



**VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY
INTERIM CONSOLIDATED FINANCIAL
STATEMENTS**

For the first quarter ended 31 March 2026



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VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY

39th - 40th Floors, Keangnam Hanoi Landmark Tower,
Lot E6 Cau Giay New Urban Area,
Yen Hoa Ward, Hanoi, Vietnam

*Interim Consolidated Financial statements
For the first quarter ended 31 March 2026*

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 31 March 2026

ASSETS	Codes	Notes	Closing balance	Unit: VND
				Opening balance (re-classification)
A. CURRENT ASSETS	100		60,049,535,727,836	58,010,197,195,290
I. Cash and cash equivalents	110	4	12,298,230,481,411	8,625,401,605,864
1. Cash	111		10,225,656,380,638	6,603,861,799,138
2. Cash equivalents	112		2,072,574,100,773	2,021,539,806,726
II. Short-term financial investments	120	5	28,865,782,050,882	28,938,856,896,741
1. Held-to-maturity investments	123		42,558,605,027,683	42,547,405,411,037
2. Provision for impairment of short-term held-to-maturity investments (*)	124		(13,692,822,976,801)	(13,608,548,514,296)
III. Short-term receivables	130		4,598,862,482,574	4,174,877,069,191
1. Short-term trade receivables	131	6	6,434,802,766,479	5,998,640,588,386
2. Short-term advances to suppliers	132		880,198,921,509	975,359,190,894
3. Other short-term receivables	135	7	2,846,502,509,629	2,769,683,951,324
4. Provision for short-term doubtful debts	136		(5,562,641,715,043)	(5,568,806,661,413)
IV. Inventories	140	9	4,413,104,931,886	5,161,470,525,873
1. Inventories	141		4,642,215,720,809	5,387,640,877,024
2. Provision for devaluation of inventories	142		(229,110,788,923)	(226,170,351,151)
V. Other short-term assets	160		9,873,555,781,083	11,109,591,097,621
1. Short-term prepayments	161	10	496,135,410,221	443,822,280,666
2. Value added tax deductibles	162	11	826,339,986,392	820,206,871,731
3. Taxes and other receivables from the State budget	163	19	53,066,720,949	36,427,985,503
4. Other short-term assets	165	17	8,498,013,663,521	9,809,133,959,721

The accompanying notes are an integral part of these interim consolidated financial statements

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY

39th - 40th Floors, Keangnam Hanoi Landmark Tower,
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*Interim Consolidated Financial statements
For the first quarter ended 31 March 2026*

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)

As at 31 March 2026

ASSETS	Codes	Notes	Closing balance	Unit: VND
				Opening balance (re-classification)
B. NON-CURRENT ASSETS	200		25,567,582,615,485	23,500,353,660,851
I. Long-term receivables	210		101,655,500,835	127,406,893,061
1. Long-term trade receivables	211	6	-	27,665,625,320
2. Other long-term receivables	215	7	101,655,500,835	99,741,267,741
II. Fixed assets	220		16,590,018,515,849	16,032,868,126,839
1. Tangible fixed assets	221	12	10,990,512,828,061	10,532,647,350,577
- Cost	222		44,701,999,994,289	43,667,796,857,273
- Accumulated depreciation	223		(33,711,487,166,228)	(33,135,149,506,696)
2. Intangible assets	227	13	5,599,505,687,788	5,500,220,776,262
- Cost	228		9,234,343,582,748	8,946,476,833,002
- Accumulated amortisation	229		(3,634,837,894,960)	(3,446,256,056,740)
III. Long-term assets in progress	250	14	2,925,393,583,360	1,983,862,318,421
1. Long-term construction in progress	252		2,925,393,583,360	1,983,862,318,421
IV. Long-term financial investments	260		4,622,917,071,900	4,364,988,495,695
1. Investments in associates	262	15	722,965,886,841	558,188,851,859
2. Equity investments in other entities	263	5	583,660,000	583,660,000
3. Provision for impairment of long-term equity investments in other entities	264		(583,660,000)	(583,660,000)
4. Long-term held-to-maturity investments	265	5	3,899,951,185,059	3,806,799,643,836
V. Other long-term assets	270		1,327,597,943,541	991,227,826,835
1. Long-term prepayments	271	10	307,408,823,027	282,663,972,750
2. Deferred tax assets	272	16	665,178,484,737	657,037,861,545
3. Other long-term assets	274	17	355,010,635,777	51,525,992,540
TOTAL ASSETS (270 = 100 + 200)	280		85,617,118,343,321	81,510,550,856,141

The accompanying notes are an integral part of these interim consolidated financial statements

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY


39th - 40th Floors, Keangnam Hanoi Landmark Tower,
Lot E6 Cau Giay New Urban Area,
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Interim Consolidated Financial statements
For the first quarter ended 31 March 2026

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)

