

**VIETNAM TECHNOLOGY &
TELECOMMUNICATION JOINT
STOCK COMPANY**

**SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness**

No: 14./2026/ CBTT-VNTT

Ho Chi Minh City, April 24th, 2026

**PERIODIC INFORMATION DISCLOSURE
ON FINANCIAL STATEMENTS**

To: - Hanoi Stock Exchange;
- The State Securities Commission.

Implementing the regulations in Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16th, 2020 of the Ministry of Finance proving guidelines on disclosure of information on the securities market, Vietnam Technology & Telecommunication Joint Stock Company implement information disclosure on Separate Financial Statements for the 1st quarter of 2026 with the Hanoi Stock Exchange and the State Securities Commission as follows:

1. Name of Company: Vietnam Technology & Telecommunication Joint Stock Company

- Stock symbol: TTN

- Address: 16th Floor, WTC Tower Building, No. 1 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City, Vietnam.

- Telephone: 0274.2220399

Fax:

- Email: cbtt@vntt.com.vn

Website: vntt.com.vn

2. Content of disclosure:

- Financial Statements for the the 1st quarter of 2026

☐ Separate Financial Statements (The company does not have subsidiary companies and the superior accountant unit has dependent units);

☒ Separate Financial Statements (The company has subsidiary companies);

☐ General Financial Statements (The company has dependent accountant units and holds separate accountant apparatus).

- The cases have to explain the reason:

+ The auditing organization expressed an opinion that is not an unqualified opinion regarding the Financial Statements (for Audited Financial Statements):

☐ Yes

☐ No

Explanatory document in the case of tick Yes:

☐ Yes

☐ No



+ Profit after tax in the reporting period is different between before and after from 5% or more, switch from loss to profit or vice versa (for Audited Financial Statements):

☐ Yes

☐ No

Explanatory document in the case of tick Yes:

☐ Yes

☐ No

+ Profit after income tax at the Income Statement in the reporting period changed from 10% or more compared to the report of the same period last year:

☐ Yes

☒ No

Explanatory document in the case of tick Yes:

☐ Yes

☐ No

+ Profit after tax in the reporting period is loss, switch from profit in the same period last year to loss in this reporting period or vice versa:

☐ Yes

☒ No

Explanatory document in the case of tick Yes:

☐ Yes

☐ No

This information was published on the Company's website on April th 24th, 2026, at the link: <https://vntt.com.vn/bao-cai-tai-chinh/>

We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.

Attached file:

- Separate Financial statements for the 1st quarter of 2026.

Organizational representative

Legal representative

General Director



PHAM TUAN ANH



TOTRINHGD2604230270

INTERIM FINANCIAL STATEMENTS

THE 1st QUARTER OF 2026



VIETNAM TECHNOLOGY AND TELECOMMUNICATION JOINT STOCK COMPANY

Address: 16th Floor, WTC Tower Building, No. 1 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City

INTERIM FINANCIAL STATEMENTSFor the 1st quarter of the fiscal year ending 31 December 2026**INTERIM STATEMENT OF FINANCIAL POSITION**

As of 31 March 2026

Unit: VND

ITEMS		Code	Note	Ending balance	Beginning balance
A -	CURRENT ASSETS	100		467,376,984,301	467,246,625,295
I.	Cash and cash equivalents	110	V.1	13,894,836,959	63,929,979,011
1.	Cash	111		8,894,836,959	33,929,979,011
2.	Cash equivalents	112		5,000,000,000	30,000,000,000
II.	Short-term financial investments	120		99,000,000,000	185,000,000,000
3.	Held-to-maturity investments	123	V.2a	99,000,000,000	185,000,000,000
III.	Short-term receivables	130		129,628,006,044	82,556,684,499
1.	Short-term trade receivables	131	V.3	67,311,669,142	60,510,395,250
2.	Short-term prepayments to suppliers	132	V.4	48,843,980,926	7,106,760,272
5.	Other short-term receivables	135	V.5a	18,622,253,304	20,089,426,305
6.	Allowance for short-term doubtful debts	136	V.6	(5,149,897,328)	(5,149,897,328)
IV.	Inventories	140		216,893,786,326	130,631,597,711
1.	Inventories	141	V.7	216,893,786,326	130,631,597,711
VI.	Other current assets	160		7,960,354,972	5,128,364,074
1.	Short-term prepaid expenses	161	V.8a	3,607,502,592	3,754,971,508
2.	Deductible VAT	162		2,776,940,546	742,692,789
3.	Taxes and other receivables from the State	163	V.15	1,575,911,834	630,699,777
B-	NON-CURRENT ASSETS	200		165,015,029,077	166,378,132,503
I.	Long-term receivables	210		1,100,248,493	1,067,248,493
5.	Other long-term receivables	215	V.5b	1,100,248,493	1,067,248,493
II.	Fixed assets	220		112,587,722,187	100,590,453,213
1.	Tangible fixed assets	221	V.9	107,406,528,640	95,195,210,890
-	Historical cost	222		388,053,912,956	369,098,096,473
-	Accumulated depreciation	223		(280,647,384,316)	(273,902,885,583)
3.	Intangible fixed assets	227	V.10	5,181,193,547	5,395,242,323
-	Initial cost	228		14,834,118,508	14,834,118,508
-	Accumulated amortization	229		(9,652,924,961)	(9,438,876,185)
V.	Long-term assets in process	250		26,627,798,610	39,960,229,550
2.	Construction-in-progress	252	V.11	26,627,798,610	39,960,229,550
VI.	Long-term financial investments	260		12,717,757,204	12,862,789,571
1.	Investments in subsidiaries	261	V.2b	25,000,000,000	25,000,000,000
4.	Provisions for devaluation of long-term financial investments	264	V.2b	(12,282,242,796)	(12,137,210,429)
VII.	Other non-current assets	270		11,981,502,583	11,897,411,676
1.	Long-term prepaid expenses	271	V.8b	11,981,502,583	11,897,411,676
	TOTAL ASSETS	280		632,392,013,378	633,624,757,7

This statement should be read in conjunction with the Notes to the Interim Financial Statements

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VIETNAM TECHNOLOGY AND TELECOMMUNICATION JOINT STOCK COMPANY

Address: 16th Floor, WTC Tower Building, No. 1 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City

INTERIM FINANCIAL STATEMENTS

For the 1st quarter of the fiscal year ending 31 December 2026

Interim Statement Of Financial Position(cont.)

	ITEMS	Code	Note	Ending balance	Beginning balance
C -	LIABILITIES	300		106,749,629,548	124,745,139,757
I.	Current liabilities	310		94,948,335,105	113,569,033,914
1.	Short-term trade payables	311	V.12	38,590,237,614	48,744,744,797
2.	Short-term advances from customers	312	V.13	5,213,207,725	2,826,309,641
3.	Dividends and profits payable	313	V.14	8,880,864,300	9,093,609,300
4.	Taxes and Payables to the State Budget in short-term	314	V.15	4,192,301,153	6,200,056,664
5.	Payables to employees	315	V.16	7,617,928,397	16,671,839,007
6.	Short-term accrued expenses	316	V.17	8,371,845,657	8,113,713,746
9.	Short-term unearned revenue	319	V.18	16,341,391,708	11,879,510,884
10.	Other short-term payables	320	V.19a,c	4,206,386,492	5,880,720,198
12.	Provisions for short-term payables	322	V.20a	1,525,011,231	1,541,011,974
13.	Bonus and welfare funds	323	V.21	9,160,828	2,617,517,703
II.	Non-current liabilities	330		11,801,294,443	11,176,105,843
7.	Long-term unearned revenue	337	V.18	850,888,251	585,387,640
8.	Other long-term payables	338	V.19b,c	9,791,739,478	9,432,051,489
13.	Provisions for long-term payables	343	V.20b	1,158,666,714	1,158,666,714
D -	OWNER'S EQUITY	400		525,642,383,830	508,879,618,041
1.	Capital	411	V.22	367,275,000,000	367,275,000,000
-	Ordinary shares carrying voting rights	411a		367,275,000,000	367,275,000,000
2.	Share premiums	412	V.22	(382,600,000)	(382,600,000)
8.	Investment and development fund	418	V.22	61,481,795,646	61,481,795,646
9.	Other funds	419	V.22	439,285,060	439,285,060
10.	Retained earnings	420	V.22	96,828,903,124	80,066,137,335
-	Retained earnings accumulated to the end of the previous period	420a		80,066,137,335	80,066,137,335
-	Retained earnings of the current period	420b		16,762,765,789	-
	TOTAL LIABILITIES AND OWNER'S EQUITY	440		632,392,013,378	633,624,757,798

Ho Chi Minh City, 22 April 2026



Vi Ngoc Dai
Preparer



Nguyen Van Phuc
Chief Accountant



Pham Tuan Anh
General Director



VIETNAM TECHNOLOGY AND TELECOMMUNICATION JOINT STOCK COMPANY

Address: 16th Floor, WTC Tower Building, No. 1 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City

INTERIM FINANCIAL STATEMENTS

For the 1st quarter of the fiscal year ending 31 December 2026

INTERIM INCOME STATEMENT

For the 1st quarter of the fiscal year ending 31 December 2026

ITEMS	Code	Note	The 1 st quarter		Previous year	Accumulated from the beginning of the year		Unit: VND
			Current year			Current year	Previous year	
1. Sales	01	VI.1	90,719,476,351		74,098,176,045	90,719,476,351	74,098,176,045	
2. Sales deductions	02		-		-	-	-	
3. Net sales	10		90,719,476,351		74,098,176,045	90,719,476,351	74,098,176,045	
4. Cost of sales	11	VI.2	60,346,840,711		45,086,088,227	60,346,840,711	45,086,088,227	
5. Gross profit	20		30,372,635,640		29,012,087,818	30,372,635,640	29,012,087,818	
7. Financial income	22	VI.3	2,053,665,355		1,861,381,107	2,053,665,355	1,861,381,107	
8. Financial expenses	23	VI.4	145,032,367		27,756,655	145,032,367	27,756,655	
In which: Loan interest expenses	24		-		-	-	-	
9. Selling expenses	25	VI.5	4,443,246,805		3,842,202,238	4,443,246,805	3,842,202,238	
10. General and administration expenses	26	VI.6	6,920,940,628		6,124,705,029	6,920,940,628	6,124,705,029	
11. Net operating profit	30		20,917,081,195		20,878,805,003	20,917,081,195	20,878,805,003	
12. Other income	31	VI.7	37,223,627		245,345,163	37,223,627	245,345,163	
13. Other expenses	32	VI.8	847,586		18,206,985	847,586	18,206,985	
14. Other profit	40		36,376,041		227,138,178	36,376,041	227,138,178	
15. Total accounting profit before tax	50		20,953,457,236		21,105,943,181	20,953,457,236	21,105,943,181	
16. Current income tax	51	V.15	4,190,691,447		4,226,918,497	4,190,691,447	4,226,918,497	
18. Profit after tax	60		16,762,765,789		16,879,024,684	16,762,765,789	16,879,024,684	



