

VIETTRONICS TAN BINH JOINT STOCK COMPANY (VTB)

**CONSOLIDATED FINANCIAL STATEMENTS
FOR THE 1ST QUARTER OF 2026**

For the period from 01/01/2026 to 31/03/2026

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 31 March 2026

Code	ASSETS	Notes	31/03/2026	01/01/2026
100	A . CURRENT ASSETS		129,280,401,638	125,616,132,343
110	I. Cash and cash equivalents		6,213,562,819	6,461,048,793
111	1. Cash	03	6,213,562,819	6,461,048,793
112	2. Cash equivalents		-	-
120	II. Short-term financial investments	04	78,702,301,286	74,702,301,286
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. Short-term investments held until maturity		78,500,000,000	74,500,000,000
130	III. Short-term receivables		16,659,221,059	17,026,459,713
131	1. Short-term trade receivables		12,524,635,627	15,594,431,021
132	2. Short-term prepayment to suppliers		2,441,105,547	913,646,800
135	5. Other short-term receivables	05	3,521,445,229	2,346,347,236
136	6. Allowance for doubtful short-term receivables (*)	06	(1,977,679,795)	(1,977,679,795)
137	7. Shortage of assets awaiting resolution		149,714,451	149,714,451
140	IV. Inventories		22,370,062,371	21,172,901,619
141	1. Inventories	07	27,704,466,691	26,831,532,274
142	2. Allowance for decline in inventories (*)		(5,334,404,320)	(5,658,630,655)
160	VI. Other current assets		5,335,254,103	6,253,420,932
161	1. Short-term deferred expenses		4,955,078,093	5,959,633,963
162	2. Deductible value added tax		153,070,559	122,178,738
163	3. Taxes and other receivables from the State	08	227,105,451	171,608,231
165	5. Other current assets		-	-
200	B. NON-CURRENT ASSETS		105,419,570,636	107,008,374,297
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		57,441,580,510	58,835,092,051
221	1. Tangible fixed assets	10	41,350,115,403	42,586,695,585
222	- Cost		134,420,978,667	134,488,178,667
223	- Accumulated depreciation (*)		(93,070,863,264)	(91,901,483,082)
227	3. Intangible fixed assets	11	16,091,465,107	16,248,396,466
228	- Cost		26,804,994,698	26,804,994,698
229	- Accumulated amortization (*)		(10,713,529,591)	(10,556,598,232)
250	V. Long-term assets in progress		9,330,512,273	9,330,512,273
252	2. Construction in progress		9,330,512,273	9,330,512,273
260	VI. Long-term financial investments		17,671,374,380	17,671,374,380
262	2. Investments in joint-ventures and associates		17,671,374,380	17,671,374,380
263	3. Other long-term investments	13	-	-
270	VII. Other long-term assets		2,760,655,933	2,955,948,053
271	1. Long-term deferred expenses	14	991,982,288	1,187,274,408
272	2. Deferred income tax assets		1,768,673,645	1,768,673,645
280	TOTAL ASSETS		234,699,972,274	232,624,506,640

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 31 March 2026

Code	RESOURCES	Notes	31/03/2026	01/01/2026
300	C . LIABILITIES		40,874,700,517	42,499,161,931
310	I. Current liabilities		14,308,140,910	16,064,047,244
311	1. Short-term trade payables		32,964,730	4,650,646,683
312	2. Short-term advances from customers		56,011,612	22,487,096
313	3.Dividends and profits payable		171,336,300	171,977,100
314	4. Short-term taxes and other payables to the State	16	1,602,414,438	2,496,250,871
315	5. Payables to employees		2,299,756,842	3,927,200,157
316	6. Short-term accrued expenses	17	8,472,398,201	3,644,265,277
319	9. Short-term deferred revenue		80,101,020	261,600,000
320	10. Other short-term payables		91,349,388	77,111,681
321	11. Short-term borrowings and finance lease liabilities	15	700,000,000	-
322	12. Provision for short-term payables		368,880,014	368,880,014
323	13. Bonus and welfare fund		432,928,365	443,628,365
330	II. Non-current liabilities		26,566,559,607	26,435,114,687
334	4. Long-term accrued expenses		15,859,462,115	15,720,017,195
337	7. Long-term unearned revenue		-	-
338	8. Other long-term payables		9,885,522,547	9,893,522,547
342	12. Deferred income tax		821,574,945	821,574,945
400	D. OWNERS' EQUITY		193,825,271,757	190,125,344,709
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		69,032,634,427	69,032,634,427
415	5. Treasury shares		(23,523,036,791)	(23,523,036,791)
418	8. Development investment funds		7,335,740,792	7,335,740,792
420	10. Retained earnings		18,917,613,281	15,100,868,048
420a	- Accumulated retained earnings brought forward		15,100,868,048	4,909,389,296
420b	- Retained earnings for the current period		3,816,745,233	10,191,478,752
	11. Non-controlling interest		2,241,820,048	2,358,638,233
440	TOTAL RESOURCES		234,699,972,274	232,624,506,640

