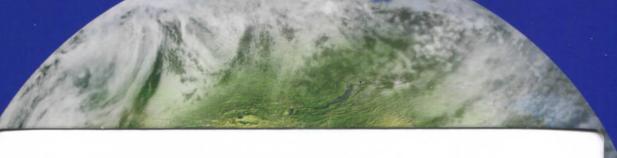


Qualified Services with Global Understanding and Vision



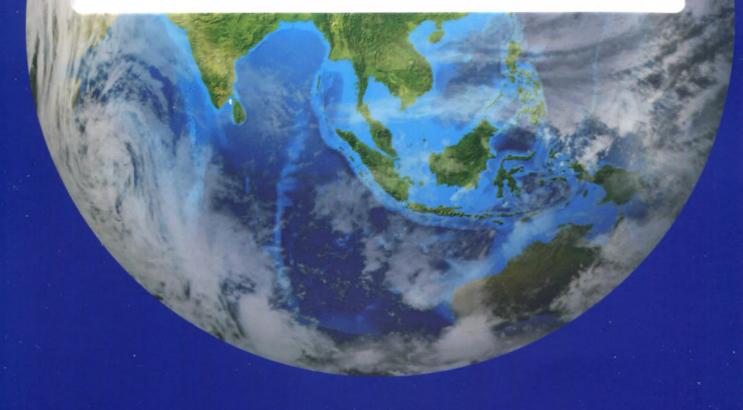
Local Expertise International Presence



VIETTRONICS TAN BINH JOINT STOCK COMPANY

REVIEWED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the period ended 30 June 2025



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	VIETTR	ONICS TA	N BINH	TOI.	IT STO	CK CO	MPANY	
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	KEVIEWED INI	EKINI CO	RSOLII	JAIL	DIMA	ICIAL	SIAIL	MENTS
		For the	period e	nded 3	30 June 2	2025		
12								
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No. 248A No Trang Long Street, Binh Thanh Ward, Ho Chi Minh City

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No. 248A No Trang Long Street, Binh Thanh Ward, Ho Chi Minh City

STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of Viettronics Tan Binh Joint Stock Company presents this report together with the Company's reviewed interim consolidated financial statements for the period ended 30 June 2025.

THE COMPANY

Viettronics Tan Binh Joint Stock Company (hereinafter referred to as the 'Company') was previously equitized from a state-owned enterprise and officially transitioned to a joint-stock company in accordance with Decision No. 240/2003/QD-BCN dated 30 December 2003 issued by the Ministry of Industry (now known as the Ministry of Industry and Trade). The Company operates under Certificate of Business Registration No. 0300391837 granted by the Ho Chi Minh City Department of Planning and Investment on 06 July 2004 and amended for the thirteen time on 23 April 2025.

The Company's name in English is VIETTRONICS TAN BINH JOINT STOCK COMPANY. Abbreviated name is VTB.

The charter capital as stipulated in the Business Registration Certificate amended for the thirteen time on 23 April 2025 is VND 120,000,000,000 (in words: One hundred and twenty billion Vietnamese Dong).

The Company's shares are currently listed on Ho Chi Minh Stock Exchange (HOSE) with Stock code: VTB.

Registered office at: No. 248A No Trang Long Street, Binh Thanh Ward, Ho Chi Minh City, Vietnam.

THE BOARDS OF DIRECTORS, SUPERVISORSAND MANAGEMENT

Members of the Boards of Directors, Supervisors, Management who held the Company during the period and at the date of this report are as follows:

BOARD OF DIRECTORS

Mr. Pham Nguyen Anh Chairman (Appointed on 17 April 2025)

Mr. Vu Hai Vinh Chairman (Dismissed on 17 April 2025)

Mr. Nguyen Duc Tuong Member (Appointed on 17 April 2025)

Mr. Giap Minh Trung Chairman (Dismissed on 17 April 2025)

Mr. Van Viet Tuan Member

Mr. Dao Trung Thanh Member

Mr. Tran Dinh Khoi Member

BOARDS OF SUPERVISORS

Ms. Le Thi Lan Head of the Board

Mr. Nguyen Phuoc Hiep Member (Appointed on 17 April 2025)

Ms. Dang Thi Hanh Member

Mr. Vu Van Tuan Member (Dismissed on 17 April 2025)

BOARD OF MANAGEMENT

Mr. Van Viet Tuan General Director

Mr. Dao Trung Thanh Deputy General Director

SUBSEQUENT EVENTS

According to the Board of Management, in all material respects, there have been no significant events occurring after the closing date of accounting book that would affect the interim consolidated financial position and performance of the Company that require adjustments to or disclosures to be made in the interim consolidated financial statements for the period ended 30 June 2025.

AUDITORS

The accompanying interim consolidated financial statements for the period ended 30 June 2025 that has been reviewed by CPA VIETNAM Auditing Company Limited - An independent member firm of INPACT.

STATEMENT OF THE BOARD OF MANAGEMENT (Continued)

THE BOARD OF MANAGEMENT'S RESPONSIBILITY

The Board of Management of the Company is responsible for preparing the interim consolidated financial statements of the period, which give a true and fair view of the interim consolidated financial position of the Company as at 30 June 2025 and of its interim consolidated financial performance and interim consolidated cash flows for the period then ended, in compliance with Vietnamese Standards on Accounting, Vietnamese Enterprise Accounting System and prevailing relevant regulations in preparation and presentation of the interim consolidated financial statement. In preparing those interim consolidated financial statements, the Board of Management is required to:

- · Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been complied with, material differences are disclosed and explained in the interim consolidated financial statements;
- Design, execute and maintain an effective internal control related to the appropriate preparation and
 presentation of interim consolidated financial statements so as to obtain reasonable assurance that the
 interim consolidated financial statements are free of material misstatements caused by even frauds and
 errors;
- Prepare the interim consolidated financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Management is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the interim consolidated financial statements comply with Vietnamese Standards on Accounting, Vietnamese Enterprise Accounting System and relevant legal regulations to preparation and presentation of interim consolidated financial statements. The Board of Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Management confirms that the Company has complied with the above requirements in preparing the interim consolidated financial statements.

For and on behalf of the Board of Management,

TÂN BINH

CÔNG TY
CỔ PHẨN
VIETTRONICS

Dao Trung Thanh Deputy General Director

Power of the attorney No. 12/2025/GUQ/VTB dated 06 August 2025 granted by the General Director Ho Chi Minh City, 18 August 2025



CPA VIETNAM AUDITING COMPANY LIMITED

Head Office in Hanoi:

8th floor, VG Building, No. 235 Nguyen Trai Str., Thanh Xuan Dist., Hanoi, Vietnam

+84 (24) 3 783 2121

info@cpavietnam.vn

www.cpavietnam.vn +84 (24) 3 783 2122



No:219/2025/BCSXHN-CPA VIETNAM-HCM

REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL INFORMATION

To: Shareholders

> The Boards of Directors, Supervisors and Management Viettronics Tan Binh Joint Stock Company

We have reviewed the accompanying interim consolidated financial statements of Viettronics Tan Binh Joint Stock Company, which were prepared on 18 August 2025, as set out on pages 06 to pages 41, including the interim consolidated balance sheet as at 30 June 2025, and the interim consolidated statement of income, and the interim consolidated statement of cash flows for the six-month period then ended, and Notes to the interim consolidated financial statements.

The Board of Management's responsibility

The Board of Management is responsible for the true and fair preparation and presentation of these interim consolidated financial statements in compliance with Vietnamese Standards on Accounting, Vietnamese Enterprise Accounting System and prevailing relevant regulations in preparation and presentation of the interim consolidated financial statement and for such internal control as the Board of Management determines to be necessary to enable the preparation of the interim consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express a conclusion on the interim consolidated financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2410 -Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim consolidated financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnam Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion of Auditors

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim consolidated financial statements, in all material respects, does not give a true and fair view of the financial position of the Company as at 30 June 2025, and of its interim consolidated financial performance and its interim consolidated cash flows for the accounting period then ended in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the interim consolidated financial statements.



HH

Other matters

The interim consolidated financial statements for the period ended 30 June 2024 and the financial statements for the year ended 31 December 2024 were reviewed and audited by other auditors and other auditing firm, respectively, with unqualified conclusion for the interim consolidated financial statements on 19 August 2024 and unqualified audit opinion for the consolidated financial statements on 03 March 2025.



Nguyen Thi Mai Hoa Deputy General Director

Audit Practising Registration Certificate

No. 2326-2023-137-1

Letter of authorization No. 08/2025/UQ-CPA VIETNAM dated 02/01/2025 of Chairman

For and on behalf of

CPA VIETNAM AUDITING COMPANY LIMITED

An independent member firm of INPACT

Hanoi, 18 August 2025

INTERIM CONSOLIDATED BALANCE SHEET

	As at 30	June 20	025		
	ASSETS	Codes	Note	30 June 2025 VND	01 January 2025 VND
A -	CURRENT ASSETS (100 = 110+120+130+140+150)	100		127,508,398,330	127,582,420,937
I.	Cash and cash equivalents	110	5.1	6,653,552,302	13,195,920,709
1.	Cash	111		6,653,552,302	6,195,920,709
2.	Cash equivalents	112		•	7,000,000,000
II.	Short-term financial investments	120		64,702,301,286	65,502,301,286
1.	Trading securities	121	5.2	287,396,250	287,396,250
2.	Allowances for decline in value of trading securities	122	5.2	(85,094,964)	(85,094,964)
3.	Held to maturity investments	123	5.2	64,500,000,000	65,300,000,000
III.	Short-term receivables	130		24,079,557,101	14,019,939,869
1.	Short-term receivables from customers	131	5.3	18,643,611,554	11,327,691,298
2.	Prepayments to sellers in short-term	132	5.4	1,161,605,209	1,613,686,695
3.	Other short-term receivables	136	5.5	6,097,081,175	2,901,302,713
4.	Short-term allowances for doubtful debts	137	5.6	(1,972,455,288)	(1,972,455,288)
5.	Shortage of assets awaiting resolution	139		149,714,451	149,714,451
IV.	Inventories	140	5.7	27,096,334,067	29,908,247,524
1.	Inventories	141		29,678,699,334	32,490,612,791
2.	Allowances for devaluation of inventories	149		(2,582,365,267)	(2,582,365,267)
v.	Other current assets	150		4,976,653,574	4,956,011,549
1.	Short-term prepaid expenses	151	5.8	4,656,058,778	4,436,552,504
2.	Deductible value added tax	152		148,986,565	347,850,814
3.	Tax and other receivables from government budget	153	5.14	171,608,231	171,608,231
В-	LONG-TERM ASSETS (200 = 210+220+230+240+250+260)	200		108,691,691,207	109,832,131,357
I.	Long-term receivables	210		18,215,447,540	18,215,447,540
1.	Long-term repayments to suppliers	212	5.4	18,215,447,540	18,215,447,540
II.	Fixed assets	220		60,101,326,617	62,700,445,235
1.	Tangible fixed assets	221	5.9	43,539,067,433	45,824,323,333
_	Historicals costs	222		132,982,437,253	133,339,231,980
-	Accumulated depreciation	223		(89,443,369,820)	(87,514,908,647)
2.	Intangible fixed assets	227	5.10	16,562,259,184	16,876,121,902
	Historicals costs	228		26,804,994,698	26,804,994,698
-	Accumulated amortization	229		(10,242,735,514)	(9,928,872,796)
Ш	. Investment properties	230		-	-
IV	. Long-term assets in progress	240		9,330,512,273	9,330,512,273
1.	Construction in progress	242	5.11	9,330,512,273	9,330,512,273
v.	Long-term investments	250		17,746,476,556	17,568,916,319
1.	Investments in joint ventures and associates	252	5.2	17,746,476,556	17,568,916,319
VI		260		3,297,928,221	2,016,809,990
1.	Long-term prepaid expenses	261	5.8	2,020,927,935	795,587,672
2.	Deferred income tax assets	262	5.12	1,277,000,286	1,221,222,318
TO	OTAL ASSESTS (270= 100+200)	270		236,200,089,537	237,414,552,294

