

**VIETTRONICS TAN BINH JOINT STOCK COMPANY (VTB)**

**SEPARATE FINANCIAL REPORT  
FOR THE 1ST QUARTER OF 2026  
For the period from 01/01/2026 to 31/03/2026**

## FINANCIAL STATEMENT REPORT

As at 31 March 2026

Code	ASSETS	Notes	31/12/2025	01/01/2025
100	<b>A . CURRENT ASSETS</b>		<b>121,930,855,851</b>	<b>116,292,929,869</b>
110	<b>I. Cash and cash equivalents</b>		<b>2,081,213,993</b>	<b>861,061,501</b>
111	1. Cash	03	2,081,213,993	861,061,501
112	2. Cash equivalents			
120	<b>II. Short-term financial investments</b>	04	<b>78,500,000,000</b>	<b>74,500,000,000</b>
123	1. Short-term investments held until maturity		78,500,000,000	74,500,000,000
130	<b>III. Short-term receivables</b>		<b>19,842,504,850</b>	<b>19,023,250,499</b>
131	1. Short-term trade receivables		23,826,806,967	25,533,288,474
132	2. Short-term prepayment to suppliers		2,405,555,546	892,846,798
135	5. Other short-term receivables	05	2,694,717,960	1,681,690,850
136	6. Allowance for doubtful short-term receivables (*)	06	(9,084,575,623)	(9,084,575,623)
140	<b>IV. Inventories</b>		<b>16,782,540,951</b>	<b>16,156,223,804</b>
141	1. Inventories	07	18,459,050,487	18,156,959,675
142	2. Allowance for decline in inventories (*)		(1,676,509,536)	(2,000,735,871)
160	<b>V. Other current assets</b>		<b>4,724,596,057</b>	<b>5,752,394,065</b>
161	1. Short-term prepaid expenses		4,724,596,057	5,752,394,065
200	<b>B. NON-CURRENT ASSETS</b>		<b>109,859,222,594</b>	<b>111,468,436,106</b>
210	<b>I. Long-term receivables</b>		<b>18,628,926,131</b>	<b>18,678,926,131</b>
211	1. Long-term receivables from customers			
212	1. Long-term prepayment to suppliers		18,215,447,540	18,215,447,540
215	2. Other long-term receivables	09	413,478,591	463,478,591
220	<b>II. Fixed assets</b>		<b>56,801,373,183</b>	<b>58,165,294,575</b>
221	1. Tangible fixed assets	10	40,709,908,076	41,916,898,109
222	- Cost		131,716,704,688	131,783,904,688
223	- Accumulated depreciation (*)		(91,006,796,612)	(89,867,006,579)
227	3. Intangible fixed assets	11	16,091,465,107	16,248,396,466
228	- Cost		26,724,994,698	26,724,994,698
229	- Accumulated amortization (*)		(10,633,529,591)	(10,476,598,232)
250	<b>IV. Long-term assets in progress</b>		<b>9,330,512,273</b>	<b>9,330,512,273</b>
252	2. Construction in progress		9,330,512,273	9,330,512,273
260	<b>V. Long-term financial investments</b>		<b>23,102,425,277</b>	<b>23,102,425,277</b>
261	1. Investments in subsidiaries		9,710,300,000	9,710,300,000
262	2. Investments in joint-ventures and associates		17,500,000,000	17,500,000,000
263	3. Other long-term investments	13	-	-
264	4. Long-term investment impairment provision (*)		(4,107,874,723)	(4,107,874,723)
270	<b>VI. Other long-term assets</b>		<b>1,995,985,730</b>	<b>2,191,277,850</b>
271	1. Long-term prepaid expenses	14	991,982,288	1,187,274,408
272	2. Deferred income tax assets		1,004,003,442	1,004,003,442
280	<b>TOTAL ASSETS</b>		<b>231,790,078,445</b>	<b>227,761,365,975</b>

Code	RESOURCES	Notes	31/12/2025	01/01/2025
300	<b>C . LIABILITIES</b>		<b>42,214,627,546</b>	<b>42,086,612,864</b>
310	<b>I. Current liabilities</b>		<b>16,469,642,884</b>	<b>16,523,073,122</b>
311	1. Short-term trade payables		1,924,337,436	6,114,879,122
312	2. Short-term advances from customers		1,364,986,399	414,129,866
313	3. Profit payable		171,336,300	
314	4. Taxes and other payables to the State	16	1,589,490,754	2,367,593,111