Preparer



Truong Thi Thuy Linh

Chief Accountant



Truong Thi Thuy Linh

20 April 2026

General Director



Van Viet Tuan

CONSOLIDATED INCOME STATEMENT
For the first quarter ended 31 March 2026

Items	Code	Notes	Quarter I		Accumulated from the beginning of the year to the end of this quarter	
			2026	2025	2026	2025
1. Revenue from sales of goods and rendering of services	1	VL25	29,131,634,425	26,985,377,079	29,131,634,425	26,985,377,079
2. Revenue deductions	2	VL26	85,960,789	86,895,501	85,960,789	86,895,501
3. Net revenue from sales of goods and rendering of services (10 = 01 - 02)	10	VL27	29,045,673,636	26,898,481,578	29,045,673,636	26,898,481,578
4. Cost of goods sold	11	VL28	12,807,466,300	12,379,191,237	12,807,466,300	12,379,191,237
5. Gross profit from sales of goods and rendering of services (20 = 10 - 11)	20		16,238,207,336	14,519,290,341	16,238,207,336	14,519,290,341
6. Profit/loss on disposal of investment property	21		-	-	-	-
7. Financial income	22	VL29	988,914,629	667,593,419	988,914,629	667,593,419
8. Financial expenses	23	VL30	2,660,179	4,220,468	2,660,179	4,220,468
- In which: Interest expenses	24		2,660,179	4,220,468	2,660,179	4,220,468
9. Profit or loss share in joint venture or associate companies			-	-	-	-
10. Selling expenses	25		8,407,506,394	8,416,273,459	8,407,506,394	8,416,273,459
11. General and administrative expenses	26		4,143,479,975	4,307,649,513	4,143,479,975	4,307,649,513
12. Operating profit (30 = 20+21+22-(23+25+26))	30		4,673,475,417	2,458,740,320	4,673,475,417	2,458,740,320
13. Other income	31		1,693,539	2,484,026,466	1,693,539	2,484,026,466
14. Other expenses	32		67,462	2,275,282,615	67,462	2,275,282,615
15. Other profit (40 = 31 - 32)	40		1,626,077	208,743,851	1,626,077	208,743,851
16. Net profit before tax (50 = 30 + 40)	50		4,675,101,494	2,667,484,171	4,675,101,494	2,667,484,171
17. Current Corporate income tax expenses	51	VL31	975,174,447	767,622,462	975,174,447	767,622,462
18. Deferred Corporate income tax expenses	52	VL32	-	-	-	-
19. Net profit after tax (60 = 50 - 51 - 52)	60		3,699,927,047	1,899,861,709	3,699,927,047	1,899,861,709
20. Profit after tax of the parent company			3,816,745,233	2,335,021,958	3,816,745,233	2,335,021,958
21. Profit after tax of non-controlling shareholders			(116,818,186)	(435,160,249)	(116,818,186)	(435,160,249)
22. Basic earnings per share (*)	70		353	216	353	216
23. Diluted earnings per share (*)	71		353	216	353	216

Preparer

Trương Thị Thủy Linh

Chief Accountant

Trương Thị Thủy Linh

20 April 2026
General Director

Văn Việt Tuấn


CONSOLIDATED CASH FLOW STATEMENT
(Indirect Method)