No. 248A No Trang Long Street Binh Thanh Ward, Ho Chi Minh City Issued under Circular No. 200/2014/TT-BTC Dated 22 December 2014 by The Ministry of Finance

INTERIM CONSOLIDATED BALANCE SHEET (CONTINUED)

As at 30 June 2025

	As a	it 30 June 2	025		
				30 June 2025	01 January 2025
	RESOURCES	Codes	Notes	VND	VND
C-	LIABILITIES $(300 = 310 + 330)$	300		49,767,477,329	50,919,392,331
I.	Short-term liabilities	310		23,018,007,260	27,196,909,357
1.	Short-term trade payables	311	5.13	2,684,693,553	1,792,100,590
2.	Short-term prepayments from customers	312		673,398,382	125,824,482
3.	Taxes and other payables to government budget	313	5.14	2,748,097,425	1,720,585,480
4.	Payables to employees	314	2. E	3,595,862,514	5,133,698,800
5.	Short-term accrued expenses	315	5.15	3,592,976,004	2,991,372,947
6.	Short-term unearned revenues	318		261,600,000	261,600,000
7.	Other short-term payments	319	5.16	6,591,746,341	9,944,368,593
8.	Short-term borrowings and finance lease liabilities	320	5.18	-	2,854,779,000
8.	Short-term provisions	321	5.17	972,607,356	988,182,356
9.	Bonus and welfare fund	322		1,897,025,685	1,384,397,109
II.	Long-term liabilities	330		26,749,470,069	23,722,482,974
1.	Long-term accrued expenses	333	5.15	14,941,127,345	12,962,237,505
2.	Other long-term payables	337	5.16	11,004,367,441	9,932,916,491
3.	Deferred income tax payables	341	5.12	803,975,283	827,328,978
D-	OWNERS' EQUITY (400 = 410+430)	400		186,432,612,208	186,495,159,963
I-	Owners' equity	410	5.19	186,432,612,208	186,495,159,963
1.	Contributed capital	411	5.17	119,820,500,000	119,820,500,000
-	Ordinary shares with voting rights	411a		119,820,500,000	119,820,500,000
2.	Capital surplus	412		69,032,634,427	69,032,627,878
3.	Treasury shares	415		(23,523,036,791)	(23,523,044,392)
4.	Development and investment funds	418		10,329,014,307	10,329,014,308
5.	Undistributed profit after tax	421		7,887,127,638	7,689,317,170
-	Undistributed profit after tax brought forward	421a	063	1,916,115,781	1,550,829,198
-	Undistributed profit after tax for the current period	421b		5,971,011,857	6,138,487,972
6.	Non-controlling interests	429		2,886,372,627	3,146,744,999
II-	Funding sources and other funds	430			_
	OTAL LIABILITIES AND OWNERS' EQUIT 10 = 300+400)	ΓΥ 440		236,200,089,537	237,414,552,294
			-		

Preparer

Truong Thi Thuy Linh

Chief Accountant

Truong Thi Thuy Linh

Ho Chi Minh City, 18 August 2025

Deputy General Director

Cổ PHẨN
VIETTRONICS

WH-TP Dao Trung Thanh

INTERIM CONSOLIDATED INCOME STATEMENT

For the period ended 30 June 2025

		ITEMS	Codes	Notes	For the period ended 30 June 2025 VND	For the period ended 30 June 2024 VND
1.		Revenues from sales and services rendered	01	6.1	66,158,454,210	52,819,720,023
2.		Revenue deductions	02	6.1	110,350,047	58,962,384
3.		Net revenues from sales and services rendered (10 = 01-02)	10	6.1	66,048,104,163	52,760,757,639
4.		Costs of goods sold	11	6.2	33,963,931,518	23,472,096,533
5		Gross revenues from sales and services rendered (20 = 10-11)	20		32,084,172,645	29,288,661,106
6		Financial income	21	6.3	1,497,795,378	1,534,389,557
7		Financial expenses	22	6.4	27,012,248	15,780,348
		In which: Interest expenses	23		27,012,248	15,780,348
8	3.	Shares of profit or loss from ioint ventures, associates	24		177,560,237	263,565,220
9).	Selling expenses	25	6.5	18,472,819,140	16,596,027,587
1	0.		26	6.6	8,193,662,389	8,230,670,900
1	1.	Net profits from operating activities ${30 = 20+(21-22)-(25+26)}$	30		7,066,034,483	6,244,137,048
1	2.	Other income	31	6.7	2,608,729,886	33,384,315
1	3.	Other expenses	32	6.7	2,335,509,526	26,290,351
1	14.	Other profits $(40 = 31-32)$	40	6.7	273,220,360	7,093,964
1	15.	Total net profit before tax $(50 = 30+40)$	50		7,339,254,843	6,251,231,012
1	16.	Current corporate income tax expenses	51	6.8	1,706,122,574	1,333,691,048
1	17.	Deferred corporate income tax expenses	52	6.9	(79,131,663)	(6,535,440)
1	18.	Profits after corporate income tax (60 = 50-51-52)	60		5,712,263,932	4,924,075,404
1	19.	Profits after tax attributable to parent company	61		5,971,011,857	5,275,275,093
2	20.	Profits after tax attributable to non-controlling interests	62		(258,747,925)	(351,199,689)
:	21.	Basic earnings per share	70	6.10	553	488

Preparer

Pruong Thi Thuy Linh

Chief Accountant

Truong Thi Thuy Linh

Deputy General Director

Cổ PHẨN
VIETTROMICS
TÂN BÌNH

Dao Trung Thanh

No. 248A No Trang Long Street Binh Thanh Ward, Ho Chi Minh City Issued under Circular No. 200/2014/TT-BTC Dated 22 December 2014 by The Ministry of Finance

INTERIM CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)

For the period ended 30 June 2025

rri	EMS	Codes Notes	For the period ended 30 June 2025 VND	For the period ended 30 June 2024 VND
I.	Cash flows from operating activities	_		***
1. 1.	Profit before tax	01	7,339,254,843	6,251,231,012
2.	Adjustments for		,,,,	
	- Depreciation of fixed assets	-1	2,731,118,618	2,815,835,911
	and investment properties	02	-,,,,,,,,,,	-,,,
	- Provisions	03	(15,575,000)	418,820,327
	- Gains (losses) on investing activities	05 '	(1,968,822,150)	(1,528,031,230)
	- Interest expenses	06	27,012,248	15,780,348
	- Other adjustments	07	-	-
3.	Operating profit before changes in working capital	08	8,112,988,559	7,973,636,368
	- Increase (decrease) in receivables	09	(9,593,680,381)	2,650,280,786
	- Increase (decrease) in inventories	10	2,811,913,457	(891,679,941)
	- Increase (decrease) in payables	11	4,648,352,978	4,970,081,742
	- Increase (decrease) in prepaid expenses	12	(1,444,846,537)	1,090,989,749
	- Interest paid	14	(27,012,248)	(15,780,348)
	- Corporate income tax paid	15	(1,752,924,235)	(685,176,137)
	- Other payments on operating activities	17	(940,375,111)	(2,759,347,764)
	Net cash flows from operating activities	20	1,814,416,482	12,333,004,455
П.	Cash flows from investing activities			
1.	Expenditures on purchase and construction of fixed assets and long-term assets	21	(132,000,000)	(463,277,586)
2.	Proceeds from disposal or transfer of fixed assets and other long-term assets	22	366,181,818	-
3.	Expenditures on loans and purchase of debt instruments from other entities	23	(17,000,000,000)	(63,000,000,000)
4.	Proceeds from lending or repurchase of debt instruments from other entities	24	17,800,000,000	48,000,000,000
5.	Proceeds from interests, dividends and distributed profits	27	1,158,007,493	3,970,572,325
	Net cash flows from investing activities	30	2,192,189,311	(11,492,705,261)

No. 248A No Trang Long Street Binh Thanh Ward, Ho Chi Minh City Issued under Circular No. 200/2014/TT-BTC Dated 22 December 2014 by The Ministry of Finance

INTERIM CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)

For the period ended 30 June 2025

IT	TEMS	Codes	Notes _	ended 30 June 2025 VND	ended 30 June 2024 VND
Ш	. Cash flows from financial activities				
1.	Proceeds from borrowings	33		7,250,000,000	2,513,734,750
2.	Repayment of principal	34		(10,104,779,000)	(2,173,734,750)
3.	Dividends and profits paid to owners	36		(7,694,195,200)	(3,329,100,000)
	Net cash flows from financial activities	40		(10,548,974,200)	(2,989,100,000)
	Net cash flows during the period $(50 = 20+30+40)$	50	. *	(6,542,368,407)	(2,148,800,806)
	Cash and cash equivalents at the beginning of the period	60	5.1	13,195,920,709	4,232,459,666
	Cash and cash equivalents at the end of the period $(70 = 50+60+61)$	70	5.1	6,653,552,302	2,083,658,860

Chief Accountant

Ho Chi Minh City, 18 August 2025 Deputy General Director

CÔNG TY
CỔ PHẨN
VIETTRONICS
TÂN BÌNH

30039183

Truong Thi Thuy Linh

Preparer

Truong Thi Thuy Linh

Dao Trung Thanh

Form No. B 09a - DN/HN

No. 248A No Trang Long Street Binh Thanh Ward, Ho Chi Minh City Issued under Circular No. 200/2014/TT-BTC Dated 22 December 2014 by The Ministry of Finance

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the period ended 30 June 2025

1. GENERAL INFORMATION OF THE COMPANY

1.1 Structure of ownership

Viettronics Tan Binh Joint Stock Company was previously equitized from a state-owned enterprise and officially transitioned to a joint-stock company in accordance with Decision No. 240/2003/QD-BCN dated 30 December 2003 issued by the Ministry of Industry (now known as the Ministry of Industry and Trade). The Company operates under Certificate of Business Registration No. 0300391837 granted by the Ho Chi Minh City Department of Planning and Investment on 06 July 2004 and amended for the thirteen time on 23 April 2025.