Vi Ngoc Dai
Preparer

Nguyen Van Phuc
Chief Accountant



Pham Tuan Anh
General Director

This statement should be read in conjunction with the Notes to the Interim Financial Statements



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VIETNAM TECHNOLOGY AND TELECOMMUNICATION JOINT STOCK COMPANY

Address: 16th Floor, WTC Tower Building, No. 1 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City

INTERIM FINANCIAL STATEMENTSFor the 1st quarter of the fiscal year ending 31 December 2026**INTERIM CASH FLOW STATEMENT****(Indirect method)****For the 1st quarter of the fiscal year ending 31 December 2026**

Unit: VND

ITEMS	Code	Note	Accumulated from the beginning of the year	
			Current year	Previous year
I. Cash flows from operating activities				
1. Profit before tax	01		20,953,457,236	21,105,943,181
2. Adjustments				
- Depreciation of fixed assets and investment properties	02	V.9, V.10	6,958,547,509	8,121,132,758
- Provisions and allowances	03	V.2b, V.6, V.20	129,031,624	(49,695,595)
- Exchange gain/(loss) due to revaluation of monetary items in foreign currencies	04	VI.3	-	(41,636,211)
- Gain/(loss) from investing activities	05	VI.3, VI.7	(2,042,665,013)	(1,811,113,065)
3. Operating profit before changes of working capital	08		25,998,371,356	27,324,629,068
- Increase/(decrease) of receivables	09		(51,808,839,733)	10,049,642,676
- Increase/(decrease) of inventories	10		(86,262,188,615)	(9,984,160,375)
- Increase/(decrease) of payables	11		(11,855,632,585)	(4,449,074,402)
- Increase/(decrease) of prepaid expenses	12		63,378,009	254,638,368
- Corporate income tax paid	15	V.15	(6,145,755,689)	(5,648,537,386)
- Other cash outflows	17	V.19a, V.21, V.22	(3,829,853,487)	(3,146,284,000)
Net cash flows from operating activities	20		(133,840,520,744)	14,400,853,949
II. Cash flows from investing activities				
1. Purchases and construction of fixed assets and other non-current assets	21	V.9, V.10 V.11, VII	(5,749,599,695)	(1,951,835,208)
3. Cash outflow for lending, buying debt instruments of other entities	23	V.2a	(52,000,000,000)	(149,000,000,000)
4. Cash recovered from lending, selling debt instruments of other entities	24	V.2a	138,000,000,000	119,000,000,000
7. Interest earned, dividends and profits received	27	V.5a, VI.3	3,767,723,387	2,048,553,422
Net cash flows from investing activities	30		84,018,123,692	(29,903,281,786)

This statement should be read in conjunction with the Notes to the Interim Financial Statements



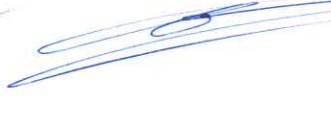

VIETNAM TECHNOLOGY AND TELECOMMUNICATION JOINT STOCK COMPANY

Address: 16th Floor, WTC Tower Building, No. 1 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City

INTERIM FINANCIAL STATEMENTSFor the 1st quarter of the fiscal year ending 31 December 2026**Interim Cash Flow Statement (cont.)****III. Cash flows from financing activities**

6. Dividends and profit paid to the owners	36	V.14, V.22	(212,745,000)	(217,541,000)
<i>Net cash flows from financing activities</i>	<i>40</i>		<i>(212,745,000)</i>	<i>(217,541,000)</i>
Net cash flows during the period	50		(50,035,142,052)	(15,719,968,837)
Beginning cash and cash equivalents	60	V.1	63,929,979,011	38,811,252,844
Effects of fluctuations in foreign exchange rates	61		-	41,636,211
Ending cash and cash equivalents	70	V.1	13,894,836,959	23,132,920,218

Ho Chi Minh City, 22 April 2026


Vi Ngoc Dai
Preparer

Nguyen Van Phuc
Chief Accountant

Phạm Tuan Anh
General Director


VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANYAddress: 16th Floor, WTC Tower, No. 1 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City**INTERIM FINANCIAL STATEMENTS**For the 1st quarter of the fiscal year ending 31 December 2026**NOTES TO THE INTERIM FINANCIAL STATEMENTS****For the 1st quarter of the fiscal year ending 31 December 2026****I. GENERAL INFORMATION****1. Ownership form**

Vietnam Technology & Telecommunication Joint Stock Company (hereinafter referred to as “the Company”) is a joint stock company.

2. Business field

The Company operates in a variety of business fields.

3. Principal business activities

Principal business activities of the Company are to provide telecommunications, information technology and system integration services; survey, provide consultancy, execute and install telecommunications, information technology and automation works; electrical and electronic works, refrigeration works, water supply-drainage works, fire-fighting works; act as an agent for trading goods and electrical, electronic, telecommunications, information technology equipment, construction materials, office and civil equipment and trade real estate.

4. Normal operating cycle

The normal operating cycle of the Company is within 12 months.

5. Structure of the Company***Subsidiary***

The Company only invested in VNTT Solutions Company Limited (a subsidiary) located at No. 2, Road No. 3, BW Supply Chain Industrial Park, Binh Duong Ward, Ho Chi Minh City. The principal business activity of this subsidiary is publishing software. According to the Business Registration Certificate No. 3702979423, initially registered on 14 May 2021 and amended for the 3rd time on 15 April 2024, granted by the Department of Planning and Investment of Binh Duong Province (now Ho Chi Minh City Department of Finance), the Company’s percentage of equity in this subsidiary is 100%, equivalent to the percentage of voting right and the percentage of benefit. As of the statement of financial position date, the Company contributed 100% of capital to the subsidiary.

Affiliates which are not legal entities and do accounting works dependently

Affiliates	Address
Representative office in Hai Phong City – Vietnam Technology & Telecommunication Joint Stock Company	No. 3 Bac Nam Road, VSIP Hai Phong, Hoa Binh Ward, Hai Phong City
Representative office in Quang Ngai – Vietnam Technology & Telecommunication Joint Stock Company	No. 8 Huu Nghi Boulevard, Vietnam – Singapore Industrial Park, Tho Phong Commune, Quang Ngai Province
Representative office in Nghe An – Vietnam Technology & Telecommunication Joint Stock Company	No. 11 Road No. 1, VSIP Nghe An, Hung Nguyen Commune, Nghe An Province
Business location in Ho Chi Minh City – Vietnam Technology & Telecommunication Joint Stock Company	Lot J46, Plot P1G, NJ17 Street, Hamlet 3B Residence Area, Thoi Hoa Ward, Ho Chi Minh City
VSIP 2 Transaction Office – Business location of Vietnam Technology & Telecommunication Joint Stock Company	No. 21 VSIP II, Road No. 1, Vietnam – Singapore Industrial Park, Binh Duong Ward, Ho Chi Minh City
VNTT Data Center – Business location of Vietnam Technology & Telecommunication Joint Stock Company	No. 2, Road No. 3, Binh Duong Industry – Urban – Service Complex, Binh Duong Ward, Ho Chi Minh City

These notes form an integral part of and should be read in conjunction with the Interim Financial Statements



VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

Address: No. 16th Floor, WTC Tower, No. 1 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City

INTERIM FINANCIAL STATEMENTS

For the 1st quarter of the fiscal year ending 31 December 2026

Notes to the Interim Financial Statements (cont.)

6. Statement of information comparability on the Financial Statements

The corresponding figures of the previous period can be comparable with figures of the current period.

7. Headcount

As of the statement of financial position date, the Company's headcount is 341 (headcount at the beginning of the year: 337).

II. FISCAL YEAR AND ACCOUNTING CURRENCY UNIT

1. Fiscal year

The fiscal year of the Company is from 01 January to 31 December annually.

2. Accounting currency unit

The accounting currency unit is Vietnamese Dong (VND) because transactions of the Company are primarily made in VND.

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Applicable Accounting System

The Company applies the Vietnamese Accounting Standards and System, which were issued in accordance with the Circular No. 99/2025/TT-BTC dated 27 October 2025 guiding the Vietnamese Accounting System and other Circulars guiding the implementation of Vietnamese Accounting Standards of the Ministry of Finance in preparation and presentation of the Interim Financial Statements.

2. Statement of the compliance with the Accounting Standards and System

The Board of Directors ensures to follow all the requirements of the Vietnamese Accounting Standards and System, which were issued together with the Circular No. 99/2025/TT-BTC dated 27 October 2025 as well as the Circulars guiding the implementation of the Vietnamese Accounting Standards of the Ministry of Finance in preparation and presentation of the Interim Financial Statements.

IV. APPLICABLE ACCOUNTING POLICIES

1. Accounting convention

All the Financial Statements are prepared on the accrual basis (except for the information related to cash flows).

2. Foreign currency transactions

Transactions denominated in foreign currencies are converted at the exchange rate ruling as of the transaction dates. The balances of monetary items denominated in foreign currencies at the end of the accounting period are converted at the exchange rate prevailing on that date.

Foreign exchange differences arisen from foreign currency transactions during the year shall be included into financial income or financial expenses. Foreign exchange differences arising from the revaluation of foreign currency-denominated monetary items at the end of the accounting period, after netting out increases and decreases, shall be included into financial income or financial expenses.

The exchange rate used to convert foreign currency transactions is the actual exchange rate ruling as at the time of these transactions. The actual exchange rates applied to foreign currency transactions are as follows:

- For the foreign currency trading contract (including spot contract, forward contract, future contract, option contract, currency swap): the exchange rate agreed upon in the contracts of trading foreign currency between the Company and the Bank.

These notes form an integral part of and should be read in conjunction with the Interim Financial Statements



VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

Address: No. 16th Floor, WTC Tower, No. 1 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City

INTERIM FINANCIAL STATEMENTS

For the 1st quarter of the fiscal year ending 31 December 2026

Notes to the Interim Financial Statements (cont.)

- For capital contribution made or received: the buying rate of the bank where the Company opens its account to receive capital contributed from investors as of the date of capital contribution.
- For receivables: the buying rate ruling as at the time of transaction of the commercial bank where the Company designates the customers to make payments.
- For payables: the selling rate ruling as at the time of transaction of the commercial bank where the Company supposes to make payments.
- For acquisition of assets or immediate payments in foreign currency (not included into payable accounts): the buying rate of the commercial bank where the Company makes payments.