For the first quarter ended 31 March 2026

Code	Items	Notes	31/03/2026	31/03/2025
	I. Cash flows from operating activities			
01	1. Profit before tax		4,675,101,494	2,667,484,171
	2. Adjustments for			
02	- Depreciation of fixed assets and investment properties		1,393,511,541	1,376,660,064
03	- Provisions		(324,226,335)	(15,575,000)
04	- Gains (losses) on exchange rate differences from revaluation of accounts derived from foreign currencies		-	-
05	- Gains (losses) on investing activities		(988,914,629)	(667,593,419)
06	- Interest expenses		2,660,179	4,220,468
07	- Other adjustments		-	-
08	3. Operating profit before changes in working capital		4,758,132,250	3,365,196,284
09	- Increase (decrease) in receivables		983,886,559	(1,254,042,104)
10	- Increase (decrease) in inventories		(872,934,417)	1,410,344,495
11	- Increase (decrease) in payables		(1,218,878,251)	(4,387,086,123)
12	- Increase (decrease) in unallocated costs		1,199,847,990	(488,779,769)
13	- Increase (decrease) in trading securities		-	-
14	- Paid borrowing costs		(2,660,179)	(4,220,468)
15	- Corporate income tax paid		(2,117,554,830)	(952,441,303)
16	- Other receipts from operating activities		-	-
17	- Other payments on operating activities		(18,699,999)	(1,411,735,206)
20	Net cash flows from operating activities		2,711,139,123	(3,722,755,194)
	II. Cash flows from investing activities			
21	1. Expenditures on purchase and construction of fixed assets and long-term assets		-	-
22	2. Proceeds from disposal or transfer of fixed assets and other long-term assets		-	-
23	3. Expenditures on loans and purchase of debt instruments from other entities		(9,000,000,000)	(5,000,000,000)
24	4. Proceeds from lending or repurchase of debt instruments from other entities		5,000,000,000	7,300,000,000
25	5. Expenditures on equity investments in other entities		-	-
26	6. Proceeds from equity investment in other entities		-	-
27	7. Proceeds from interests, dividends and distributed profits		341,374,903	46,771,502
30	Net cash flows from investing activities		(3,658,625,097)	2,346,771,502
	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. Proceeds from borrowings		1,820,274,993	3,450,000,000
34	4. Repayments of principal		(1,120,274,993)	(5,854,779,000)
35	5. Repayment of finance lease liabilities		-	-
36	6. Dividends and profits paid to owners		-	(5,532,270,455)
40	Net cash flows from financing activities		700,000,000	(7,937,049,455)
50	Net cash flows during the period		(247,485,974)	(9,313,033,147)

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CONSOLIDATED CASH FLOW STATEMENT

(Indirect Method)

For the first quarter ended 31 March 2026

Code	Items	Notes	31/03/2026	31/03/2025
60	Cash and cash equivalents at the beginning of the period		6,461,048,793	13,195,920,709
61	Effect of exchange rate fluctuations			
70	Cash and cash equivalents at the end of the period		6,213,562,819	3,882,887,562

Preparer



Truong Thi Thuy Linh

Chief Accountant



Truong Thi Thuy Linh

20 April 2026
General Director



Van Viet Tuan



NOTES TO THE FINANCIAL STATEMENTS
For the first quarter ended at 31 March 2026

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/QĐ 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>
<u>VTB Information Technology Joint Stock Company</u>	<u>VND 3,150,300,000</u>	<u>51%</u>

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 March 2026 is VND 6,177,000,000.

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

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 March 2026 is VND 3,738,000,000.

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

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 March 2026 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 1st quarter ended at 31 March 2026, 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 1st quarter period begins on 01 January and ended on 31 March.
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 99/2025/TT-BTC dated 27 October 2025 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 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 has 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%.

Recognition and allocation principles for deferred expenses

Deferred expenses only related to production and business expenses in the current fiscal year are recorded as short-term deferred 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 deferred 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 deferred 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.

Recognition Principle for Dividends and Profits Payable

Dividends and profits payable to shareholders are recognized as a liability in the Company's Statement of Financial Position following the announcement of dividend declaration by the Company's Board of Directors.