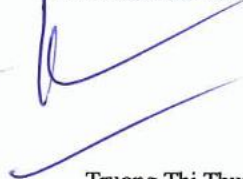
315	5. Payables to employees		2,287,758,000	3,685,651,000
316	6. Short-term accrued expenses	17	8,265,077,642	3,419,738,230
319	9. Short-term deferred revenue		80,101,020	261,600,000
320	10. Other short-term payables		86,539,241	248,765,701
321	11. Short-term borrowings and finance lease liabilities	15	700,000,000	
323	13. Bonus and welfare fund		16,092	10,716,092
330	<b>II. Non-current liabilities</b>		<b>25,744,984,662</b>	<b>25,563,539,742</b>
334	4. Long-term accrued expenses		15,859,462,115	15,720,017,195
338	8. Other long-term payables		9,885,522,547	9,843,522,547
400	<b>D. OWNERS' EQUITY</b>		<b>189,575,450,899</b>	<b>185,674,753,111</b>
410	<b>I. Owners' equity</b>	20	<b>189,575,450,899</b>	<b>185,674,753,111</b>
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		69,306,398,800	69,306,398,800
415	5. Treasury shares		(22,877,138,591)	(22,877,138,591)
418	8. Development investment funds		7,335,740,792	7,335,740,792
420	11. Retained earnings		15,989,949,898	12,089,252,110
420a	- Accumulated retained earnings brought forward		12,089,252,110	727,209,633
420b	- Retained earnings for the current period		3,900,697,788	11,362,042,477
440	<b>TOTAL RESOURCES</b>		<b>231,790,078,445</b>	<b>227,761,365,975</b>

Preparer



Ha Ngoc Yen

Chief Accountant



Truong Thi Thuy Linh

20 April 2026  
General Director



Van Viet Tuan

**INCOME STATEMENT**  
For the first quarter ending 31 March 2026

Unit: VND

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	VI.25	30,621,093,073	24,127,702,898	30,621,093,073	24,127,702,898
2. Revenue deductions	2	VI.26	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	VI.27	30,535,132,284	24,040,807,397	30,535,132,284	24,040,807,397
4. Cost of goods sold	11	VI.28	14,777,595,281	9,041,057,834	14,777,595,281	9,041,057,834
5. Gross profit from sales of goods and rendering of services ( 20 = 10 - 11 )	20		15,757,537,003	14,999,749,563	15,757,537,003	14,999,749,563
6. Financial income	22	VI.29	910,656,735	651,616,319	910,656,735	651,616,319
7. Financial expenses	23	VI.30	2,660,179	4,220,468	2,660,179	4,220,468
- In which: Interest expenses			2,660,179	4,220,468	2,660,179	4,220,468
8. Selling expenses	25		8,038,006,256	7,994,198,997	8,038,006,256	7,994,198,997
9. General and administrative expenses	26		3,784,454,815	3,879,760,916	3,784,454,815	3,879,760,916
10. Operating profit [30 = 20+(21-22) - (25+26)]	30		4,843,072,488	3,773,185,501	4,843,072,488	3,773,185,501
11. Other income	31		36,774,290	69,517,024	36,774,290	69,517,024
12. Other expenses	32		3,974,543	4,590,213	3,974,543	4,590,213
13. Other profit ( 40 = 31 - 32 )	40		32,799,747	64,926,811	32,799,747	64,926,811
14. Net profit before tax ( 50 = 30 + 40 )	50		4,875,872,235	3,838,112,312	4,875,872,235	3,838,112,312
15. Current Corporate income tax expenses	51	VI.31	975,174,447	767,622,462	975,174,447	767,622,462
16. Deferred Corporate income tax expenses	52	VI.32			-	-
17. Net profit after tax ( 60 = 50 - 51 - 52 )	60		3,900,697,788	3,070,489,850	3,900,697,788	3,070,489,850
18. Basis Earnings per share (*)	70		361	284	361	284
19. Diluted Earnings per share (*)	71		361	284	361	284

