

VIETTRONICS TAN BINH JOINT STOCK COMPANY (VTB)

**CONSOLIDATED FINANCIAL STATEMENTS
FOR THE FOURTH QUARTER OF 2025**

For the period from 01/10/2025 to 31/12/2025

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 31 December 2025

Code	ASSETS	Notes	31/12/2025	01/01/2025
100	A. CURRENT ASSETS		128,519,616,098	127,582,420,937
110	I. Cash and cash equivalents		6,461,040,053	13,195,920,709
111	1. Cash	03	6,461,040,053	6,195,920,709
112	2. Cash equivalents		-	7,000,000,000
120	II. Short-term financial investments	04	74,702,301,286	65,502,301,286
121	1. Trading securities		287,396,250	287,396,250
122	2. Provision for held-for- trading securities		(85,094,964)	(85,094,964)
123	3. Held-to-maturity investments		74,500,000,000	65,300,000,000
130	III. Short-term receivables		17,138,539,725	14,019,939,869
131	1. Short-term trade receivables		15,594,431,033	11,327,691,298
132	2. Short-term prepayment to suppliers		1,025,726,800	1,613,686,695
136	6. Other short-term receivables	05	2,346,347,236	2,901,302,713
137	7. Allowance for doubtful short-term receivables (*)	06	(1,977,679,795)	(1,972,455,288)
139	8. Shortage of assets awaiting resolution		149,714,451	149,714,451
140	IV. Inventories		24,259,623,999	29,908,247,524
141	1. Inventories	07	26,841,989,266	32,490,612,791
149	2. Allowance for decline in inventories (*)		(2,582,365,267)	(2,582,365,267)
150	V. Other current assets		5,958,111,035	4,956,011,549
151	1. Short-term prepaid expenses		5,664,324,065	4,436,552,504
152	2. Deductible value added tax		122,178,739	347,850,814
153	3. Taxes and other receivables from the State	08	171,608,231	171,608,231
200	B. NON-CURRENT ASSETS		106,825,141,321	109,832,131,357
210	I. Long-term receivables		18,215,447,540	18,215,447,540
212	2. Long-term prepayment to suppliers		18,215,447,540	18,215,447,540
220	II. Fixed assets		58,835,092,051	62,700,445,235
221	1. Tangible fixed assets	10	42,586,695,585	45,824,323,333
222	- Cost		134,976,973,394	133,339,231,980
223	- Accumulated depreciation (*)		(92,390,277,809)	(87,514,908,647)
227	3. Intangible fixed assets	11	16,248,396,466	16,876,121,902
228	- Cost		26,804,994,698	26,804,994,698
229	- Accumulated amortization (*)		(10,556,598,232)	(9,928,872,796)
240	IV. Long-term assets in progress		9,330,512,273	9,330,512,273
242	2. Construction in progress		9,330,512,273	9,330,512,273
250	V. Long-term financial investments		17,924,036,793	17,568,916,319
252	2. Investments in joint-ventures and associates		17,924,036,793	17,568,916,319
260	VI. Other long-term assets		2,520,052,664	2,016,809,990
261	1. Long-term prepaid expenses	14	1,187,274,408	795,587,672
262	2. Deferred income tax assets		1,332,778,256	1,221,222,318
270	TOTAL ASSETS		235,344,757,419	237,414,552,294

Code	RESOURCES	Notes	31/12/2025	01/01/2025
300	C . LIABILITIES		43,863,506,726	50,919,392,331
310	I. Current liabilities		17,495,991,701	27,196,909,357
311	1. Short-term trade payables		4,650,646,695	1,792,100,590
312	2. Short-term advances from customers		22,487,096	125,824,482
313	3. Taxes and other payables to the State	16	2,611,064,353	1,720,585,480
314	4. Payables to employees		3,875,241,157	5,133,698,800
315	5. Short-term accrued expenses	17	4,460,248,633	2,991,372,947
318	8. Short-term unearned revenue		261,600,000	261,600,000
319	9. Other short-term payables		299,088,782	9,944,368,593
320	10. Short-term borrowings and finance lease liabilities	15	-	2,854,779,000
321	11. Provision for short-term payables		-	988,182,356
322	12. Bonus and welfare fund		1,315,614,985	1,384,397,109
330	II. Non-current liabilities		26,367,515,025	23,722,482,974
333	3. Long-term accrued expenses		15,720,017,195	12,962,237,505
337	7. Other long-term payables		9,843,522,547	9,932,916,491
341	11. Deferred income tax		803,975,283	827,328,978
400	D. OWNERS' EQUITY		191,481,250,693	186,495,159,963
410	I. Owners' equity	20	191,481,250,693	186,495,159,963
411	1. Owners' equity		119,820,500,000	119,820,500,000
411a	- Ordinary shares with voting rights		119,820,500,000	119,820,500,000
412	2. Share premium		69,032,627,878	69,032,627,878
415	3. Treasury shares		(23,523,044,392)	(23,523,044,392)
418	4. Development investment funds		10,329,014,308	10,329,014,308
421	5. Retained earnings		13,175,086,181	7,689,317,170
421a	- Accumulated retained earnings brought forward		1,773,146,227	1,550,829,198
421b	- Retained earnings for the current period		11,401,939,954	6,138,487,972
	6. Non-controlling interest		2,647,066,718	3,146,744,999
440	TOTAL RESOURCES		235,344,757,419	237,414,552,294