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 AND CASH EQUIVALENTS		31/03/2026	01/01/2026
		Unit: VND	01/01/2026
Cash		63,190,033	63,074,387
Bank deposits		6,150,372,786	6,397,974,406
Cash equivalents		-	-
Total		6,213,562,819	6,461,048,793
2 FINANCIAL INVESTMENTS			
	31/03/2026	31/03/2026	01/01/2026
	Historical cost	Fair Value	Historical cost
Investment held to maturities	78,500,000,000	78,500,000,000	74,500,000,000
Total	78,500,000,000	78,500,000,000	74,500,000,000
3 SHORT-TERM RECEIVABLES FROM CUSTOMERS			
		31/03/2026	01/01/2026
		VND	VND
Short-term receivables from customers		12,524,635,627	15,594,431,021
Total		12,524,635,627	15,594,431,021
4 PAY THE SELLER IN ADVANCE			
		31/03/2026	01/01/2026
a./ Short-term		2,441,105,547	913,646,800
Prepayment to short-term sellers		2,441,105,547	913,646,800
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		20,656,553,087	19,129,094,340
5 OTHER SHORT-TERM RECEIVABLES			
		31/03/2026	01/01/2026
		VND	VND
Other short-term receivables		3,521,445,229	2,346,347,236
Total		3,521,445,229	2,346,347,236
6 PROVISION FOR SHORT-TERM DOUBTFUL RECEIVABLES			
		31/03/2026	01/01/2026
		VND	VND
Provision for doubtful short-term receivables		(1,977,679,795)	(1,977,679,795)
Total		(1,977,679,795)	(1,977,679,795)
7 ASSETS AWAITING RESOLUTION			
		31/03/2026	01/01/2026
		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			
		31/03/2026	01/01/2026
		Amount	Amount
Goods in transit		-	-
Raw materials		5,248,490,234	4,693,370,954
Work in progress		-	23,680,778
Finished goods		11,157,785,115	11,369,065,275
Goods		11,298,191,342	10,745,415,267
Total inventories cost		27,704,466,691	26,831,532,274

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

8.2 PROVISION FOR DECLINE IN VALUE OF INVENTORY

	31/03/2026	01/01/2026
	Provisioning	Provisioning
Raw materials	(1,009,133,225)	(862,298,483)
Finished goods	(663,863,487)	(644,658,665)
Goods	(3,661,407,608)	(4,151,673,507)
Total inventories cost	(5,334,404,320)	(5,658,630,655)

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	40,637,084,063	5,837,183,802	-	134,488,178,667
Increase in period	-	-	-	-	-
- Purchase during the year	-	-	-	-	-
Decrease in year	-	(67,200,000)	-	-	(67,200,000)
- Disposals	-	-	-	-	-
- Other decreases	-	(67,200,000)	-	-	(67,200,000)
Closing balance	88,013,910,802	40,569,884,063	5,837,183,802	-	134,420,978,667
Accumulated depreciation					
Beginning balance	51,227,555,609	35,191,788,596	5,482,138,877	-	91,901,483,082
Increase in period	690,254,769	531,150,459	15,174,954	-	1,236,580,182
- Depreciation during the period	690,254,769	531,150,459	15,174,954	-	1,236,580,182
- Other increases	-	-	-	-	-
Decrease in period	-	(67,200,000)	-	-	(67,200,000)
- Disposals	-	-	-	-	-
- Other decreases	-	(67,200,000)	-	-	(67,200,000)
Closing balance	51,917,810,378	35,655,739,055	5,497,313,831	-	93,070,863,264
Net carrying amount					
At the beginning of the year	36,786,355,193	5,445,295,467	355,044,925	-	42,586,695,585
At the end of the period	36,096,100,424	4,914,145,008	339,869,971	-	41,350,115,403

- 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 s 52,211,252,924 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	26,132,193,780		672,800,918	26,804,994,698
Accumulated amortization				
Beginning balance	9,943,797,306		612,800,926	10,556,598,232
Increase in period				-
- Amortization	151,931,358		5,000,001	156,931,359
- Other increases			-	-
Decrease in period				-
Closing balance	10,095,728,664		617,800,927	10,713,529,591