Preparer



Ha Ngoc Yen

Chief Accountant



Truong Thi Thuy Linh



20 April 2026

General Director

Van Viet Tuan

**CASH FLOW STATEMENT**  
(Indirect method)  
For the first quarter ending 31 March 2026

No	ITEMS	Codes	31/03/2026	31/03/2025
<b>I.</b>	<b>Cash flows from operating activities</b>			
1.	<i>Profit before tax</i>	01	4,875,872,235	3,838,112,312
2.	<i>Adjustments for</i>			
	- Depreciation of fixed assets and investment properties	02	1,296,721,392	1,376,660,064
	- Provisions	03	(324,226,335)	150,000,000
	- Gains (losses) on investing activities	05	(900,941,378)	(650,798,002)
	- Interest expenses	06	2,660,179	4,220,468
3.	<b>Operating profit before changes in working capital</b>	<b>08</b>	<b>4,950,086,093</b>	<b>4,718,194,842</b>
	- Increase (decrease) in receivables	09	(883,553,331)	188,589,999
	- Increase (decrease) in inventories	10	(302,090,812)	(2,996,318,481)
	- Increase (decrease) in payables	11	1,286,275,529	(2,974,211,233)
	- Increase (decrease) in unallocated costs	12	1,223,090,128	(459,399,457)
	- Paid borrowing costs	14	(960,179)	(4,220,468)
	- Corporate income tax paid	15	(1,995,396,588)	(952,441,303)
	- Other payments on operating activities	17	(10,700,000)	
	<b>Net cash flows from operating activities</b>	<b>20</b>	<b>4,266,750,840</b>	<b>(2,479,806,101)</b>
<b>II.</b>	<b>Cash flows from investing activities</b>			
	Expenditures on loans and purchase of debt instruments from other entities			
3.		23	(9,000,000,000)	(5,000,000,000)
	Proceeds from lending or repurchase of debt instruments from other entities			
4.		24	5,000,000,000	7,000,000,000
7.	Proceeds from interests, dividends and distributed profits	27	253,401,652	29,976,052
	<b>Net cash flows from investing activities</b>	<b>30</b>	<b>(3,746,598,348)</b>	<b>2,029,976,052</b>
<b>III.</b>	<b>Cash flows from financial activities</b>			
3.	Proceeds from borrowings	33	1,820,274,993	3,450,000,000
4.	Repayment of principal	34	(1,120,274,993)	(5,854,779,000)
6.	Dividends and profits paid to owners	36		(5,532,270,455)
	<b>Net cash flows from financial activities</b>	<b>40</b>	<b>700,000,000</b>	<b>(7,937,049,455)</b>
	<b>Net cash flows during the period</b>			
	<b>(50 = 20+30+40)</b>	<b>50</b>	<b>1,220,152,492</b>	<b>(8,386,879,504)</b>
	<b>Cash and cash equivalents at the beginning of the period</b>	<b>60</b>	<b>861,061,501</b>	<b>9,453,166,163</b>
	Effect of exchange rate fluctuations	61		
	<b>Cash and cash equivalents at the end of the period (70 = 50+60)</b>	<b>70</b>	<b>2,081,213,993</b>	<b>1,066,286,659</b>

Preparer



Ha Ngoc Yen

Chief Accountant



Truong Thi Thuy Linh



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>
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 March 2026 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 March 2026 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 March 2026 is VND 5,000,000,000.

#### **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.

<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 ending 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.

## **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 ends 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 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 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 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. Deferred 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 recognized as the difference between the actual issuance price and the par value of shares upon initial issuance, additional issuance or the re-issuance of treasury shares.

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 Statement of Financial Position 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.