Preparer

Truong Thi Thuy Linh

Chief Accountant

Truong Thi Thuy Linh

19 January 2026
General Director

Van Viet Tuan

CONSOLIDATED INCOME STATEMENT
For the fourth quarter ending 31 December 2025

Items	Code	Notes	Quarter IV		Accumulated from the beginning of the year to the end of this quarter	
			2025	2024	2025	2024
1. Revenue from sales of goods and rendering of services	1	VL25	35,277,377,015	32,257,272,112	135,270,466,568	114,583,220,799
2. Revenue deductions	2	VL26	-	-	110,350,047	58,962,384
3. Net revenue from sales of goods and rendering of services (10 = 01 - 02)	10	VL27	35,277,377,015	32,257,272,112	135,160,116,521	114,524,258,415
4. Cost of goods sold	11	VL28	11,985,442,072	31,276,643,350	63,378,093,976	58,164,854,330
5. Gross profit from sales of goods and rendering of services (20 = 10 - 11)	20		23,291,934,943	980,628,762	71,782,022,545	56,359,404,085
6. Financial income	21	VL29	1,027,851,199	803,731,275	3,287,974,788	3,022,557,310
7. Financial expenses	22	VL30	3,269,153	104,067,207	30,281,401	171,336,486
- In which: Interest expenses	23		3,113,753	26,573,536	30,126,001	86,241,522
8. Profit or loss share in joint venture or associate companies			177,560,237	(89,392,885)	355,120,474	174,172,335
9. Selling expenses	25		9,026,271,517	(7,217,510,897)	37,491,453,112	27,904,231,092
10. General and administrative expenses	26		4,872,668,765	4,433,777,633	17,287,136,862	17,029,753,039
11. Operating profit [30 = 20+(21-22) - (25+26)]	30		10,595,136,944	4,374,633,209	20,616,246,432	14,450,813,113
12. Other income	31		(80,338,160)	(38,887,076)	2,530,950,035	52,464,551
13. Other expenses	32		(6,273,748)	200,881,245	2,340,629,407	285,142,726
14. Other profit (40 = 31 - 32)	40		(74,064,412)	(239,768,321)	190,320,628	(232,678,175)
15. Net profit before tax (50 = 30 + 40)	50		10,521,072,532	4,134,864,888	20,806,567,060	14,218,134,938
16. Current Corporate income tax expenses	51	VL31	2,103,880,722	986,498,363	4,498,256,066	3,083,594,285
17. Deferred Corporate income tax expenses	52	VL32	(55,777,970)	(75,140,148)	(134,909,633)	(81,675,588)
18. Net profit after tax (60 = 50 - 51 - 52)	60		8,472,969,780	3,223,506,673	16,443,220,627	11,216,216,241
19. Profit after tax of the parent company			8,369,286,861	3,187,031,504	16,804,199,954	11,540,747,972
20. Profit after tax of non-controlling shareholders			103,682,919	36,475,169	(360,979,327)	(324,531,731)
21. Basic earnings per share (*)	70		775	295	1,555	1,068
22. Diluted earnings per share (*)	71		775	295	1,555	1,068

Preparer



Truong Thi Thuy Linh

Chief Accountant



Truong Thi Thuy Linh



19 January 2026

General Director

Văn Việt Tuan

CONSOLIDATED CASH FLOW STATEMENT

(Applying direct method)

For the fourth quarter ending 31 December 2025

Code	Items	Notes	31/12/2025	31/12/2024
I. Cash flows from operating activities				
01	1. Proceeds from sales and service provisions and other revenues		150,979,966,865	129,689,249,388
02	2. Cash paid to suppliers of goods and services		(49,842,507,236)	(31,839,930,164)
03	3. Amounts paid to employees		(22,257,654,890)	(20,039,450,655)
04	4. Interest paid		(30,126,001)	(39,300,426)
05	5. Corporate income tax paid		(3,306,686,747)	(2,174,518,117)
06	6. Other cash receipts from operating activities		11,147,878,755	8,154,865,799
07	7. Other cash payments from operating activities		(71,391,942,226)	(57,336,639,479)
20	Net cash flows from operating activities		15,298,928,520	26,414,276,346
II. Cash flows from investing activities				
21	1. Purchase and construction of fixed assets and other long-term assets		(277,777,778)	-
22	2. Proceeds from disposals of fixed assets and other long-term assets		-	-
23	3. Loans to other entities and payment for purchase of debt instruments of other entities		(72,963,478,591)	(103,500,000,000)
24	4. Collection on borrowings and proceeds from sales of debt instruments of other entities		63,300,000,000	93,500,000,000
25	5. Payments for investment in other entities		-	-
26	6. Proceeds from equity investment in other entities		-	-
27	7. Proceeds from interests, dividends and distributed profits		2,891,154,193	4,647,178,381
30	Net cash flows from investing activities		(7,050,102,176)	(5,352,821,619)
III. Cash flows from financing activities				
31	1. Proceed from issuance of shares and contributions of the owners		-	-
32	2. Repayment of contributions to owners, repurchase of stock issued		-	-
33	3. Short-term and long-term loans received		9,130,000,000	3,720,000,000
34	4. Loan principal repayment		(11,984,779,000)	(12,340,513,684)
35	5. Repayment of finance lease principal		-	-
36	6. Dividends and profits paid to owners		(12,128,928,000)	(3,477,480,000)
40	Net cash flows from financing activities		(14,983,707,000)	(12,097,993,684)
50	Net cash flows during the period		(6,734,880,656)	8,963,461,043
60	Cash and cash equivalents at the beginning of the period		13,195,920,709	4,232,459,666
61	Impact of exchange rate fluctuations			
70	Cash and cash equivalents at the end of the period		6,461,040,053	13,195,920,709

Preparer

Truong Thi Thuy Linh

Chief Accountant

Truong Thi Thuy Linh



19 January 2026

General Director

Van Viet Tuan

NOTES TO THE FINANCIAL STATEMENTS
For the fourth quarter ended at 31 December 2025

1. BUSINESS HIGHLIGHTS

Structure of ownership

The Consolidated Financial Statements include the Company and (03) subsidiaries, specifically as follows:

The Company:

Viettronics Tan Binh Joint Stock Company is incorporated under Decision No. 240/2003/QD dated 30 December 2003 of the Minister of Industry.

The Company's head office is located at: 248A No Trang Long, Binh Thanh Ward, Ho Chi Minh City.

According to the Business Registration Certificate No. 0300391837 registered for the 14th change dated 22 August 2025 issued by the Department of Planning and Investment of Ho Chi Minh City, the Company's business activities are:

- Manufacturing, assembling, guaranteeing and trading electrical, electronic and informatics products (excluding recycling of plastics, scrap metals and electroplating).
- Real estate business, office for lease.
- Manufacturing, assembling, maintaining, trading refrigeration and civil electrical products.
- Production of electrical and electronic products (excluding forging, casting, metal drawing, stamping, mounding, welding, painting, electroplating, waste recycling at the head office).
- Buying and selling washing machines, electronic and telecommunications - control equipment, broadcasting equipment, telephone components.
- Designing computer system (including design, creation of homepage, internet, design of computer systems integrated with software hardware and communication technologies) (excluding the operation of Internet service provision agency at the head office). Local area network (LAN) integration. Providing hardware and software consulting services. Maintenance and repair of computers and office machines. Buying and selling computers, packaged computer software, and peripherals.
- Repair and maintenance of air conditioners, washing machines, dryers, refrigerators, dehumidifiers, air extractors, deodorizers, sewing machines, appliances, civil electrical systems, photographic equipment, televisions, speakers.
- Services of providing information to the Internet, provision of Internet application services (excluding the operation of Internet service provision agency at the head office).
- Buying and selling printers, spare parts and supplies for the printing industry, photocopiers, drawing machines, equipment for design, laboratory equipment, beds, cabinets, tables and chairs.
- Rental of office machinery and equipment.
- Warehousing and storage of goods (except for warehousing business). Direct support services for rail and road transport. Operation of wharves, car yards, cargo loading and unloading points (excluding operations at the head office). Loading and unloading goods. Ship agency services. Sea freight agency services. Brokerage for leasing ships and land transport. Activities of customs clearance agents. Activities of freight agents, including logistics-related services.