As at 31 March 2026

				Unit: VND
RESOURCES	Codes	Notes	Closing balance	Opening balance (re-classification)
C. LIABILITIES	300		38,971,452,838,787	38,672,356,541,926
I. Current liabilities	310		32,281,142,887,567	32,499,159,856,529
1. Short-term trade payables	311	18	6,934,408,443,583	7,485,738,489,537
2. Short-term advances from customers	312		33,090,118,341	32,609,599,000
3. Dividends and profit payable	313		440,490,884,690	499,614,503,819
4. Taxes and amounts payable to the State budget	314	19	2,254,921,595,951	2,098,052,748,471
5. Payables to employees	315		131,226,016,756	244,674,974,089
6. Short-term accrued expenses	316	20	5,383,604,999,439	5,260,944,915,535
7. Short-term unearned revenue	319	21	5,339,543,747,350	4,896,070,633,988
8. Other current payables	320	22	9,258,090,222,959	9,162,538,230,318
9. Short-term loans and obligations under finance leases	321	23	2,471,251,716,860	2,769,849,291,550
10. Short-term provisions	322		6,452,577,148	6,907,500,403
11. Bonus and welfare funds	323		28,062,564,490	42,158,969,819
II. Long-term liabilities	330		6,690,309,951,220	6,173,196,685,397
1. Long-term trade payables	331	18	461,459,716,616	368,687,422,365
2. Long-term accrued expenses	334	20	153,948,068,541	156,072,500,925
3. Long-term unearned revenue	337	21	451,939,029,568	493,896,200,644
3. Other long-term payables	338	22	7,948,364,206	6,991,413,497
4. Long-term loans and obligations under finance leases	339	24	2,480,756,496,869	2,257,253,410,203
5. Deferred tax liabilities	342	16	2,947,056,119,599	2,702,372,041,898
6. Long-term provisions	343		187,202,155,821	187,923,695,865
D. EQUITY	400	25	46,645,665,504,534	42,838,194,314,215
1. Owners' contributed capital	411		30,438,112,000,000	30,438,112,000,000
- Ordinary shares carrying voting rights	411a		30,438,112,000,000	30,438,112,000,000
2. Foreign exchange reserve	417		(749,167,220,500)	(2,288,941,478,832)
3. Investment and development fund	418		3,551,160,804,288	3,551,160,804,288
4. Other reserves	419		177,653,377,833	177,653,377,833
5. Accumulated losses	420		10,925,578,748,331	9,130,339,150,617
- Retained earnings/(Loss) accumulated to the prior year	420a		9,130,339,150,616	(169,651,708,625)
- Retained earnings/(Loss) of the current period/current year	420b		1,795,239,597,714	9,299,990,859,242
6. Non-controlling interests	429		2,302,327,794,582	1,829,870,460,309
TOTAL RESOURCES (440=300+400)	440		85,617,118,343,321	81,510,550,856,141


Vu Thi Thu Trang
Preparer


Truong Bach Duong
Chief Accountant


Nguyen Cao Loi
Executive Officer

29 April 2026
(As per Authorization Letter No.330/GUQ-VTG
dated 03 February 2026 of the Company's Chief
Executive Officer)

The accompanying notes are an integral part of these interim consolidated financial statements

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY

39th - 40th Floors, Keangnam Hanoi Landmark Tower,
Lot E6 Cau Giay New Urban Area, Yen Hoa Ward,
Hanoi, Vietnam

Interim consolidated Financial statements
For the the first quarter ended 31 March 2026

INTERIM CONSOLIDATED INCOME STATEMENT

For the first quarter ended 31 March 2026

Unit: VND

ITEMS	Codes	Notes	First Quater		Cumulative from the beginning of the year to the ending of Q1/2026	Cumulative from the beginning of the year to the ending of Q1/2025
			Current Year	Prior Year		
1. Gross revenue from goods sold and services rendered	01		12,567,648,277,226	9,656,541,382,611	12,567,648,277,226	9,656,541,382,611
2. Deductions	02		-	-	-	-
3. Net revenue from goods sold and services rendered (10=01-02)	10	28	12,567,648,277,226	9,656,541,382,611	12,567,648,277,226	9,656,541,382,611
4. Cost of goods sold and services rendered	11	29	6,239,045,397,972	4,692,252,913,245	6,239,045,397,972	4,692,252,913,245
5. Gross profit from goods sold and services rendered (20=10-11)	20		6,328,602,879,254	4,964,288,469,366	6,328,602,879,254	4,964,288,469,366
6. Financial income	22	30	847,989,729,503	570,165,674,503	847,989,729,503	570,165,674,503
7. Financial expenses	23	31	1,400,881,412,852	1,782,392,442,301	1,400,881,412,852	1,782,392,442,301
- In which: Borrowing cost	24		115,534,531,409	110,736,015,629	115,534,531,409	110,736,015,629
9. Selling expenses	25	32	1,230,752,688,252	1,043,167,959,703	1,230,752,688,252	1,043,167,959,703
10. General and administration expenses	26	32	1,209,566,655,700	1,711,104,123,756	1,209,566,655,700	1,711,104,123,756
11. Share of net profit from associates	27	15	149,287,051,570	129,897,623,492	149,287,051,570	129,897,623,492
12. Operating profit {30=20+(21-22)+24-(25+26)}	30		3,484,678,903,523	1,127,687,241,601	3,484,678,903,523	1,127,687,241,601

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VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY

39th - 40th Floors, Keangnam Hanoi Landmark Tower,
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Hanoi, Vietnam

Interim consolidated Financial statements
For the the first quarter ended 31 March 2026

