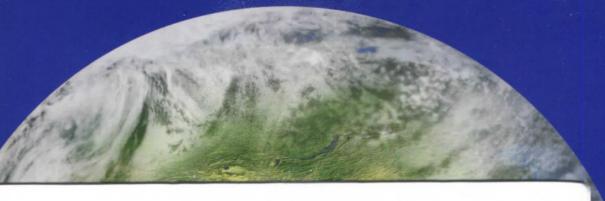


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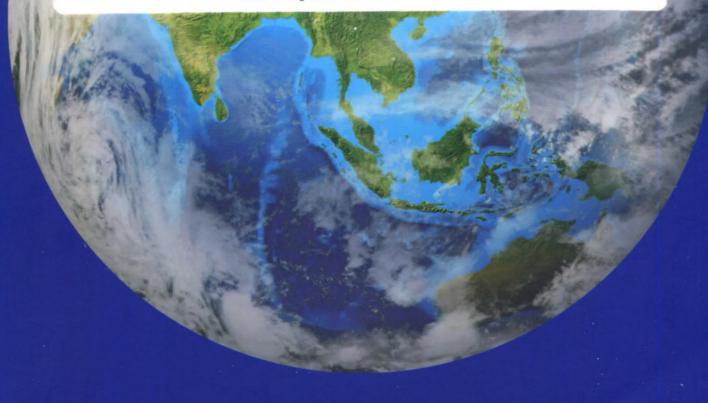
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VIETTRONICS TAN BINH JOINT STOCK COMPANY

REVIEWED INTERIM SEPARATE FINANCIAL STATEMENTS

For the period ended 30 June 2025



VIETTRONICS TAN BINH JOINT STOCK COMPANY REVIEWED INTERIM SEPARATE FINANCIAL STATEMENTS For the period ended 30 June 2025

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 separate 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.

THE BOARDS OF DIRECTORS, SUPERVISORS AND MANAGEMENT

Members of the Boards of Directors, Supervisors, and 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

BOARD 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 separate financial position and performance of the Company that require adjustments to or disclosures to be made in the interim separate financial statements for the period ended 30 June 2025.

AUDITORS

The accompanying interim separate 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.

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

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 separate financial statements of the period, which give a true and fair view of the interim separate financial position of the Company as at 30 June 2025 and of its interim separate financial performance and interim separate 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 separate financial statement. In preparing those interim separate 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 separate financial statements;
- Design, execute and maintain an effective internal control related to the appropriate preparation and
 presentation of interim separate financial statements so as to obtain reasonable assurance that the interim
 separate financial statements are free of material misstatements caused by even frauds and errors;
- Prepare the interim separate 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 separate financial statements comply with Vietnamese Standards on Accounting, Vietnamese Enterprise Accounting System and relevant legal regulations to preparation and presentation of interim separate 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 separate financial statements.

For and on behalf of the Board of Management,

CÔNG TY
CỔ PHẨM
VIETTRONICS
TÂN BÌNH

Dao Trung Thanh Deputy General Director

Power of the attorney No. 12/GUQ-VTB dated 06 August 2025 granted by the General Director

Ho Chi Minh City, 18 August 2025



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

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

No:218/2025/BCSX-CPA VIETNAM-HCM



REPORT ON REVIEW OF INTERIM SEPARATE FINANCIAL INFORMATION

Shareholders To:

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

We have reviewed the accompanying interim separate financial statements of Viettronics Tan Binh Joint Stock Company, which were prepared on 18 August 2025, as set out on pages 06 to pages 38, including the interim separate balance sheet as at 30 June 2025, and the interim separate statement of income, and the interim separate statement of cash flows for the six-month period then ended, and Notes to the interim separate 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 separate financial statements in compliance with Vietnamese Standards on Accounting, Vietnamese Enterprise Accounting System and prevailing relevant regulations in preparation and presentation of the interim separate financial statement and for such internal control as the Board of Management determines to be necessary to enable the preparation of the interim separate 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 separate 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 separate 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 separate 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 separate financial performance and its interim separate 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 separate financial statements.



Other matters

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

CÔNG TY

* TNHH

KIỂM TOÁN

PAYETNAM

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 SEPARATE BALANCE SHEET

As at 30 June 2025

	Asa	at 30 June	2025		
	ASSETS	Codes	Note	30 June 2025 VND	01 January 2025 VND
A -	CURRENT ASSETS (100 = 110+120+130+140+150)	100		112,911,864,960	110,192,419,336
I.	Cash and cash equivalents	110	5.1	2,773,216,847	9,453,166,163
1.	Cash	111		2,773,216,847	2,453,166,163
2.	Cash equivalents	112		-	7,000,000,000
П.	Short-term financial investments	120	5.2	64,500,000,000	65,000,000,000
1.	Held to maturity investments	123		64,500,000,000	65,000,000,000
Ш.	Short-term receivables	130		23,700,310,605	17,997,290,389
1.	Short-term receivables from customers	131	5.3	25,853,712,302	22,693,667,335
2.	Prepayments to sellers in short-term	132	5.4	1,115,425,080	1,558,006,566
3.	Other short-term receivables	136	5.5	5,529,947,556	2,244,390,821
4.	Short-term allowances for doubtful debts	137	5.6	(8,798,774,333)	(8,498,774,333)
IV.	Inventories	140	5.7	17,311,475,612	13,332,614,413
1.	Inventories	141		19,312,211,483	15,333,350,284
2.	Allowances for devaluation of inventories	149		(2,000,735,871)	(2,000,735,871)
v.	Other current assets	150		4,626,861,896	4,409,348,371
1.	Short-term prepaid expenses	151	5.8	4,626,861,896	4,409,348,371
В-	LONG-TERM ASSETS (200 = 210+220+230+240+250+260)	200		113,856,863,426	115,008,095,336
I.	Long-term receivables	210		18,265,447,540	18,215,447,540
1.	Long-term repayments to suppliers	212	5.4	18,215,447,540	18,215,447,540
2.	Other long-term receivables	216	5.5	50,000,000	75
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
2	Historicals costs	222		130,988,326,910	130,856,326,910
-	Accumulated depreciation	223		. (87,449,259,477)	-(85,032,003,577)
2.	Intangible fixed assets	227	5.10	16,562,259,184	16,876,121,902
_	Historicals costs	228		26,724,994,698	26,724,994,698
-	Accumulated amortization	229		(10,162,735,514)	(9,848,872,796)
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	5.2	23,190,423,589	23,073,655,112
1.	Investments in subsidiaries	251		9,710,300,000	9,710,300,000
2.	Investments in joint ventures and associates	252		17,500,000,000	17,500,000,000
3.	Allowances for long-term investments	254		(4,019,876,411)	(4,136,644,888)
VI	Other long-term assets	260		2,969,153,407	1,688,035,176
1.	Long-term prepaid expenses	261	5.8	2,020,927,935	795,587,672
2.	Deferred income tax assets	262	5.12	948,225,472	892,447,504
TO	OTAL ASSESTS (270= 100+200)	270		226,768,728,386	225,200,514,672