The exchange rates used to re-evaluate the ending balances of foreign currency-denominated monetary items are determined in accordance with the following principle:

- For foreign currency deposits: the buying rate of the bank where the Company opens its foreign currency account.
- For monetary items denominated in foreign currency classified as other assets: the buying rate of Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) – Binh Duong Branch where the Company regularly conducts transactions.
- For monetary items denominated in foreign currency classified as liabilities: the selling rate of Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) – Binh Duong Branch where the Company regularly conducts transactions.

3. Cash and cash equivalents

Cash includes cash on hand and cash in bank. Cash equivalents are short-term investments with a maturity of three months or less from the date of investment, which can be readily converted into a known amount of cash and are not subject to significant risks in conversion to cash at the reporting date.

4. Financial investments

Held-to-maturity investments

An investment is classified as a held-to-maturity investment when the Company has the intention and ability to hold it to maturity. The Company's held-to-maturity investment includes term deposits.

Held-to-maturity investments are initially recognized at cost including the acquisition cost and other transaction costs. After initial recognition, these investments are recorded at recoverable value. Interest income from these held-to-maturity investments after acquisition date is recognized in the Income Statement on an accrual basis. Interest incurred prior to the Company's acquisition of held-to-maturity investments is deducted into the costs at the acquisition time.

When there is reliable evidence proving that a part or the whole investment cannot be recovered and the loss is reliably measured, the loss is recognized as financial expenses during the year and directly deducted into the investment costs.

Investments in subsidiary

A subsidiary is an entity controlled by the Company. Control is achieved when the Company has the ability to control the financial and operating policies of the investee in order to obtain economic benefits from the activities of that enterprise.

Initial recognition

Investments in subsidiary are initially recognized at costs, including the cost of acquisition or capital contributions plus costs directly attributable to the investments. In cases where the investment is made through non-monetary assets, the cost of the investment is recognized at the fair value of the non-monetary assets at the time of occurrence.



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INTERIM FINANCIAL STATEMENTS

For the 1st quarter of the fiscal year ending 31 December 2026

Notes to the Interim Financial Statements (cont.)

Profits incurred prior to the acquisition of investments are deducted into the investment costs. Profits incurred after the acquisition of investments are recorded into the Company's financial income.

Provision for impairment losses on investments in subsidiary

A provision for impairment losses on investments in subsidiary is recognized when a subsidiary incurs losses, with the provision amount determined as the difference between the Company's actual investment cost in the subsidiary and the investee's actual equity multiplied (x) by the Company's ownership interest in such subsidiary. If the subsidiary is consolidated into Consolidated Financial Statements, the basis for impairment provisions is the Consolidated Financial Statements.

Any increase or decrease in the provisions for impairment of investments in the subsidiary required to be recognized as of the statement of financial position date is recorded into financial expenses.

5. Receivables

Receivables are recognized at the carrying amounts less allowances for doubtful debts.

The classification of receivables as trade receivables and other receivables is made according to the following principles:

- Trade receivables reflect receivables concerning the commercial nature arising from purchase and sale transactions between the Company and customers who are independent to the Company.
- Other receivables reflect receivables not concerning the commercial nature and irrelevant to purchase and sale transactions.

Allowance is made for each doubtful debt on the basis of the age of debts after offsetting against liabilities (if any) or estimated loss as follows:

- As for overdue debts for telecommunications, IT, post-paid television, retails of goods with deferred/instalment payment from individuals:
 - 30% of the value of debts overdue between 3 months and less than 6 months.
 - 50% of the value of debts overdue between 6 months and less than 9 months.
 - 70% of the value of debts overdue between 9 months and less than 12 months.
 - 100% of the value of debts overdue from 12 months and more.
- As for other overdue debts:
 - 30% of the value of debts overdue between 6 months and less than 1 year.
 - 50% of the value of debts overdue between 1 year and less than 2 years.
 - 70% of the value of debts overdue between 2 years and less than 3 years.
 - 100% of the value of debts overdue from 3 years or more.
- As for doubtful debts: Allowance is made on the basis of the estimated loss.

Increases/(decreases) in the obligatory allowance for doubtful debts as of the statement of financial position date are recorded into general and administration expenses.

6. Inventories

Inventories are recognized at the lower of cost or net realizable value.

Cost of inventories is determined as follows:

- For materials and merchandise: Costs comprise costs of purchases and other directly relevant costs incurred in bringing the inventories to their present location and conditions.
- Work-in-process: Costs comprise costs of main materials, labors and other directly relevant expenses.



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Inventory costs are determined in accordance with the weighted average method and recorded in line with the perpetual method.

Net realizable value is the estimated selling price of inventories in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Allowance for devaluation of inventories is recognized for each type of inventories when their costs are higher than their net realizable values. Increases/(decreases) in the obligatory allowance for devaluation of inventories as of the statement of financial position date are recorded into costs of sales.

7. Prepaid expenses

Prepaid expenses comprise actual expenses incurred and relevant to financial performance in several accounting periods. Prepaid expenses of the Company mainly include expenses of tools, land rental, survey materials and equipment, construction and repair expenses. These prepaid expenses are allocated into costs over the prepayment period or period in which corresponding benefits are realized.

Expenses of tools

Expenses of tools in use are allocated into costs in accordance with the straight-line method for the maximum period of 2 years.

Land rental

Land rental reflects the rental prepaid for the land being used by the Company. Land rental is allocated over the lease term as stated in the land lease contract.

Survey materials and equipment

Installing materials and equipment in use are allocated into costs in accordance with the straight-line method for the maximum period of 5 years.

Construction and repair expenses

Construction and repair expenses are allocated into costs in accordance with the straight-line method for the maximum period of 3 years.

8. Operating leased assets

A lease is classified as an operating lease if it transfers substantially all the risks and rewards incident to ownership belonging to the lessor. The lease expenses are allocated in the Company's operation costs in accordance with the straight-line method over the lease term and do not depend on the method of lease payment.

9. Tangible fixed assets

Tangible fixed assets are presented at historical costs less accumulated depreciation. Historical costs of tangible fixed assets comprise all costs incurred by the Company to acquire the assets up to the time when it is brought to its working condition for its intended use. Subsequent costs are added to historical costs of fixed assets only if it is probable that future economic benefits associated with the asset will flow to the Company. Subsequent costs that do not meet the above conditions will be recognized as operation costs during the year.

Upon disposal or liquidation of a tangible fixed asset, its historical cost and accumulated depreciation are derecognized, then any gain or loss incurred from such disposal is included in the income or the expenses during the year.

Tangible fixed assets are depreciated in accordance with the straight-line method over their estimated useful lives. The depreciation period applied is as follows:



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<u>Fixed assets</u>	<u>Years</u>
Buildings and structures	02 – 25
Machinery and equipment	03 – 15
Vehicles	05 – 20
Office equipment	03 – 05
Other tangible fixed assets	03 – 05

10. Intangible fixed assets

Intangible fixed assets are presented at initial costs less accumulated amortization.

Initial costs of intangible fixed assets include all costs incurred by the Company to acquire the assets up to the time when it is brought to its working condition for its intended use. Subsequent costs relevant to intangible fixed assets are recognized as operation costs during the period in which they are incurred, unless such costs are directly attributable to a specific intangible fixed asset and increase the future economic benefits expected to be derived from that asset.

Upon disposal or liquidation of an intangible fixed asset, its initial costs and accumulated amortization are derecognized, then any gain or loss incurred from such disposal is included in the income or the expenses during the year.

The Company's intangible fixed assets include:

Land use right

Land use right comprises all the actual costs incurred by the Company that are directly attributable to the land in use, including payments made to obtain the land use right, compensation and site clearance costs, land levelling costs, registration fees, etc. If the land use right is permanent, it is not amortized.

Computer software

Expenses attributable to computer software, which is not a part associated with the relevant hardware, will be capitalized. Costs of computer software include all the expenses paid by the Company until the date the software is put into use. Computer software is amortized in accordance with the straight-line method from 2 years to 5 years.

11. Construction-in-progress

Construction-in-progress reflects the expenses (including relevant interest expenses following the accounting policies of the Company) directly attributable to assets under construction, machinery and equipment under installation for purposes of production, leasing and management as well as the repair of fixed assets in progress. These assets are recorded at historical costs and not depreciated.

12. Contractual arrangement***Jointly controlled operations***

In respect of its interest in jointly controlled operations, the Company shall recognize in its Financial Statements:

- the assets that the Company controls.
- the liabilities that the Company incurs.
- the revenue that Company earns from the sale of goods or services by the joint venture.
- the expenses that the Company incurs.

13. Payables and accrued expenses

Payables and accrued expenses are recorded for the amounts payable in the future associated with the goods and services received. Accrued expenses are recorded based on reasonable estimates for the amounts payable.

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The classification of payables as trade payables, accrued expenses and other payables is made on the basis of following principles:

- Trade payables reflect payables of commercial nature arising from the purchase of goods, services, or assets, of which the seller is an independent entity with the Company.
- Accrued expenses reflect expenses for goods, services received from suppliers or supplied to customers but have not been paid, invoiced or lack of accounting records and supporting documents; pay on leave payable to employees; and accrual of operation expenses.
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

The payables and accrued expenses are classified as short-term and long-term items in the statement of financial position on the basis of their remaining term as of the statement of financial position date.

14. Provisions for payables

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, the settlement of which is expected to result in an outflow of economic benefits, and a reliable estimate of the obligation can be made.

If the effect of time is significant, provision is determined by discounting the future cash outflows required to settle the liability at a pre-tax discount rate that reflects current market assessments of the time value of money and the specific risks of the liability. The increase in the provision due to the passage of time is recognized as finance expenses.

The Company's provisions for payables only include provision for construction work warranties.

A provision for construction work warranties is recognized for each construction project subject to a warranty commitment.

The provision is measured at the rate of 3% on total value of the construction (previous year: 3%). The rate is estimated based on historical data on warranty costs incurred in previous periods and weighted rate of all the possible consequences with corresponding probability. Upon expiry of the warranty period, any unused or unutilized balance of the provision for construction work warranties is recognized as other income.

15. Owner's capital

The contributed capital is recorded according to the actual amounts invested by the shareholders.

16. Profit distribution

Profit after tax is distributed to the shareholders after appropriation for funds under the Charter of the Company as well as legal regulations and voted to approve by the General Meeting of Shareholders.

The distribution of profits to the shareholders is made with consideration toward non-cash items in the retained earnings that may affect cash flows and payment of dividends such as profit due to revaluation of assets contributed as investment capital, profit due to revaluation of monetary items, financial instruments and other non-cash items.