The charter capital of the Company is: VND 120,000,000,000.

At the time of preparing the financial statements, the Company has investment capital with related parties as follows:

Subsidiaries :

Viettronics Tan Binh Joint Stock Company makes investments in VTB Information Technology Joint Stock Company, Vitek – VTB Hanoi Joint Stock Company and JS – VTB Trading Joint Stock Company according to the Business Registration Certificate as follows:

<i>Names of related parties</i>	<i>Investment capital</i>	<i>Rate of capital contribution</i>
VTB Information Technology Joint Stock Company	VND 3,150,300,000	51%

Up to the time of making financial statements, the total charter capital contributed by Viettronics Tan Binh Joint Stock Company is VND 3,150,300,000, accounting for 51%.

The Company's head office is located at: 248A No Trang Long, Binh Thanh Ward, Ho Chi Minh City.

According to the Business Registration Certificate No. 0308954094 registered for the 10th change dated 28 July 2023 issued by the Department of Planning and Investment of Ho Chi Minh City, the Company's business activities are:

Software production. Computer programming. Computerized data processing. Manufacture of electronic components, communication equipment, and civil electronic products (except for mechanical processing, waste recycling, electroplating at the head office). Operation of internet access points (excluding operations at the headquarters). Value-added services on the internet. Vocational training. Computer consulting and computer system administration.

The charter capital of VTB Information Technology Joint Stock Company is: VND 6,177,000,000. The actual contributed capital as of 31 December 2025 is VND 6,177,000,000.

<i>Names of related parties</i>	<i>Investment capital</i>	<i>Rate of capital contribution</i>
Vitek – VTB Hanoi Joint Stock Company	VND 3,060,000,000	81.86%

Up to the time of making financial statements, the total charter capital contributed by Viettronics Tan Binh Joint Stock Company is VND 3,060,000,000, accounting for 81.86%.

The Company's head office is located at: Room 601, No. 18 Nguy Nhu Kon Tum Street, Thanh Xuan Ward, Hanoi City.

According to the Business Registration Certificate No. 0105512799 registered for the 12th change dated 10 May 2024 issued by the Department of Planning and Investment of Hanoi City, the Company's business activities are:

Manufacture of electronic components. Manufacture of microcomputers and peripherals of microcomputers. Producing cables and optical cables. Manufacture of refrigerators or industrial refrigeration equipment, including main lines and components. Manufacture of air conditioners, etc.

The charter capital of Vitek – VTB Hanoi Joint Stock Company: VND 3,738,000,000. The actual contributed capital as of 31 December 2025 is VND 3,738,000,000.

<i>Names of related parties</i>	<i>Investment capital</i>	<i>Rate of capital contribution</i>
JS – VTB Trading Joint Stock Company	VND 3,500,000,000	70%

Up to the time of making financial statements, the total charter capital contributed by Viettronics Tan Binh Joint Stock Company is VND 3,500,000,000, accounting for 70%.

The Company's head office is located at: 248A No Trang Long, Binh Thanh Ward, Ho Chi Minh City.

According to the Business Registration Certificate No. 0311692843 registered for the 6th time on 16 September 2025 issued by the Department of Planning and Investment of Ho Chi Minh City, the Company's business activities are:

Manufacture of electronic components. Manufacture of microcomputers and peripherals of microcomputers. Manufacture of communication equipment, production of civil electronic products. Producing cables and optical cables. Manufacturing wires, cables, and other electronics,..... (excluding operations at the head office).

The charter capital of JS - VTB Trading Joint Stock Company: VND 5,000,000,000. The actual contributed capital as of 31 December 2025 is VND 5,000,000,000.

Associates:

<i>Names of related parties</i>	<i>Investment capital</i>	<i>Rate of capital contribution</i>
Viettronics Vinh Phuc Joint Stock Company	VND 17,500,000,000	43.75%

As of the time of preparing the financial statements for the 4th quarter ending at 31 December 2025, the total charter capital contributed by Viettronics Tan Binh Joint Stock Company is VND 17,500,000,000.

The Company's head office is located at: Lot CN07-02, Binh Xuyen 2 Industrial Park, Binh Tuyen commune, Phu Tho Province, Vietnam

According to the Business Registration Certificate No. 2500700074 registered for the 1st time on 17 January 2024 issued by the Department of Planning and Investment of Vinh Phuc Province. The charter capital of Viettronics Vinh Phuc Joint Stock Company is VND 40,000,000,000.

Operating industries

The Company's operating industries are manufacturing and trading.

Business activities

The Company's main activities are:

- Manufacturing, assembling, guaranteeing and trading electrical, electronic and informatics products (excluding recycling of plastics, scrap metals and electroplating).
- Real estate business, office for lease.
- Manufacturing, assembling, maintaining, trading refrigeration and civil electrical products.
- Production of electrical and electronic products (excluding forging, casting, metal drawing, stamping, mounding, welding, painting, electroplating, waste recycling at the head office).
- Buying and selling washing machines, electronic and telecommunications - control equipment, broadcasting equipment, telephone components.
- Designing computer system (including design, creation of homepage, internet, design of computer systems integrated with software hardware and communication technologies) (excluding the operation of Internet service provision agency at the head office). Local area network (LAN) integration. Providing hardware and software consulting services. Maintenance and repair of computers and office machines. Buying and selling computers, packaged computer software, and peripherals.

- Repair and maintenance of air conditioners, washing machines, dryers, refrigerators, dehumidifiers, air extractors, deodorizers, sewing machines, appliances, civil electrical systems, photographic equipment, televisions, speakers.
- Services of providing information to the Internet, provision of Internet application services (excluding the operation of Internet service provision agency at the head office).
- Buying and selling printers, spare parts and supplies for the printing industry, photocopiers, drawing machines, equipment for design, laboratory equipment, beds, cabinets, tables and chairs.
- Rental of office machinery and equipment.
- Warehousing and storage of goods (except for warehousing business). Direct support services for rail and road transport. Operation of wharves, car yards, cargo loading and unloading points (excluding operations at the head office). Loading and unloading goods. Ship agency services. Sea freight agency services. Brokerage for leasing ships and land transport. Activities of customs clearance agents. Activities of freight agents, including logistics-related services.