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 SEPARATE BALANCE SHEET (CONTINUED)

As at 30 June 2025

		As at 50 June	2025		
	RESOURCES	Codes	Notes	30 June 2025 VND	01 January 2025 VND
(C - LIABILITIES (300 = 310+330)	300	_	46,146,600,807	45,115,996,038
I	I. Short-term liabilities	310		20,201,106,021	22,220,842,042
1	Short-term trade payables	311	5.13	3,630,474,085	225,296,008
2	2. Short-term prepayments from custo	mers 312		493,071,164	9,239,464
3	Taxes and other payables to government budget	313	5.14	2,463,953,512	1,668,665,740
4	4. Payables to employees	314	22.0	3,373,307,000	4,901,028,000
5	Short-term accrued expenses	315	5.15	2,874,072,843	2,383,073,723
6	6. Short-term unearned revenues	318	5.26	261,600,000	261,600,000
7	Other short-term payments	319	5.16	6,535,411,325	9,909,744,015
8	 Short-term borrowings and finance lease liabilities 	320	5.17	=	2,854,779,000
9	Bonus and welfare fund	322		569,216,092	7,416,092
	II. Long-term liabilities	330		25,945,494,786	22,895,153,996
	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
1	D - OWNERS' EQUITY (400 = 410+430)	400		180,622,127,579	180,084,518,634
1	I. Owners' equity	410	5.18	180,622,127,579	180,084,518,634
	Contributed capital	411		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		69,306,398,800	69,306,398,800
	Treasury shares	415		(22,877,138,591)	(22,877,138,591)
	Development and investment funds	s 418		7,335,740,792	7,335,740,792
	Undistributed profit after tax	421		7,036,626,578	6,499,017,633
	Undistributed profit after tax brought forward	421a		727,209,633	303,657,578
	Undistributed profit after tax for the current period	421b		6,309,416,945	6,195,360,055
	II. Funding sources and other fund	s 430		=	-
	TOTAL LIABILITIES AND OWNE EQUITY (440 = 300+400)	RS' 440		226,768,728,386	225,200,514,672

Preparer

Chief Accountant

Ho Chi Minh City, 18 August 2025

Deputy General Director

CÔNG TY Cổ PHẨN VIETTRONICS TÂN BÌNH

ANH. TP. Dao Trung Thanh

Ha Ngoc Yen

Truong Thi Thuy Linh

Issued under Circular No. 200/2014/TT-BTC Dated 22 December 2014 by The Ministry of Finance

INTERIM SEPARATE 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 (Restated) VND
1.	Revenues from sales and	01	6.1	59,093,413,686	46,276,515,883
1.	services rendered	01	0.1		
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	58,983,063,639	46,217,553,499
4.	Costs of goods sold	11	6.2	28,376,153,631	18,413,358,329
5.	Gross revenues from sales and services rendered (20 = 10-11)	20		30,606,910,008	27,804,195,170
6.	Financial income	21	6.3	1,463,097,949	1,533,487,066
7.	Financial expenses	22	6.4	(89,756,229)	249,637,578
	In which: Interest expenses	23		27,012,248	3,424,931
8.	Selling expenses	25	6.5	16,939,703,902	15,289,068,842
9.	General administrative expenses	26	6.6	7,404,685,059	7,527,492,214
10.	Net profits from operating activities ${30 = 20+(21-22)-(25+26)}$	30		7,815,375,225	6,271,483,602
11.	Other income	31	6.7	136,213,080	97,775,002
12.	Other expenses	32	6.7	64,817,124	26,116,201
13.	Other profits $(40 = 31-32)$	40	6.7	71,395,956	71,658,801
14.	Total net profit before tax (50 = 30+40)	50		7,886,771,181	6,343,142,403
15.	Current corporate income tax expenses	51	6.8	1,633,132,204	1,333,691,048
16.	Deferred corporate income tax expenses	52	6.9	(55,777,968)	(55,777,969)
17.	Profits after corporate income tax (60 = 50-51-52)	60		6,309,416,945	5,065,229,324

Preparer

Chief Accountant

Ho Chi Minh City, 18 August 2025 Deputy General Director

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Cổ PHẨM VIETTRONICS TÂN BÌNH

Ha Ngoc Yen

Truong Thi Thuy Linh

Dao Trung Thanh

Issued under Circular No. 200/2014/TT-BTC Dated 22 December 2014 by The Ministry of Finance