INTERIM CONSOLIDATED INCOME STATEMENT


For the fourth quarter ended 31 December 2025

Unit: VND

ITEMS	Codes	Notes	First Quarter		Cumulative from the beginning of the year to the ending of Q1/2026	Cumulative from the beginning of the year to the ending of Q1/2025
			Current Year	Prior Year		
13. Other income	31		30,846,401,842	203,602,167,956	30,846,401,842	203,602,167,956
14. Other expenses	32		31,266,708,531	21,244,571,248	31,266,708,531	21,244,571,248
15. Profit from other activities (40=31-32)	40	33	(420,306,689)	182,357,596,708	(420,306,689)	182,357,596,708
16. Accounting profit before tax (50=30+40)	50		3,484,258,596,834	1,310,044,838,309	3,484,258,596,834	1,310,044,838,309
17. Current corporate income tax expense	51	34	916,315,442,827	651,774,558,049	916,315,442,827	651,774,558,049
18. Deferred corporate tax expense	52	34	239,090,188,576	250,321,499,919	239,090,188,576	250,321,499,919
19. Net profit/(loss) after corporate income tax (60=50-51-52)	60		2,328,852,965,431	407,948,780,341	2,328,852,965,431	407,948,780,341
19.1. Profit/(losses) after tax attributable to the Parent Company	61		1,795,239,597,714	(32,458,804,861)	1,795,239,597,714	(32,458,804,861)
19.2. Profit after tax attributable to non-controlling shareholders	62		533,613,367,717	440,407,585,202	533,613,367,717	440,407,585,202
20. Basic earnings/(losses) per share	70	35	583	(11)	583	(11)



Vu Thi Thu Trang
Preparer



Truong Bach Duong
Chief Accountant



Nguyen Cao Loi
Executive Officer

29 April 2026

The accompanying notes are an integral part of these interim consolidated financial statements statements

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY

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*Interim consolidated Financial statements
 For the the first quarter ended 31 March 2026*

INTERIM CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)

For the first quarter ended 31 March 2026

Unit: VND

Items	Codes	Cumulative from the beginning of the year to the ending of Q1/2026	Cumulative from the beginning of the year to the ending of Q1/2025
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit before tax	01	3,484,258,596,834	1,310,044,838,309
2. Adjustments for:			
Depreciation and amortisation of fixed assets and goodwill allocation	02	777,376,918,345	761,158,719,269
Provisions	03	89,537,367,628	824,057,491,910
Foreign exchange (gain)/loss arising from translating foreign currency items	04	803,701,166,060	1,242,121,751,049
Gain from investing activities	05	(854,828,008,253)	(541,682,257,697)
Borrowing costs	06	115,534,531,409	110,736,015,629
3. Operating profit before movements in working capital	08	4,415,580,572,023	3,706,436,558,469
Changes in receivables	09	655,269,065,801	(662,763,003,977)
Changes in inventories	10	745,425,156,215	278,569,163,014
Changes in payables (excluding accrued loan interest and corporate income tax payable)	11	929,967,073,548	1,384,608,613,648
Changes in prepaid expenses	12	(77,057,979,832)	(30,211,378,476)
Interest paid	14	(113,436,141,075)	(48,242,909,196)
Corporate income tax paid	15	(634,755,461,329)	(596,611,932,993)
Other cash outflows	17	(14,096,405,329)	(15,646,597,421)
Net cash generated by operating activities	20	5,906,895,880,022	4,016,138,513,068

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*Interim consolidated Financial statements
 For the the first quarter ended 31 March 2026*

INTERIM CONSOLIDATED CASH FLOW STATEMENT (Continued)*(Indirect method)**For the first quarter ended 31 March 2026*

Unit: VND

Items	Codes	Cumulative from the beginning of the year to the ending of Q1/2026	Cumulative from the beginning of the year to the ending of Q1/2025
II CASH FLOWS FROM INVESTING ACTIVITIES			
1. Acquisition and construction of fixed assets and other long-term assets	21	(2,778,424,100,747)	(696,067,421,838)
2. Proceeds from sale, disposal of fixed assets and other long-term assets	22	4,268,965,242	4,321,853,235
3. Cash outflow for lending, buying debt instruments of other entities	23	(7,933,579,722,168)	(7,446,267,998,272)
4. Cash recovered from lending, selling debt instruments of other entities	24	8,280,098,753,366	6,071,411,984,447
6. Interest earned, dividends and profits received	27	506,697,440,820	356,288,694,646
Net cash used in investing activities	30	(1,920,938,663,487)	(1,710,312,887,782)
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Proceeds from share issue and owners' contributed capital	31	-	17,507,888,775
2. Proceeds from borrowings	33	843,512,291,594	1,188,105,559,465
3. Repayment of borrowings	34	(827,245,801,525)	(1,080,399,874,743)
5. Dividends and profits paid to non-controlling interests	36	(418,056,346,622)	(302,903,917,648)
Net cash used in financing activities	40	(401,789,856,553)	(177,690,344,151)
Net increases in cash (50=20+30+40)	50	3,584,167,359,982	2,128,135,281,135
Cash and cash equivalents at the beginning of the period	60	8,625,401,605,864	7,387,245,995,654
Effects of changes in foreign exchange rates	61	88,661,515,565	(135,533,665,204)
Cash and cash equivalents at the end of the period (70=50+60+61)	70	12,298,230,481,411	9,379,847,611,585



Vu Thi Thu Trang
 Preparer



Truong Bach Duong
 Chief Accountant




Nguyen Cao Loi
 Executive Officer

29 April 2026

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY39th - 40th Floors, Keangnam Hanoi Landmark Tower

Lot E6 Cau Giay New Urban Area,

Yen Hoa Ward, Hanoi, Vietnam

*Interim consolidated Financial statements**For the the first quarter ended 31 March 2026***NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS**

These notes are an integral part of and should be read in conjunction with the accompanying interim consolidated financial statements

1. GENERAL INFORMATION**Structure of ownership**

Viettel Global Investment Joint Stock Company (the "Company") is a joint stock company established under Vietnam Law on Enterprises and operates under Business Registration Certificate No. 0103020282 dated 24 October 2007 and its amendments issued by Hanoi Authority for Planning and Investment. The Company has the 27th amended Enterprise Registration Certificate No. 0102409426 dated 09 April 2025 issued by Hanoi Authority for Planning and Investment.