2. APPLICABLE ACCOUNTING REGIMES AND POLICIES AT THE COMPANY

Accounting period, currency applied in accounting

The Company's 4th quarter period begins on 01 October and ends on 31 December.
The unit of currency used in accounting records is the Vietnamese dong (VND).

Applicable accounting standards and regimes

Applicable accounting regimes

The Company applies the Vietnamese Corporate Accounting System issued under Circular 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance.

Statement of compliance with accounting standards and accounting system

The Company has applied the Vietnam Accounting Standards and documents guiding issued by the State. The financial statements are prepared and presented in accordance with the provisions of each standard, the circulars guiding the implementation of the current accounting standards and regimes.

Applicable forms of accounting

The company applies automated bookkeeping.

Principles for recognition of cash and cash equivalents

Foreign currency is exchanged for Vietnamese dong in economic transactions.

The actual foreign exchange rate differences arising in the period and the foreign exchange rate differences from re-evaluating the balance of monetary items at the end of the year are transferred to the financial income or financial expenses in the fiscal year.

Short-term investments with maturity of no more than 3 months are easily convertible into cash and carry minimal risk of value fluctuation upon conversion from the date of purchase such investment at the date of reporting.

Principles for recognition of inventory

Inventory is calculated according to the original price. In case the net realizable value is lower than the original price, it must be calculated according to the net realizable value. The cost of inventory includes purchase costs, processing costs, and other directly related costs incurred in bringing the inventories to

their present location and condition.

The value of inventory is determined according to the weighted average method.

Inventories are accounted according to the perpetual inventory method.

The provision for inventory depreciation established at the end of the year is the difference between the original price of inventory and its net realizable value.

Principles for recognition and depreciation of fixed assets

Tangible fixed assets and intangible fixed assets are recorded according to the original price. In the process of using, tangible fixed assets and intangible fixed assets are recorded according to historical cost, accumulated depreciation (amortization) and net carrying amount.

Fixed assets leased finance shall be recorded at historical cost at the fair value or present value of the minimum rent payment (excluding VAT) and direct expenses initially incurred related to the financial leased fixed assets. In the course of use, financial leased fixed assets are recorded at historical cost, accumulated depreciation and net carrying amount.

Depreciation is deducted by the straight-line method. The depreciation time is estimated according to the provisions of Decision No. 203/2009/TT-BTC dated January 1, 2010 of the Minister of Finance.

Finance leased fixed assets are depreciated like the Company's fixed assets. For finance leased fixed assets that are not certain to be acquired, depreciation will be calculated according to the lease term when the lease term is shorter than its useful life.

Principles for recognition and depreciation of investment properties

Investment properties are recorded according to the original price. In the process of holding pending price increase, or leasing operations, investment properties are recorded according to historical cost, accumulated depreciation and net carrying amount.

Investment properties are calculated and depreciated like other fixed assets of the Company.

Principles for recognition of financial investments

Investments in subsidiaries and associates are accounted according to the historical cost method. Net profits distributed from subsidiaries and associates arising after the date of investments are recorded in the Statement of Financial Position. Other distributions (other than net profit) are considered as the recovery of investments and are recorded as deductions from the cost of investments.

The investment in the joint ventures is accounted according to the historical cost method. The capital contribution of the joint venture is not adjusted according to the change of the company's ownership in the net assets of the joint ventures. The Company's Statement of Financial Position reflects the income divided from the accumulated net profit of the joint ventures after the capital contribution of the joint venture.

Joint venture activities in the form of co-controlled business activities and co-controlled assets are applied to general accounting principles as with other ordinary business activities. In which:

- The company separately monitors incomes and expenses related to joint venture activities and allocates them to the parties to the joint venture under the joint venture contract;
- The company separately monitors assets contributed to the joint venture capital, capital contributions to jointly controlled assets and joint debts and separate debts arising from joint venture activities.

Securities investments at the time of reporting, if:

- Have a redemption period or maturity of no more than 3 months from the date of purchase of such investment are considered "cash equivalent";
- Have a redemption period of less than 1 year or in 1 business cycle are classified as a short-term asset.
- Have a redemption period of more than 1 year or more than 1 business cycle are classified as a long-term asset.

Provision for devaluation of investments set aside at the end of the year is the difference between the original price of investments recorded in the accounting books greater than their market value at the time of making the provision.

Principles for recognition and capitalization of borrowing costs

Borrowing costs are recognized as production and business expenses in the period they are incurred, unless borrowing costs that are directly attributable to the construction or production of assets in progress are added in the value of such assets (capitalized) when they have sufficiently conditions specified in Vietnam Accounting Standard No. 16 "Borrowing costs".

Borrowing costs are directly attributable to the construction or production of assets in progress are added in the value of such assets (capitalized), including loan interest, allocation of discounts or surcharges when issuing bonds, and ancillary expenses incurred in connection with the loan procedure.

The capitalization ratio of borrowing costs in the period is: 0%.

Principles for recognizing and allocating prepaid expenses

Prepaid expenses only related to production and business expenses in the current fiscal year are recorded as short-term prepaid expenses and are calculated in production and business expenses in the fiscal year

The following expenses have been incurred during the fiscal year but are accounted for in long-term prepaid expenses for gradual allocation to business results over many years:

- Establishment expenses;
- Pre-operation/production preparation costs (including training costs);
- Relocation costs, business restructuring costs;
- The cost of commissioning with load and trial production is large;
- Tools and supplies of high value issued for uses;
- Loss on foreign exchange rate difference in the construction investment stage;
- Exorbitant cost of significant repairs of fixed assets incurred once.

The calculation and allocation of long-term prepaid expenses to production and business expenses in each period is based on the nature and magnitude of each type of expense in order to select reasonable allocation methods and criteria. Prepaid expenses are gradually allocated to production and business expenses according to the straight-line method.

Principles for recording payable expenses

Actual expenses that have not yet been incurred but are deducted in advance from production and business expenses in the period to ensure that when actual incurred expenses do not cause a spike in production and business expenses on the basis of ensuring the principle of consistency between revenue and expenses. If there is a discrepancy between the amount deducted and the actual expenses incurred, the accountant notes the difference in additional or decreased expenses.