INTERIM SEPARATE CASH FLOW STATEMENT

(Indirect method)
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
I.	Cash flows from operating activities				
1.	Proceeds from sales and services rendered and other revenues	01		61,854,628,328	51,094,813,507
2.	Expenditures paid to suppliers	02		(28,250,059,833)	(15,047,416,710)
3.	Expenditures paid to employees	03	22 ×	(10,879,056,000)	(10,099,806,000)
4.	Paid interests	04		(46,543,756)	(3,424,931)
5.	Paid corporate income tax	05		(1,720,063,765)	(509,193,176)
4.	Other proceeds from operating activities	06		2,000,811,208	1,270,813,827
5.	Other expenditures on operating activities	07		(20,713,313,455)	(12,416,135,021)
	Net cash flows from operating activities	20		2,246,402,727	14,289,651,496
II.	Cash flows from investing activities				
1.	Expenditures on purchase and construction of fixed assets and long-term assets	21		-	(363,277,586)
2.	Expenditures on loans and purchase of debt instruments from other entities	23		(17,000,000,000)	(63,000,000,000)
3.	Proceeds from lending or repurchase of debt instruments from other entities	24		17,500,000,000	48,000,000,000
4.	Proceeds from interests, dividends and distributed profits	27		1,122,622,157	3,969,669,834
	Net cash flows from investing activities	30		1,622,622,157	(11,393,607,752)
ш.	Cash flows from financial activities				
1.	Proceeds from borrowings	33		7,250,000,000	1,100,000,000
2.	Repayment of principal	34		(10,104,779,000)	(1,260,000,000)
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)	(3,489,100,000)
	Net cash flows during the period $(50 = 20+30+40)$	50		(6,679,949,316)	(593,056,256)
	Cash and cash equivalents at the beginning of the period	60	5.1	9,453,166,163	1,684,121,179
	Cash and cash equivalents at the end of the period $(70 = 50+60+61)$	70	5.1	2,773,216,847	1,091,064,923
			=	Ho Chi Minh C	City, 18 August 2025

Preparer

Chief Accountant

Truong Thi Thuy Linh

7774

Dao Trung Thanh

Deputy General Director

CÔNG TY
CỔ PHẨM
VIETTRONIC
TÂN BÌNH

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 SEPERATE 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.

Total employees of the Company as at 30 June 2025 are 100 persons (as at 31 December 2024: 97 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

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 SEPERATE 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: Manufacture of consumer electronics, medical supplies, and service business.

No. 248A No Trang Long Street Binh Thanh Ward, Ho Chi Minh City Form No. B 09a - DN
Issued under Circular No. 200/2014/TT-BTC
Dated 22 December 2014 by The Ministry of Finance

NOTES TO THE INTERIM SEPERATE 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:

No.	Company	Address	Operation	Voting power (%)	(%)	Benefit (%)
	Direct subsidiaries			*1		
1	VTB Information Technology Joint Stock Company	No. 248A No Trang Long Street, Binh Thanh Ward, Ho Chi Minh City	Trading of consumer electronics	51.00%	51.00%	51.00%
2	JS VTB Trading Joint Stock Company	No. 248A No Trang Long Street, Binh Thanh Ward, Ho Chi Minh City	Trading of consumer electronics	70.00%	70.00%	70.00%
3	VITEK - VTB Ha Noi Joint Stock Company	Unit 601, No. 18 Nguy Nhu Kon Tum Street, Thanh Xuan Ward, Hanoi	Trading of consumer electronics	81.86%	81.86%	81.86%
	Associates					
1	Viettronics Vinh Phuc Joint Stock Company	Lot CN07-02, Binh Xuyen 2 Industrial Park, Binh Tuyen Commune, Phu Tho Province	Operating lease and services rendering	43.75%	43.75%	43.75%

The Company has the following dependant units as of 30 June 2025:

Dependant units	Address
Viettronics Tan Binh Joint Stock Company - Cat Lai Electronics, Consumer Electrical	Lot B5, D1 Street, Cat Lai 2 Industrial Park, Cat Lai Ward, Ho Chi Minh City
Appliances, and Informatics Manufacturing and Assembly Plant Branch	
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	06 Pham Van Hai Street, Tan Son Hoa Ward, Ho Chi Minh City
Plant Branch.	
Tan Binh Electronics Joint Stock Company - Manufacturing and Assembly Plant Branch for	B58/II-B59/II, 2E Street, Vinh Loc Industrial Park, Vinh Loc Ward,
Electronic, Refrigeration, and Consumer Products	Ho Chi Minh City

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

11/2/-

Issued under Circular No. 200/2014/TT-BTC Dated 22 December 2014 by The Ministry of Finance

NOTES TO THE INTERIM SEPERATE 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 separate 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 dated 21 March 2016 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 separate 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 separate 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 separate 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 separate Financial Statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparing the interim separate financial statements

The accompanying interim separate financial statements are expressed in Vietnamese Dong (VND), are prepared under the historical cost convention and in accordance with Vietnamese Accounting Standards, Vietnamese Accounting System and related legal regulations in preparing separate financial statements.

The accompanying interim separate financial statements are the separate one of the Company, therefore, they do not consolidate the financial statements of its subsidiaries. Users of these interim separate financial statements should read them along with the Company's interim consolidated financial statements for the period ended 30 June 2025 to obtain a sufficient information on the Company's interim consolidated financial position and performance during the period.

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

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NOTES TO THE INTERIM SEPERATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounting estimates

The preparation of interim separate 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 separate financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

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, differences arising in practice are recognized as financial income/expense in the separate income statement.

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

For foreign currency deposits: apply the foreign currency buying rate of the bank where the company opens a foreign currency account 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 For Foreign Trade of Vietnam on 30 June 2025.