The Company had its shares officially listed on UPCOM with the stock code VGI since 25 September 2018.

The parent company of the Company is Viettel Group (the "Group"). The Company has a registered head office on the 39th - 40th Floors, Keangnam Hanoi Landmark Tower, Lot E6 Cau Giay New Urban Area, Yen Hoa Ward, Hanoi, Vietnam.

The total number of employees of the Company and its subsidiaries as at 31 March 2026 was 5,888 (as at 31 December 2025: 5,790).

Operating industry and principal activities

The Company's operating industry includes:

- Management consultancy (excluding legal and finance consultancy);
- Manufacturing originated products; manufacturing goods from bamboo, neohouzeaua, straw and plaiting materials;
- Wholesales of materials and other assembling equipment in construction;
- Retails of other novelty goods in specialised shops;
- Constructing other civil works; constructing telecommunication, information technology and power transmission works;
- Architecture services and related technical consultancy;
- Post service;
- Other telecommunication services;
- Production of consumer electronic commodities;
- Wholesales of materials, electronic and telecommunication equipment and spare parts;
- Vocational training;
- Operation of job consulting centers and agencies;
- Manpower management and supply;
- Temporary manpower supply;
- Other support services related to transportation;
- Lease of machinery, equipment and other fixed assets;
- Other business support services, not yet categorized.

The principal activities of the Company and its subsidiaries are to invest in and operate telecommunication networks in overseas markets and to provide related information technology services.

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY
NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

Normal business cycle

The Company's normal business cycle is carried out for a time period of 12 months or less.

The Company's structure

Details of the Company's subsidiaries and associates as at 31 March 2026 are as follows:

Name of entities	Place of incorporation and operation	Proportion of ownership interest (%)	Proportion of voting right (%)	Principal activity
Subsidiaries				
Viettel Timor Leste Unipessoal LDA ("VTL")	Timor-Leste	100	100	Possessing and operating Telemor telecommunication network in Timor-Leste
Viettel (Cambodia) Pte. Ltd. ("VTC")	Cambodia	90	90	Possessing and operating Metfone telecommunication network in Cambodia
Movitel S.A. ("Movitel")	Mozambique	70	70	Possessing and operating Movitel telecommunication network in Mozambique
National Telecom S.A. ("Natcom")	Haiti	60	60	Possessing and operating Natcom telecommunication network in Haiti
Viettel Burundi S.A. ("VTB")	Burundi	85	85	Possessing and operating Lumitel telecommunication network in Burundi
Viettel Tanzania Public Limited Company ("VTZ")	Tanzania	99.99	99.99	Possessing and operating Halotel telecommunication network in Tanzania
E-Mola S.A. Company ("MOLA") (i)	Mozambique	67.2	96	Providing digital wallet services in Mozambique
Viettel E-commerce Tanzania Limited ("VTE") (ii)	Tanzania	99.99	100	Providing digital wallet services in Tanzania
Lumicash Company SU ("Lumicash") (iii)	Burundi	85	100	Providing digital wallet services in Burundi
Telemor Fintech Unipessoal LDA. ("TFU") (iv)	Timor-Leste	100	100	Providing digital wallet services in Timor-Leste
E-money Payment Solutions Public Limited Company ("E-money") (v)	Cambodia	89.1	99	Providing digital wallet services in Cambodia
Metfone Network (Cambodia) Co., Ltd ("MNET") (v)	Cambodia	90	100	Providing construction services, installation and operating telecommunication network in Cambodia
Metfone Tower Solutions ("MTO") (v)	Cambodia	90	100	Investment, construction, operation and leasing of telecommunications infrastructure (antenna towers, BTS sites/shelters and power supply systems) in Cambodia
Nattransfer Maison De Transfert, S.A. ("NATTRANSFER") (vi)	Haiti	60	99.99	Financial and Banking Services
Associates				
Star Telecom Co., Ltd ("STL")	Laos	49	49	Possessing and operating Unitel telecommunication network in Laos
Telecom International Myanmar Co., Ltd ("Mytel")	Myanmar	49	49	Investing in and operating a telecommunication network in Myanmar

(i) E-Mola S.A is the subsidiary of Movitel S.A.

(ii) Viettel E-commerce Tanzania Limited is the subsidiary of Viettel Tanzania Public Limited Company.

(iii) Lumicash Company SU is the subsidiary of Viettel Burundi S.A.

(iv) Telemor Fintech Unipessoal LDA. ("TFU") is the subsidiary of Viettel Timor Leste Unipessoal LDA

(v) E-money Payment Solutions Public Limited Company, Metfone Network (Cambodia) Co.Ltd and Metfone Tower Solutions are the subsidiaries of Viettel (Cambodia) Pte. Ltd. Accordingly, MNET and MTO commenced their operations in August 2025.

(vi) Nattransfer Maison De Transfert, S.A. ("NATTRANSFER") is the subsidiary of National Telecom S.A. ("Natcom"), established on 27 November 2025.