Principles and methods of recording payable provisions

The recorded value of a payable provision is the most reasonably estimated value of the amount of money that will have to be spent to pay the current debt obligation at the end of the period or at the end of the interim period.

Only expenses related to the originally set payable provision are offset by such payable provision.

The difference between the payable provision made in the previous period that has not been used up is greater than the payable provision made in the reported period that are refunded and recorded as reductions in production and business expenses in the period, minus the larger difference of the payable provisions for construction and installation work warranties which are reimbursed into other incomes in the period.

Principles for recognizing equity

The owner's investment capital is recorded according to the owner's actual capital contribution.

Share premium is recorded as the difference between the actual issue price and the par value of shares when initially issued, additionally issued or treasury shares reissued.

Other capital of the owner is recorded according to the remaining value between the fair value of donated, presented assets after deducting taxes payable (if any) related to these assets; and the additional amount from the results of business operations.

Treasury shares are shares issued by the Company and then repurchased. Treasury shares are recognized at actual value and presented on the Balance Sheet as a recording of a decrease in equity.

Dividends payable to shareholders are recorded as payable in the Company's Balance Sheet after the notice of dividend distribution by the Board of Directors of the Company.

Undistributed profit after tax is the amount of profit from the enterprise's activities after deducting (-) adjustments due to retroactive application of changes in accounting policies and retroactive adjustments to significant errors of previous years.

Principles and methods of revenue recognition

Revenue from selling goods

Revenue from selling goods is recognized when the following conditions are satisfied simultaneously:

- Substantially all the risks and rewards of ownership of the products or goods are transferred to the purchaser;
- The Company no longer holds management right on goods, products as the goods and product owner or control right on goods;
- The revenue can be measured reliably;
- The Company has received or shall receive economic benefits from transactions of selling goods;
- Costs related to the transaction of selling goods can be determined.

Revenue from providing services

Revenue from service provision transaction is recognized when the outcome of the transaction can be measured reliably. In case the service provision transaction involves many periods, revenue is recognized in the period based on the results of the completed work at the closing date of the financial period. Revenue of a service provision transaction is determined when the following conditions are satisfied:

- The revenue can be measured reliably;
- The Company has received or shall receive economic benefits from the service provision transactions;
- The stage of completion of transaction at the date of preparing the balance sheet;

- The costs incurred for transactions and the costs to complete transactions can be measured reliably.

The completed part of the service provision work is determined according to the completed work evaluation method.

Financial income

Revenue arising from interest, royalties, dividends, distributed profits and other financial income is recognized when the following two (2) conditions are satisfied:

- The Company has received or shall receive economic benefits from the service provision transactions;
- The revenue can be measured reliably.

Distributed dividends and profits are recorded when the Company is entitled to receive dividends or is entitled to receive profits from capital contribution.

Principles and methods of recording financial expenses

Expenses recorded in financial expenses include:

- Expenses or losses related to financial investment activities;
- Borrowing cost and borrowing capital;
- Losses due to changes in exchange rates of operations related to foreign currencies;
- Provision for stock investment price reduction .

The above amounts are recorded according to the total amount incurred in the period, not offset against the financial income.

Principles and methods of recording current corporate income tax expenses and deferred corporate income tax expenses

Current corporate income tax expenses are determined on the basis of taxable income and CIT rates in the current year.

Deferred corporate income tax expenses are determined on the basis of the deductible temporary difference, the taxable temporary difference and the CIT rate.

Basis for preparation of Consolidation Financial Statements

Consolidation Financial Statements are presented in Vietnam Dong (VND), according to the historical cost principle and in accordance with Vietnam Accounting Standards, Vietnam Accounting System and other relevant accounting regulations.

Segment reports

The business division includes Division by line of business and Geographical Division.

Division by line of business is a distinguishable division of the Company that is engaged in the production or provision of individual products or services, a group of related products or services that this division has risks and economic benefits that are different from other business divisions.

Geographical Division is a distinguishable division of the Company that is engaged in the production or provision of products, services within a specific economic environment that this division has risks and economic benefits that are different from business divisions within other economic environments.

Related Parties

The parties are considered related if one party has control or significant influence over the other in making financial and operating policy decisions.

Method of preparation of Consolidated Financial Statement

Consolidated Balance Sheet

Consolidated Balance Sheet is prepared on the consolidation basis of Balance Sheet of the Parent Company and its Subsidiaries according to each item by adding equivalent items of assets, liabilities, and equity in accordance with the principle:

- For non-adjusted items, added directly to determine the equivalent item of the Consolidated Balance Sheet.
- For adjusted items, adjustments are made and then added to consolidate these items and presented on the Consolidated Balance Sheet. The adjusted items related to the Company's Consolidated Balance Sheet include:
 - + Investments of the Parent Company with its Subsidiaries..
 - + Minority shareholders' benefits.
 - + Receivables and payables between the Parent Company and its Subsidiaries.
 - + Unrealized profits and losses from internal transactions.

Consolidated Income Statement

Consolidated Income Statement is prepared on the consolidation basis of Income Statement of the Parent Company and its Subsidiaries according to each item by adding equivalent items in accordance with the principle:

- For non-adjusted items, added directly to determine the equivalent item of the Consolidated Income Statement.
- For adjusted items, adjustments are made and then added to consolidate these items and presented on the Consolidated Income Statement. The adjusted items related to the Company's Consolidated Income Statement include:
 - + Revenue from sales of goods, cost of goods sold between the Parent Company and its Subsidiaries.
 - + Financial incomes, financial expenses between the Parent Company and its Subsidiaries.
 - + Minority shareholders' benefits in profit after corporate income tax.
 - + Unrealized profits and losses from internal transactions between the Parent Company and its Subsidiaries.