Dividends are recorded as payables after being voted to approve by the General Meeting of Shareholders and Announcement of dividend payment of the Board of Directors.

17. Recognition of revenue and income

Revenue from sales of merchandise

Revenue from sales of merchandise shall be recognized when all of the following conditions are satisfied:

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- The Company transfers most of risks and benefits incident to the ownership of merchandise to customers.
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the merchandise sold.
- The amount of revenue can be measured reliably. When the contracts stipulate that buyers have the right to return merchandise purchased under specific conditions, the revenue is recorded only when those specific conditions no longer exist and buyers retain no right to return merchandise (except for the case that such returns are in exchange for other merchandise or services).
- The Company received or shall probably receive the economic benefits associated with sale transactions.
- The cost incurred or to be incurred in respect of the sale transaction can be measured reliably.

Revenue from provisions of services

Revenue from provisions of services shall be recognized when all of the following conditions are satisfied:

- The amount of revenue can be measured reliably. When the contract stipulates that the buyer is entitled to return the services provided under specific conditions, the revenue is recognized only when these specific conditions no longer exist and the buyers retain no right to return the services provided.
- The Company received or shall probably receive the economic benefits associated with the provision of services.
- The stage of completion of the transaction at the end of reporting period can be measured reliably.
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

In the case that the services are provided in several accounting periods, the determination of revenue is done on the basis of the volume of work done as of the statement of financial position date.

Revenue from real estate sold in form of land plots

Revenue from real estate sold in form of land plots under irrevocable contracts shall be recognized when all of the following conditions are satisfied:

- the Company has transferred most of risks and benefits incidents to the ownership of the land use right to the buyer.
- the amount of revenue can be measured reliably.
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.
- the Company received or shall probably receive the economic benefits associated with the transaction.

Revenue from operating lease

Income from leases of operating assets is recognized in accordance with the straight-line method during the lease term. Rentals received in advance for several periods are allocated to revenues in consistence with the lease term.

Interest

Interest is recorded, based on the term and the actual interest rate applied in each particular period.

18. Construction contract

Construction contract is a contract agreed for acquisition of an asset or combined assets closely relevant or mutually dependent on their design, technology, function or basic using purpose.

When the results of the contract implementation can be estimated reliably:



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- For construction contracts in which the contractor is entitled to pay according to construction progress: revenue and expenses relevant to the contracts are recognized to corresponding completed assignment determined by the Company as of the statement of financial position date.
- For construction contract in which the contractor is entitled to pay according to volume of work done: revenue and expenses relevant to the contracts are recognized to corresponding completed assignment determined by the customers and reflected in the invoices.

Increases/decreases in construction volume, compensations and other receivables are only recognized into revenue when these are mutually agreed with the customer.

When the results of the contract implementation cannot be estimated reliably:

- Revenue is only recognized equivalent to the contract's expenses and the payment is relatively reliable.
- The contract's expenses are only recognized as the expenses when they occur.

Difference between total accumulated revenue of construction contract recognized and the accumulated amount in the invoice of payment under the contract plan is recognized as receivable or payable under the contract plan.

19. Borrowing costs

Borrowing costs are interest and other costs that the Company directly incurs in connection with the borrowing.

Borrowing costs are recorded as an expense when it is incurred. In case the borrowing costs are directly attributable to the construction or the production of an asset in progress, which takes a substantial period of time (over 12 months) to get ready for intended use or sales of the asset, these costs will be included in the cost of that asset. To the extent that the borrowings are especially for the purpose of construction of fixed assets and investment properties, the interest is eligible for capitalization even if construction period is under 12 months. Incomes arisen from provisional investments as borrowings are recognized as a decrease in the costs of relevant assets.

In the event that general borrowings are partly used for the acquisition, construction or production of an asset in progress, the costs eligible for capitalization will be determined by applying the capitalization rate to average accumulated expenditure on construction or production of that asset. The capitalization rate is computed at the weighted average interest rate of the borrowings not yet paid during the year, except for particular borrowings serving the purpose of obtaining a specific asset.

20. Expenses

Expenses are those that result in outflows of the economic benefits and are recorded at the time of transactions or when incurrence of the transaction is reliable regardless of whether payment for expenses is made or not.

Expenses and their corresponding revenues are simultaneously recognized in accordance with matching principle. In the event that matching principle conflicts with prudence principle, expenses are recognized based on the nature and regulations of accounting standards in order to guarantee that transactions can be fairly and truly reflected.

21. Corporate income tax

Corporate income tax includes current income tax and deferred income tax.

Current income tax

Current income tax is the tax amount computed based on the assessable income. The assessable income is different from accounting profit due to the adjustments of temporary differences between tax and



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accounting figures, non-deductible expenses as well as those of non-taxable income and losses brought forward.

Deferred income tax

Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between book values of assets and liabilities serving the preparation of the Financial Statements and the values for tax purposes. Deferred income tax liabilities are recognized for all the temporary taxable differences. Deferred income tax assets are recorded only when there is an assurance on the availability of assessable income in the future against which the temporarily deductible differences can be used.

Carrying values of deferred corporate income tax assets are considered as of the statement of financial position date and will be reduced to the rate that ensures enough assessable income against which the benefits from part of or all of the deferred income tax can be used. Deferred corporate income tax assets, which have not been recorded before, are considered as of the statement of financial position date and are recorded when there is certainly enough assessable income to use these unrecognized deferred corporate income tax assets.

Deferred income tax assets and deferred income tax liabilities are determined at the estimated rate to be applied in the year when the assets are recovered or the liabilities are settled based on the effective tax rates as of the statement of financial position date. Deferred income tax is recognized in the Income Statement. In the case that deferred income tax is related to the items of the owner's equity, corporate income tax will be included in the owner's equity.

The Company shall offset deferred tax assets and deferred tax liabilities if:

- The Company has the legal right to offset current income tax assets against current income tax liabilities; and
- Deferred income tax assets and deferred income tax liabilities are relevant to corporate income tax which is under the management of one tax authority either:
 - Of the same subject to corporate income tax; or
 - The Company has intention to pay current income tax liabilities and current income tax assets on a net basis or recover tax assets and settle tax liability simultaneously in each future period to the extent that the majority of deferred income tax liabilities or deferred income tax assets are paid or recovered.

22. Related parties

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

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

23. Segment reporting

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or services and that is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or services within a particular economic environment and that is



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subject to risks and returns that are different from those of components operating in other economic environments.

The segment information is prepared and presented in conformity with the accounting policies applicable to the preparation and presentation of the Financial Statements of the Company.

V. ADDITIONAL INFORMATION ON THE ITEMS PRESENTED IN THE INTERIM STATEMENT OF FINANCIAL POSITION**1. Cash and cash equivalents**

	Ending balance	Beginning balance
Cash on hand	288,383,465	811,634,948
Cash in bank	8,606,453,494	33,118,344,063
Cash equivalents (Bank deposits of which the principal maturity is from 3 months or less)	5,000,000,000	30,000,000,000
Total	13,894,836,959	63,929,979,011

2. Financial investments

The financial investments of the Company include held-to-maturity investments and investments in other entities. The Company's financial investments are as follows:

2a. Held-to-maturity investments

This item reflects deposits of which the term is from 9 months to 12 months at BIDV – Binh Duong Branch.

2b. Investments in subsidiary

According to the Business Registration Certificate No. 3702979423, initially registered on 14 May 2021 and 3rd amended 15 April 2024, granted by the Department of Planning and Investment of Binh Duong Province (now Ho Chi Minh City Department of Finance), the Company invested the total amount of VND 25,000,000,000 in VNTT Solutions Company Limited, equivalent to 100% of the charter capital. As of the statement of financial position date, the Company fully contributed the capital to VNTT Solutions Company Limited.

Fair value

The Company has not measured the fair value of the investments because there is no specific instruction on measurement of fair value.

Operating performance of the subsidiary

VNTT Solutions Company Limited is in its initial operations and implementing the software development project.

Provisions for impairment of investments in other entities

The changes in provisions for impairment of investments in other entities are as follows:

	Current period	Previous period
Beginning balance	12,137,210,429	12,172,178,512
Reversal of provisions	145,032,367	27,756,655
Ending balance	12,282,242,796	12,199,935,167

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	Ending balance	Beginning balance
<i>Receivables from related parties</i>	<i>34,695,252,015</i>	<i>30,641,244,388</i>
Investment and Industrial Development Joint Stock Corporation	14,607,185,891	7,977,760,617
Binh Duong Trade and Development Joint-Stock Company	10,009,514,802	9,167,195,522
Vietnam-Singapore Industrial Park J.V. Co., Ltd.	5,179,188,383	3,577,480,820
Setiabecamex Joint Stock Company	3,098,591,746	3,134,197,510
VNPT Ho Chi Minh City	745,323,540	89,128,872
Becamex - VSIP Power Investment and Development Joint Stock Company	282,938,938	3,274,681,356
Becamex Binh Phuoc Infrastructure Development Joint Stock Company	209,223,113	541,483,971
WTC Binh Duong One Member Company Limited	208,254,000	16,514,834
Eastern International University	76,701,901	51,119,503
Becamex Tokyu Co., Ltd.	52,266,426	122,107,094
Branch of Becamex Hospitality Company Limited	50,543,675	30,460,000
Binh Duong Construction & Civil Engineering Joint Stock Company	42,367,100	6,281,500
Becamex Binh Phuoc Power Joint Stock Company	36,144,000	36,144,000
East Saigon Investment and Industrial Development Joint Stock Company	26,350,500	26,350,500
Becamex Tokyu Bus Co., Ltd.	24,084,000	23,028,000
Becamex Hospitality Company Limited	14,080,000	36,343,120
<i>Branch of Binh Duong Trade and Development Joint-Stock Company – My Phuoc Ready-mixed Concrete Enterprise</i>	<i>7,700,000</i>	<i>9,350,000</i>
MTV Aspire Company Limited	5,500,000	-
Becamex Binh Duong Football Club Joint Stock Company	3,740,000	3,740,000
Vietnam - Singapore Smart Energy Solutions Joint Stock Company	2,750,000	2,750,000
Binh Duong Plastic Production Trading MTV Company Limited	2,750,000	-
Becamex Binh Dinh Joint Stock Company	2,618,000	-
IJC Construction One Member Company Limited Company	2,618,000	2,640,000
My Phuoc Hospital Joint Stock Company	1,650,000	26,112,000
Becamex Urban Development Joint Stock Company	1,650,000	1,650,002
Becamex Binh Dinh Infrastructure Development Co., Ltd.	1,518,000	-
Becamex Infrastructure Development Joint Stock Company	-	2,480,875,167
<i>Sao Hoa Toan Quoc Joint Stock Company</i>	<i>-</i>	<i>3,850,000</i>
<i>Receivables from other customers</i>	<i>32,616,417,127</i>	<i>29,869,150,862</i>
Total	<u>67,311,669,142</u>	<u>60,510,395,250</u>