**1 CASH AND CASH EQUIVALENTS**

	Unit: VND	
	31/03/2026	01/01/2026
Cash	62,785,486	62,016,840
Bank deposits	2,018,428,507	799,044,661
Cash equivalents		
<b>Total</b>	<b>2,081,213,993</b>	<b>861,061,501</b>

**2 FINANCIAL INVESTMENTS**

	31/03/2026	31/03/2026	01/01/2026	01/01/2026
			Historical cost	Fair Value
Investment held to maturities	78,500,000,000	78,500,000,000	74,500,000,000	74,500,000,000
<b>Total</b>	<b>78,500,000,000</b>	<b>78,500,000,000</b>	<b>74,500,000,000</b>	<b>74,500,000,000</b>

**3 Short-term receivables from customers**

	31/03/2026	01/01/2026
	VND	VND
Short-term receivables from customers	23,826,806,967	25,533,288,474
<b>Total</b>	<b>23,826,806,967</b>	<b>25,533,288,474</b>

**4 Pay the seller in advance**

	31/03/2026	01/01/2026
<b>a./ Short-term</b>	<b>2,405,555,546</b>	<b>892,846,798</b>
Prepayment to short-term sellers	2,405,555,546	892,846,798
<b>b./ Long-term</b>	<b>18,215,447,540</b>	<b>18,215,447,540</b>
Long-term upfront payment to the seller	18,215,447,540	18,215,447,540
<b>Total</b>	<b>20,621,003,086</b>	<b>19,108,294,338</b>

**5 OTHER RECEIVABLES**

	31/03/2026	01/01/2026
	VND	VND
<b>a./ Short-term</b>	<b>2,694,717,960</b>	<b>1,681,690,850</b>
Other short-term receivables	2,694,717,960	1,681,690,850
<b>b./ Long-term</b>	<b>413,478,591</b>	<b>463,478,591</b>
Other long-term receivables	413,478,591	463,478,591
<b>Total</b>	<b>3,108,196,551</b>	<b>2,145,169,441</b>

**6. PROVISION FOR SHORT-TERM DOUBTFUL RECEIVABLES**

	31/03/2026	01/01/2026
	VND	VND
Provision for doubtful short-term receivables	(9,084,575,623)	(9,084,575,623)
<b>Total</b>	<b>(9,084,575,623)</b>	<b>(9,084,575,623)</b>

**7 INVENTORIES**

	31/03/2026	31/03/2026	01/01/2026	01/01/2026
	Amount	Preventive	Preventive	Amount
Goods in transit				
Raw materials	4,900,985,318	(662,992,535)	(718,312,791)	4,345,866,038
Tools, supplies				
Work in progress				23,680,778
Finished goods	11,093,639,223	(603,958,665)	(617,180,424)	11,304,919,383
Goods	2,464,425,946	(409,558,336)	(665,242,656)	2,482,493,476
Consignments				
<b>Total inventories cost</b>	<b>18,459,050,487</b>	<b>(1,676,509,536)</b>	<b>(2,000,735,871)</b>	<b>18,156,959,675</b>

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

**8 INCREASE, DECREASE IN TANGIBLE FIXED ASSETS**

	Buildings and structures	Machinery and equipment	Means of transportation	Other fixed assets	Total
<b>Historical cost</b>					
Beginning balance	88,013,910,802	39,731,470,084	4,038,523,802	-	131,783,904,688
Increase in period	-	-	-	-	-
- Purchase during the year	-	-	-	-	-
- Investment in basic construction completed	-	-	-	-	-
- Other increases	-	-	-	-	-
Decrease in year	-	67,200,000	-	-	67,200,000
Closing balance	88,013,910,802	39,664,270,084	4,038,523,802	-	131,716,704,688
<b>Accumulated depreciation</b>					
Beginning balance	51,227,555,609	34,955,972,093	3,683,478,877	-	89,867,006,579
Increase in period	690,254,769	501,560,310	15,174,954	-	1,206,990,033
- Depreciation during the period	690,254,769	501,560,310	15,174,954	-	1,206,990,033
- Other increases	-	-	-	-	-
Decrease in period	-	67,200,000	-	-	67,200,000
- Other decreases	-	67,200,000	-	-	67,200,000
Closing balance	51,917,810,378	35,390,332,403	3,698,653,831	-	91,006,796,612
<b>Net carrying amount</b>					
At the beginning of the year	36,786,355,193	4,775,497,991	355,044,925	-	41,916,898,109
At the end of the period	36,096,100,424	4,273,937,681	339,869,971	-	40,709,908,076

- 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	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