1 CASH		31/12/2025	01/01/2025
Cash		63,074,387	11,299,877
Bank deposits		6,397,965,666	6,184,620,832
Cash equivalents		-	7,000,000,000
Total		6,461,040,053	13,195,920,709
2 FINANCIAL INVESTMENTS		31/12/2025	01/01/2025
		Historical cost	Fair Value
Investment held to maturities		74,500,000,000	74,500,000,000
Total		74,500,000,000	74,500,000,000
3 SHORT-TERM RECEIVABLES FROM CUSTOMERS		31/12/2025	01/01/2025
		VND	VND
Short-term receivables from customers		15,594,431,033	11,327,691,298
Total		15,594,431,033	11,327,691,298
4 PAY THE SELLER IN ADVANCE		31/12/2025	01/01/2025
a./ Short-term		1,025,726,800	1,613,686,695
Prepayment to short-term sellers		1,025,726,800	1,613,686,695
b./ Long-term		18,215,447,540	18,215,447,540
Long-term upfront payment to the seller		18,215,447,540	18,215,447,540
Total		19,241,174,340	19,829,134,235
5 OTHER SHORT-TERM RECEIVABLES		31/12/2025	01/01/2025
		VND	VND
Other short-term receivables		2,346,347,236	2,901,302,713
Total		2,346,347,236	2,901,302,713
6 PROVISION FOR SHORT-TERM DOUBTFUL RECEIVABLES		31/12/2025	01/01/2025
		VND	VND
Provision for doubtful short-term receivables		(1,977,679,795)	(1,972,455,288)
Total		(1,977,679,795)	(1,972,455,288)
7 ASSETS AWAITING RESOLUTION		31/12/2025	01/01/2025
		VND	VND
Dao Huy Cuong		128,044,530	128,044,530
Ngo Hoai Bac		21,669,921	21,669,921
Total		149,714,451	149,714,451
8.1 INVENTORIES		31/12/2025	01/01/2025
		Amount	Amount
Goods in transit		4,693,370,954	4,366,831,443
Raw materials		23,680,778	-
Work in progress		11,369,065,275	8,689,624,503
Finished goods		10,755,872,259	19,434,156,845
Goods			
Total inventories cost		26,841,989,266	32,490,612,791

- Book value of inventory used as mortgage, pledge, or guarantee for payable debts: 0 VND

8.2 PROVISION FOR DECLINE IN VALUE OF INVENTORY

	31/12/2025	01/01/2025
Provisioning	Provisioning	
Raw materials	(908,433,307)	(908,433,307)
Finished goods	(617,180,424)	(617,180,424)
Goods	(1,056,751,536)	(1,056,751,536)
Total inventories cost	(2,582,365,267)	(2,582,365,267)

9 INCREASE, DECREASE IN TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery and equipment	Means of transportation	Other fixed assets	Total
Historical cost					
Beginning balance	88,013,910,802	38,999,342,649	6,325,978,529		133,339,231,980
Increase in period	-	1,637,741,414	-		1,637,741,414
- <i>Purchase during the year</i>		1,637,741,414			1,637,741,414
Decrease in year	-	-	-		-
- <i>Disposals</i>	-	-	-		-
- <i>Other decreases</i>	-	-	-		-
Closing balance	88,013,910,802	40,637,084,063	6,325,978,529	-	134,976,973,394
Accumulated depreciation					
Beginning balance	48,421,248,681	33,198,842,889	5,894,817,077		87,514,908,647
Increase in period	2,806,306,928	1,992,945,713	76,116,521	-	4,875,369,162
- <i>Depreciation during the period</i>	2,806,306,928	1,992,945,713	76,116,521	-	4,875,369,162
- <i>Other increases</i>	-	-	-		-
Decrease in period	-	-	-		-
- <i>Disposals</i>	-	-	-		-
- <i>Other decreases</i>	-	-	-		-
Closing balance	51,227,555,609	35,191,788,602	5,970,933,598	-	92,390,277,809
Net carrying amount					
At the beginning of the year	39,592,662,121	5,800,499,760	431,161,452	-	45,824,323,333
At the end of the period	36,786,355,193	5,445,295,461	355,044,931	-	42,586,695,585

- Remaining value at the end of the year of fixed assets used as collateral to secure loans: VND
- Original price of fixed assets at the end of the year that have been fully depreciated but are still in use: VND
- Original price of fixed assets at the end of the year awaiting liquidation: VND
- Commitments to purchase and sell valuable tangible fixed assets in the future: VND

10 INCREASE, DECREASE IN INTANGIBLE FIXED ASSETS

	Right of land use	Copy rights Patents, inventions	Computer software, others...	Total
Historical cost				
Beginning balance	26,132,193,780		672,800,918	26,804,994,698
Increase in period			-	-
Decrease in period			-	-
Closing balance	<u>26,132,193,780</u>		672,800,918	26,804,994,698
Accumulated amortization				
Beginning balance	9,336,071,874		592,800,922	9,928,872,796
Increase in period			-	-
- <i>Amortization</i>	607,725,432		20,000,004	627,725,436
- <i>Other increases</i>			-	-
Decrease in period			-	-
Closing balance	<u>9,943,797,306</u>		612,800,926	10,556,598,232
Net carrying amount				
At the beginning of the year	16,796,121,906		79,999,996	16,876,121,902
At the end of the period	<u>16,188,396,474</u>		59,999,992	16,248,396,466

11 PREPAID EXPENSES

	31/12/2025	01/01/2025
a./ Short-term		
Others	5,664,324,065	4,436,552,504
b./ Long-term		
Others	5,664,324,065	4,436,552,504
Total	<u>1,187,274,408</u>	<u>795,587,672</u>
	<u>1,187,274,408</u>	<u>795,587,672</u>
Total	<u>6,851,598,473</u>	<u>5,232,140,176</u>

12 SHORT-TERM PAYMENT REQUIRED

	31/12/2025	01/01/2025
	VND	VND
Short-term payables to suppliers	4,650,646,695	1,792,100,590
Total	<u>4,650,646,695</u>	<u>1,792,100,590</u>

13 SHORT-TERM ADVANCE PAYMENT BY BUYER

	31/12/2025	01/01/2025
	VND	VND
Short-term advance payment buyers	22,487,096	125,824,482
Total	<u>22,487,096</u>	<u>125,824,482</u>

14 BORROWING AND FINANCIAL LEASE LIABILITY

	31/12/2025	Increase in period	Decrease in period	01/01/2025
Short-term borrowings	-	9,130,000,000	11,984,779,000	2,854,779,000
Total	<u>-</u>	<u>9,130,000,000</u>	<u>11,984,779,000</u>	<u>2,854,779,000</u>

15 ACCRUED EXPENSES

	31/12/2025	01/01/2025
a./ Short-term		
Short-term accrued expenses	4,460,248,633	2,991,372,947
b./ Long-term		
Accrued land rental and other expenses	15,720,017,195	12,962,237,505
Total	<u>20,180,265,828</u>	<u>15,953,610,452</u>

16 OTHER PAYABLES

	31/12/2025	01/01/2025
a./ Short-term	299,088,782	9,944,368,593
Other payables	299,088,782	9,944,368,593
b./ Long-term	9,843,522,547	9,932,916,491
Other payables (Customers' deposits)	9,843,522,547	9,932,916,491
Total	10,142,611,329	19,877,285,084