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	<u>Ending balance</u>	<u>Beginning balance</u>
Dai Long Trading Manufacturing Electric Wire and Cable Company Limited	39,606,738,480	-
Digital Communication Infrastructure Company Limited	636,474,783	636,474,783
Binh Duong Power Company	469,127,425	469,127,425
Hoang Long Van Technical Co., Ltd.	-	2,504,197,600
Phan Khang Trading and Technical Services Co., Ltd.	-	1,009,011,244
Other suppliers	8,131,640,238	2,487,949,220
Total	<u>48,843,980,926</u>	<u>7,106,760,272</u>

5. Other receivables**5a. Other short-term receivables**

	<u>Ending balance</u>		<u>Beginning balance</u>	
	Value	Allowance	Value	Allowance
<i>Receivables from related parties</i>	<i>539,956,321</i>	-	<i>990,718,340</i>	-
VNPT – Binh Duong Business Center – Branch of VNPT Vinaphone Corporation - Service charges	-	-	22,896,274	-
BW Supply Chain City Limited Liability Company - Service charges	20,000	-	20,000	-
Becamex Infrastructure Development Joint Stock Company - Service charges	42,733	-	44,795	-
IJC Construction One Member Company Limited Company - Service charges	42,944	-	40,400	-
Ha Tien Kien Giang - Becamex Cement Joint Stock Company - Service charges	52,524	-	47,919	-
Becamex - VSIP Power Investment and Development Joint Stock Company - Service charges	55,435	-	58,690	-
Vietnam - Singapore Smart Energy Solutions Joint Stock Company - Service charges	59,722	-	86,515	-
Becamex Urban Development Joint Stock Company - Service charges	60,000	-	60,501	-
MTV Aspire Company Limited - Service charges	63,800	-	61,118	-
Becamex Binh Dinh Joint Stock Company - Service charges	70,000	-	70,000	-
Becamex Binh Phuoc Infrastructure Development Joint Stock Company - Service charges	70,910	-	70,910	-
Binh Duong Trade and Development Joint-Stock Company - Service charges	80,200	-	80,000	-
Investment and Industrial Development Joint Stock Corporation - Service charges	120,000	-	610,320,200	-
Vietnam-Singapore Industrial Park J.V. Co., Ltd. - Service charges	180,000	-	290,825,000	-

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	Ending balance		Beginning balance	
	Value	Allowance	Value	Allowance
Becamex Tokyu Bus Co., Ltd. - Service charges	189,091	-	159,281	-
Becamex Hospitality Company Limited - Service charges	269,446	-	123,542	-
Binh Duong Construction & Civil Engineering Joint Stock Company - Service charges	300,000	-	306,544	-
Branch of Becamex Hospitality Company Limited - Service charges	431,391	-	362,802	-
Becamex Tokyu Co., Ltd. - Service charges	469,114	-	527,118	-
Eastern International University - Service charges	2,364,188	-	1,448,731	-
VNPT Ho Chi Minh City - Service charges	471,906,823	-	-	-
BW Supply Chain City Limited Liability Company - Deposits, mortgages	63,108,000	-	63,108,000	-
<i>Receivables from other organizations and individuals</i>	<i>18,082,296,983</i>	<i>(2,763,329,110)</i>	<i>19,098,707,965</i>	<i>(2,763,329,110)</i>
Advance	10,197,571,752	-	10,406,332,989	-
Short-term mortgages and deposits	28,715,062	-	28,715,062	-
Term deposit interest to be received	3,053,130,136	-	4,778,188,510	-
Other short-term receivables	4,802,880,033	(2,763,329,110)	3,885,471,404	(2,763,329,110)
Total	18,622,253,304	(2,763,329,110)	20,089,426,305	(2,763,329,110)

5b. Other long-term receivables

	Ending balance		Beginning balance	
	Value	Allowance	Value	Allowance
<i>Receivables from related parties</i>	<i>593,971,528</i>	<i>-</i>	<i>593,971,528</i>	<i>-</i>
Becamex Investment and Industrial Development Group - Long-term deposits	461,656,000	-	461,656,000	-
MTV Aspire Company Limited - Long-term deposits	61,835,200	-	61,835,200	-
Becamex Binh Dinh Joint Stock Company - Long-term deposits	51,000,000	-	51,000,000	-
Becamex Binh Phuoc Infrastructure Development Joint Stock Company - Long-term deposits	10,000,000	-	10,000,000	-
Vietnam-Singapore Industrial Park J.V. Co., Ltd. - Long-term deposits	9,480,328	-	9,480,328	-
<i>Other receivables from other organizations and individuals</i>	<i>506,276,965</i>	<i>-</i>	<i>473,276,965</i>	<i>-</i>
Total	1,100,248,493	-	1,067,248,493	-

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6. Doubtful debts

Overdue period	Ending balance		Beginning balance	
	Original amount	Recoverable amount	Original amount	Recoverable amount
Trade receivables for sales of goods and service provisions from individuals				
From 3 to 6 months	35,546,482	24,882,537	35,546,482	24,882,537
From 6 to 9 months	48,812,370	24,406,185	48,812,370	24,406,185
From 9 to 12 months	75,055,282	22,516,585	75,055,282	22,516,585
More than 12 months	958,696,697	-	958,696,697	-
Trade receivables for sales of goods and service provisions from organizations				
Less than 1 year	4,805,173	3,363,621	4,805,173	3,363,621
From more than 1 year to less than 2 years	-	-	-	-
From more than 2 years to less than 3 years	15,455,660	4,636,698	15,455,660	4,636,698
More than 3 years	1,048,766,254	-	1,048,766,254	-
Other receivables from individuals				
More than 3 years	2,763,329,110	-	2,763,329,110	-
Advances receivable from individuals				
From more than 2 years to less than 3 years	10,000,000	3,000,000	10,000,000	3,000,000
More than 3 years	272,235,926	-	272,235,926	-
Total	5,232,702,954	82,805,626	5,232,702,954	82,805,626

7. Inventories

	Ending balance		Beginning balance	
	Costs	Allowance	Costs	Allowance
Materials and supplies	82,607,466,425	-	29,232,819,934	-
Tools	33,300,785	-	43,457,822	-
Work-in-process	112,772,555,593	-	79,843,869,782	-
Merchandise	21,480,463,523	-	21,511,450,173	-
Total	216,893,786,326	-	130,631,597,711	-

8. Prepaid expenses

8a. Short-term prepaid expenses

	Ending balance	Beginning balance
Expenses of tools	485,014,964	572,261,897
Other short-term prepaid expenses	3,122,487,628	3,182,709,611
Total	3,607,502,592	3,754,971,508

8b. Long-term prepaid expenses

	Ending balance	Beginning balance
Expenses of tools	1,368,919,803	1,269,517,842
Land rental	8,404,929,207	8,467,292,370
Survey materials and equipment	-	14,729,171
Construction and repair expenses	898,564,131	982,445,650
Other long-term prepaid expenses	1,309,089,442	1,163,426,643
Total	11,981,502,583	11,897,411,676

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VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANYAddress: No. 16th Floor, WTC Tower, No. 1 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City**INTERIM FINANCIAL STATEMENTS**For the 1st quarter of the fiscal year ending 31 December 2026**Notes to the Interim Financial Statements (cont.)****9. Tangible fixed assets**

	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Other tangible fixed assets	Total
Historical costs						
Beginning balance	22,177,474,788	234,952,640,622	99,198,508,725	11,625,038,609	1,144,433,729	369,098,096,473
Acquisition during the period	-	201,900,586	-	14,901,118,000	-	15,103,018,586
Completed construction	1,356,016,955	-	2,496,780,942	-	-	3,852,797,897
Liquidation, disposal	-	-	-	-	-	-
Ending balance	23,533,491,743	235,154,541,208	101,695,289,667	26,526,156,609	1,144,433,729	388,053,912,956
<i>In which:</i>						
Assets fully depreciated but still in use	4,345,971,956	92,002,224,629	25,715,149,553	772,197,075	939,749,622	123,775,292,835
Assets waiting for liquidation	-	-	-	-	-	-
Depreciation						
Beginning balance	10,792,062,656	191,901,173,709	67,005,159,433	3,188,047,104	1,016,442,681	273,902,885,583
Depreciation during the period	242,420,372	3,264,145,544	2,710,237,445	517,461,169	10,234,203	6,744,498,733
Liquidation, disposal	-	-	-	-	-	-
Ending balance	11,034,483,028	195,165,319,253	69,715,396,878	3,705,508,273	1,026,676,884	280,647,384,316
Carrying value						
Beginning balance	11,385,412,132	43,051,466,913	32,193,349,292	8,436,991,505	127,991,048	95,195,210,890
Ending balance	12,499,008,715	39,989,221,955	31,979,892,789	22,820,648,336	117,756,845	107,406,528,640
<i>In which:</i>						
Assets temporarily not in use	-	-	-	-	-	-
Assets waiting for liquidation	-	-	-	-	-	-

10. Intangible fixed assets

	Land use rights	Computer software	Total
Initial costs			
Beginning balance	4,120,573,328	10,713,545,180	14,834,118,508
Acquisition during the period	-	-	-
Liquidation, disposal	-	-	-
Ending balance	4,120,573,328	10,713,545,180	14,834,118,508
<i>In which:</i>			
Assets fully amortized but still in use	-	6,432,569,680	6,432,569,680
Amortization			
Beginning balance	-	9,438,876,185	9,438,876,185
Amortization during the period	-	214,048,776	214,048,776
Liquidation, disposal	-	-	-
Ending balance	-	9,652,924,961	9,652,924,961
Carrying value			
Beginning balance	4,120,573,328	1,274,668,995	5,395,242,323
Ending balance	4,120,573,328	1,060,620,219	5,181,193,547
<i>In which:</i>			
Assets temporarily not in use	-	-	-
Assets waiting for liquidation	-	-	-

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	Beginning balance	Increase during the period	Inclusion into fixed assets during the period	Inclusion into expenses	Ending balance
Acquisition of fixed assets	9,168,785,178	-	-	-	9,168,785,178
Construction-in-progress	30,791,444,372	5,675,009,993	(18,652,727,897)	(354,713,036)	17,459,013,432
Total	39,960,229,550	5,675,009,993	(18,652,727,897)	(354,713,036)	26,627,798,610