Net carrying amount				
At the beginning of the year		16,188,396,474	59,999,992	16,248,396,466
At the end of the period		16,036,465,116	54,999,991	16,091,465,107
11 DEFERRED EXPENSES				
			31/03/2026	01/01/2026
a./ Short-term			4,955,078,093	5,959,633,963
Others			4,955,078,093	5,959,633,963
b./ Long-term			991,982,288	1,187,274,408
Others			991,982,288	1,187,274,408
Total			5,947,060,381	7,146,908,371
12 SHORT-TERM PAYMENT REQUIRED				
			31/03/2026	01/01/2026
			VND	VND
Short-term payables to suppliers			32,964,730	4,650,646,683
Total			32,964,730	4,650,646,683
13 SHORT-TERM ADVANCE PAYMENT BY BUYER				
			31/03/2026	01/01/2026
			VND	VND
Short-term advance payment buyers			56,011,612	22,487,096
Total			56,011,612	22,487,096
14 BORROWING AND FINANCIAL LEASE LIABILITY				
		31/03/2026	Increase in period	Decrease in period
				01/01/2026
Short-term borrowings		700,000,000	1,820,274,993	1,120,274,993
Total		700,000,000	1,820,274,993	1,120,274,993
15 ACCRUED EXPENSES				
			31/03/2026	01/01/2026
a./ Short-term				
Short-term accrued expenses			8,472,398,201	3,644,265,277
b./ Long-term				
Accrued land rental and other expenses			15,859,462,115	15,720,017,195
Total			24,331,860,316	19,364,282,472
16 DIVIDENDS AND PROFITS PAYABLE				
			31/03/2026	01/01/2026
Dividends and Profits Payable			171,336,300	171,977,100
Total			171,336,300	171,977,100
17 OTHER PAYABLES				
			31/03/2026	01/01/2026
a./ Short-term			91,349,388	77,111,681
Other payables			91,349,388	77,111,681
b./ Long-term			9,885,522,547	9,893,522,547
Other payables (Customers' deposits)			9,885,522,547	9,893,522,547
Total			9,976,871,935	9,970,634,228
18 DEFERRED REVENUE				
			31/03/2026	01/01/2026
a./ Short-term			80,101,020	261,600,000
			80,101,020	261,600,000
b./ Long-term			-	-

Total

80,101,020 261,600,000

19 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
	<i>Unit: VND</i>						
Previous year's opening 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 previous year		-	-	-	-	-	-
Profit for the previous year	-	-	-	-	-	15,593,738,752	(786,482,319)
Other increase	-	-	-	-	-	2,993,412,006	
Decrease in capital in the previous year	-	-	-	-	-	-	-
Dividends distribution in year	-	-	-	-	-	-	-
Other decrease	-	6,549	-	(7,601)	(2,993,273,516)	(11,175,599,879)	(1,624,447)
Previous year's closing balance	119,820,500,000	69,032,634,427	-	(23,523,036,791)	7,335,740,792	15,100,868,048	2,358,638,233
Increase in capital in the current year		-	-	-	-	-	-
Profit for the current year	-	-	-	-	-	3,816,745,233	(116,818,185)
Other increase	-	-	-	-	-	-	-
Decrease in capital in the current year	-	-	-	-	-	-	-
Other decrease	-	-	-	-	-	-	-
Closing balance	119,820,500,000	69,032,634,427	-	(23,523,036,791)	7,335,740,792	18,917,613,281	2,241,820,048

b) Details of owner's investment capital

	31/03/2026	%	01/01/2026	%
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
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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
- Ordinary shares	11,982,050	11,982,050
- Preference shares		
Number of shares repurchased	1,177,530	1,177,530
- Ordinary shares	1,177,530	1,177,530
- Preference shares		
Number of shares in circulation	10,804,520	10,804,520
- Ordinary shares	10,804,520	10,804,520
- Preference shares	-	-
- Par value per share (VND/share)	10,000	10,000

20 REVENUE FROM SALES OF GOODS AND PROVIDING OF SERVICES

	31/03/2026	31/03/2025
Revenue from Selling goods, Services rendered	29,131,634,425	26,985,377,079
Total	29,131,634,425	26,985,377,079

21 REVENUE DEDUCTIONS

	31/03/2026	31/03/2025
Trade discount	85,960,789	86,895,501
Returned goods		
Total	85,960,789	86,895,501

22 COST OF GOODS SOLD

	31/03/2026	31/03/2025
Cost of finished goods sold	12,807,466,300	12,379,191,237
Total	12,807,466,300	12,379,191,237

23 FINANCIAL INCOMES

	31/03/2026	31/03/2025
Interest from bank deposits, loans	988,914,629	667,593,419
Foreign exchange difference gain		
Total	988,914,629	667,593,419

24 FINANCIAL EXPENSES

	31/03/2026	31/03/2025
Interest expenses	2,660,179	4,220,468
Loss on foreign exchange rate difference		
Provision for decline in value of trading securities		
Total	2,660,179	4,220,468