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY
NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

As at 31 March 2026, the Company presented the investment in Viettel Cameroon S.A.R.L ("VCR") (proportion of ownership interest is 70%) as an Equity investment in other entities due to its failure to obtain financial statements of VCR for the period from 01 November 2018 to 31 March 2026.

Disclosure of information comparability in the interim consolidated financial statements

The comparative figures of the interim consolidated statement of financial position and the corresponding notes are the figures of the Company's audited consolidated financial statements for the year ended 31 December 2025. The comparative figures of the interim consolidated income statement, interim consolidated cash flow statement and the corresponding notes are the figures of the reviewed interim consolidated financial statements for the first quarter ended 31 March 2026.

Effective from 01 January 2026, the Corporation adopted Circular No. 99/2025/TT-BTC issued by the Ministry of Finance, which provides guidance on the corporate accounting regime for the preparation and presentation of separate financial statements, and Circular No. 43/2026/TT-BTC dated April 20, 2026 issued by the Ministry of Finance, which amends and supplements certain articles of Circular No. 202/2014/TT-BTC dated December 22, 2024 on the preparation and presentation of consolidated financial statements. Accordingly, the presentation of certain items in the financial statements has changed. Certain comparative figures as at 01 January 2026 and for the period ended 31 March 2026 have been reclassified to conform with the presentation requirements of Circular 43. Details are as follows:

Consolidated Statement of Financial Position

Items	Code	Note	Opening balance (prior to reclassification)	Reclassification	Opening balance (as reclassified)
			VND	VND	VND
ASSETS					
1. Cash	111		16,176,521,246,928	(9,572,659,447,790)	6,603,861,799,138
1. Held-to-maturity investments	123	5	26,862,132,616,831	15,685,272,794,206	42,547,405,411,037
2. Provision for impairment of short-term held-to-	124	5	-	(13,608,548,514,296)	(13,608,548,514,296)
5. Loan receivables			11,969,695,223,206	(11,969,695,223,206)	-
3: Other short-term receivables	135	7	6,727,535,678,091	(3,957,851,726,767)	2,769,683,951,324
4. Provision for short-term doubtful debts	136		(19,177,355,175,709)	13,608,548,514,296	(5,568,806,661,413)
4. Other short-term assets	165		-	9,809,133,959,720	9,809,133,959,720
4. Long-term held-to-maturity investments	265	5	3,801,000,000,000	5,799,643,836	3,806,799,643,836
RESOURCES					
3. Dividends and profit payable	313		-	499,614,503,819	499,614,503,819
8. Other current payables	320	22	9,662,152,734,137	(499,614,503,819)	9,162,538,230,318

Consolidated Statement of Cash Flows

Items	Code	Prior period (prior to reclassification)	Reclassification	Prior period (as reclassified)
		VND	VND	VND
Changes in receivables	09	(1,277,111,853,133)	614,348,849,156	(662,763,003,977)
Cash and cash equivalents at the beginning of the period	60	13,376,218,513,228	(5,988,972,517,574)	7,387,245,995,654
Cash and cash equivalents at the end of the period (70=50+60+61)	70	14,754,471,280,003	(5,374,623,668,418)	9,379,847,611,585

2. ACCOUNTING CONVENTION AND ACCOUNTING PERIOD

Accounting convention

The accompanying interim consolidated financial statements, expressed in Vietnam Dong (VND), are prepared in accordance with the guidance of Circular No. 43/2026/TT-BTC issued by the Ministry of Finance dated 20 April 2026, under the historical cost convention and in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim consolidated financial reporting.

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

The interim consolidated financial statements for the first quarter ended 31 March 2026 of the Company are prepared on the basis of the Company's interim separate financial statements and interim financial statements of subsidiaries prepared for the first quarter ended 31 March 2026. Regarding Viettel Cameroon S.A.R.L. ("VCR"), as at 31 March 2026, the Company represented the investment in VCR in Equity investments in other entities due to its failure to obtain financial statements of VCR for the period from 01 November 2018 to 31 March 2026 and did not incorporate VCR's financial figures in the interim consolidated financial statements.

For statutory reporting purposes, the Company translated its subsidiaries' financial statements prepared in foreign currencies into Vietnam Dong (VND) for the first quarter ended 31 March 2026 based on the following principles:

- Assets and Liabilities are translated into Vietnam Dong at the actual closing cross rate which is determined based on average USD buying and selling rates against VND and average USD buying and selling rates against local currency of the commercial joint stock bank where the Company and subsidiaries regularly have transactions at the reporting date;
- The net assets of the subsidiary held by the holding company at the acquisition date are converted at the exchange rate at that date;
- Retained earnings arising after the acquisition date are translated based on the income statement items. Dividends and profits paid are translated at the rates ruling on the dates of dividend payments;
- Items of the income statement and the cash flow statement are translated into Vietnam Dong at the actual transaction rates at the dates of the transactions. If the average exchange rate of the accounting period is approximately equal to the actual exchange rates at the dates of the transactions (with the difference of no more than 2%), the average exchange rate shall be applied. In case the difference is more than 20%, the period ended exchange rate shall be applied.

Exchange differences arising on the conversion of the interim financial statements prepared in foreign currencies into Vietnam Dong are presented in the "Foreign exchange reserve" line item with the code 417 under the "Equity" section in the interim consolidated statement of financial position. Exchange differences are recognized in the interim consolidated income statement for the period in which the Company's overseas operations ceases.

Accounting period

The Company's financial year begins on 01 January and ends on 31 December.