#### 9 INCREASE, DECREASE IN INTANGIBLE FIXED ASSETS

	Right of land use	Copy rights	Patents, inventions	Computer software, others...	Total
<b>Historical cost</b>					
Beginning balance	26,132,193,780			592,800,918	26,724,994,698
Increase in period					-
Decrease in period					-
Closing balance	26,132,193,780			592,800,918	26,724,994,698
<b>Accumulated amortization</b>					
Beginning balance	9,943,797,306			532,800,926	10,476,598,232
Increase in period	151,931,358	-	-	-	151,931,358
- Amortization	151,931,358			5,000,001	156,931,359
- Other increases					-
Decrease in period					-
Closing balance	10,095,728,664			537,800,927	10,633,529,591
<b>Net carrying amount</b>					
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

#### 10 DEFERRED EXPENSES

	31/03/2026	01/01/2026
<b>a./ Short-term</b>	<b>4,724,596,057</b>	<b>5,752,394,065</b>
Others	4,724,596,057	5,752,394,065
<b>b./ Long-term</b>	<b>991,982,288</b>	<b>1,187,274,408</b>
Others	991,982,288	1,187,274,408
<b>Total</b>	<b>5,716,578,345</b>	<b>6,939,668,473</b>

#### 11 SHORT-TERM PAYMENT REQUIRED

	31/03/2026	01/01/2026
	VND	VND
Short-term payables to suppliers	1,924,337,436	6,114,879,122
<b>Total</b>	<b>1,924,337,436</b>	<b>6,114,879,122</b>

## 12 SHORT-TERM ADVANCE PAYMENT BY BUYER

	31/03/2026	01/01/2026
	VND	VND
Short-term advance payment buyers	1,364,986,399	414,129,866
<b>Total</b>	<b>1,364,986,399</b>	<b>414,129,866</b>

## 13 BORROWING AND FINANCIAL LEASE LIABILITY

	31/03/2026	Increase in period	Decrease in period	01/01/2026
<b>a). Short-term borrowings</b>	<b>700,000,000</b>	<b>1,820,274,993</b>	<b>1,120,274,993</b>	<b>-</b>
Short-term borrowings	700,000,000	1,820,274,993	1,120,274,993	-
Short-term loan due for repayment	-	-	-	-
<b>b). Long-term borrowings</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>700,000,000</b>	<b>1,820,274,993</b>	<b>1,120,274,993</b>	<b>-</b>

## 14 TAXES AND OTHER PAYABLES TO THE STATE

	01/01/2026	Incurred during the year	Payment during the year	31/03/2026
Value added tax	326,161,064	3,064,255,079	2,786,504,836	603,911,307
Corporate income tax	1,995,396,588	975,174,447	1,995,396,588	975,174,447
Personal income tax	46,035,459	36,090,240	71,720,699	10,405,000
<b>Total</b>	<b>2,367,593,111</b>	<b>4,075,519,766</b>	<b>4,853,622,123</b>	<b>1,589,490,754</b>

## 15 ACCRUED EXPENSES

	31/03/2026	01/01/2026
<b>a./ Short-term</b>	<b>8,265,077,642</b>	<b>3,419,738,230</b>
Other accrued expenses	8,265,077,642	3,419,738,230
<b>b./ Long-term</b>	<b>15,859,462,115</b>	<b>15,720,017,195</b>
Other accrued expenses	15,859,462,115	15,720,017,195
<b>Total</b>	<b>24,124,539,757</b>	<b>19,139,755,425</b>

## 16 DIVIDENDS AND PROFITS PAYABLE

	31/03/2026	01/01/2026
	VND	VND
Dividends and Profits Payable	171,336,300	171,336,300
<b>Total</b>	<b>171,336,300</b>	<b>171,336,300</b>

## 17 OTHER PAYABLES

	31/03/2026	01/01/2026
<b>a./ Short-term</b>	<b>86,539,241</b>	<b>76,788,601</b>
Assets in surplus awaiting resolution	-	-
Trade union fees	48,138,600	48,388,420
Social insurance	36,011,780	26,011,320
Health insurance	-	-
Payables on equitization	-	-
Short-term mortgages, deposits received	-	-
Dividends, profits payable	-	-
Other payables	2,388,861	2,388,861
<b>b./ Long-term</b>	<b>9,885,522,547</b>	<b>9,843,522,547</b>
Other payables (customer deposits)	9,885,522,547	9,843,522,547
<b>Total</b>	<b>9,972,061,788</b>	<b>9,920,311,148</b>