The Company's name in English is VIETTRONICS TAN BINH JOINT STOCK COMPANY. Abbreviated name is VTB.

The charter capital as stipulated in the Business Registration Certificate amended for the thirteen time on 23 April 2025 is VND 120,000,000,000 (in words: One hundred and twenty billion Vietnamese Dong).

The Company's shares are currently listed on Ho Chi Minh Stock Exchange (HOSE) with Stock code: VTB.

Registered office at: No. 248A No Trang Long Street, Binh Thanh Ward, Ho Chi Minh City, Vietnam.

Total employees of the Company as at 30 June 2025 are 111 persons (as at 31 December 2024: 111 persons).

1.2 Operating industry and principal activities

The operating industries of the Company as stated in Certificate of Business Registration are as follows:

- Manufacturing of consumer electronic products;
- Manufacturing of computers and peripheral devices;
- · Manufacturing of motors, generators, transformers, and electrical distribution and control equipment;
- · Manufacturing of other electrical equipment;
- Manufacturing of medical, dental, orthopaedic, and rehabilitation equipment and instruments;
- Repair of machinery and equipment;
- Repair of electronic and optical equipment;
- · Repair of electrical equipment;

- Installation of electrical systems;
- · Agency, brokerage, and auction activities;
- Wholesale of other household goods;
- Wholesale of computers, peripheral equipment, and software;
- Wholesale of electronic and telecommunications equipment and components;
- Wholesale of other machinery, equipment, and parts;
- Other specialized wholesale not elsewhere classified;
- Warehousing and storage of goods;
- Support services directly related to railway transportation;
- · Cargo handling;
- Other transportation-related support services;
- Computer consulting and system administration services;
- IT services and other services related to computers;

Form No. B 09a - DN/HN

No. 248A No Trang Long Street Binh Thanh Ward, Ho Chi Minh City Issued under Circular No. 200/2014/TT-BTC

Dated 22 December 2014 by The Ministry of Finance

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

1.2 Operating industry and principal activities (Continued)

- Real estate business, including ownership, usage rights, and leasing;
- · Technical inspection and analysis;
- · Rental of machinery, equipment, and other tangible goods;
- Primary vocational training; Intermediate-level vocational training; University education; Master's degree education;
- · Repair of computers and peripheral devices;
- Repair of consumer electronic audiovisual equipment;
- Repair of household equipment and appliances;
- Support services directly related to road transportation;
- · Other information services not elsewhere classified;
- · Primary education.

Principal activities in the period: Manufacturing of consumer electronic products.

Voting

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

1.3 The Company's organization

As at 30 June 2025, The Company has the following subsidiaries, associates:

Company	Address		Operation	power (%)	(%)	(%)
Direct subsidiaries VTB Information Technology Joint Stock	No. 248A No Trang Long Street, Binh Th Ho Chi Minh City	anh Ward,	Trading of consumer electronics	51.00%	51.00%	51.00%
JS VTB Trading Joint Stock Company	No. 248A No Trang Long Street, Binh Thanh Ward, Tra		Trading of consumer electronics	70.00%	70.00%	70.00%
VITEK - VTB Ha Noi Joint Stock Company				81.86%	81.86%	81.86%
Associates						
Viettronics Vinh Phuc Joint Stock Company	Lot CN07-02, Binh Xuyen 2 Industrial Tuyen Commune, Phu Tho Province	Park, Binh	Operating lease and services rendering	43.75%	43.75%	43.75%
The Company has the following dependant uni	ts as of 30 June 2025:		* =			
endant units						1 II CI.:
tronics Tan Binh Joint Stock Company - Calliances, and Informatics Manufacturing and Asse	at Lai Electronics, Consumer Electrical mbly Plant Branch			strial Park, Ca	at Lai War	d, Ho Chi
Viettronics Tan Binh Joint Stock Company - Hanoi Branch			Room 601, No. 18 Nguy Nhu Kon Tum Street, Thanh Xuan Ward, Hanoi.			
Tan Binh Electronics Joint Stock Company – Color Television Manufacturing and Assembly Plant Branch.			06 Pham Van Hai Street, Tan Son Hoa Ward, Ho Chi Minh City			
Tan Binh Electronics Joint Stock Company – Manufacturing and Assembly Plant Branch for Electronic, Refrigeration, and Consumer Products			B58/II-B59/II, 2E Street, Vinh Loc Industrial Park, Binh Tan Ward Ho Chi Minh City			
	VTB Information Technology Joint Stock Company JS VTB Trading Joint Stock Company VITEK - VTB Ha Noi Joint Stock Company Associates Viettronics Vinh Phuc Joint Stock Company The Company has the following dependant unit tendant units stronics Tan Binh Joint Stock Company — Caliances, and Informatics Manufacturing and Asset tronics Tan Binh Joint Stock Company — Hanoi Electronics Joint Stock Company — Color at Branch. Binh Electronics Joint Stock Company — Manu	Direct subsidiaries VTB Information Technology Joint Stock Company JS VTB Trading Joint Stock Company VITEK - VTB Ha Noi Joint Stock Company Associates Viettronics Vinh Phuc Joint Stock Company The Company has the following dependant units as of 30 June 2025: Tendant units Itronics Tan Binh Joint Stock Company – Cat Lai Electronics, Consumer Electrical Informatics Manufacturing and Assembly Plant Branch Binh Electronics Joint Stock Company – Color Television Manufacturing and Assembly Plant Branch for Electronics Joint Stock Company – Manufacturing and Assembly Plant Branch for Electronics Joint Stock Company – Manufacturing and Assembly Plant Branch for Electronics Joint Stock Company – Manufacturing and Assembly Plant Branch for Electronics Joint Stock Company – Manufacturing and Assembly Plant Branch for Electronics Joint Stock Company – Manufacturing and Assembly Plant Branch for Electronics Joint Stock Company – Manufacturing and Assembly Plant Branch for Electronics Joint Stock Company – Manufacturing and Assembly Plant Branch for Electronics Joint Stock Company – Manufacturing and Assembly Plant Branch for Electronics Joint Stock Company – Manufacturing and Assembly Plant Branch for Electronics Joint Stock Company – Manufacturing and Assembly Plant Branch for Electronics Joint Stock Company – Manufacturing and Assembly Plant Branch for Electronics Joint Stock Company – Manufacturing and Assembly Plant Branch for Electronics Joint Stock Company – Manufacturing and Assembly Plant Branch for Electronics Joint Stock Company – Manufacturing and Assembly Plant Branch for Electronics Joint Stock Company – Manufacturing and Assembly Plant Branch for Electronics Joint Stock Company – Manufacturing and Assembly Plant Branch for Electronics Joint Stock Company – Manufacturing and Assembly Plant Branch for Electronics Joint Stock Company – Manufacturing and Assembly Plant Branch for Electronics Joint Stock Company – Manufacturing and Assembly Plant Branch for Electronics Joint Stock Company – Manufacturing	Direct subsidiaries VTB Information Technology Joint Stock No. 248A No Trang Long Street, Binh Thanh Ward, Company JS VTB Trading Joint Stock Company VITEK - VTB Ha Noi Joint Stock Company Associates Viettronics Vinh Phuc Joint Stock Company The Company has the following dependant units as of 30 June 2025: Stronics Tan Binh Joint Stock Company – Cat Lai Electronics, Consumer Electrical Diances, and Informatics Manufacturing and Assembly Plant Branch Binh Electronics Joint Stock Company – Color Television Manufacturing and Assembly Plant Branch Binh Electronics Joint Stock Company – Manufacturing and Assembly Plant Branch for B58/II-B	Direct subsidiaries VTB Information Technology Joint Stock No. 248A No Trang Long Street, Binh Thanh Ward, Trading of consumer electronics JS VTB Trading Joint Stock Company VITEK - VTB Ha Noi Joint Stock Company Associates Viettronics Vinh Phuc Joint Stock Company The Company has the following dependant units as of 30 June 2025: The Company has the following dependant units as of 30 June 2025: The Company has the following dependant units as of 30 June 2025: The Company has the following dependant units as of 30 June 2025: The Company has the following dependant units as of 30 June 2025: The Company has the following dependant units as of 30 June 2025: The Company has the following dependant units as of 30 June 2025: The Company has the following dependant units as of 30 June 2025: The Company has the following dependant units as of 30 June 2025: The Company has the following dependant units as of 30 June 2025: The Company has the following dependant units as of 30 June 2025: The Company has the following dependant units as of 30 June 2025: The Company has the following dependant units as of 30 June 2025: The Company has the following dependant units as of 30 June 2025: The Company has the following dependant units as of 30 June 2025: The Company has the following dependant units as of 30 June 2025: The Company has the following dependant units as of 30 June 2025: The Company has the following dependant units as of 30 June 2025: The Company has the following dependant units as of 30 June 2025: The Company has the following dependant units as of 30 June 2025: The Company has the following dependant units as of 30 June 2025: The Company has the following dependant units as of 30 June 2025: The Company has the following dependant units as of 30 June 2025: The Company has the following dependant units as of 30 June 2025: The Company has the following dependant units as of 30 June 2025: The Company has the following dependant units as of 30 June 2025: The Company has the following de	Direct subsidiaries VTB Information Technology Joint Stock Company JS VTB Trading Joint Stock Company VITEK - 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VTB Ha Noi Joint Stock Company Associates Viettronics Vinh Phue Joint Stock Company The Company has the following dependant units as of 30 June 2025: The Company has the following Assembly Plant Branch The Company has the following Stock Company - Color Television Manufacturing and Assembly Plant Branch Binh Electronics Joint Stock Company - Manufacturing and Assembly Plant Branch No. 248A No Trang Long Street, Binh Thanh Ward, Trading of consumer electronics Politorics Street, Binh Thanh Ward, Trading of consumer electronics It of Chi Minh City Unit 601, No. 18 Nguy Nhu Kon Tum Street, Thanh Trading of consumer electronics It of Chi Minh City Unit 601, No. 18 Nguy Nhu Kon Tum Street, Thanh Trading of consumer electronics It of Chi Minh City Unit 601, No. 18 Nguy Nhu Kon Tum Street, Thanh Trading of consumer electronics It of Chi Minh City Unit 601, No. 18 Nguy Nhu Kon Tum Street, Thanh Trading of consumer electronics It of Chi Minh City Unit 601, No. 18 Nguy Nhu Kon Tum Street, Thanh Trading of consumer electronics It of Chi Minh City It of Chi Minh City It of Chi Minh City Address Lot B5, D1 Street, Cat Lai 2 Industrial Park, Cat Lai Ward Minh City It of Pham Van Hai Street, Tan Son Hoa Ward, Ho Chi Minh City It of Pham Van Hai Street, Vinh Loe Industrial Park, Binh Trading of consumer electronics It of Chi Minh City It of Chi Minh City

Dependant units operate under a dependent accounting system and do not maintain consolidated accounting departments

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NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

1.4 The ordinary course of business

The ordinary course of business of the Company is 12 months.

