	8.665.000.000	8.000.000.000	2.854.779.000	3.519.779.000

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

- Limit: VND 130,000,000,000;
- Purpose: Supplement working capital, issue guarantees, open L/C to serve the company's production and business activities (excluding fixed asset investment and financial investment activities);
- Limit granting period: Until June 30, 2025;
- Interest rate: specified on each Debt Receipt.

(2) Personal loans with terms under 12 months, no collateral, interest rate 0%/year -5%/year

NOTES TO FINANCIAL STATEMENTS

(These notes are an integral part and should be read in conjunction with the interim financial statements)

20. OWNER'S CAPITAL

	Charter capital	Margin shares	Difference in asset revaluation	Development investment fund	Other funds belong to equity	Undistributed after-tax profits	Non-controlling shareholder interests	Total
	VND	VND	VND	VND	VND	VND	VND	VND
Balance as of 01/01/2024	438.000.000.000	(13.064.952.951)	(19.974.146.692)	54.491.808.762	26.619.705	(31.834.634.819)	133.493.674.434	561.138.368.439
Profit for the year						(6.273.636.128)	6.606.486.643	332.850.515
- Other monks								-
- Profit distribution						(3.425.524.313)	(6.032.845.749)	(9.458.370.061)
- Quarterly deduction for investment and development				(1.256.940.311)			(38.738.932)	(1.295.679.243)
Balance as of 31/12/2024	438.000.000.000	(13.064.952.951)	(19.974.146.692)	53.234.868.451	26.619.705	(41.533.795.260)	134.028.576.396	550.717.169.650
Profit for the year						(2.658.454.404)	1.557.107.992	(1.101.346.412)
- Profit distribution								-
- Quarterly deduction for investment and development						(6.956.833.868)	3.954.936.536	(3.001.897.333)
- Other reductions								-
<i>Discount at parent company</i>								
<i>Discount at Viettronics Tan Binh</i>								
<i>Joint Stock Company</i>		4.222	3.638					7.860
Balance as of 30/09/2025	438.000.000.000	(13.064.948.729)	(19.974.143.054)	53.234.868.451	26.619.705	(51.149.083.532)	139.540.620.924	546.613.933.765

NOTES TO FINANCIAL STATEMENTS

(These notes are an integral part and should be read in conjunction with the interim financial statements)

20.1 BALANCE SHEET OF EQUITY FLUCTUATIONS

	30/09/2025	01/01/2025
	VND	VND
State Capital Investment and Trading Corporation	385.297.500.000	385.297.500.000
Capital of other shareholders	52.702.500.000	52.702.500.000
	438.000.000.000	438.000.000.000

21. REVENUE FROM SALES AND PROVISION OF SERVICES

	Quarter III/2025	Quarter III/2024
	VND	VND
Total revenue from sales and service provision	119.941.331.517	70.223.961.233
Revenue from projects	117.282.331.607	68.962.856.157
Revenue from service provision	2.658.999.910	1.261.105.076
Net revenue from sales and provision of services	119.941.331.517	70.223.961.233

23. COST OF GOODS SOLD

	Quarter III/2025	Quarter III/2024
	VND	VND
Cost price from projects	91.346.649.330	41.158.189.472
Cost of services provided	505.449.776	382.984.044
Total	91.852.099.106	41.541.173.516

24. FINANCIAL ACTIVITIES REVENUE

	Quarter III/2025	Quarter III/2024
	VND	VND
Interest on deposits and loans	2.243.370.300	1.983.164.705
Unrealized exchange rate difference profit	-	68.043.560
Total	2.243.370.300	2.051.208.265