Monetary items denominated in foreign currencies are classified as liabilities (borrowed): Revalued at the selling rate of Joint Stock Commercial Bank For Foreign Trade of Vietnam on 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 separate financial statements.

Cash

Cash: Cash on hand, Cash in banks and cash in transit.

Financial investments

Investments held to maturity are the ones the Company intends and is capable of holding until maturity. Investments held to maturity include: term deposits with over 3-month term.

Investments held to maturity are recognized at the date of acquisition and measured at purchasing price and transaction costs that are directly attributable to the acquisition. Interest income from investments held to maturity after the date of acquisition are recognized in the interim separate financial statements on accrual basis. Interest income before the date of acquisition are deducted from the history cost.

Investments held to maturity are carried at cost less provision for bad debts.

Provision for bad debts of investments held to maturity are recognised in accordance with the prevailing accounting regulations.

Investments in subsidiaries over which the Company has control, investments in associates and joint ventures over which the Company has significant influence are stated at cost method in the interim financial statements.

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NOTES TO THE INTERIM SEPERATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Financial investments (Continued)

Investments in subsidiaries, associates and other investments

Profit distributions that Company received from the accumulated profits of the subsidiaries, associates after the Company obtains control right are recognized in interim separate income statement. Other distributions are considered a recovery of investment and are deducted to the investment value.

Investments in subsidiaries, associates and other investments are presented at cost less allowance for diminution in value (if any) in the interim separate balance sheet.

Provision for devaluation of investments

Provision for devaluation of investments in equity instruments of other entities are recognized when there is reliable evidence showing the devaluation of these investments at the end of the accounting period.

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 comprises purchasing price and those overheads that have been incurred in bringing the inventories to their present location and condition.

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.

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	05 - 25
Machines	03 - 10
Vehicles	06 - 10
Office equipment	03 - 05

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.

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Binh Thanh Ward, Ho Chi Minh City

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NOTES TO THE INTERIM SEPERATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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).

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.

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.

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 separate profit or loss in the period they incur or allocated over the lease term. Lease income is recognised to interim separate 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.

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.

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NOTES TO THE INTERIM SEPERATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Tools, supplies

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

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.

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.

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NOTES TO THE INTERIM SEPERATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Unrealized revenues

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

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 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.

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.

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NOTES TO THE INTERIM SEPERATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue recognition (continued)

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, dividends and profits received and 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.

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/periods; not recognising deferred tax assets or deferred tax liabilities araising 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.

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.

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NOTES TO THE INTERIM SEPERATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

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

5.1 Cash and cash equivalents

	30 June 2025 VND	01 January 2025 VND
Cash on hand	17,738,443	3,289,087
Bank deposits	2,755,478,404	2,449,877,076
Cash equivalents	A87 95 N3 A₩	7,000,000,000
Total	2,773,216,847	9,453,166,163

5.2 Financial investments

a. Investments held to maturity

	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	65,000,000,000	65,000,000,000	
- Term deposits (i)	64,500,000,000	64,500,000,000	65,000,000,000	65,000,000,000	
Total	64,500,000,000	64,500,000,000	65,000,000,000	65,000,000,000	

⁽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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NOTES TO THE INTERIM SEPERATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

5.2 Financial investments (Continued)

h Investments in other entities

b. Thyestments in other chimes	Ratio		30 June 202	30 June 2025 (VND)		01 January 2025 (VND)	
	Equity	Voting rights	Fa Historical cost value	air (i) Provision	Historical cost va	Fair lue (i) Provision	
Investments in subsidiaries	owned	Tigitis	9,710,300,000	(4,019,876,411)	9,710,300,000	(4,136,644,888)	
VTB Information Technology Joint Stock Company	51.00%	51.00%	3,150,300,000	(959,876,411)	3,150,300,000	(1,076,644,888)	
Vitek - VTB Ha Noi Joint Stock Company	81.86%	81.86%	3,060,000,000	(3,060,000,000)	3,060,000,000	(3,060,000,000)	
JS VTB Trading Joint Stock Company	70.00%	70.00%	3,500,000,000	-	3,500,000,000	*	
Associates	0.00%	0.00%	17,500,000,000	-	17,500,000,000	-	
Viettronics Vinh Phuc Joint Stock Company	43.75%	43.75%	17,500,000,000		17,500,000,000	-	
Total		-	27,210,300,000	(4,019,876,411)	27,210,300,000	(4,136,644,888)	
A VIIII		_					

The significant transactions and balances of the Company and its subsidiaries and associates during the year are presented in Note 7.1.

⁽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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NOTES TO THE INTERIM SEPERATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

5.3 Short-term receivables from customers

5.5 Short-term receivables from customers	30 June 2025 VND	01 January 2025 VND
VTB Information Technology Joint Stock Company	9,513,321,155	7,742,009,224
PHARMACITY Pharmacy Joint Stock Company	4,079,558,638	2,234,691,015
VITEK - VTB Ha Noi Joint Stock Company	9,058,602,165	8,927,262,165
Others	3,202,230,344	3,789,704,931
Total	25,853,712,302	22,693,667,335
In which,	10 K	
Receivables from related parties	18,720,347,210	16,910,904,019
(details in Note 7.1)		
5.4 Prepayments to sellers in short-term		
• •	30 June 2025	01 January 2025
and the state of t	VND	VND
a) Short-term	1,115,425,080	1,558,006,566
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	2	1,417,727,644
Others	96,338,820	140,278,922
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	19,330,872,620	19,773,454,106
In which, Prepayments to related parties (details in Note 7.1)	477,355,000	-

⁽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.