1.5 Declaration on the comparability of information on the interim consolidated financial statements

The Board of Management ensures to follow all the requirements of the Vietnamese Accounting Standards and System, which were issued together with the Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC on amending and supplementing a number of articles of Circular No. 200/2014/TT-BTC dated 22 December 2014 issued by the Ministry of Finance. Therefore, the information and figures presented in the interim consolidated financial statements are comparable.

2. ACCOUNTING PERIOD, MONETARY UNIT IN ACCOUNTING

2.1 Annual accounting period

Annual accounting period of the Company is solar year, which starts on 01 January and ends on 31 December every year.

The interim consolidated financial statements of the Company are prepared for the period ended 30 June 2025.

2.2 Monetary unit used in accounting period

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

3. APPLIED ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

3.1 Applied accounting system

The Company applied Vietnamese Enterprise Accounting System promulgated under Circular No. 200/2014/TT-BTC dated 22 December 2014, issued by the Ministry of Finance; Circular No. 53/2016/TT-BTC dated 21 March 2016 issued by the Ministry of Finance, amending and adding some articles of Circular No. 200/2014/TT-BTC.

3.2 Statements for the compliance with Accounting Standards and System

The Board of Management ensures to follow all the requirements of the Vietnamese Accounting Standards and System, which were issued to guide the preparation and presentation of the interim consolidated Financial Statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies applied in preparing the interim consolidated financial statements are as follows:

Basis of preparing the consolidated financial statements

The consolidated financial statements are prepared in accordance with Circular 2020/2014/TT-BTC dated 22 December 2014 providing guidance on methods of preparation and presentation of consolidated financial statements, details are as follows:

The consolidated financial statements incorporate the separate financial statements of the Company and enterprises controlled by the Company (its Subsidiaries) prepared for period ended 30 June 2025. The control is achieved where the Company has the power to govern the financial and operating policies of an investee enterprise so as to obtain benefits from its activities.

The financial performance of the subsidiaries acquired or disposed of during the period are included in the consolidated income statement from the effective date of acquisition or up to the effective date of disposal.

Where necessary, adjustments are made to the financial statements of subsidiaries to bring the accounting policies used in line with those used by the Company. All inter-company transactions and balances between group enterprises are eliminated on consolidation.

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NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of preparing the consolidated financial statements (Continued)

Non-controlling interests in the net assets of consolidated subsidiaries are identified separately from the Company's equity therein. Non-controlling interests consist of the amount of those interests at the date of the original business combination and the non-controlling interests' share of changes in equity since the date of the combination. Losses applicable to the non-controlling interests in excess of the non-controlling interests in the subsidiary's equity are allocated against the interests of the Company except to the extent that the non-controlling interests has a binding obligation and is able to make an additional investment to cover the losses..

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

Accounting estimates

The preparation of interim consolidated financial statements in conformity with Vietnamese Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the interim consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash

Cash: Cash on hand, Cash in banks.

Cash equivalents comprise short-term deposits and highly liquid investments with an original maturity of less than 3 months that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

The type of exchange rates applied in accounting

For transactions in foreign currencies

Transactions arising in foreign currencies are translated at exchange rates at the date of the transaction. Details are as follows:

- The actual exchange rate when buying and selling foreign currencies: This is the rate signed in the foreign currency purchase and sale contract between the Company and a joint-stock commercial bank;
- If the contract does not specify the payment rate, the enterprise shall record in the accounting books the following principles:
 - The actual exchange rate when recording receivables: This is the buying rate of the commercial bank where the Company appoints customers to pay at the time the transaction occurs;
 - The actual exchange rate when recording liabilities: Is the selling rate of the commercial bank where the Company intends to transact at the time the transaction occurs.
 - For transactions involving the purchase of assets or expenses paid immediately in foreign currency (not through payable accounts), the actual transaction exchange rate is the buying rate of the commercial bank where the Company makes the payment.

Foreign exchange gains or losses arising from the aforementioned transactions are recorded as financial income and financial expenses in the Consolidated Income Statement.

Revaluation of monetary items denominated in foreign currencies at the date of interim consolidated financial statements

- Cash in banks denominated in foreign currencies: Revalued at the buying rate of the Bank where the Company opens its accounts as of 30 June 2025.
- Monetary items denominated in foreign currencies are classified as assets (Trade receivables):
 Revalued at the buying rate of Joint Stock Commercial Bank that is frequently used by the
 Company as of 30 June 2025.

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No. 248A No Trang Long Street Binh Thanh Ward, Ho Chi Minh City Issued under Circular No. 200/2014/TT-BTC Dated 22 December 2014 by The Ministry of Finance

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The type of exchange rates applied in accounting (Continued)

Revaluation of monetary items denominated in foreign currencies at the date of interim consolidated financial statements

Monetary items denominated in foreign currencies are classified as liabilities (Trade payables...):
 Revalued at the selling rate of Joint Stock Commercial Bank that is frequently used by the Company as of 30 June 2025.

All foreign exchange differences from translation are recorded on Account No. 413 - Foreign exchange differences, which have its balance finally recognized to Financial income/expense at the date of the interim consolidated financial statements. Exchange rate gains resulting from the revaluation of foreign currency-denominated monetary items at the end of the period are not used for profit distribution or dividend payments.

Financial investments

Investments held to maturity

Held to maturity investments are those that the Company has intention and ability to hold until maturity. Held to maturity investments includes: term bank deposits with original maturities of more than 3 months.

Held-to-maturity investments are initially recognized at cost including the purchase cost and other transaction costs. Interest from these held-to-maturity investments after acquisition date is recognized in the consolidated profit or loss on the basis of the interest income to be received. Interests arising prior to the Company's acquisition of held-to-maturity investments are recorded as a decrease in the costs as at the acquisition time.

Held-to-maturity investments are stated at cost less allowance for bad debts.

Allowance for bad debts of held-to-maturity investments is made in conformity with current accounting regulations.

Trading securities

Trading securities are those held by the Company for trading purposes. Trading securities are initially recognized at cost which include fair value of the payment made at the time of transaction plus any directly attributable transaction cost.

At the subsequent financial years, the trading securities are measured at cost less allowance for diminution in value.

An allowance for diminution in value of trading securities is made in conformity with current accounting regulations.

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NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Financial investments (Continued)

Investments in associates

Investments in associates: Investments in associates in which the Company has significant influence and are accounted for using equity method.

Under the equity method, on initial recognition the investment in an associate is recognised at cost, and the carrying amount is increased or decreased to recognise the Company's share of the profit or loss of the investee after the date of acquisition. Adjustments to the carrying amount may also be necessary for changes in the Company's proportionate interest in the investee arising from changes in the investee's equity but not recognized to Consolidated Income Statement.

In case the Company's share in the loss of the associate is greater than or equal to the carrying amount of the investment, the Company is not required to cease the recognition of the subsequent losses in the consolidated financial statements unless the Company has an obligation to pay on behalf of the associate for debts that the Company has guaranteed or committed to pay. In this case, the investment value presented in the consolidated financial statements is zero (0). If the associate later makes a profit, the Company is only allowed to recognize its share in that profit after offsetting the previously unrecorded net loss.

The financial statements of the associate used to apply the equity method are prepared at the same date to the consolidated financial statements. Adjustments shall be made to make the associate's accounting policies conform to those of the Company for like transactions and events in similar circumstances.

Receivables

Receivables are the recoverable amounts from the customers or other debtors. Receivables are presented at book value less provision for bad debts.

Provision for bad debts is evaluated and considered for overdue, probably irrecoverable receivables or other receivables from debtors that does not have the ability to repay because of disposal, bankruptcy, or similar difficulties.

Inventories

Inventories are stated at the lower of cost and net realisable value. Cost of inventories comprise costs of direct materials, direct labor, and general operation (if any) incurred in bringing the inventories to their present location and conditions.

Cost of inventories is calculated using the weighted average method.

Net realisable value represents the estimated selling price less all estimated costs to completion and costs to be incurred in marketing, selling and distribution. Cost of inventories is calculated using the weighted average method and inventory recording method is perpetual method.

Allowance for inventory devaluation is recognised when there is reliable evidence on the devaluation of net realisable value of the inventories to their costs.

Form No. B 09a - DN/HN

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NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of purchased tangible fixed assets comprises its purchasing price and any directly attributable costs of bringing the assets to its working condition and location for its intended use.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

Useful lives (years)

Buildings and structures

From 05 to 25

Machines

From 03 to 10

Vehicles

From 06 to 10

Whenever tangible fixed assets are sold or disposed, the cost and accumulated depreciation are eliminated and any gain or loss arising from the disposal are recorded in other income or other expenses of the period.

Intangible fixed assets and amortisation

Intangible fixed assets comprise land use right certificates and computer software, are stated at cost less accumulated amortisation.

The cost of purchased intangible fixed assets comprises all directly attributable costs of bringing the assets to its working condition and location for its intended use.

The Company's land use rights pertain to the land lot located at Lot B58-59/II, 2E Street, Vinh Loc Industrial Park, Vinh Loc Commune, Ho Chi Minh City.

Intangible fixed assets are land use rights for definite term, which are amortized on a straight-line basis over the validity period of the land use right certificates, within 46 years.

Computer software is amortised using the straight-method over its useful lives (3 years).

Deferred income tax assets

Deferred income tax assets

Deferred income tax assets are the amount of corporate income tax refundable due to temporary differences.

Deferred income tax assets are recorded only when there is an assurance on the availability of taxable income in the future against which the temporarily deductible differences can be used. Carrying values of deferred corporate income tax assets are considered as of the balance sheet date and will be reduced to the rate that ensures enough taxable income against which the benefits from part of or all of the deferred income tax can be used.

Deferred income tax assets are determined at the estimated rate to be applied in the year when the assets are recovered based on the effective tax rates as of the balance sheet date.

Deferred income tax liabilities

Deferred income tax liabilities are the amounts of income taxes payable in future periods in respect of taxable temporary differences. Deferred income tax liabilities are recognized for all the temporary taxable differences.

Deferred income tax liabilities are determined at the prevailing non-resident tax rate.

Operating lease as lessee

Operating leases including land rental (warehouse storage, plants) for business activities. Lease payments are recognised as expenses using the straight-light method throughout the leasing terms.

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NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Leasing as lessor

Operating lease as lessor

The assets held for operating leases should be presented in the balance sheet of the lessor according to the nature of the asset.