The accompanying interim consolidated financial statements are prepared for the first quarter ended 31 March 2026.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies, which have been adopted by the Company in the preparation of these interim consolidated financial statements, are as follows:

Estimates

The preparation of the interim consolidated financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim consolidated financial reporting requires the Executive Board to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the interim consolidated financial statements and the reported amounts of revenues and expenses during the operating period. Although these accounting estimates are based on the Executive Board's best knowledge, actual results may differ from those estimates.

Basis of consolidation

The interim consolidated financial statements incorporate the interim separate financial statements of the Company and enterprises controlled by the Company (its subsidiaries) which were prepared for the first quarter ended 31 March 2026. Control is achieved where the Company has the power to govern the financial and operating policies of an investee enterprise so as to obtain benefits from its activities.

The results of subsidiaries acquired or disposed of during the period are included in the interim consolidated income statement from the effective date of acquisition or up to the effective date of disposal, as appropriate.

Where necessary, adjustments are made to the interim financial statements of subsidiaries to bring the accounting policies used in line with those used by the Company.

Intragroup transactions and balances are eliminated in full on consolidation.

Non-controlling interests consist of the amount of those non-controlling interests at the date of the original business combination (see below) and the non-controlling interests' share of changes in equity since the date of the combination. Losses in subsidiaries are respectively attributed to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

Business combinations

On acquisition, the assets and liabilities and contingent liabilities of a subsidiary are measured at their fair values at the date of acquisition. Any excess of the cost of acquisition over the fair values of the identifiable net assets acquired is recognised as goodwill. Any deficiency of the cost of acquisition below the fair values of the identifiable net assets acquired is credited to profit and loss in the period of acquisition.

The non-controlling interests are initially measured at the non-controlling shareholders' proportion of the net fair value of the assets, liabilities and contingent liabilities recognised.

Investments in associates

An associate is an entity over which the Company has significant influence and that is neither a subsidiary nor an interest in joint venture. Significant influence is the power to participate in the financial and operating policy decisions of the investee but not control or joint control over those policies.

The results and assets and liabilities of associates are incorporated in these interim consolidated financial statements using the equity method of accounting. Interests in

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY
NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

associates are carried in the interim consolidated statement of financial position at cost as adjusted by post-acquisition changes in the Company's share of the net assets of the associate. Losses of an associate in excess of the Company's interest in that associate (which includes any long-term interests that, in substance, form part of the Company's net investment in the associate) are not recognised.

Where a group entity transacts with an associate of the Company, unrealised profits and losses are eliminated to the extent of the Company's interest in the relevant associate

Goodwill

Goodwill represents the excess of the cost of acquisition over the Company's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities of a subsidiary, associate or jointly controlled entity at the date of acquisition. Goodwill is amortised on the straight-line basis over its estimated period of benefit of 10 years.

Goodwill arising on the acquisition of associates and jointly controlled entities is included in the carrying amount of the associates and jointly controlled entities. Goodwill arising on the acquisition of subsidiaries is presented separately as an asset in the interim consolidated statement of financial position.

On disposal of a subsidiary, associate or jointly controlled entity, the attributable amount of unamortised goodwill is included in the determination of the profit or loss on disposal.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits, cash in transit, and short-term, highly liquid investments (not exceeding 3 months) that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Financial investments

Held-to-maturity investments

Held-to-maturity investments comprise investments that the Company has the positive intent or ability to hold to maturity, including term deposits to earn periodic interest.

Held-to-maturity investments are measured at cost less provision for doubtful debts.

Provision for doubtful debts relating to held-to-maturity investments is made in accordance with prevailing accounting regulations.

Loan receivables

Loan receivables are measured at cost less provision for doubtful debts. Provision for doubtful debts relating to loan receivables is made in accordance with prevailing accounting regulations.

Equity investments in other entities

Equity investments in other entities represent the Company's investments in ordinary shares of the entities over which the Company has no control, joint control, or significant influence.

Equity investments in other entities are carried at cost less provision for impairment.

Receivables

Receivables represent the amounts recoverable from customers or other debtors and are stated at book value less provision for doubtful debts.

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Provision for doubtful debts is made for receivables that are overdue or when the debtor is in dissolution, in bankruptcy, or is experiencing similar difficulties and so may be unable to repay the debt.

Allowance for doubtful receivables is determined based on an assessment of recoverability, including the aging profile of receivables, reconciliation status, customers' payment history, collection actions undertaken, and available information on the financial capacity of each debtor.

Inventories

Inventories are stated at the lower of cost and net realisable value. Cost comprises direct materials and where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Issue cost of inventories used for construction of telecommunication stations is calculated using the first in first out method, cost of other type of inventories is calculated using the weighted average method. Cost of inventories used for trading purpose comprises selling prices and other directly attributable costs. Net realisable value represents the estimated selling price less all estimated costs to completion and costs to be incurred in marketing, selling and distribution.

Basis for allocation of raw materials and supplies: Raw materials and supplies of the Company primarily comprise technical materials, network equipment, cables, telecommunications accessories, SIM cards, prepaid cards, and materials used for construction, installation, operation, and maintenance of the network. The cost of materials consumed during the period is recognised as production and operating expenses or capitalised as part of asset costs, depending on their actual usage purpose, supported by warehouse issue documents, acceptance/installation reports, and the relevant cost objects. For materials used jointly across multiple base stations, transmission lines, network areas or operating units, costs are allocated based on appropriate allocation bases such as actual quantities/volumes of materials consumed, number of stations, lines or benefiting areas, or implementation volume, applied consistently.