12. Short-term trade payables

	Ending balance	Beginning balance
<i>Payables to related parties</i>	5,944,637,182	9,481,253,166
Binh Duong Trade and Development Joint-Stock Company	5,595,725,973	5,595,725,973
Vietnam-Singapore Industrial Park J.V. Co., Ltd.	100,742,998	188,255,501
VNPT Ho Chi Minh City	82,570,068	2,780,191,208
Becamex Binh Phuoc Infrastructure Development Joint Stock Company	47,124,417	34,274,311
Investment and Industrial Development Joint Stock Corporation	38,424,091	41,842,164
Becamex Tokyu Bus Co., Ltd.	34,009,360	34,009,360
Becamex - VSIP Power Investment and Development Joint Stock Company	20,958,903	64,969,215
Becamex Binh Dinh Joint Stock Company	11,431,482	9,751,190
Becamex Tokyu Co., Ltd.	7,358,930	6,999,420
Setiabecamex Joint Stock Company	6,290,960	5,431,778
Eastern International University	-	18,717,365
VNPT Solutions Company Limited	-	662,280,800
VNPT Binh Duong	-	6,621,571
WTC Binh Duong One Member Company Limited	-	22,988,000
Becamex Binh Phuoc Power Joint Stock Company	-	9,195,310
<i>Payables to other suppliers</i>	32,645,600,432	39,263,491,631
Thuan Thien Thanh Technology Construction Trading Joint Stock Company	7,080,926,472	-
Hoang Phuc Communication Investment Joint Stock Company	4,235,520,000	-
Communication and Information Infrastructure Solution Joint Stock Company	39,284,595	11,675,836,800
Other suppliers	21,289,869,365	27,587,654,831
Total	38,590,237,614	48,744,744,797

The Company has no overdue trade payables.

13. Short-term advances from customers

	Ending balance	Beginning balance
<i>Advances from related party</i>	1,936,931,063	2,200,000
Becamex Infrastructure Development Joint Stock Company	1,934,731,063	-
BW Supply Chain City Limited Liability Company	2,200,000	2,200,000
<i>Advances from other customers</i>	3,276,276,662	2,824,109,641
Branch of Orion Food Vina Co., Ltd.	1,300,984,200	1,300,984,200

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	Ending balance	Beginning balance
Other customers	1,975,292,462	1,523,125,441
Total	5,213,207,725	2,826,309,641

14. Dividends and profits payable

	Ending balance	Beginning balance
Dividends payable	8,880,864,300	9,093,609,300
Total	8,880,864,300	9,093,609,300

15. Taxes and other obligations to the State Budget in short-term

	Beginning balance		Increases during the period		Ending balance	
	Payables	Receivables	Amount payable	Amount paid	Payables	Receivables
VAT on local sales	-	630,699,777	(2,119,717)	-	-	632,819,494
Corporate income tax	6,136,270,657	-	4,190,691,447	(6,145,755,689)	4,181,206,415	-
Personal income tax	52,583,970	-	723,931,989	(1,719,608,299)	-	943,092,340
Property tax	-	-	855,000	(855,000)	-	-
Other taxes	11,202,037	-	36,231,826	(36,339,125)	11,094,738	-
Fees, legal fees, and other duties	-	-	-	-	-	-
Total	6,200,056,664	630,699,777	4,949,590,545	(7,902,558,113)	4,192,301,153	1,575,911,834

Value added tax (VAT)

The Company has to pay VAT in accordance with the deduction method. The VAT rates are as follows:

- Computer software	Not subject to tax
- Goods and other services ^(*)	10%

- ^(*) The Company has to pay VAT in accordance with the deduction method. From 01 January 2026 to 31 December 2026, the Company is entitled to the value-added tax rate of 8% applicable to some goods and services in accordance with Decree No. 174/2025/NĐ-CP dated 30 June 2026 of the Government, guiding Resolution No. 204/2025/QH15 dated 17 June 2025 of the National Assembly.

Corporate income tax

Income from other activities is subject to corporate income tax at the rate of 20%.

The estimated corporate income tax payable during the year is as follows:

	Current period	Previous period
Total accounting profit before tax	20,953,457,236	21,105,943,181
Increases/(decreases) of accounting profit to determine taxable income:		
- Increases	-	28,649,306
- Decreases	-	-
Assessable income	20,953,457,236	21,134,592,487
Corporate income tax rate	20%	20%
Corporate income tax payable	4,190,691,447	4,226,918,497

Determination of corporate income tax liability of the Company is based on currently applicable regulations on tax. Nonetheless, these tax regulations may change from time to time and tax regulations applicable to variety of transactions can be interpreted differently. Hence, the tax amounts presented in the Financial Statements can be changed upon the inspection of tax authorities.

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The Company has declared and paid these taxes in line with the prevailing regulations.

16. Payables to employees

This item reflects salary and bonus to be paid to employees.

17. Short-term accrued expenses

	Ending balance	Beginning balance
Construction works expenses	1,517,968,308	1,510,718,879
Revenue division expenses	6,264,362,277	5,756,862,952
Other short-term accrued expenses	589,515,072	846,131,915
Total	8,371,845,657	8,113,713,746

18. Unearned revenues

This item reflects channel rental to be received in advance.

19. Other payables**19a. Other short-term payables**

	Ending balance	Beginning balance
<i>Payables to related parties</i>	<i>2,684,800</i>	<i>1,224,181,412</i>
Bonus for the Executive Board	-	1,221,496,612
Becamex Infrastructure Development Joint Stock Company - Other payables	2,684,800	2,684,800
<i>Payables to other organizations and individuals</i>	<i>4,203,701,692</i>	<i>4,656,538,786</i>
Trade Union's expenditure, social insurance premiums, health insurance premiums	509,863,100	242,105,200
Executive Office of NTT Vietnam Corporation in Binh Duong - Payables for revenue distributed under cooperation contract	2,160,438,090	3,874,584,207
Receipt of short-term deposits, mortgages	161,435,153	161,435,153
Other short-term payables	1,371,965,349	378,414,226
Total	4,206,386,492	5,880,720,198

19b. Other long-term payables

	Ending balance	Beginning balance
<i>Payables to related parties</i>	<i>3,300,000</i>	<i>3,300,000</i>
BW Supply Chain City Limited Liability Company – Receipt of long-term deposits	3,300,000	3,300,000
<i>Payables to other organizations and individuals</i>	<i>9,788,439,478</i>	<i>9,428,751,489</i>
Receipt of other long-term deposits	9,788,439,478	9,428,751,489
Total	9,791,739,478	9,432,051,489

19c. Overdue debts

The Company has no other overdue payables.

20. Provisions for payables**20a. Provisions for short-term payables**

The provision for short-term payables is related to warranty of construction works. Details are as follows:

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	Current period	Previous period
Beginning balance	1,541,011,974	1,299,132,608
Increase due to extraction	159,841,677	127,333,020
Reversal of provision	(175,842,420)	(230,021,804)
Ending balance	1,525,011,231	1,196,443,824

20b. Provisions for long-term payables

The provision for long-term payables is related to warranty of construction works. Details are as follows:

	Current period	Previous period
Beginning balance	1,158,666,714	291,651,000
Increase due to extraction	-	25,236,534
Ending balance	1,158,666,714	316,887,534

21. Bonus and welfare funds

The Company only has bonus fund. Details are as follows:

	Current period	Previous period
Beginning balance	2,617,517,703	2,596,287,810
Increase due to appropriation from profit	-	-
Other increases	-	7,020,000
Disbursement	(2,608,356,875)	(2,603,304,000)
Ending balance	9,160,828	3,810

22. Owner's equity**22a. Details of owner's capital**

	Ending balance	Beginning balance
Becamex Investment and Industrial Development Group	178,446,000,000	178,446,000,000
Vietnam Posts and Telecommunications Group (VNPT)	20,000,000,000	20,000,000,000
Other shareholders	168,829,000,000	168,829,000,000
Total	367,275,000,000	367,275,000,000

22b. Shares

	Ending balance	Beginning balance
Number of shares registered to be issued	36,727,500	36,727,500
Number of shares sold to the public	36,727,500	36,727,500
- Common shares	36,727,500	36,727,500
- Preferred shares	-	-
Number of shares repurchased	-	-
- Common shares	-	-
- Preferred shares	-	-
Number of outstanding shares	36,727,500	36,727,500
- Common shares	36,727,500	36,727,500
- Preferred shares	-	-

Par value per outstanding share: VND 10,000.

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During the period, the Company has not yet distributed profits due to the Annual General Meeting of Shareholders held in April 2026.

23. Off- Statement of financial position items**Foreign currencies**

As of the statement of financial position date, cash include USD 15,891.24 (the beginning balance: USD 14,242.08).

VI. ADDITIONAL INFORMATION ON THE ITEMS PRESENTED IN THE INTERIM INCOME STATEMENT**1. Revenue from sales of goods and provisions of services****1a. Gross revenue**

	<u>Current period</u>	<u>Previous period</u>
Revenue from sales of merchandise	2,730,242,560	3,069,689,465
Revenue from provisions of services	81,684,140,656	66,500,614,780
Revenue from construction contracts	6,305,093,135	4,527,871,800
Revenue from real estate	-	-
Total	90,719,476,351	74,098,176,045

1b. Revenue from sales of goods and provisions of services to related parties

Apart from sales of goods and service provisions to subsidiary presented in Note No. V.2b, the Company also has sales of goods and service provisions to related parties which are not subsidiary as follows:

	<u>Current period</u>	<u>Previous period</u>
<i>Becamex Investment and Industrial Development Group</i>		
Sales of equipment	116,911,000	877,853,000
Service provisions	7,886,788,549	1,236,012,797
Construction works	-	2,736,496,000
<i>My Phuoc Hospital Joint Stock Company</i>		
Service provisions	4,500,000	4,500,000
Construction works	-	155,790,000
<i>Binh Duong Trade and Development Joint-Stock Company</i>		
Sales of equipment	157,345,200	159,766,162
Service provisions	792,530,000	-
<i>Becamex Urban Development Joint Stock Company</i>		
Service provisions	4,680,600	4,682,323
<i>Becamex Infrastructure Development Joint Stock Company</i>		
Sales of equipment	15,390,000	-
Service provisions	388,668,417	402,776,311
Construction works	40,040,000	258,474,800