Direct costs of lease income are recognised to interim consolidated profit or loss in the period they incur or allocated over the lease term. Lease income is recognised to interim consolidated profit or loss over the lease term on a straight-line basis, regardless of payment methods.

The depreciation policy for the assets held under operating leases is consistent with that for similar assets of the lessor.

Prepaid expenses

Prepaid expenses comprise actual expenses arising but relevant to financial performance in several accounting periods. The Company's prepaid expenses include:

Fixed assets major repairs expenses

Fixed assets major repairs expenses are classified into minor and major repairs. These costs are allocated to expenses using the straight-line method over a maximum period of 36 months.

Prepand land rent

Prepaid land rent represents the amount paid in advance for the land currently used by the Company. This prepaid amount is allocated to expenses using the straight-line method over the lease term

Tools, supplies

Tools, supplies consumed are allocated to expenses using the straight-line method over 36 months.

Construction in progress

Construction in progress reflects the properties in progress for production, leasing, administrative purposes, or for any other purposes are recognized at the historical cost. This cost includes relevant service fees, interest fees in accordance with the Company's accounting policies. Depreciation of these assets is the same as the other assets, commencing from these assets are ready for their intended use.

Payables

The account payables are monitored in details by payable terms, payable parties, original currency and other factors depending on the Company's management requirement.

The account payables include payables as trade payables, loans payable, intercompany payable and other payables which are determined almost certainly about the recorded value and term, which is not carried less than amount to be paid. They are classified as follows:

- Trade payables: include commercial amounts payables arisen from purchase of goods, services or asset between the Company and sellers, which are independent with the Company or related parties.
- Other payables include non-commercial amounts payables, or amounts payables relating to trading in goods or services.

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NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accrued expenses

Accrued expenses are those already recorded in operating expenses in the period/year but not actually paid to ensure that when these expenses actually occur, they will not have a significant influence on operating expenses based on matching principle between income and expenses.

Accrued expenses are recognised on the following basis:

- Service expenses: accrued based on the contract or agreement in cases where the related financial invoice has not yet been received.
- Land lease expense at Cat Lai Industrial Park: accrued in advance based on the amount already
 paid under the master land lease agreement for the industrial park, covering a land-use term of 48
 years.

Provisions (for payables)

The recognized amount of a provision for payables is the best estimate of the amount that will be required to settle the present obligation as at the fiscal year end date or balance sheet date.

Only expenses related to the provision for payables made initially will be offset by such provision.

When the difference between the provision for payables made in the previous accounting period that has not yet been used up is larger than the provision for payables made in the reporting period, it shall be reversed and recorded as a decrease in production and business expenses in the period, excluding the larger difference of the provision payables for warranty of construction works reversed into other income in the period.

The Company's provisions include: warranty provision for good and products, which is set aside in accordance with the volume of electronic products sold, historical defect rates, and the warranty period committed by the Company to its customers.

Unrealized revenues

Unrealized revenue includes prepayments from the client for one or multiple accounting periods for

Unrealized revenue is periodically calculated, determined, and reclassified into current-period revenue in accordance with the lease term of the asset.

Recognition and capitalization of Borrowing costs

All other borrowing costs are recognised in the Income statement when incurring, except for the borrowing cost capitalized under Vietnamese Accounting Standards "Borrowing cost".

Owners' equity

Capital is recorded according to the actual amounts invested by shareholders.

Share premiums are recorded in accordance with the difference between the issuance price and face value upon the IPO, additional issue, or the difference between the re-issuance price and carrying value of treasury shares and the equity component of convertible bonds upon maturity date. Expenses directly related to the additional issue of shares and the re-issuance of treasury shares are recorded as a decrease in share premiums.

Treasury shares are recorded at purchase price and presented as a reduction in owners' equity on the interim consolidated balance sheet.

Profit after corporate income tax is distributed to shareholders after setting up funds in accordance with the Company's Charter as well as the provisions of law and approved by the Shareholders at the Annual General Meeting of the Company.

Dividends are recognized as a liability when approved by the General Meeting of Shareholders.

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NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue recognition

Types of revenue include sales of sales of goods (electronic products, medical equipment), revenue of operating lease and rendering of other services.

Sale of goods

Revenue from sale of goods shall be recognized if it simultaneously meets the following five (5) conditions:

- The Company has transferred to the buyer the significant risks and reward of ownership of the goods;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- · The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- · The cost incurred or to be incurred in respect of transaction can be measured reliably

Rendering of other services

Sales of services are recognized by reference to the stage of completion of the service at the balance sheet date. The outcome of a service provision transaction shall be determined only when it satisfies all the four (4) conditions below:

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

Revenue of operating lease

Revenue of operating lease is recognized on a straight-line basis over the lease term. Rental payments received in advance of many periods are recognized to revenue in accordance with the lease term.

Revenue from interest income other income

These incomes are recognised when the Company is probably able to receive economic benefits from the activities and reliably measured.

Cost of goods sold

Cost of goods sold or services rendered including the cost of products, goods, services sold during the period is recorded corresponding to revenue of the period. For cost which is over the normal level of inventories is recorded directly into the cost of goods sold.

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NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Current corporate income tax and deferred tax expenses

Corporate income tax expenses: is total current and deferred income tax expenses in determining profit or loss of a period.

- Current income tax expenses are corporate income tax payable calculated on taxable profit during
 the year and current corporate income tax rate. Current income tax is calculated on taxable income
 and applicable tax rate during the tax period. Difference between taxable income and accounting
 profit is from adjustment of differences between accounting profit and taxable income in
 accordance with current tax policies.
- Deferred income tax expenses: is corporate income tax payable in the future arising from: recognising deferred income tax payable during the year; reversing deferred tax assets recognised in previous years; not recognising deferred tax assets or deferred tax liabilities arising from transactions that directly recorded to equity.

The Company has an obligation to pay corporate income tax at the rate of 20% on taxable profits.

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

Basic earnings per share

Basic earnings per share are calculated by dividing net profit (loss) after tax for the year attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the period.

Related parties

Corporation or to cause material effects on the financial decisions as well as the operations of the Corporation. A party is also considered a related party of the Corporation in case that party is under the same control or is subject to the same material effects.

When considering the relationship of related parties, the nature of relationship is focused more than its legal form.

Segment reports

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or related services (by business segment) or in providing products or services within a particular economic environment (geographical area) which is subject to risks and returns that are different from those of other segments.

The Executive Board assesses that the Company's risks and returns are affected predominantly by the products and services it produces. Therefore, the primary segments reporting is prepared in accordance with business segments. As both the Company's customers and assets are located within the territory of Vietnam, the Board of Management does not prepare secondary segment reports based on geographical areas.

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NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

5. INFORMATION SUPLLEMENTING THE ITEMS IN THE INTERIM CONSOLIDATED BALANCE SHEET

5.1 Cash and cash equivalents

	30 June 2025 VND	01 January 2025 VND
Cash on hand	21,394,520	11,299,877
Bank deposits	6,632,157,782	6,184,620,832
Cash equivalents		7,000,000,000
Total	6,653,552,302	13,195,920,709

5.2 Financial investments

a. Investments held to maturity

at the sements are a	30 June 2025	5 (VND)	01 January 2025 (VND)			
	Original value	Book value	Original value	Book value		
Short-term	64,500,000,000	64,500,000,000	65,300,000,000	65,300,000,000		
- Term deposits (i)	64,500,000,000	64,500,000,000	65,300,000,000	65,300,000,000		
Total	64,500,000,000	64,500,000,000	65,300,000,000	65,300,000,000		

⁽i) Term deposits at commercial joint stock banks with term of 12 months, applied rate of interest is 4.1% to 4.4% per annum.

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5.2 Financial investments (Continued)

b. Trading securities

_	30 June 2025 (VND)					01 January 2025 (VND)		
	Quantity	Historical cost	Fair value (i)	Provision	Quantity	Historical cost	Fair value (i) Provision
Shares	129,750	287,396,250 287,396,250		(85,094,964 (85,094,964		287,396,250 287,396,250		(85,094,964) (85,094,964)
Mai Linh Group Corporation	129,730	207,570,250		(,,-				X
Total	# -	287,396,250		(85,094,964		287,396,250		(85,094,964)
c. Investments in associates	Rati	Ratio 30 June 2025 (VND)			01 January 2025 (VND)			
	Equity owned	Voting rights H	listorical cost Fair		ue accounted quity method	Historical cos	t Fair value	Value accounted by equity method
Investments in associates		. 1	7,500,000,000	- 17	,746,476,556	17,500,000,000) -	17,568,916,319
Viettronics Vinh Phuc Joint Stock Company	43.75%	43.75% 17	7,500,000,000	- 17	7,746,476,556	17,500,000,000) -	17,568,916,319
Total		1'	7,500,000,000	- 17	7,746,476,556	17,500,000,000) -	17,568,916,319

⁽i) The Company has not presented the fair value of financial investments in unlisted entities as at 30 June 2025 due to shortages of specific guidance on the determination of fair value of these financial investments.



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5.3 Short-term receivables from customers

	30 June 2025 VND	01 January 2025 VND
Pharmacity Pharmacy Joint Stock Company	4,079,558,638	2,234,691,015
Dang Khoi Trading And Advertising Company Limited	1,018,500,000	1,018,500,000
Diep Thao Technology Corporation Others	3,388,033,000 10,157,519,916	191,884,000 7,882,616,283
Total	18,643,611,554	11,327,691,298

5.4 Prepayments to sellers in short-term

	VND VND	VND
a) Short-term	1,161,605,209	1,613,686,695
Thach Truong One Member Company Limited	243,688,500	-
Guangzhou Oceanview Sci-Tech Co., Ltd.	551,145,000	+
Guangdong Sohoo Technology Co., Ltd.	224,252,760	-
Fudio Technology Limited		1,417,727,644
Others	142,518,949	195,959,051
b) Long-term	18,215,447,540	18,215,447,540
District 2 Public Service Company Limited (i)	18,215,447,540	18,215,447,540
Total	19,377,052,749	19,829,134,235

(i) The prepaid amount related to the master land lease agreement at Cat Lai Industrial Park – Cluster II (Phase 2), located in Cat Lai Ward, Ho Chi Minh City. Further details on the master land lease agreement concerning the Company's contingent liability are provided in Note 7.2.