The evaluation of necessary provision for inventory obsolescence follows current prevailing accounting regulations which allow provisions to be made for obsolete, damaged, or sub-standard inventories and for those which have costs higher than net realisable values as at the interim consolidated statement of financial position date.

The Company and its subsidiaries apply the perpetual method to account for inventories.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation.

The costs of purchased tangible fixed assets include their purchase prices and any other directly attributable costs of bringing the assets to their working conditions and locations for their intended use. Expenditure incurred after tangible fixed assets have been put into operation, such as repair, maintenance and overhaul costs, is charged to the interim consolidated income statement in the period in which the cost is incurred. In situations where it can be clearly demonstrated that the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of the tangible fixed assets beyond their originally assessed standard of performance, the expenditure is capitalised as an additional cost of tangible fixed assets.

Except for VTC's telecommunication equipment, motor vehicles, transmission equipment and management tools and equipment, tangible fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

	Years
Buildings and structures	05 - 20
Machinery and equipment	02 - 10
Motor vehicles, transmission equipment	02 - 08
Management tools and equipment	02 - 10

Telecommunication equipment, motor vehicles, transmission equipment and management tools and equipment of VTC are depreciated using the reducing balance method in accordance with the subsidiary's local accounting regime.

Loss or gain resulting from sales and disposals of tangible fixed assets is the difference between profit from sales or disposals of assets and their residual values and is recognised in the interim consolidated income statement.

Intangible assets and amortisation

Land use rights

Intangible assets represent land use rights that are stated at cost less accumulated amortisation. The Company do not amortise the land use rights as they are indefinite.

Computer software

Cost of acquiring new computer software, which is not an integral part of the related hardware, is capitalised and treated as an intangible asset. Computer software is amortised using the straight-line method over its estimated useful life.

Telecommunication licenses

License fees paid to the local governments in order to be allowed to conduct telecommunication activities for a definite period, are initially recognised at cost and amortised from the launching date of the telecommunication network to the expiration of the license period.

Leasing

Leases, where substantially all the rewards and risks of ownership of assets remain with the leasing company are accounted for as operating leases. Rentals payable under operating leases are charged to the interim consolidated income statement on a straight-line basis over the term of the relevant lease.

Construction in progress

Properties in the course of construction for production, rental or administrative purposes or for other purposes are carried at cost including those that are necessary to form the assets in accordance with the Company's accounting policy. Depreciation of these assets, on the same basis as other assets, commences when the assets are ready for their intended use.

Prepayments

Prepayments are expenses which have already been paid but relate to results of operations of multiple accounting periods. Prepayments comprise revenue sharing fee prepaid to National Institute of Communications of Mozambique, prepaid rentals, cost of tools and supplies, overhauls and other expenses.

Prepaid rentals

Prepaid rentals include prepayments to rent ground BTS location, phone numbers, locations, warehouses, offices and shops and other prepaid expenses for ensuring the use of the leased land. These prepaid expenses are recognised in the interim consolidated income statement using the straight-line method over the actual lease periods.

Tools and supplies

Costs of tools and supplies issued for consumption are recognised in the interim consolidated income statement under the straight-line method over a period not exceeding 3 years.

Overhaul cost of fixed assets

The overhaul cost of fixed assets includes significant expenses incurred during the normal use of the fixed assets. These expenses are initially recorded at cost and allocated to the interim consolidated income statement over a period not exceeding 3 years.

Other long-term prepaid expenses

Other long-term prepaid expenses include prepaid expenses that are allocated to the interim consolidated income statement using a straight-line method.

Revenue recognition

Revenue from the sale of goods

Revenue from the sale of goods is recognised when all five (5) following conditions are satisfied:

- a) the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- b) the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- c) the amount of revenue can be measured reliably;
- d) it is probable that the economic benefits associated with the transaction will flow to the Company; and
- e) the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from the rendering of services

Revenue of a transaction involving the rendering of services is recognised when the outcome of such transactions can be measured reliably. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognised in each period by reference to the percentage of completion of the transaction at the interim consolidated statement of financial position date of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

- a) the amount of revenue can be measured reliably;
- b) it is probable that the economic benefits associated with the transaction will flow to the Company;
- c) the percentage of completion of the transaction at the consolidated statement of financial position date can be measured reliably; and
- d) the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

In which:

- Revenue from post-paid telecommunication services is recognised based on airtime usage in case of airtime-based contracts or on annual basis in case of fixed-charge contracts.
- Revenue from prepaid telecommunication services are recognized on the basis of actual data usage in the period according to the guidance of the Ministry of Finance in Official Letter No. 7370/BTC-QLKT dated 18 June 2020 and Official Letter No. 686/BTC-QLKT dated 19 January 2022.
- Regarding economic contracts to deliver many types of outputs, the Company recognized revenue from sale of goods separately from rendering of services; revenue is recognized matching the Company's current obligations and recognition of revenue corresponding to future obligations will be deferred until relevant obligations are due. Where the contract regulates that sales accompany after-sales services (beyond the normal warranty provisions), the Company recognized the revenue from the two outputs

separately; where the contract stipulated that the seller is responsible for installation of the product, revenue is recognized upon completion of installation.