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	<u>Current period</u>	<u>Previous period</u>
<i>Binh Duong Construction & Civil Engineering Joint Stock Company</i>		
Service provisions	92,550,501	46,171,772
<i>Eastern International University</i>		
Service provisions	107,124,747	145,767,342
<i>Enlie Pharmaceutical Joint Stock Company</i>		
Service provisions	4,500,000	4,500,000
<i>Becamex Tokyu Co., Ltd.</i>		
Sales of goods	800,000	-
Service provisions	246,339,072	162,584,486
<i>Binh Duong Rubber Joint Stock Company</i>		
Service provisions	-	1,750,000
<i>Becamex Hospitality Company Limited</i>		
Sales of equipment	-	16,824,000
Service provisions	42,578,876	45,918,204
<i>IJC Construction One Member Limited Company</i>		
Service provisions	7,303,144	10,230,860
<i>Vietnam-Singapore Industrial Park J.V. Co., Ltd.</i>		
Service provisions	62,040,000	62,040,000
Construction works	4,535,525,901	101,162,000
<i>Setiabecamex Joint Stock Company</i>		
Service provisions	661,375,250	581,250
Construction works	-	624,620,000
<i>Becamex Binh Phuoc Infrastructure Development Joint Stock Company</i>		
Sales of goods	23,400,000	-
Service provisions	181,887,920	158,458,051
Construction works	-	120,000,000
<i>Becamex Binh Dinh Joint Stock Company</i>		
Service provisions	31,550,000	133,441,000
Construction works	-	74,541,000
<i>East Saigon Investment and Industrial Development Joint Stock Company</i>		
Service provisions	35,850,000	61,265,000
<i>Branch of Becamex Hospitality Company Limited</i>		
Sales of equipment	-	7,800,000
Service provisions	70,378,544	83,208,176

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	<u>Current period</u>	<u>Previous period</u>
<i>Becamex - VSIP Power Investment and Development Joint Stock Company</i>		
Sales of equipment	-	169,850,000
Service provisions	59,006,114	54,772,179
<i>VNPT – Binh Duong Business Centre – Branch of VNPT Vinaphone Corporation</i>		
Service provisions	-	1,556,469,972
<i>VNPT Ho Chi Minh City</i>		
Service provisions	3,467,710,824	-
<i>VNPT Binh Duong</i>		
Service provisions	-	1,033,864,095
<i>WTC Binh Duong One Member Company Limited</i>		
Sales of equipment	187,300,000	-
Service provisions	1,990,908	4,990,908
<i>Becamex Tokyu Bus Co., Ltd.</i>		
Service provisions	33,300,528	33,266,395
<i>MTV Aspire Company Limited</i>		
Service provisions	15,188,345	15,202,295
<i>Becamex Binh Duong Football Club Joint Stock Company</i>		
Service provisions	10,200,000	10,200,000
<i>Vietnam - Singapore Smart Energy Solutions Joint Stock Company</i>		
Service provisions	7,708,806	7,715,842
<i>Binh Duong Plastic Production Trading MTV Company Limited</i>		
Service provisions	7,500,000	7,500,000
<i>Becamex Binh Phuoc Power Joint Stock Company</i>		
Service provisions	8,814,546	12,660,000
<i>Ha Tien Kien Giang - Becamex Cement Joint Stock Company</i>		
Service provisions	12,145,742	12,360,110
<i>Becamex Binh Dinh Infrastructure Development Co., Ltd.</i>		
Service provisions	4,140,000	4,140,000

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	<u>Current period</u>	<u>Previous period</u>
<i>BW Supply Chain City Limited Liability Company</i>		
Service provisions	4,560,000	4,560,000
<i>Branch of Binh Duong Trade and Development Joint-Stock Company – My Phuoc Ready-mixed Concrete Enterprise</i>		
Service provisions	21,000,000	25,500,000
<i>BW Industrial Development Hai Phong One-Member Limited Company</i>		
Service provisions	4,050,000	4,050,000
<i>Ho Chi Minh City–Thu Dau Mot–Chon Thanh Expressway Joint Stock Company</i>		
Service provisions	1,523,076	-
<i>Sao Hoa Toan Quoc Joint Stock Company</i>		
Service provisions	13,272,727	9,000,000
<i>BW Industrial Development My Phuoc 3 Limited Liability Company</i>		
Service provisions	4,500,000	-
<i>BW Industrial Development Thoi Hoa (Project 2) Single-Member Limited Liability Company</i>		
Service provisions	4,500,000	-
<i>BW Industrial Development Bau Bang – BB06 Limited Liability Company</i>		
Service provisions	9,000,000	-
<i>BW Industrial Development Bau Bang – BB01 Limited Liability Company</i>		
Service provisions	4,500,000	-
2. Costs of sales		
	<u>Current period</u>	<u>Previous period</u>
Costs of merchandise sold	2,472,985,558	2,764,275,140
Costs of services provided	47,955,117,955	38,539,439,500
Costs of construction contracts	9,918,737,198	3,782,373,587
Costs of trading real estate	-	-
Total	60,346,840,711	45,086,088,227
3. Financial income		
	<u>Current period</u>	<u>Previous period</u>
Term deposit interest	2,042,665,013	1,811,115,065
Demand deposit interest	11,000,342	8,629,831

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	<u>Current period</u>	<u>Previous period</u>
Exchange gain due to the revaluation of monetary items in foreign currencies	-	41,636,211
Total	2,053,665,355	1,861,381,107
4. Financial expenses		
	<u>Current period</u>	<u>Previous period</u>
Reversal of provision for investment loss	145,032,367	27,756,655
Total	145,032,367	27,756,655
5. Selling expenses		
	<u>Current period</u>	<u>Previous period</u>
Expenses for employees	3,051,068,038	2,841,385,474
Tools, supplies	45,298,945	18,015,519
Depreciation/(amortization)	86,490,269	72,806,001
Warranty expenses	(16,000,743)	-
Expenses for external services	101,628,080	19,750,209
Other expenses	1,174,762,216	890,245,035
Total	4,443,246,805	3,842,202,238
6. General and administration expenses		
	<u>Current period</u>	<u>Previous period</u>
Expenses for employees	3,156,731,288	3,359,931,192
Administrative supplies	79,878,433	94,151,804
Office supplies	138,207,305	101,305,274
Depreciation/(amortization) of fixed assets	341,232,722	341,328,681
Expenses for external services	449,135,130	255,256,939
Other expenses	2,755,755,750	1,972,731,139
Total	6,920,940,628	6,124,705,029
7. Other income		
	<u>Current period</u>	<u>Previous period</u>
Reversal of provision for constructions under warranty	-	230,021,804
Income from fines for violation of the contract	7,600,000	10,800,000
Other income	29,623,627	4,523,359
Total	37,223,627	245,345,163
8. Other expenses		
	<u>Current period</u>	<u>Previous period</u>
Other expenses	847,586	18,206,985
Total	847,586	18,206,985
9. Earnings per share		
Information on earnings per share is presented in the Interim Consolidated Financial Statements.		

These notes form an integral part of and should be read in conjunction with the Interim Financial Statements



VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANYAddress: No. 16th Floor, WTC Tower, No. 1 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City**INTERIM FINANCIAL STATEMENTS**For the 1st quarter of the fiscal year ending 31 December 2026**Notes to the Interim Financial Statements (cont.)****10. Operating costs by factors**

	Current period	Previous period
Materials and supplies	40,276,858,151	28,599,262,951
Labor costs	22,557,573,477	17,187,893,300
Depreciation/(amortization) of fixed assets	8,317,462,168	8,530,488,537
Expenses for external services	23,771,213,452	20,820,019,739
Other expenses	15,993,141,684	9,598,542,762
Total	110,916,248,932	84,736,207,289

VII. ADDITIONAL INFORMATION ON THE ITEMS PRESENTED IN THE INTERIM CASH FLOW STATEMENT

As of the statement of financial position date, the payables in respect of the acquisition of fixed assets were VND 6,050,725,203 (beginning balance: VND 6,176,939,355).

VIII. OTHER DISCLOSURES**1. Operating leased assets**

As at the statement of financial position date, the total minimum rental to be collected in the future from irrevocable operating leases is as follows:

	Ending balance	Beginning balance
Less than 01 year	6,988,580,000	10,130,120,000
More than 1 year to 5 years	778,400,000	1,398,920,000
Total	7,766,980,000	11,529,040,000

2. Transactions and balances with related parties

The Company's related parties include the key management personnel, their related individuals and other related parties.

2a. Transactions and balances with the key management personnel and their related individuals

The key management personnel include the Board of Directors, the Supervisory Board and the Executive Board (the Board of Management and the Chief Accountant). The key management personnel's related individuals are their close family members.

Transactions with the key management personnel and their related individuals

The Company has no sales of goods and service provisions and no other transactions with the key managers and their related individuals.

Receivables from and payables to the key management personnel and their related individuals

The receivables from and payables to the key management personnel and their related individuals are presented in Notes No. V.5a and V.19a.

The receivables from the key management personnel and their related individuals are unsecured and will be paid in cash. No allowances have been made for the receivables from the key management personnel and their related individuals.



VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANYAddress: No. 16th Floor, WTC Tower, No. 1 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City**INTERIM FINANCIAL STATEMENTS**For the 1st quarter of the fiscal year ending 31 December 2026**Notes to the Interim Financial Statements (cont.)***Remuneration of the key management personnel and the Supervisory Board*

	Salary	Bonus	Compensation	Total remuneration
Current period				
Mr. Le Phan Minh Vu – BOD Chairman	-	-	98,000,000	98,000,000
Mr. Pham Tuan Anh – BOD Vice Chairman cum General Director	185,900,000	680,990,700	88,000,000	954,890,700
Ms. Vo Thi Thanh Huong - BOD Member	-	-	80,000,000	80,000,000
Mr. Nguyen Ba Thuoc - BOD Member	-	-	80,000,000	80,000,000
Mr. Le Nguyen Bao Trong - BOD Member	-	-	80,000,000	80,000,000
Mr. Nguyen Hai Hoang - Head of the Supervisory Board	-	-	80,000,000	80,000,000
Ms. Nguyen Thi Thanh Tra - Supervisor	-	-	48,000,000	48,000,000
Mr. Nguyen Minh Duong - Supervisor	-	-	48,000,000	48,000,000
Mr. Nguyen Chau Thanh Hien - Deputy General Director	123,200,000	421,719,500	-	544,919,500
Mr. Nguyen Van Phuc - Chief Accountant	128,400,000	470,009,900	-	598,409,900
Total	437,500,000	1,572,720,100	602,000,000	2,612,220,100
Previous period				
Mr. Duong Ngoc Hoang Vu – BOD Chairman	-	-	-	-
Mr. Pham Tuan Anh – BOD Vice Chairman cum General Director	168,900,000	595,331,400	-	764,231,400
Ms. Vo Thi Thanh Huong - BOD Member	-	-	-	-
Mr. Quang Van Viet Cuong - BOD Member	-	-	-	-
Mr. Nguyen Ba Thuoc - BOD Member	-	-	-	-
Ms. Nguyen Thi Thuy Duong - Head of the Supervisory Board	-	-	-	-
Mr. Nguyen Hai Hoang - Supervisor	-	-	-	-
Ms. Nguyen Thi Thanh Tra - Supervisor	-	-	-	-
Mr. Le Xuan Vinh - Deputy General Director (resigned on 02 January 2025)	32,550,000	205,929,810	-	238,479,810
Mr. Nguyen Chau Thanh Hien – Deputy General Director	96,000,000	172,589,650	-	268,589,650
Mr. Nguyen Van Phuc – Chief Accountant	132,000,000	435,458,199	-	567,458,199
Total	429,450,000	1,409,309,059	-	1,838,759,059