25 SELLING EXPENSES

	31/03/2026	31/03/2025
Employee expenses	2,571,091,910	2,243,492,336
Material and packaging costs	(83,794,801)	(21,379,976)
Depreciation and amortisation	1,360,942,269	1,360,272,042
Outsourcing expenses	3,760,118,172	3,891,091,700
Other cash expenses	799,148,844	942,797,357

Total	8,407,506,394	8,416,273,459
26 GENERAL ADMINISTRATIVE EXPENSES		
	31/03/2026	31/03/2025
Employee expenses	3,040,629,230	2,340,954,575
Materials expenses	1,167,498	-
Amortization and Depreciation expenses	16,388,022	16,388,022
Provision expenses	-	-
Outsourcing expenses	498,120,952	1,176,444,066
Other cash expenses	587,174,273	773,862,850
Total	4,143,479,975	4,307,649,513
27 OTHER INCOME		
	31/03/2026	31/03/2025
Others	1,693,539	2,484,026,466
Total	1,693,539	2,484,026,466
28 OTHER EXPENSES		
	31/03/2026	31/03/2025
Others	67,462	2,275,282,615
Total	67,462	2,275,282,615
29 SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES		
	31/03/2026	31/03/2025
a./ Operating cost by factors		
Raw material costs	5,165,765,023	2,859,772,745
Labor costs	6,570,646,305	6,232,276,356
Depreciation and amortization	1,393,511,541	1,376,660,064
Outsourced service costs	3,460,230,615	4,046,373,526
Other cash expenses	1,472,916,778	1,745,422,390
Total	18,063,070,262	16,260,505,081
30 CURRENT CORPORATE INCOME TAX EXPENSES		
	31/03/2026	31/03/2025
Current corporate income tax expense	975,174,447	767,622,462
Total	975,174,447	767,622,462
31 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.

32 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:

			31/03/2026	31/03/2025
Mr. Vu Hai Vinh	Chairman	Dismissed on April 17, 2025		12,000,000
Mr. Pham Nguyen Anh	Chairman	Dismissal on December 1, 2025	9,000,000	-
Mr. Tran Dinh Khoi	Member	Appointment of Chairman on December 1, 2025	12,000,000	9,000,000
Mr. Van Viet Tuan	Member		9,000,000	9,000,000
Mr. Dao Trung Thanh	Member		9,000,000	9,000,000
Mr. Giap Minh Trung	Member	Dismissed on April 17, 2025	-	9,000,000
Mr. Nguyen Duc Tuong	Member		9,000,000	-
			48,000,000	48,000,000

Salary of General Director

	31/03/2026	31/03/2025
General Director	189,348,465	202,891,465
	189,348,465	202,891,465

Remuneration and salary of the Board of Supervisors

	31/03/2026	31/03/2025
	92,763,000	79,420,000
	92,763,000	79,420,000

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

Related parties

	Transaction	Amount (VND)
- Viet Nam Electronics and Informatics Joint Stock Corporation	VTB sales	1,169,110,378
- VTB IT Joint Stock Company	VTB sales	2,990,184,988
	VTB other sales	3,907,081
	Penalty for overdue interest	32,040,670
	VTB purchases	692,281,303

- Vitek - VTB Hanoi Joint Stock Company	VTB sales	1,028,323,000
- JS-VTB Trading Joint Stock Company	VTB sales Penalty for overdue interest	

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)
- Viet Nam Electronics and Informatics Joint Stock Corporation	Trade Receivables	1,262,639,207
- VTB IT Joint Stock Company	Trade Receivables	6,261,686,183
	Advances from Buyers	1,338,500,000
	Other Receivables	66,180,190
	Other long-term receivables	413,478,591
- Vitek - VTB Hanoi Joint Stock Company	Trade Receivables	9,145,904,934
- JS-VTB Trading Joint Stock Company	Trade Receivables	17,336,520
	Other Receivables	11,947,948
Payable to related parties		Amount (VND)
- VTB IT Joint Stock Company		680,573,101

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 31/12/2025, the figures on the Income statement and Cashflow statement for the same period of the previous year, which have been reviewed and audited by CPA VN Auditing Co., Ltd.

Preparer

Truong Thi Thuy Linh

Chief Accountant

Truong Thi Thuy Linh

20 April 2026

General Director



Van Viet Tuan