## 18 Deferred Revenue

	31/03/2026	01/01/2026
<b>a./ Short-term</b>	<b>80,101,020</b>	<b>261,600,000</b>
Deferred Revenue	80,101,020	261,600,000
<b>b./ Long-term</b>	<b>-</b>	<b>-</b>
Deferred Revenue	-	-
<b>Cộng</b>	<b>80,101,020</b>	<b>261,600,000</b>

## 19 OWNERS' EQUITY

### a) Equity fluctuation comparison table

	Owner's contributed capital	Share premium	Other capital	Treasury share	Development investment funds	Retained earnings	Unit: VND Others
Previous year's opening balance	119,820,500,000	69,306,398,800	-	(22,877,138,591)	7,335,740,792	6,499,017,633	
Increase in capital in the previous year		-	-	-	-	-	-
Profit for the previous year	-	-	-	-	-	16,764,302,477	-
Other increase	-	-	-	-	-	-	-
Decrease in capital in the previous year	-	-	-	-	-	-	-
Dividends distribution in year	-	-	-	-	-	-	-
Other decrease	-	-	-	-	-	(11,174,068,000)	-
<b>Previous year's ending balance</b>	<b>119,820,500,000</b>	<b>69,306,398,800</b>	<b>-</b>	<b>(22,877,138,591)</b>	<b>7,335,740,792</b>	<b>12,089,252,110</b>	<b>-</b>
Increase in capital in the current year		-	-	-	-	-	-
Profit for the current year	-	-	-	-	-	3,900,697,788	-
Other increase	-	-	-	-	-	-	-
Decrease in capital in the current year	-	-	-	-	-	-	-
Other decrease	-	-	-	-	-	-	-
<b>Closing balance</b>	<b>119,820,500,000</b>	<b>69,306,398,800</b>	<b>-</b>	<b>(22,877,138,591)</b>	<b>7,335,740,792</b>	<b>15,989,949,898</b>	<b>-</b>

### b) Details of owner's investment capital

	31/03/2026	%	01/01/2026	%
Capital contribution of Vietnam Electronics and Informat	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%
<b>Total</b>	<b>119,820,500,000</b>	<b>100%</b>	<b>119,820,500,000</b>	<b>100%</b>

### 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 paid		9,724,068,000

### d) Stocks

	31/03/2026	01/01/2025
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	30,621,093,073	24,127,702,898
<b>Total</b>	<b>30,621,093,073</b>	<b>24,127,702,898</b>

## 21 REVENUE DEDUCTIONS

31/03/2026 31/03/2025

Trade discount	85,960,789	86,895,501
Returned goods		
<b>Total</b>	<b>85,960,789</b>	<b>86,895,501</b>
<b>22 COST OF GOODS SOLD</b>		
	31/03/2026	31/03/2025
Cost of finished goods sold	14,777,595,281	9,041,057,834
<b>Total</b>	<b>14,777,595,281</b>	<b>9,041,057,834</b>
<b>23 FINANCIAL INCOMES</b>		
	31/03/2026	31/03/2025
Interest from bank deposits, loans	900,941,378	650,798,002
Gain from sales of investments		
Dividends and distributed profits		
Foreign exchange difference gain	9,715,357	818,317
Interest from credit (installment) sales, cash discounts		
Other financial incomes		
<b>Total</b>	<b>910,656,735</b>	<b>651,616,319</b>
<b>24 FINANCIAL EXPENSES</b>		
	31/03/2026	31/03/2025
Interest expenses	2,660,179	4,220,468
Reversal of provision for impairment loss from investments		
Cash discounts, interest on credit (installment) sales		
Loss on disposal of financial investments		
Loss on foreign exchange rate difference		
Provision for decline in value of trading securities and impairment loss from investments		
Other financial expenses		
Financial expense write-offs		
<b>Total</b>	<b>2,660,179</b>	<b>4,220,468</b>
<b>25 SELLING EXPENSES</b>		
	31/03/2026	31/03/2025
Employee expenses	2,348,047,840	1,988,225,935
Material and packaging cost	(84,194,801)	(21,769,976)
Depreciation and amortisation	1,331,352,120	1,360,272,042
Outsourcing expenses	3,673,380,973	3,772,886,401
Other cash expenses	769,420,124	894,584,595
<b>Cộng</b>	<b>8,038,006,256</b>	<b>7,994,198,997</b>
<b>26 GEERRAL ADMINISTRATIVE EXPENSES</b>		
	31/03/2026	31/03/2025
Employee expenses	2,793,760,055	2,082,702,000
Material expenses		
Amortization and Depreciation expenses	16,388,022	16,388,022
Provision expenses		
Outsourcing expenses	444,221,132	1,097,468,968
Other cash expenses	530,085,606	683,201,926
<b>Cộng</b>	<b>3,784,454,815</b>	<b>3,879,760,916</b>
<b>27 OTHER INCOME</b>		
	31/03/2026	31/03/2025
Gain on disposal of fixed assets		
Revaluation surplus of assets		
Collection on fines	32,040,670	54,290,765
Tax reduced		
Others	4,733,620	15,226,259
<b>Total</b>	<b>36,774,290</b>	<b>69,517,024</b>
<b>28 OTHER EXPENSES</b>		