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NOTES TO THE INTERIM SEPERATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

5.5 Other receivables

	30 June 2025	(VND)	01 January 2025 (VND)		
ω	Book value	Allowance	Book value	Allowance	
a) Short-term	5,529,947,556	(36,671,526)	2,244,390,821	(36,671,526)	
Interest receivables on term deposits	1,538,098,630	-	1,258,450,686	-	
Advances to employees	3,001,000,000	-	929,104,000	-	
Short-term deposits	32,226,464	-	15,426,464		
Others	958,622,462	(36,671,526)	41,409,671	(36,671,526)	
b) Long-term	50,000,000	27 E	-	-	
Receivables on business cooperation contracts (i)	50,000,000	-	-	-	
Total	5,579,947,556	(36,671,526)	2,244,390,821	(36,671,526)	
In which,					
Other receivables from related parties (details in Note 7.1)	111,232,671	-	4,738,145	-	

(i) Business Cooperation Contract No. 001/2025/HDHTKD dated 15 April 2025, regarding cooperation in television advertising targeted at customers of the contributing parties at high-traffic public locations. Accordingly, the Company and three other entities contribute capital to the business cooperation activity without establishing a separate legal entity. Each entity contributes 25% of the total capital. Profit distribution is based on the value of contracts secured by each entity, with the securing entity entitled to receive 40% of the contract value after successful execution.

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NOTES TO THE INTERIM SEPERATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

5.6 Bad debts

		30 June 2025 (VND)			01 January 2025 (VND)			
	Overdue periods	Original value	Recoverable amount	Allowance	Overdue periods_	Original value	Recoverable amount	Allowance
Receivables from customers		9,211,355,621	449,252,814	(8,762,102,807)		9,080,015,621	617,912,814	(8,462,102,807)
Vitek - VTB Ha Noi Joint Stock Company	From 2 to over 3 years	9,058,602,165	449,252,814	(8,609,349,351)	From 2 to over 3 years	8,927,262,165	617,912,814	(8,309,349,351)
Others	Over 3 years	152,753,456	-	(152,753,456)	Over 3 years	152,753,456		(152,753,456)
Other receivables		36,671,526	-	(36,671,526)		36,671,526	-	(36,671,526)
Mr. Pham Huy Toan	Over 3 years	36,671,526	-	(36,671,526)	Over 3 years	36,671,526	-	(36,671,526)
Total	_	9,248,027,147	449,252,814	(8,798,774,333)	_	9,116,687,147	617,912,814	(8,498,774,333)

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NOTES TO THE INTERIM SEPERATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

5.7 Inventories

	30 June 202	25 (VND)	01 January 2025 (VND)		
	Original value	Allowance	Original value	Allowance	
Raw materials	4,698,585,504	(699,972,639)	4,013,457,755	(699,972,639)	
Finished goods	11,766,733,345	(635,148,357)	8,617,161,783	(635,148,357)	
Goods	2,846,892,634	(665,614,875)	2,702,730,746	(665,614,875)	
Total	19,312,211,483	(2,000,735,871)	15,333,350,284	(2,000,735,871)	

5.8 Prepaid expenses

	30 June 2025 VND	01 January 2025 VND
a) Short-term	4,626,861,896	4,409,348,371
Cost of office renovation	2,139,213,623	1,925,959,018
Office and warehouse rent	1,077,627,993	-
Others short-term preparid expenses	1,410,020,280	2,483,389,353
b) Long-term	2,020,927,935	795,587,672
Costs of tools and supplies awaiting allocation	217,404,127	33,126,288
Others long-term preparid expenses	1,803,523,808	762,461,384
Total	6,647,789,831	5,204,936,043

5.9 Increase, decrease in tangible fixed assets

Unit: VND

_	Buidlings and structures	Machineries, equipment	Vehicles	Total
HISTORICAL COST				
Balance as at 01 January 2025	88,013,910,802	38,803,892,306	4,038,523,802	130,856,326,910
Increase in the period	=	132,000,000	-	132,000,000
Purchased in the period	-	132,000,000		132,000,000
Decrease in the period	-	-		-
Balance as at 30 June 2025	88,013,910,802	38,935,892,306	4,038,523,802	130,988,326,910
ACCUMULATED DEPRECIATION				
Balance as at 01 January 2025	48,421,248,681	33,003,392,540	3,607,362,356	85,032,003,577
Increase in the period	1,416,062,934	955,426,353	45,766,613	2,417,255,900
Charged for the period	1,416,062,934	955,426,353	45,766,613	2,417,255,900
Decrease in the period	-		<u> </u>	-
Balance as at 30 June 2025	49,837,311,615	33,958,818,893	3,653,128,969	87,449,259,477
NET BOOK VALUE				
As at 01 January 2025	39,592,662,121	5,800,499,766	431,161,446	45,824,323,333
As at 30 June 2025	38,176,599,187	4,977,073,413	385,394,833	43,539,067,433

Cost of tangible fixed assets that was fully depreciated but still in use as at 30 June 2025 totalling VND 51,410,105,615 (as at 01 January 2025: VND 50,202,042,139)

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NOTES TO THE INTERIM SEPERATE FINANCIAL STATEMENTS (CONTINUED)

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	592,800,918	26,724,994,698
Increase in the period	-		-
Decrease in the period	-	-	
Balance as at 30 June 2025	26,132,193,780	592,800,918	26,724,994,698
ACCUMULATED AMORTISATION			
Balance as at 01 January 2025	9,336,071,874	512,800,922	9,848,872,796
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	522,800,924	10,162,735,514
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's land use rights at 2E Street, Vinh Loc Industrial Park, Vinh Loc Commune, Ho Chi Minh City are valid until the year 2046.