5.5 Other short-term receivables

_	30 June 2025 (VND)		01 January 20	025 (VND)	
	Book value	Allowance	Book value	Allowance	
Advances to employees	3,303,895,698	3.5	1,202,708,103	-	
Interest on bank deposits, loan interest receivables	1,538,098,630	-	1,271,026,028	-	
Short-term deposits	32,226,464	-	15,426,464		
Others	1,222,860,383	(294,065,022)	412,142,118	(294,065,022)	
Total	6,097,081,175	(294,065,022)	2,901,302,713	(294,065,022)	

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For the period ended 30 June 2025

5.6 Bad debts

	30 June 20.	25 (VIND)		01 January 2025 (VIVD)			
Overdue periods	Original value	Recoverable amount	Allowance	Overdue periods	Original value	Recoverable amount	Allowance
	1,795,133,355	116,743,089	(1,678,390,266)		1,795,133,355	116,743,089	(1,678,390,266)
From 6 months to over 3 years	185,157,864	116,743,089	(68,414,775)	From 6 months to over 3 years	185,157,864	116,743,089	(68,414,775)
Over 3 years	279,768,060	-	(279,768,060)	Over 3 years	279,768,060		(279,768,060)
Over 3 years	152,388,320	-	(152,388,320)	Over 3 years	152,388,320	-	(152,388,320)
Over 3 years	208,300,042	-	(208,300,042)	Over 3 years	208,300,042		(208,300,042)
Over 3 years	105,564,146	-	(105,564,146)	Over 3 years	105,564,146		(105,564,146)
Over 3 years	239,228,212	-	(239,228,212)	Over 3 years	239,228,212		(239,228,212)
Over 3 years	624,726,711	-	(624,726,711)	Over 3 years	624,726,711		(624,726,711)
Over 3 years	294,065,022 36,671,526	:	(294,065,022) (36,671,526)	Over 3 years	294,065,022 36,671,526		(294,065,022) (36,671,526)
Over 3 years	257,393,496	116 743 090		Over 3 years			(257,393,496)
	From 6 months to over 3 years	Overdue periods Original value 1,795,133,355 From 6 months to over 3 years 185,157,864 Over 3 years 279,768,060 Over 3 years 152,388,320 Over 3 years 208,300,042 Over 3 years 105,564,146 Over 3 years 239,228,212 Over 3 years 624,726,711 294,065,022 36,671,526	Overdue periods Original value Recoverable amount 1,795,133,355 116,743,089 From 6 months to over 3 years 185,157,864 116,743,089 Over 3 years 279,768,060 - Over 3 years 152,388,320 - Over 3 years 208,300,042 - Over 3 years 105,564,146 - Over 3 years 239,228,212 - Over 3 years 624,726,711 - Over 3 years 36,671,526 - Over 3 years 257,393,496 -	Overdue periods Original value Recoverable amount Allowance 1,795,133,355 116,743,089 (1,678,390,266) From 6 months to over 3 years 185,157,864 116,743,089 (68,414,775) Over 3 years 279,768,060 - (279,768,060) Over 3 years 152,388,320 - (152,388,320) Over 3 years 208,300,042 - (208,300,042) Over 3 years 105,564,146 - (105,564,146) Over 3 years 239,228,212 - (239,228,212) Over 3 years 624,726,711 - (624,726,711) 294,065,022 - (294,065,022) Over 3 years 36,671,526 - (36,671,526) Over 3 years 257,393,496 - (257,393,496)	Overdue periods Original value Recoverable amount Allowance Overdue periods From 6 months to over 3 years 1,795,133,355 116,743,089 (1,678,390,266) From 6 months to over 3 years Over 3 years 279,768,060 - (279,768,060) Over 3 years Over 3 years 152,388,320 - (152,388,320) Over 3 years Over 3 years 208,300,042 - (208,300,042) Over 3 years Over 3 years 105,564,146 - (105,564,146) Over 3 years Over 3 years 624,726,711 - (624,726,711) Over 3 years Over 3 years 36,671,526 - (36,671,526) Over 3 years Over 3 years 257,393,496 - (257,393,496) Over 3 years	Overdue periods Original value Recoverable amount Allowance Overdue periods Original value 1,795,133,355 116,743,089 (1,678,390,266) 1,795,133,355 From 6 months to over 3 years 185,157,864 116,743,089 (68,414,775) From 6 months to over 3 years 185,157,864 Over 3 years 279,768,060 - (279,768,060) Over 3 years 279,768,060 Over 3 years 152,388,320 - (152,388,320) Over 3 years 152,388,320 Over 3 years 208,300,042 - (208,300,042) Over 3 years 208,300,042 Over 3 years 105,564,146 - (105,564,146) Over 3 years 105,564,146 Over 3 years 239,228,212 - (239,228,212) Over 3 years 239,228,212 Over 3 years 624,726,711 - (624,726,711) Over 3 years 624,726,711 Over 3 years 36,671,526 - (294,065,022) (294,065,022) 294,065,022 Over 3 years 257,393,496 - (257,393,496) Over 3 years	Overdue periods Original value Recoverable amount Allowance Overdue periods Original value Recoverable amount 1,795,133,355 116,743,089 (1,678,390,266) 1,795,133,355 116,743,089 From 6 months to over 3 years 185,157,864 116,743,089 (68,414,775) From 6 months to over 3 years 185,157,864 116,743,089 Over 3 years 279,768,060 - (279,768,060) Over 3 years 279,768,060 - Over 3 years 152,388,320 - (152,388,320) Over 3 years 152,388,320 - Over 3 years 208,300,042 - (208,300,042) Over 3 years 208,300,042 - Over 3 years 105,564,146 - (105,564,146) Over 3 years 239,228,212 - Over 3 years 624,726,711 - (624,726,711) Over 3 years 239,228,212 - Over 3 years 36,671,526 - (36,671,526) Over 3 years 294,065,022 - Over 3 years 257,393,496 - (257,393,496) O

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For the period ended 30 June 2025

5.7 Inventories

30 June 202	30 June 2025 (VND)		
Original value	Allowance	Original value	Allowance
5,051,959,192	(862,298,483)	4,366,831,443	(908,433,307)
12,319,523,625	(644,658,665)	8,689,624,503	(617,180,424)
12,307,216,517	(1,075,408,119)	19,434,156,845	(1,056,751,536)
29,678,699,334	(2,582,365,267)	32,490,612,791	(2,582,365,267)
	Original value 5,051,959,192 12,319,523,625 12,307,216,517	Original value Allowance 5,051,959,192 (862,298,483) 12,319,523,625 (644,658,665) 12,307,216,517 (1,075,408,119)	Original value Allowance Original value 5,051,959,192 (862,298,483) 4,366,831,443 12,319,523,625 (644,658,665) 8,689,624,503 12,307,216,517 (1,075,408,119) 19,434,156,845

F 0	Danasid	expenses
5.8	Frensia	expenses
	T T C Decree	CALL CARDED

	30 June 2025 VND	01 January 2025 VND
a) Short-term	4,656,058,778	4,436,552,504
Cost of fix and repairs	2,139,213,623	1,925,959,018
Operating lease prepaid	1,077,627,993	-
Others short-term preparid expenses	1,439,217,162	2,510,593,486
b) Long-term	2,020,927,935	795,587,672
Tools, equipment	217,404,127	33,126,288
Others long-term preparid expenses	1,803,523,808	762,461,384
Total	6,676,986,713	5,232,140,176

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For the period ended 30 June 2025

Increase, decrease in tangible fixed assets

5.9 Increase, decrease in tangible fixed assets					Unit: VND
	Buidlings and structures	Machineries, equipment	Vehicles	Office tools and equipment	Total
HISTORICAL COST Balance as at 01 January 2025 Increase in the period Purchased in the period Decrease in the period	88,013,910,802	38,888,224,078 132,000,000 132,000,000	6,325,978,529 - - (488,794,727) (488,794,727)	111,118,571 - - -	133,339,231,980 132,000,000 132,000,000 (488,794,727) (488,794,727)
Sold and liquidated Balance as at 30 June 2025	88,013,910,802	39,020,224,078	5,837,183,802	111,118,571	132,982,437,253
ACCUMULATED DEPRECIATION Balance as at 01 January 2025 Increase in the period Charged for the period	48,421,248,681 1,416,062,934 1,416,062,934	33,087,724,318 955,426,353 955,426,353	5,894,817,077 45,766,613 45,766,613	111,118,571	87,514,908,647 2,417,255,900 2,417,255,900
Decrease in the period Sold and liquidated			(488,794,727) (488,794,727)	-	(488,794,727) (488,794,727)
Balance as at 30 June 2025	49,837,311,615	34,043,150,671	5,451,788,963	111,118,571	89,443,369,820
NET BOOK VALUE As at 01 January 2025	39,592,662,121	5,800,499,760	431,161,452	F	45,824,323,333
As at 30 June 2025	38,176,599,187	4,977,073,407	385,394,839		43,539,067,433

Cost of tangible fixed assets that was fully depreciated but still in use as at 30 June 2025 totalling VND 53,404,215,958 (as at 01 January 2025: VND 52,684,947,209)

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For the period ended 30 June 2025

5.10 Increase, decrease in intangible fixed assets

Unit: VND

	Land use rights	Computer software	Total
HISTORICAL COST			
Balance as at 01 January 2025	26,132,193,780	672,800,918	26,804,994,698
Increase in the period	-	-	-
Decrease in the period	-	-	
Balance as at 30 June 2025	26,132,193,780	672,800,918	26,804,994,698
ACCUMULATED AMORTISATION			
Balance as at 01 January 2025	9,336,071,874	592,800,922	9,928,872,796
Increase in the period	303,862,716	10,000,002	313,862,718
Charged for the period	303,862,716	10,000,002	313,862,718
Decrease in the period	-		-
Balance as at 30 June 2025	9,639,934,590	602,800,924	10,242,735,514
NET BOOK VALUE			
As at 01 January 2025	16,796,121,906	79,999,996	16,876,121,902
As at 30 June 2025	16,492,259,190	69,999,994	16,562,259,184

The Company holds land use rights for the property located at 2E Street, Vinh Loc Industrial Park, Vinh Loc Commune, Ho Chi Minh City, with the tenure extending until 2047.

Cost of tangible fixed assets that was fully amortised but still in use as at 30 June 2025 totalling VND 572,800,918 (as at 01 January 2025: VND 572,800,918).

5.11 Construction in progress

· · · · · · · · · · · · · · · · · · ·	30 June 2025 VND	01 January 2025 VND
b) Construction VTB Green Building (i)	9,330,512,273 9,330,512,273	9,330,512,273 9,330,512,273
Total	9,330,512,273	9,330,512,273

(i) As of 30 June 2025, the VTB Green Building Project located at No. 06 Pham Van Hai Street, Tan Binh District, Ward 2, Ho Chi Minh City (now updated to No. 06 Pham Van Hai Street, Tan Son Hoa Ward, Ho Chi Minh City) is undergoing legal procedures. The Company is in the process of carrying out necessary steps to implement the project. In parallel, the Company's Board of Directors issued Resolution No. 51/2024/NQ-VTB-HDQT dated 11 October 2024, approving the continuation of project-related activities on the aforementioned land plot."