17 OWNERS' EQUITY

a) Equity fluctuation comparison table

	Owner's contributed capital	Share premium	Other capital	Treasury share	Development investment funds	Retained earnings	Non-controlling interest	Unit: VND
Previous year's opening balance	119,820,500,000	69,032,627,878	-	(23,523,044,392)	10,329,014,308	7,286,508,360	3,484,603,666	
Increase in capital in the previous year	-	-	-	-	-	-	-	-
Profit for the previous year	-	-	-	-	-	11,540,747,972	(324,531,731)	
Other increase	-	-	-	-	-	-	-	-
Decrease in capital in the previous year	-	-	-	-	-	-	-	-
Dividends distribution in year	-	-	-	-	-	-	-	-
Other decrease	-	-	-	-	-	(11,137,939,161)	(13,326,936)	
Previous year's closing balance	119,820,500,000	69,032,627,878	-	(23,523,044,392)	10,329,014,308	7,689,317,170	3,146,744,999	
Increase in capital in the current year	-	-	-	-	-	-	-	-
Profit for the current year	-	-	-	-	-	16,804,199,954	(360,979,327)	
Other increase	-	-	-	-	-	-	-	-
Decrease in capital in the current year	-	-	-	-	-	-	-	-
Other decrease	-	-	-	-	-	(11,318,430,943)	(138,698,954)	
Closing balance	119,820,500,000	69,032,627,878	-	(23,523,044,392)	10,329,014,308	13,175,086,181	2,647,066,718	

b) Details of owner's investment capital

	31/12/2025	%	01/01/2025	%
Capital contribution of Vietnam Electronics and Information Technology Corporation	66,549,600,000	55.54%	66,549,600,000	55.54%
Capital contributions of other entities	53,270,900,000	44.46%	53,270,900,000	44.46%
Total	119,820,500,000	100%	119,820,500,000	100%

c) Capital transactions with owners and dividend and profit distribution

	Current year	Previous year
- Owners' equity		
+ Equity at the beginning of the year	119,820,500,000	119,820,500,000
+ Equity increase in the period		
+ Equity decrease in the period		
+ Equity at the end of the period	119,820,500,000	119,820,500,000
- Dividends, profits distributed	9,724,068,000	4,321,808,000

d) Stocks

	Current year	Previous year
Number of shares to be issued	12,000,000	12,000,000
Number of shares offered to the public	11,982,050	11,982,050
- <i>Ordinary shares</i>	11,982,050	11,982,050
- <i>Preference shares</i>		
Number of shares repurchased	1,177,530	1,177,530
- <i>Ordinary shares</i>	1,177,530	1,177,530
- <i>Preference shares</i>		
Number of shares in circulation	10,804,520	10,804,520
- <i>Ordinary shares</i>	10,804,520	10,804,520
- <i>Preference shares</i>	-	-
Par value per share (VND/share)	10,000	10,000

18 REVENUE FROM SALES OF GOODS AND PROVIDING OF SERVICES

	31/12/2025	31/12/2024
Revenue from Selling goods, Services rendered	135,270,466,568	114,583,220,799
Total	135,270,466,568	114,583,220,799

19 REVENUE DEDUCTIONS

	31/12/2025	31/12/2024
Trade discount	86,895,501	58,962,384
Returned goods	23454546	
Total	110,350,047	58,962,384

20 COST OF GOODS SOLD

	31/12/2025	31/12/2024
Cost of finished goods sold	63,378,093,976	58,164,854,330
Total	63,378,093,976	58,164,854,330

21 FINANCIAL INCOMES

	31/12/2025	31/12/2024
Interest from bank deposits, loans	3,207,219,945	2,942,768,261
Foreign exchange difference gain	80,754,843	79,789,049
Total	3,287,974,788	3,022,557,310

22 FINANCIAL EXPENSES

	31/12/2025	31/12/2024
Interest expenses	30,126,001	86,241,522
Loss on foreign exchange rate difference	155,400	-
Provision for decline in value of trading securities		85,094,964
Total	30,281,401	171,336,486

23 OTHER INCOME

	31/12/2025	31/12/2024
Others	2,530,950,035	52,464,551
Total	2,530,950,035	52,464,551

24 OTHER EXPENSES

	31/12/2025	31/12/2024
Others	2,340,629,407	285,142,726
Total	2,340,629,407	285,142,726

25 SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

	31/12/2025	31/12/2024
a./ Operating cost by factors		
Raw material costs	67,965,054,144	22,393,994,418
Labor costs	26,194,888,403	24,301,097,244
Depreciation and amortization	5,462,728,438	5,606,032,483
Outsourced service costs + other + provision	32,783,120,235	25,852,654,270
Total	132,405,791,220	78,153,778,415

26 CURRENT CORPORATE INCOME TAX EXPENSES

	31/12/2025	31/12/2024
Current corporate income tax expense	4,498,256,066	3,083,594,285
Total	4,498,256,066	3,083,594,285

27 FINANCIAL INSTRUMENTS

Capital risk management

- The Company manages its capital to ensure that it will be able to continue as a going concern while maximizing the return to shareholders through the optimization of the debt and equity balance.
- The Company's capital structure includes the capital owned by the shareholders of the parent company (including reserves and undistributed profits after tax) and the capital owned by minority shareholders in the subsidiaries.

Main accounting policies

Details of the main accounting policies and methods applied by the Company (including the criteria for recognition, the basis for determining value and the basis for recording income and expenses) for each type of financial asset, financial liability and equity instrument are presented in detail in the Notes.

- The fair value of cash and short-term deposits is determined to be equivalent to the carrying amount.

- The fair value of receivables is assessed based on the repayment ability of each customer, the Company will estimate the provision for the uncollectible portion.

- The fair value of listed securities investments is based on the closing price of the Stock Exchange at the end of the fiscal year. For unlisted securities investments that are frequently traded, the fair value is determined as the average price provided by three securities companies at the end of the fiscal year.

Except for the above items, the Company has not assessed the fair value of financial assets and financial liabilities at the balance sheet date because Circular 210 requires the application of International Financial Reporting Standards on the presentation of financial statements and disclosure of information for financial instruments but does not provide equivalent guidance for the measurement and recognition of financial instruments including the application of fair value, in order to comply with International Financial Reporting Standards.

However, the Board of Directors assesses that the fair value of these financial assets and financial liabilities is not materially different from the carrying value at the end of the financial year.

Financial Risk Management

Financial risks include market risk (including currency risk, interest rate risk and commodity price risk), credit risk, liquidity risk and cash flow interest rate risk. The Company does not hedge these risks due to the lack of a market to purchase these financial instruments.