Residual value of fixed assets and costs of liquidating fixed assets		
Revaluation deficit of assets		
Penalties		
Others	3,974,543	4,590,213
<b>Total</b>	<b>3,974,543</b>	<b>4,590,213</b>

**29 PRODUCTION AND BUSINESS EXPENSES BY FACTORS**

	31/03/2026	31/03/2025
Raw material costs	5,165,765,023	2,859,772,745
Labor costs	6,100,733,060	5,699,870,660
Depreciation and amortization	1,363,921,392	1,376,660,064
Outsourced services	3,283,396,428	3,672,695,595
Other cash expenses	1,388,688,391	1,614,058,794
<b>Total</b>	<b>17,302,504,294</b>	<b>15,223,057,858</b>

**30 CURRENT CORPORATE INCOME TAX EXPENSES**

	31/03/2026	31/03/2025
Current corporate income tax expense	975,174,447	767,622,462
<b>Total</b>	<b>975,174,447</b>	<b>767,622,462</b>

**31 DEFERRED INCOME TAXES**

	31/03/2026	31/03/2025
Defferred income taxes		
<b>Total</b>	-	-

**32 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.

**33 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	Dismissal on April 17, 2025		12,000,000
			9,000,000	
Mr. Pham Nguyen Anh	Chairman	Dismissal effective December 1, 2025		9,000,000
Mr. Tran Dinh Khoi	Member	Appointment dated 01/12/2025	12,000,000	
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			9,000,000
Mr. Nguyen Duc Tuong	Member		9,000,000	
			<b>48,000,000</b>	<b>48,000,000</b>

**Salary of General Director**

			31/03/2026	31/03/2025
Mr. Van Viet Tuan	General Director		94,481,000	81,632,000

94,481,000      81,632,000

**Remuneration and salary of the Board of Supervisors**

	31/03/2026	31/03/2025
Remuneration and salary of the Board of Supervisors	86,763,000	73,420,000
	<u>86,763,000</u>	<u>73,420,000</u>

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

**Related parties**

	<b>Transaction</b>	<b>Amount (VND)</b>
-VietNam 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 support	
	VTB purchases	692,281,303
	Returned goods	
- Vitek - VTB Hanoi Joint Stock Company	VTB sales	1,028,323,000
	Returned goods	
	VTB purchases	
- JS-VTB Trading Joint Stock Company	VTB sales	
	VTB other sales	
	Penalty for overdue interest	
	VTB mua hàng	
	Dividend collection	

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

	<b>Amount (VND)</b>
<b>Receivable from related parties</b>	
-VietNam 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
Advances from Buyers	
- JS-VTB Trading Joint Stock Company	
Trade Receivables	17,336,520
Advances from Buyers	
Other Receivables	11,947,948
<b>Payable to related parties</b>	
- VTB IT Joint Stock Company	680,573,101
- JS-VTB Trading Joint Stock Company	

**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 VIETNAM Auditing Co., Ltd.

**Preparer**

  
Ha Ngoc Yen

**Chief Accountant**

  
Trung Thi Thuy Linh

20 April 2026  
**General Director**  
  
Van Viet Tuan  