Cost of tangible fixed assets that was fully amortised but still in use as at 30 June 2025 totalling VND 492,800,918 (as at 01 January 2025: VND 492,800,918)

5.11 Construction in progress

	30 June 2025 VND	01 January 2025 VND
b) Construction	9,330,512,273	9,330,512,273
Project "VTB Green Building" (i)	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-HĐQT dated 11 October 2024, approving the continuation of project-related activities on the aforementioned land plot."

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NOTES TO THE INTERIM SEPERATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

5.12 Deferred income tax assets

	30 June 2025 VND	01 January 2025 VND
a) Deferred income tax assets		
Deferred income tax assets relate to temporary deductible	948,225,472	892,447,504
differences Total deferred income tax assets	948,225,472	892,447,504
In which,		
Corporate income tax rate to determine deferred	20%	20%
income tax assets	27 - 1	

5.13 Short-term trade payables

_	30 June 202	5 (VND)	01 January 2025 (VND)		
	Book value	Repayable amount	Book value	Repayable amount	
An Viet Fiber Joint Stock Company	189,449,928	189,449,928	54,289,224	54,289,224	
Nissin Logistics (VN) Company	16,405,157	16,405,157	49,210,070	49,210,070	
Limited K&C Computer Trading and Service Company Limited	926,578,188	926,578,188	-	-	
VTB Information Technology Joint Stock Company	1,214,718,615	1,214,718,615		-	
Others	1,283,322,197	1,283,322,197	121,796,714	121,796,714	
Total	3,630,474,085	3,630,474,085	225,296,008	225,296,008	
In which, Trade paybles to related parties (details in Note 7.1)	1,214,718,615	1,214,718,615	-	-	

5.14 Tax and other amounts payables to government budget

Unit: VND

	01 January 2025	Additions	Paid	30 June 2025
Payables	1,668,665,740	17,337,195,142	16,541,907,370	2,463,953,512
Value added tax	699,656,517	3,966,242,406	3,109,951,058	1,555,947,865
Export, import tax	7 +	106,711,290	106,711,290	
Corporate income tax	952,441,303	1,633,132,204	1,720,063,765	865,509,742
Personal income tax	16,567,920	337,377,385	311,449,400	42,495,905
Property tax, land rent		11,123,638,713	11,123,638,713	<u> </u>
Fees, charges, and other payables	-	170,093,144	170,093,144	-

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NOTES TO THE INTERIM SEPERATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

5.15 Short-term accrued expenses

5.15 Short-term accrated expenses	30 June 2025 VND	01 January 2025 VND
a) Short-term	2,874,072,843	2,383,073,723
Advertising support costs for	473,239,250	291,920,064
Southern region distributors Accrued cost of security control Others short-term accrued expenses	193,050,000 2,207,783,593	185,625,000 1,905,528,659
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	17,815,200,188	15,345,311,228
5.16 Other short-term payables	30 June 2025 VND	01 January 2025 VND
a) Short-term	6,535,411,325	9,909,744,015
Trade union fees	47,174,140	47,891,560 13,424,895
Social insurance Payable dividends	24,196,825 6,461,651,500	9,834,038,700
Other short-term payables	2,388,860	14,388,860
b) Long-term Other long-term payables	11,004,367,441 11,004,367,441	9,932,916,491 9,932,916,491
Total	17,539,778,766	19,842,660,506
In which, Other payables to related parties (details in Note 7.1)	4,661,984,000	5,989,464,000

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NOTES TO THE INTERIM SEPERATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

5.17 Loans and finance lease liabilities

	30 June 2025 (VND)		In the period	In the period (VND)		01 January 2025 (VND)	
	Carrying value	Repayable amount	Carrying value	Repayable amount	Carrying value	Repayable amount	
a) Short-term Short-term borrowings	=0 0=	(#) #	7,250,000,000 7,250,000,000	10,104,779,000 10,104,779,000	2,854,779,000 2,854,779,000	2,854,779,000 2,854,779,000	
	-	œ	7,250,000,000	10,104,779,000	2,854,779,000	2,854,779,000	
Total	-	-	7,250,000,000	10,104,779,000	2,854,779,000	2,854,779,000	

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NOTES TO THE INTERIM SEPERATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

5.18 Owners' equity

a. Equity volatility reconciliation table

Unit: VND

	Contributed capital	Capital surplus	Treasury shares	Development and investment funds	Undistributed profit after tax	Total
Balance as at 01 January 2024	119,820,500,000	69,306,398,800	(22,877,138,591)	7,335,740,792	6,025,465,578	179,610,966,579
Net profit for the previous year		-		-	11,597,620,055	11,597,620,055
Contribution to bonus and welfare fund		-	2	-	(1,250,000,000)	(1,250,000,000)
Dividends	-	,		,	(9,724,068,000)	(9,724,068,000)
Bonus for the Board of Directors and the Supervisory Board		w.	-	<i></i>	(150,000,000)	(150,000,000)
Balance as at 31 December 2024	119,820,500,000	69,306,398,800	(22,877,138,591)	7,335,740,792	6,499,017,633	180,084,518,634
Balance as at 01 January 2025	119,820,500,000	69,306,398,800	(22,877,138,591)	7,335,740,792	6,499,017,633	180,084,518,634
Net profit for the current period	2		-		6,309,416,945	6,309,416,945
Dividends	9	-		-	(4,321,808,000)	(4,321,808,000)
Contribution to welfare fund	8	-	-		(1,300,000,000)	(1,300,000,000)
Bonus for the Board of Management, Board of Directors and the Supervisory Board	-	*		-	(150,000,000)	(150,000,000)
Balance as at 30 June 2025	119,820,500,000	69,306,398,800	(22,877,138,591)	7,335,740,792	7,036,626,578	180,622,127,579

- (i) The Company distributed its 2024 net profits in accordance with Annual General Meeting Resolution No. 07/2025/NQ-VTB-ĐHĐCĐ 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.