Market risk management

The Company's business operations are primarily exposed to the risk of changes in foreign exchange rates. The Company does not hedge this risk due to the lack of a market to purchase financial instruments.

Exchange rate risk management

The Company conducts a number of transactions denominated in foreign currencies, which expose the Company to the risk of changes in foreign exchange rates. The Company does not hedge this risk due to the lack of a market to purchase these financial instruments.

Price risk management

The Company is exposed to equity instrument price risk arising from its investments in equity instruments. Investments in equity instruments are held for long-term strategic purposes, not for trading purposes. The Company does not intend to sell these investments.

Commodity price risk management

The Company purchases raw materials and goods from domestic and foreign suppliers to serve its production and business activities. Therefore, the Company will bear the risk from changes in the selling price of raw materials and goods. The Company does not implement measures to hedge this risk due to the lack of a market to buy these financial instruments.

Credit Risk Management

Credit risk occurs when a customer or counterparty fails to meet its contractual obligations, resulting in financial losses for the Company. The Company has an appropriate credit policy and regularly monitors the situation to assess whether the Company is exposed to credit risk, therefore the Company does not have any material credit risk with customers or counterparties.

Liquidity Risk Management

The purpose of liquidity risk management is to ensure the availability of funds to meet present and future financial obligations. Liquidity is also managed by the Company to ensure that the excess of maturing liabilities over maturing assets in any period is kept at manageable levels relative to the amount of funds the Company believes can generate during that period. The Company's policy is to regularly monitor current and expected liquidity requirements to ensure that the Company maintains sufficient reserves of cash, borrowings and adequate committed capital from its owners to meet its liquidity requirements in the short and longer term.

The table below details the remaining contractual maturities for non-derivative financial liabilities and their agreed repayment terms. The table has been presented based on the undiscounted cash flows of financial liabilities based on the earliest date on which the Company can be required to pay.

The Board of Directors assesses the liquidity risk at a low level. The Board of Directors believes that the Company will be able to generate sufficient funds to meet its financial obligations as and when they fall due.

The table below details the maturities for non-derivative financial assets. The table has been prepared based on the undiscounted contractual maturities of financial assets including interest that will be earned on those assets, if any. The disclosure of information on non-derivative financial assets is necessary in order to understand the Company's liquidity risk management as liquidity is managed on a net asset and liability basis.

28 OTHER INFORMATION

1. Information about related parties:

a.) Related parties:

	Relationship	Capital contribution	Rate according to business registration
- VTB IT Joint Stock Company	Subsidiary	3,150,300,000	51.00%
- Vitek - VTB Hanoi Joint Stock Company	Subsidiary	3,060,000,000	81.86%
- JS-VTB Trading Joint Stock Company	Subsidiary	3,500,000,000	70.00%
- Viettronics Vinh Phuc Joint Stock Company	Affiliated companies	17,500,000,000	43.75%

Remuneration of each member of the Board of Directors, salary of the General Director, remuneration and salary of the Board of Supervisors

Remuneration of each member of the Board of Directors:

			31/12/2025	31/12/2024
Mr. Vu Hai Vinh	Chairman	Dismissed on April 17, 2025	16,000,000	48,000,000
Mr. Pham Nguyen Anh	Chairman	Dismissal on December 1, 2025	31,000,000	
Mr. Tran Dinh Khoi	Member	Appointment of Chairman on December 1, 2025	37,000,000	24,000,000
Mr. Vu Duong Ngoc Duy	Member	Dismissed on April 17, 2025		12,000,000
Mr. Van Viet Tuan	Member		36,000,000	36,000,000
Mr. Dao Trung Thanh	Member		36,000,000	36,000,000
Mr. Giap Minh Trung	Member	Dismissed on April 17, 2025	12,000,000	36,000,000
Mr. Nguyen Duc Tuong	Member		24,000,000	
			192,000,000	192,000,000

Salary of General Director

			31/12/2025	31/12/2024
Mr. Van Viet Tuan	General Director		310,967,000	308,340,000
			310,967,000	308,340,000

Remuneration and salary of the Board of Supervisors

		31/12/2025	31/12/2024
		317,702,000	282,874,000
		317,702,000	282,874,000

b.) During the year, the Company had the following transactions with related parties:

Related parties

	Transaction	Amount (VND)
- VTB IT Joint Stock Company	VTB sales	21,875,417,240
	VTB other sales	8,909,937
	Penalty for overdue interest	158,897,949
	VTB purchases	6,886,269,318
- Vitek - VTB Hanoi Joint Stock Company	VTB sales	2,103,883,000

- JS-VTB Trading Joint Stock Company	VTB sales	69,104,900
	Penalty for overdue interest	7,209,803

c.) As of the date of the Financial Statements, the following amounts have not been settled between related parties:

Receivable from related parties	Amount (VND)
- VTB IT Joint Stock Company	
Trade Receivables	8,225,636,488
Advances from Buyers	400,000,000
Other Receivables	463,478,591
- Vitek - VTB Hanoi Joint Stock Company	
Trade Receivables	8,969,487,574
- JS-VTB Trading Joint Stock Company	
Trade Receivables	167,336,520
Other Receivables	11,947,948
Payable to related parties	Amount (VND)
- VTB IT Joint Stock Company	1,545,731,979

2. Segment reports:

Reporting by Business areas

Currently, the Company's production and business activities mainly focus on a group of consumer electronics products. It is not a multi-industry enterprise, providing many product and service groups. Therefore, the Board of Directors has decided not to apply the Segment Report by Business Sector.

Reporting by Geographic areas

The Company's products are mainly consumed in the same geographical area, there is no significant difference in economic benefits or risks, so the Board of Directors also decided not to apply Segment Reporting by geographical area.

3. Comparative figures:

Comparative figures are the figures on the Balance Sheet as at 31/12/2024, the figures on the Income statement and Cashflow statement for the same period of the previous year, which have been reviewed and audited by UHY Auditing and Consulting Co., Ltd.

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

	Code	previous period VND	Restated VND	Retroactively adjusted VND	Note
Costs of goods sold	11	51,567,687,085	58,164,854,330	6,597,167,245	(i)
Gross revenues from sales and services rendered	20	62,956,571,330	56,359,404,085	(6,597,167,245)	
Selling expenses	25	34,501,398,337	27,904,231,092	(6,597,167,245)	(i)

(i) Reclassification of expenses related to factory areas.

Preparer

Truong Thi Thuy Linh

Chief Accountant

Truong Thi Thuy Linh



Van Viet Tuan