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For the period ended 30 June 2025

5.12 Deferred income tax assets

5.12 Deterred income tax assets	30 June 2025 VND	01 January 2025 VND
a) Deferred income tax assets		
Deferred income tax assets relate to temporary deductible differences	1,277,000,286	1,221,222,318
Total deferred income tax assets	1,277,000,286	1,221,222,318
In which, Corporate income tax rate to determine deferred income tax assets	20%	20%
b) Deferred income tax liabilities Deferred income tax liabilities relate to temporary taxable differences	803,975,283	827,328,978
Total deferred income tax liabilities	803,975,283	827,328,978
In which, Corporate income tax rate to determine deferred income tax liabilities	20%	20%

5.13 Short-term trade payables

_	30 June 2025 (VND)		01 January 2025 (VND)	
	Book value	Repayable amount	Book value	Repayable amount
K&C Information Technology Trading and Services Company Limited	926,578,188	926,578,188	698,569,963	698,569,963
Network Hub Information Technology	¥		91,630,000	91,630,000
Company Limited Others	1,758,115,365	1,758,115,365	1,001,900,627	1,001,900,627
Total	2,684,693,553	2,684,693,553	1,792,100,590	1,792,100,590

5.14 Tax and other amounts payables to/receivables from government budget

Unit: VND

	01 January 2025	Additions	Paid	30 June 2025
Payables	1,720,585,480	19,074,470,425	18,046,958,480	2,748,097,425
Value added tax	699,656,517	5,569,281,628	4,509,167,230	1,759,770,915
Export, import tax	5 CM	160,974,741	160,974,741	-
Corporate income tax	985,301,773	1,706,122,574	1,752,924,235	938,500,112
Personal income tax	35,627,190	342,359,625	328,160,417	49,826,398
Property tax, land rent	-	11,123,638,713	11,123,638,713	-
Fees, charges, and other payables	-	172,093,144	172,093,144	-
Receivables	171,608,231	2.00		171,608,231
Corporate income tax overpad	171,608,231	-	-	171,608,231

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5.15 Short-term accrued expenses

Silo bilore term accraca expenses	30 June 2025 VND	01 January 2025 VND
a) Short-term	3,592,976,004	2,991,372,947
Advertising support costs for southern region distributors	473,239,250	291,920,064
Shipping and installation cost Others short-term accrued expenses	658,525,852 2,461,210,902	583,299,224 2,116,153,659
b) Long-term	14,941,127,345	12,962,237,505
Accumulated accrued costs of land leased at Cat Lai Industrial Park	4,741,127,345	4,462,237,505
Others long-term accrued expenses	10,200,000,000	8,500,000,000
Total	18,534,103,349	15,953,610,452
5.16 Other short-term payables	30 June 2025 VND	01 January 2025 VND
a) Short-term	6,591,746,341	9,944,368,593
Trade union fees Social, Health, Unemployment insurances	51,675,860 24,196,825	79,692,958 13,424,895
Payable dividends	6,461,651,500	9,834,038,700
Other short-term payables	54,222,156	17,212,040
b) Long-term	11,004,367,441	9,932,916,491
Long-term payable deposits	10,954,367,441	9,932,916,491
Payable on business cooperation contract (i)	50,000,000	
Total	17,596,113,782	19,877,285,084
In which, Other payables to related parties (details in Note 7.1)	4,711,984,000	5,989,464,000

(i) Business Cooperation Contract No. 001/2025/HDHTKD dated 15 April 2025 regarding the cooperation in advertising on television for clients of the contributing parties at crowded public locations. Accordingly, VTB Information Technology Joint Stock Company, a subsidiary of the Company, is designated as the management unit for the contributed capital under the Business Cooperation Contract, which does not result in the formation of a new legal entity. Each party contributes 25% of the total capital under the Business Cooperation Contract, equally distributed among four capital-contributing entities. Profit sharing from the business cooperation activities is based on the contract value with clients procured by each entity. The entity that secures a client will be entitled to 40% of the contract value after the contract is successfully signed.

5.17 Provisions for payables

	30 June 2025 VND	01 January 2025 VND
Provision for product warranty	972,607,356	988,182,356
Total	972,607,356	988,182,356

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For the period ended 30 June 2025

5.18 Loans and finance lease liabilities

5.18 Loans and finance lease natimities	30 June 2025	(VND)	In the perio	d (VND)	01 January 20	25 (VND)
	Carrying value	Repayable amount	Carrying value	Repayable amount	Carrying value	Repayable amount
a) Short-term	-		7,250,000,000	10,104,779,000	2,854,779,000	2,854,779,000
Short-term borrowings	-	-	7,250,000,000	10,104,779,000	2,854,779,000	2,854,779,000
Vietnam Technological And Commercial Joint Stock Bank - Gia Dinh Branch (i)	4	-	7,250,000,000	10,104,779,000	2,854,779,000	2,854,779,000
Total	I.e.	-	7,250,000,000	10,104,779,000	2,854,779,000	2,854,779,000

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5.19 Owners' equity

a. Equity volatility reconciliation table

Unit: VND

	Contributed capital	Capital surplus	Treasury shares	Development and investment funds	Undistributed profit after tax	Non-controlling interests	Total
Balance as at 01 January 2024	119,820,500,000	69,032,627,878	(23,523,044,392)	10,329,014,308	7,286,508,360	3,484,603,666	186,430,209,820
Net profit for the previous year			-	-	11,540,747,972	(324,531,731)	11,216,216,241
Contribution to bonus and welfare fund	÷ ÷	-	-	¥.;	(1,263,871,162)	(13,326,936)	(1,277,198,098)
Bonus for the Board of Directors and	-	-	-	-	(150,000,000)	* * *	(150,000,000)
the Supervisory Board Dividends	<u></u>	(4) (4)	-	3 and 1	(9,724,068,000)	· <u> </u>	(9,724,068,000)
-	119,820,500,000	69,032,627,878	(23,523,044,392)	10,329,014,308	7,689,317,170	3,146,744,999	186,495,159,963
Balance as at 31 December 2024			(23,523,044,392)	10,329,014,308	7,689,317,170	3,146,744,999	186,495,159,963
Balance as at 01 January 2025	119,820,500,000	69,032,627,878	(23,323,044,392)	10,527,014,000	5,971,011,857	(258,747,925)	5,712,263,932
Net profit for the current year	-						(1 200 000 000)
Contribution to welfare fund at the Parent Company (i)	:=::	-			(1,300,000,000)	-	(1,300,000,000)
Bonus for the Board of Management, Board of Directors and the	-	-		-	(150,000,000)		(150,000,000)
Supervisory Board (i)		2			(4,321,808,000)	-	(4,321,808,000)
Dividends (i) Contribution to welfare fund at the					(1,531,880)	(1,471,807)	(3,003,687)
subsidiaries (i)	-		-	-	70.50 D. D.		(-,,-,
Other changes	-	6,549	7,601	(1)	138,491	(152,640)	<u>-</u>
Balance as at 30 June 2025	119,820,500,000	69,032,634,427	(23,523,036,791)	10,329,014,307	7,887,127,638	2,886,372,627	186,432,612,208
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NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

5.19 Owners' equity (Continued)

- (i) The Company distributed its 2024 net profits in accordance with Annual General Meeting Resolution No. 07/2025/NQ-VTB-DHDCD dated 17 April 2025, as follows:
 - Allocation to the Welfare Fund: VND 1,300,000,000;
 - Bonuses to the Company executives, the Boards of Directors, and Supervisors: VND 150,000,000;
 - Dividend distribution: 9% per outstanding share, equivalent to VND 9,724,068,000. Of this amount, an interim dividend for 2024 of 5% per share (VND 5,402,260,000) was already paid, and the remaining 4% (VND 4,321,808,000) will be paid in 2025.

b.	Details	of owners'	equity
1.7 •	Details	OI OHILLS	CAL CLASS

As at 30 June 2025		As	at 01 Janua	ary 2025	
Shares	Rate	Shares value at par value (VND)	Shares	Rate	Shares value at par value (VND)
6,654,960	55.54%	66,549,600,000	6,654,960	55.54%	66,549,600,000
5,327,090	44.46%	53,270,900,000	5,327,090	44.46%	53,270,900,000
11,982,050	100.00%	119,820,500,000	11,982,050	100.00%	119,820,500,000
	Shares 6,654,960 5,327,090	Shares Rate 6,654,960 55.54% 5,327,090 44.46%	Shares Rate Shares value at par value (VND) 6,654,960 55.54% 66,549,600,000 5,327,090 44.46% 53,270,900,000	Shares Rate Shares value at par value (VND) Shares 6,654,960 55.54% 66,549,600,000 6,654,960 5,327,090 44.46% 53,270,900,000 5,327,090	Shares Shares value at par value (VND) Shares Rate 6,654,960 55.54% 66,549,600,000 6,654,960 55.54% 5,327,090 44.46% 53,270,900,000 5,327,090 44.46%

c. Capital transactions with owners and dividends

	For the period ended 30 June 2025 VND	For the period ended 30 June 2024 VND
Shareholders' capital		
As at the beginning of the period	119,820,500,000	119,820,500,000
Additions of legal capital in the period	-	-
As at the end of the period	119,820,500,000	119,820,500,000
Dividends payable	4,321,808,000	4,321,808,000

d. Shares

	30 June 2025 Shares	01 January 2025 Shares
Quantity of registered shares	12,000,000	12,000,000
Quantity of issued shares	11,982,050	11,982,050
Common shares	11,982,050	11,982,050
Treasury shares	1,177,530	1,177,530
Common shares	1,177,530	1,177,530
Outstanding shares	10,804,520	10,804,520
Common shares	10,804,520	10,804,520
Par value of outstanding shares (VND per share)	10,000	10,000

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NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

5.19 Owners' equity (Continued)

e. Funds

	30 June 2025 VND	01 January 2025 VND
Development and investment funds	10,329,014,307	10,329,014,308
Total	10,329,014,307	10,329,014,308

5.20 Interim Consolidated off Balance Sheet Items

Assets on operating leases

As at 30 June 2025, the Company is managing and utilizing leased land lots from competent State authorities for the purpose of constructing office buildings and manufacturing facilities to support its business operations. The Company is responsible for paying land rental fees in accordance with notifications issued by the local Tax Department where the land lots are located.