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NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

5.18 Owners' equity (Continued)

b.	Details	of	owners'	equity
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b. Details of owners' ed					at 01 Janua	01 January 2025	
	Shares	Rate	Shares value at par value (VND)	Shares	Rate	Shares value at par value (VND)	
Vietnam Electronics and Informatics	6,654,960	55.54%	66,549,600,000	6,654,960	55.54%	66,549,600,000	
Joint Stock Corporation Other shareholders	5,327,090	44.46%	53,270,900,000	5,327,090	44.46%	53,270,900,000	
Total	11,982,050	100.00%	119,820,500,000	11,982,050	100.00%	119,820,500,000	
c. Capital transactions	with owners	and divid	lends				
				or the period ended 30 June 2025 VND		For the period ended 30 June 2024 VND	
Shareholders' capital As at the beginning of the pe Additions of legal capital in	the period		119	,820,500,000		119,820,500,000	
Deductions of legal capital i As at the end of the period	n the period		119	,820,500,000		119,820,500,000	
Dividends payable			4	1,321,808,000	1	4,321,808,000	
d. Shares							
				30 June 2025 Shares		01 January 2025 Shares	
Quantity of registered sha	res			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 Common shares				10,804,520 10,804,520		10,804,520 10,804,520	
Par value of outstanding sh	ares (VND per	share)		10,000)	10,000	
e. Funds							
				30 June 2025 VNI		01 January 2025 VND	
Development and investme	nt funds		3	7,335,740,792	2	7,335,740,792	
Total				7,335,740,792	2	7,335,740,792	

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NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

5.19 Interim Separate off Balance Sheet Items

a. 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 SEPARATE INCOME STATEMENT

6.1 Net 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 Revenue from products and services rendered	59,093,413,686	46,276,515,883
Total	59,093,413,686	46,276,515,883
In which,		
Revenue from related parties (details in Note 7.1)	9,140,728,137	2,888,035,526
Revenue deductions Trade discounts Sales returns	86,895,501 23,454,546	58,962,384
Total	110,350,047	58,962,384
Net revenues from sales and services rendered Revenue from products and services rendered Total	58,983,063,639 58,983,063,639	. 46,217,553,499 46,217,553,499
6.2 Cost of goods sold	For the period ended 30 June 2025 VND	For the period ended 30 June 2024 (Restated) VND
Cost of products sold and services rendered Setting up/Reversal of allowance of devaluation of inventories	28,376,153,631	18,915,047,785 (501,689,456)
Total	28,376,153,631	18,413,358,329

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NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

6.3 Financial income

6.3 Financial income		
4	For the period	For the period
	ended	ended
	30 June 2025	30 June 2024
	VND	VND
Bank and loan interest	1,402,270,101	1,527,128,739
Other financial income	60,827,848	6,358,327
Total	1,463,097,949	1,533,487,066
6.4 Financial expenses		63
	For the period	For the period
	ended	ended
	30 June 2025	30 June 2024
	VND	VND
Interest expenses	27,012,248	3,424,931
Allowances for devaluation of financial investments	(116,768,477)	246,212,647
Total	(89,756,229)	249,637,578
6.5 Selling expenses		
6.5 Selling expenses		Tour the monied
		For the period
	For the period	ended
	ended	30 June 2024
	30 June 2025	(Restated)
	VND	VND
Employee expenses	3,990,004,680	3,531,151,230
Material and packaging costs	65,842,079	53,346,077
Depreciation and amortisation	2,702,506,875	2,790,592,083
Outsourcing expenses	1,079,543,773	1,045,675,839
Other cash expenses	9,101,806,495	7,868,303,613
Total	16,939,703,902	15,289,068,842
6.6 General administrative expenses	m_ 0	Fourtha montad
	For the period	For the period ended
	ended	
	30 June 2025	30 June 2024
	VND	VND
Employee expenses	4,699,833,785	4,655,492,652
Materials expenses	122,953,758	161,746,733
Amortization and Depreciation expenses	43,616,724	102,187,935
Outsourcing expenses	306,553,337	338,633,535
Other cash expenses	2,231,727,455	2,269,431,359
Total	7,404,685,059	7,527,492,214

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NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

6.7 Profit from other activities

	For the period ended 30 June 2025 VND	For the period ended 30 June 2024 VND
Other income		
Collect contractual penalty Others	105,068,690 31,144,390	70,855,815 26,919,187
Total	136,213,080	97,775,002
Other expenses		
Employee support expenses	60,000,000	
Others	4,817,124	26,116,201
Total	64,817,124	26,116,201
Other profits	71,395,956	71,658,801
In which, Other income with related parties (details in Note 7.1)	105,068,690	70,855,815
6.8 Current corporate income tax expense		
	For the period	For the period
	ended	ended
	30 June 2025 VND	30 June 2024 VND
Total net profit before tax Additions	7,886,771,181 278,889,840	6,343,142,403 * 325,312,839
Lack of supporting documents for accrued rent in Cat Lai Industrial Park	278,889,840	278,889,840
Other additions		46,422,999
Deductions		
Taxable income to corporate income tax	8,165,661,021	6,668,455,242
Assessable income to corporate income tax	8,165,661,021 20%	6,668,455,242 20%
Corporate income tax rate Corporate income tax expenses arising for the period	1,633,132,204	1,333,691,048
Corporate income tax expense	1,633,132,204	1,333,691,048

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NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

6.9 Deferred corporate income tax expenses

· 14-14-1	For the period ended 30 June 2025 VND	For the period ended 30 June 2024 VND
Deferred corporate income tax income arising from deductible temporary difference	(55,777,968)	(55,777,969)
Total	(55,777,968)	(55,777,969)