2b. Transactions and balances with other related parties

Other related parties of the Company include:

Other related parties	Relationship
Becamex Investment and Industrial Development Group	Shareholder
Vietnam Posts and Telecommunications Group (VNPT)	Shareholder
VNTT Solutions Company Limited	Subsidiary
My Phuoc Hospital Joint Stock Company	Company having the same investor
Binh Duong Trade and Development Joint Stock Company	Company having the same investor
Becamex Urban Development Joint Stock Company	Company having the same investor
Becamex Infrastructure Development Joint Stock Company	Company having the same investor
Binh Duong Construction & Civil Engineering Joint Stock Company	Company having the same investor
Eastern International University	Company having the same investor
Enlie Pharmaceutical Joint Stock Company	Company having the same investor
Binh Duong Rubber Joint Stock Company	Company having the same investor
Becamex Tokyu Co., Ltd.	Company having the same investor

These notes form an integral part of and should be read in conjunction with the Interim Financial Statements



VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANYAddress: No. 16th Floor, WTC Tower, No. 1 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City**INTERIM FINANCIAL STATEMENTS**For the 1st quarter of the fiscal year ending 31 December 2026**Notes to the Interim Financial Statements (cont.)**

Other related parties	Relationship
Becamex Hospitality Company Limited	Company having the same investor
Branch of Becamex Hospitality Company Limited	Company having the same investor
IJC Construction One Member Limited Company (Becamex Trade Company Limited)	Company having the same investor
Setiabecamex Joint Stock Company	Company having the same investor
Vietnam-Singapore Industrial Park Joint Venture Company Limited	Company having the same investor
Becamex Binh Phuoc Infrastructure Development Joint Stock Company	Company having the same investor
Becamex Binh Dinh Joint Stock Company	Company having the same investor
East Saigon Investment and Industrial Development Joint Stock Company	Company having the same investor
Becamex International General Hospital Joint Stock Company	Company having the same investor
Binh Duong Plastic Production and Trading Limited Liability Company	Subsidiary of Binh Duong Construction & Civil Engineering Joint Stock Company
Ha Tien Kien Giang - Becamex Cement Joint Stock Company	Subsidiary of Binh Duong Trade and Development Joint Stock Company
Becamex Construction Materials Joint Stock Company	Subsidiary of Binh Duong Trade and Development Joint Stock Company
Sinviet J.I Co., Ltd.	Associate of Binh Duong Trade and Development Joint Stock Company
WTC Binh Duong One Member Company Limited	Subsidiary of Becamex Infrastructure Development Joint Stock Company
WTC Hai Phong One Member Company Limited	Subsidiary of Becamex Infrastructure Development Joint Stock Company
BW Industrial Development Joint Stock Company	Associate of Becamex Investment and Industrial Development Group
BW Industrial Development Thoi Hoa One-Member Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company
BW Industrial Development Thoi Hoa (Project 2) Single-Member Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company
BW Industrial Development Bau Bang (Project 3) Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company
BW Supply Chain City Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company
BW Industrial Development Bau Bang - BB04 Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company
BW Industrial Development Bau Bang - BB05 Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company
BW Industrial Development Bau Bang - BB06 Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company
BW Industrial Development Bau Bang - BB01 Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company
BW Industrial Development My Phuoc 3 Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company
BW Industrial Development Hai Phong Single-Member Limited Company	Subsidiary of BW Industrial Development Joint Stock Company
MTV Aspire Company Limited	Subsidiary of Eastern International University
Eastern Educational Development Joint Stock Company	Associate of Becamex Investment and Industrial Development Group

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VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANYAddress: No. 16th Floor, WTC Tower, No. 1 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City**INTERIM FINANCIAL STATEMENTS**For the 1st quarter of the fiscal year ending 31 December 2026**Notes to the Interim Financial Statements (cont.)**

Other related parties	Relationship
Becamex Tokyu Bus Co., Ltd.	Subsidiary of Becamex Tokyu Co., Ltd.
Becamex Binh Dinh Infrastructure Development Co., Ltd.	Subsidiary of Becamex Binh Dinh Joint Stock Company
Becamex Binh Phuoc Power Joint Stock Company	Subsidiary of Becamex Binh Phuoc Infrastructure Development Joint Stock Company
Becamex IDC - Block 71 Startup Support MTV Company Limited	Company having the same investor
Becamex Binh Duong Football Club Joint Stock Company	Company having the same investor
Savi Pharmaceutical Joint Stock Company	Associate of Becamex Investment and Industrial Development Group
Vietnam - Singapore Smart Energy Solutions Joint Stock Company	Associate of the Becamex Investment and Industrial Development Group
Becamex - VSIP Power Investment and Development Joint Stock Company	Associate of the Becamex Investment and Industrial Development Group
VSIP Can Tho Joint Stock Company	Associate of Becamex Investment and Industrial Development Group
VNPT - Binh Duong Business Centre - Branch of VNPT	Company related to the BOD Member
Vinaphone Corporation	Company related to the BOD Member
VNPT Binh Duong	Company related to the BOD Member
Ho Chi Minh City-Thu Dau Mot-Chon Thanh Expressway Joint Stock Company	Associate of Becamex Investment and Industrial Development Group
Sao Hoa Toan Quoc Joint Stock Company	Subsidiary of BW Industrial Development Joint Stock Company
Branch of Binh Duong Trade and Development Joint Stock Company - My Phuoc Ready-Mixed Concrete Enterprise	Company having the same investor
Ho Chi Minh City Ring Road 4 Joint Stock Company	Company having the same investor
VNPT Ho Chi Minh City	Company related to the BOD Member

Transactions with other related parties

Apart from the transactions with subsidiary presented in Note No. V.2b and sales of goods and service provisions to other related parties which are not subsidiary presented in Note No.VI.1b, the Company also has other following transactions with other related parties:

	Current period	Previous period
<i>Becamex Investment and Industrial Development Group</i>		
Expenses on infrastructure management and maintenance	76,855,498	52,830,552
<i>Eastern International University</i>		
Power charges and room rental payable	16,833,874	28,042,331
<i>Becamex Tokyu Co., Ltd.</i>		
Expenses distributed under cooperation contract	14,494,383	9,333,443
<i>IJC Construction One Member Limited Company</i>		
Purchase of merchandise and services	4,642,575	33,901,964

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VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANYAddress: No. 16th Floor, WTC Tower, No. 1 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City**INTERIM FINANCIAL STATEMENTS**For the 1st quarter of the fiscal year ending 31 December 2026**Notes to the Interim Financial Statements (cont.)*****Vietnam-Singapore Industrial Park J.V. Co., Ltd.***

Tax on transfer of real estate	-	18,160,708
Purchase of real estate	-	135,649,999
Service charges	15,816,332	44,770,512
Expenses distributed under cooperation contract	204,749,113	181,842,538

Setiabecamex Joint Stock Company

Expenses distributed under cooperation contract	17,373,837	15,167,193
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Becamex Binh Phuoc Infrastructure Development Joint Stock Company

Leasing properties, premises	17,250,000	95,734,045
Expenses distributed under cooperation contract	121,805,877	15,000,000

Becamex Binh Dinh Joint Stock Company

Leasing properties, premises	25,612,200	35,321,432
Expenses distributed under cooperation contract	29,835,340	13,842,769

VNPT – Binh Duong Business Center – Branch of VNPT Vinaphone Corporation

Purchase of materials	-	763,636
Payables for revenue distributed under cooperation contract	-	8,858,991,510
Service charges	-	42,909,146

VNPT Ho Chi Minh City

Payables for revenue distributed under cooperation contract	7,856,791,360	-
Service charges	308,903,737	-

VNPT Binh Duong

Purchase of materials	-	19,787,748
Leasing properties, premises	-	227,518,170

WTC Binh Duong One Member Company Limited

Service charges	-	9,090,909
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MTV Aspire Company Limited

Leasing properties, premises	92,752,800	92,752,800
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Becamex International General Hospital Joint Stock Company

Power charges and room rental	-	10,327,680
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BW Supply Chain City Limited Liability Company

Leasing properties, premises	2,025,498,840	2,025,498,840
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VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANYAddress: No. 16th Floor, WTC Tower, No. 1 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City**INTERIM FINANCIAL STATEMENTS**For the 1st quarter of the fiscal year ending 31 December 2026**Notes to the Interim Financial Statements (cont.)*****Branch of Binh Duong Trade and Development
Joint-Stock Company – My Phuoc Ready-mixed
Concrete Enterprise***

Purchase of materials	-	25,585,185
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***Binh Duong Plastic Production Trading MTV
Company Limited***

Purchase of materials	-	2,590,000
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***Becamex - VSIP Power Investment and
Development Joint Stock Company***

Service charges	19,406,392	-
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The prices of merchandise and services supplied to other related parties are agreed prices. The purchases of merchandise and services from other related parties are done at the agreed prices.

Receivables from and payables to other related parties

The receivables from and payables to other related parties are presented in Notes No. V.3, V.5, V.12, V.13 and V.19.

The receivables from other related parties are unsecured and will be paid in cash. No allowances have been made for the receivables from other related parties.

3. Segment information

The segment information is presented according to business segment and geographical segment. The primary reporting format is the business segment.

3a. Information on business segment

The Company has the following main business segments:


- Segment 01: service provision.
- Segment 02: construction.
- Segment 03: real estate.
- Segment 04: others (sales of goods).

3b. Information on geographical segment

All operations of the Company take place only in Vietnamese territory.

4. Subsequent events

There are no material subsequent events which are required adjustments or disclosures in the Financial Statements.


Vi Ngoc Dai
Preparer


Nguyen Van Phuc
Chief Accountant


Ho Chi Minh City, 22 April 2026
Phạm Tuan Anh
General Director

These notes form an integral part of and should be read in conjunction with the Interim Financial Statements