6. INFORMATION SUPLLEMENTING THE ITEMS IN THE INTERIM CONSOLIDATED INCOME STATEMENT

6.1 Net revenues from sales and services rendered

Revenues from sales and services rendered

	For the period ended 30 June 2025 VND	For the period ended 30 June 2024 VND
Revenues from sales and services rendered	66,158,454,210	52,819,720,023
Revenue from products and services rendered Total	66,158,454,210	52,819,720,023
Revenue deductions		/
Trade discounts	86,895,501	58,962,384
Sales discounts	. 23,454,546	-
Total	110,350,047	58,962,384
Net revenues from sales and services rendered Revenue from products and services rendered	66,048,104,163	52,760,757,639
Total	66,048,104,163	52,760,757,639
6.2 Cost of goods sold		For the period
	For the period ended 30 June 2025 VND	anded 30 June 2024 (Restated) VND
Cost of products and goods sold	33,963,931,518	23,973,785,989
Setting up/(Reversal of) Allowance of devaluation of inventories	-	(501,689,456)
Total	33,963,931,518	23,472,096,533
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NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

6.3 Financial income

6.3 Financial income		
	For the period	For the period
	ended	ended
	30 June 2025	30 June 2024
	VND	VND
Bank and loan interest	1,425,080,095	1,528,031,230
Gains on foreign exchage rates arising in the year	11,887,435	6,358,327
Other financial income	60,827,848	-
Total	1,497,795,378	1,534,389,557
6.4 Financial expenses	70 Y	
- Paragram	For the period	For the period
	ended	ended
	30 June 2025	30 June 2024
	VND	VND
Interest expenses	27,012,248	15,780,348
Total	27,012,248	15,780,348
6.5 Selling expenses		
		For the period
	For the period	ended
	ended	30 June 2024
	30 June 2025	(Restated)
	VND	VND
Employee expenses	4,595,486,830	4,182,231,052
Material, packaging expenses	66,262,079	59,207,214
Expense for supplies and materials	12,313,500	-
Amortisation and depreciation expenses	2,702,506,875	2,804,169,725
Product warranty expenses	(15,575,000)	351,755,791
Outsourcing expenses	1,610,951,761	1,179,507,466
Other cash expenses	9,500,873,095	8,019,156,339
Total	18,472,819,140	16,596,027,587
6.6 General administrative expenses		
	For the period	For the period
	ended	ended
	30 June 2025	30 June 2024
	VND	VND
Employee expenses	5,330,454,695	5,357,929,954
Materials expenses	124,158,318	173,202,620
Amortisation and depreciation expenses	43,616,724	102,187,935
Charges and fee	2,066,000	-
Reversal in allowances for doubful debts	-	(12,468,556)
Outsourcing expenses	364,067,059	371,619,478
Other cash expenses	2,329,299,593	2,238,199,469
Total	8,193,662,389	8,230,670,900

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NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

6.7 Profit from other activities

U.7 Trone from other neutrinos	For the period ended 30 June 2025 VND	For the period ended 30 June 2024 VND
Other income Sales and liquidation of fixed assets Claiming insurance benefits Claiming contract penalties Others	366,181,818 2,106,334,980 105,068,690 31,144,398	33,384,315
Total	2,608,729,886	33,384,315
Other expenses Issuing inventory to offset insurance compensation Employee support expenses Others	2,270,692,402 60,000,000 4,817,124	26,290,351
Total	2,335,509,526	26,290,351
Other profits	273,220,360	7,093,964
6.8 Current corporate income tax expense	For the period ended 30 June 2025 VND	For the period ended 30 June 2024 VND
Corporate income tax expenses calculated on current year taxable income	1,706,122,574	1,333,691,048
Total	1,706,122,574	1,333,691,048
6.9 Deferred corporate income tax expenses	For the period ended 30 June 2025 VND	For the period ended 30 June 2024 VND
Deferred corporate income tax expenses arising from taxable temporary difference	-	49,242,529
Deferred corporate income tax income arising from deductible temporary difference	(55,777,968)	(55,777,969)
Deferred corporate income tax income arising from reversal of deferred income tax liabilities	(23,353,695)	1 2
Total	(79,131,663)	(6,535,440)

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No. 248A No Trang Long Street Binh Thanh Ward, Ho Chi Minh City Issued under Circular No. 200/2014/TT-BTC Dated 22 December 2014 by The Ministry of Finance

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

6.10 Basics earnings per share

	For the period ended 30 June 2025 VND	For the period ended 30 June 2024 VND
Profits after corporate income tax (VND)	5,971,011,857	5,275,275,093
	5,971,011,857	5,275,275,093
Profits or losses attributable to shareholders holding common shares of Parent Company (VND) (i) Weighted average number of common shares outstanding for the year (shares)	10,804,520	10,804,520
Basic earnings per share (VND per share)	553	488

(i) As of the date of the interim consolidated financial statements, the Company has not yet been able to reliably estimate the amount of profit for the accounting period ending on 30 June 2025 that could be allocated to the reward and welfare fund, as well as the bonus funds for the Board of Directors, the Board of Management, and the Supervisory Board. If the Company allocates funds to the reward and welfare fund, and the bonus funds for the Board of Directors, the Board of Management, and the Supervisory Board for the accounting period ending on 30 June 2025, the net profit attributable to shareholders of the parent company and the basic earnings per share will decrease.

6.11 Production and business expenses by factors

	For the period ended 30 June 2025 VND	For the period ended 30 June 2024 VND
Raw material expenses	29,238,537,575	8,218,717,824
Employee expenses	12,727,766,065	11,743,104,139
Depreciation, amortization	2,731,118,618	2,815,835,911
Outsourcing expenses	4,034,765,349	1,717,952,789
Reversal in allowance for bad debts	-	(12,468,556)
Other cash expenses	14,118,913,602	17,601,188,043
Total	62,851,101,209	42,084,330,150

7. OTHER INFORMATION

7.1 Information of related parties

List of related parties of the Company are as follows:

No.	Related parties	Relationship	_
1	Vietnam Electronics And Informatics Joint Stock Corporation	Holding Company	
2	Viettronics Vinh Phuc Joint Stock Company	Associate	
3	Viettronics Bien Hoa Joint Stock Company	Fellow subsidiary	
4	Members of the Boards of Directors, Supervisors, Management, other executives, and close members within the families of these persons	Significant influence	

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NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

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7.1 Information of related parties (Continued)

a. Remuneration of the Boards of Directors, Supervisors, Management, and other executives

Related parties	Description	For the period ended 30 June 2025 VND	For the period ended 30 June 2024 VND	
Members of the Board of Directors, Supervisory Board, Board of General Directors, other managing personnels	7	416,619,000	408,893,000	

Detailed remuneration to members of the Boards of Directors, Supervisors, Management, and other executives:

Remuneration of the Board of Directors

Name	Position	ended 30 June 2025 VND	ended 30 June 2024 VND
Mr. Pham Nguyen Anh	Chairman	8,000,000	-
Mr. Vu Hai Vinh	Former Chairman	16,000,000	24,000,000
Mr. Vu Duong Ngoc Duy	Former Member	-	12,000,000
Mr. Van Viet Tuan	Member	18,000,000	18,000,000
Mr. Dao Trung Thanh	Member	18,000,000	18,000,000
Mr. Giap Minh Trung	Former Member	12,000,000	18,000,000
Mr. Tran Dinh Khoi	Member	18,000,000	6,000,000
Mr. Nguyen Duc Tuong	Member	6,000,000	-
Total		96,000,000	96,000,000

Remuneration of the Board of Supervisors

Name	Position	For the period ended 30 June 2025 VND	For the period ended 30 June 2024 VND
Ms. Le Thi Lan	Head of the Board	18,000,000	18,000,000
Mr. Nguyen Phuoc Hiepo	Member	4,000,000	-
Ms. Dang Thi Hanh	Member	12,000,000	12,000,000
Mr. Vu Van Tuan	Former Member	8,000,000	12,000,000
Total		42,000,000	42,000,000

Income of the Board of Management and other executives

Name	ne Position	For the period ended 30 June 2025 VND	For the period ended 30 June 2024 VND	
Mr. Van Viet Tuan	General Director	154,909,000	149,038,000	
Mr. Dao Trung Thanh	Deputy General Director	123,710,000	121,855,000	
Total		278,619,000	270,893,000	

VIETTRONICS TAN BINH JOINT STOCK COMPANY No. 248A No Trang Long Street

Issued under Circular No. 200/2014/TT-BTC

Binh Thanh Ward, Ho Chi Minh City

Dated 22 December 2014 by The Ministry of Finance

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

7.1 Information of related parties (Continued)

b. Transactions with related parties

Related parties Relations	Nature of transaction	For the period ended 30 June 2025 VND	For the period ended 30 June 2024 VND
Other transactions		2,711,984,000	2,661,984,000
Vietnam Electronics and Information Technology Joint Parent Company Stock Corporation	Dividends recongnized	2,661,984,000	2,661,984,000
Bien Hoa Electronics Joint Stock Same Company parent company	Receiving capital from Business Cooperation Contract	50,000,000	*
c. Related party balances Related parties	Relations	30 June 2025 VND	01 January 2025 VND
Other paybles Vietnam Electronics and Information Technology Joint Stock Corporation	Parent Company	4,711,984,000 4,661,984,000	5,989,464,000 5,989,464,000
Bien Hoa Electronics Joint Stock Company	Same parent company	50,000,000	-

7.2. Contingencies

The Company entered into Master Agreement No. 08/HDNT-PTN-KCN dated 13 October 2005 with the Housing Management and Development Company of District 2, Ho Chi Minh City (now known as District 2 Public Services Company Limited regarding the leasing of land at Cat Lai Industrial Park – Cluster II (Phase 2), District 2, Ho Chi Minh City. As at 30 June 2025, the Company had paid a total amount of VND 18,215,447,540 out of the amount in foreign currency totalling USD 1,228,800 under the terms of the master agreement, and recorded it under the account "Long-term Prepayments to Sellers". As of the interim consolidated financial statement reporting date, the parties had not yet executed the official land lease agreement. Accordingly, the land lease amount is subject to change upon formal contract execution.

7.3. Comparative figures

Comparative figures on the interim consolidated balance sheet and related notes are the figures on the consolidated financial statements for the year ended 31 December 2024, audited by UHY Auditing and Consulting Company Limited.

Comparative figures on the interim consolidated income statement, interim consolidated cash flow statement and related notes are the figures on the interim consolidated financial statements for the period ended 30 June 2024, reviewed by UHY Auditing and Consulting Company Limited.

The Board of Management has decided to restate certain comparative information in the interim consolidated income statements to ensure current year figures are presented in a manner consistent and comparable with those of the prior year.

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NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

7.3. Comparative figures (Continued)

Condensed interim consolidated income statement for the period ended 30 June 2024

	Code	Stated in previous period VND	Restated VND	Retroactively adjusted VND	Note
Costs of goods sold	25	16,874,929,288	23,472,096,533	6,597,167,245	(i)
Gross revenues from sales and services rendered	20	35,885,828,351	29,288,661,106	(6,597,167,245)	
Selling expenses	26	23,193,194,832	16,596,027,587	(6,597,167,245)	(i)

(i) Reclassification of expenses related to factory areas.

Chief Accountant

Ho Chi Minh City, 18 August 2025 300 Deputy General Director

CÔNG TY
CỔ PHẨN
VIETTRONICS
TÂN BÌNH

Truong Thi Thuy Linh

Preparer

Truong Thi Thuy Linh

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