6.10 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	16,818,615,452	5,380,010,082
Employee expenses	11,491,663,005	10,758,664,762
Depreciation, amortization	2,731,118,618	2,802,258,269
Outsourcing expenses	11,543,107,255	1,534,922,609
Other cash expenses	13,285,609,824	16,734,902,217
Total	55,870,114,154	37,210,757,939

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	JS VTB Trading Joint Stock Company	Subsidiary
3	VTB Information Technology Joint Stock Company	Subsidiary
4	VITEK - VTB Ha Noi Joint Stock Company	Subsidiary
5	Viettronics Vinh Phuc Joint Stock Company	Associate
	Members of the Boards of Directors, Supervisors,	
6	Management, other executives, and close members within the families of these persons	Significant influence

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

		For the period ended 30 June 2025	For the period ended 30 June 2024
Related parties	Description	VND	VND
Members of the Boards of Directors, Supervisors, Management, other executives		416,619,000	408,893,000

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No. 248A No Trang Long Street

Issued under Circular No. 200/2014/TT-BTC Dated 22 December 2014 by The Ministry of Finance

Binh Thanh Ward, Ho Chi Minh City

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

Information of related parties (Continued)

Remuneration of the Board of Directors and other excecutives

Position	ended 30 June 2025 VND	For the period ended 30 June 2024 VND
Chairman	8,000,000	
Former Chairman	16,000,000	24,000,000
Former Member	-	12,000,000
Member	18,000,000	18,000,000
Member	18,000,000	18,000,000
Former Member	12,000,000	18,000,000
Member	18,000,000	6,000,000
Member	6,000,000	-
	96,000,000	96,000,000
	Chairman Former Chairman Former Member Member Member Former Member Member Member	Position VND Chairman 8,000,000 Former Chairman 16,000,000 Former Member - Member 18,000,000 Member 12,000,000 Member 18,000,000 Member 6,000,000

Remuneration of the Board of Supervisors

Name	Position	ended 30 June 2025 VND	ended 30 June 2024 VND
Ms. Le Thi Lan	Head of the Board	18,000,000	18,000,000
Mr. Nguyen Phuoc Hiep	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

Salaries of the Board of Management and other executives

Name	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	

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NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

7.1 Information of related parties (Continued)

b. Related party balances

Related parties	Relations	Nature of transaction	For the period ended 30 June 2025 VND	For the period ended 30 June 2024 VND
Purchasing			1,817,712,257	65,600,000
VTB Information Technology Joint Stock Company	Subsidiary	Goods and services	1,817,712,257	65,600,000
Selling		. e . e	9,140,728,137	2,888,035,526
JS VTB Trading Joint Stock Company	Subsidiary	Goods and services	51,911,600	27,613,203
Vitek Joint Stock Company - VTB Hanoi	Subsidiary	Goods and services	963,270,000	33,941,845
VTB Information Technology Joint Stock Company	Subsidiary	Goods and services	8,125,546,537	2,826,480,478
Other			2,711,984,000	2,661,984,000
Vietnam Electronics and Information Technology Joint Stock Corporation	Parent Company	Dividends distributed	2,661,984,000	2,661,984,000
VTB Information Technology Joint Stock Company	Subsidiary	Business cooperation	50,000,000	ť
Other income			105,068,690	70,855,815
VTB Information Technology Joint Stock Company	Subsidiary	Penalty for overdue interest	101,162,656	70,855,815
JS VTB Trading Joint Stock Company	Subsidiary	Penalty for overdue interest	3,906,034	-

c. Balance with related parties

Related parties	Relationship	30 June 2025 VND	01 January 2025 VND	
Short-term receivables from customers		18,720,347,210	16,910,904,019	
JS VTB Trading Joint Stock Company	Subsidiary .	148,423,890	241,632,630	
Vitek Joint Stock Company - VTB Hanoi	Subsidiary	9,058,602,165	8,927,262,165	
VTB Information Technology Joint Stock Company	Subsidiary	9,513,321,155	7,742,009,224	
Prepayments to sellers in short-term		477,355,000	-	
VTB Information Technology Joint Stock Company	Subsidiary	477,355,000	-	
Loan receivables		-	-	
Other receivables		111,232,671	4,738,145	
JS VTB Trading Joint Stock Company	Subsidiary	8,644,179	4,738,145	
VTB Information Technology Joint Stock Company	Subsidiary	102,588,492	-	
Short-term trade payables		1,214,718,615		
VTB Information Technology Joint Stock Company	Subsidiary	1,214,718,615	-	
Other paybles		4,661,984,000	5,989,464,000	
Vietnam Electronics and Information Technology Joint Stock Corporation	Parent Company	4,661,984,000	5,989,464,000	

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NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2025

7.2. Contingencies

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The Company entered into Master Agreement No. 08/HĐNT-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 separate 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 separate income statement, interim separate cash flow statement and related supplementing notes are the figures on the interim separate financial statements for the period ended 30 June 2024, reviewed by UHY Auditing and Consulting Company Limited.

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

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

Condensed interim separate 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	11,816,191,084	18,413,358,329	6,597,167,245	(i)
Gross revenues from sales and services rendered	20	34,401,362,415	27,804,195,170	(6,597,167,245)	
Selling expenses	26	21,886,236,087	15,289,068,842	(6,597,167,245)	(i)

Reclassification of expenses related to factory areas used for production.

Ho Chi Minh City, 18 August 2025

Preparer

Chief Accountant

Deputy General Director

CÔNG TY
CỔ PHẨN
VIETTRONICS
TÂN BÌNH

Ha Ngoc Yen

Truong Thi Thuy Linh

Dao Trung Thanh