- If the products, goods or services are sold in the period but the related sales deductions occur after the period end and meet criteria to be subsequent events, such deductions shall require adjustments and shall be recorded as decreases in revenue of the period in which the sales occur. Otherwise, such deductions shall be recorded as decreases in revenue of the period in which the deductions occur.
- Revenue from connection services fees is initially recognized on the basis of reconciliation minutes and actual invoices. In case there is no reconciliation with partners, connection revenue is recorded on the basis of temporary estimated connection services fees, which is normally based on the amount of charge generated in the month. This figure is adjusted in the following month, according to the reconciliation minutes between the parties.
- Revenue from rental of network facilities is recognised in the interim consolidated income statement using the straight-line method over the term of the lease.
- Revenue from management services rendered is recognised in the interim consolidated income statement when the service is provided. No revenue is recognised if there are significant uncertainties regarding the recoverability of the consideration due..

Interest income is accrued on a time basis, by reference to the principal outstanding and at the applicable interest rate.

Dividend income

Dividend income from investments is recognised when the Company's right to receive payment has been established.

Foreign currencies

Transactions in foreign currencies

Transactions arising in foreign currencies are translated at exchange rates ruling at the transaction date. The balances of monetary items denominated in foreign currencies as at the interim consolidated statement of financial position date are retranslated at the exchange rates on the same date. Exchange differences arising from the translation of these accounts are recognised in the interim consolidated income statement.

According to the guidance in the Official Letter No. 1168/VPCP-KTTH dated 24 February 2016 issued by the Prime Minister and Official Letter No. 805/BTC/BTC-TCDN dated 18 January 2016 of the Ministry of Finance as well as the Prime Minister's Guiding Document dated 25 January 2017 agreeing with the opinion in Official Letter No. 18608/BTC-TCDN dated 28 December 2016 of the Ministry of Finance, from 2015, the Company was allowed to charge to profit or loss the foreign exchange loss from translating foreign currency items in the financial statements of subsidiaries having overseas projects over a period of 3 years or less before preparing the Company's interim consolidated financial statements. Currently, the Company did not make allocation but recorded all exchange rate difference due to revaluation of foreign currency arising in the period in the interim consolidated income statement.

For presentation of interim consolidated financial statements

For the purpose of presenting consolidated financial statements, the assets and liabilities of the Company's foreign operations (including comparatives) are translated to reporting currency using exchange rates prevailing on the statement of financial position date. Income and expense items (including comparatives) are translated at the average exchange rates for the period, unless exchange rates fluctuate significantly during that period, in which case the exchange rates at the dates of the transactions are used. Exchange differences arising, if any, are classified as equity and transferred to the Company's foreign exchange difference. Such translation differences are recognised in profit or loss in the period in which the foreign operation is disposed.

Goodwill and fair value adjustments arising on the acquisition of a foreign operation are treated as assets and liabilities of the overseas operation and translated at the exchange rate ruling on the date of transaction.

Borrowing costs

Borrowing costs are recognised in the consolidated income statement in the period when incurred unless they are capitalised in accordance with Vietnamese Accounting Standard No. 16 "Borrowing costs". Accordingly, borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the cost of those assets. For specific borrowings for the purpose of construction of fixed assets and investment properties, borrowing costs are capitalised even when the construction period is under 12 months.

Payable provisions

Payable provisions are recognised when the Company has a present obligation as a result of a past event, and it is probable that the Company will be required to settle that obligation. Provisions are measured at the Executive Board's best estimate of the expenditure required to settle the obligation as at the interim consolidated statement of financial position date.

Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the period. Taxable profit differs from profit before tax as reported in the interim consolidated income statement because it excludes items of income or expense that are taxable or deductible in other periods (including loss carried forward, if any) and it further excludes items that are never taxable or deductible.

Deferred tax is recognised on significant differences between carrying amounts of assets and liabilities in the interim consolidated financial statements and the corresponding tax bases used in the computation of taxable profit and is accounted for using statement of financial position liability method. Deferred tax liabilities are generally recognised for all temporary differences and deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which deductible temporary differences can be utilised.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset realised. Deferred tax is charged or credited to profit or loss, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same tax authority and the Company intends to settle its current tax assets and liabilities on a net basis.

The determination of the tax currently payable is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation and their ultimate determination depends on the results of the tax authorities' examinations.

Other taxes are paid in accordance with the prevailing tax laws in Vietnam and local countries.

Segment reporting

A segment is a distinguishable component of the Company and its subsidiaries that is engaged either in providing related products or services (business segment), or in providing products or services within a particular economic environment (geographical segment), which is subject to risks and rewards that are different from those of other segments. The Company and its subsidiaries operate in one single business segment which is to operate telecommunication networks, to provide telecommunication services and to trade telecommunication equipment. The Company and its subsidiaries' primary format for segment reporting is based on geographical segments, with the following segments:

- Africa market: reflect the operation of telecommunication networks and provision of telecommunication services in the markets of Mozambique (Movitel, E-Mola), Burundi (VTB, Lumicash) and Tanzania (VTZ, VTE);
- Latin America market: reflect the operation of telecommunication networks and provision of telecommunication services in Haiti (Natcom);
- Southeast Asia market: reflect the operation of telecommunication networks and provision of telecommunication services in the markets of Cambodia (VTC, E-money) and Timor Leste (VTL, TFU); and other activities of VTG which were established in Vietnam, whose principal activity is to sell telecommunication equipment to the overseas markets.

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY
NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

4. CASH AND CASH EQUIVALENTS

	Closing balance VND	Opening balance VND
Cash on hand	7,143,091,784	12,149,532,074
Bank demand deposits	9,890,299,809,758	6,410,168,706,589
Cash in transit	328,213,479,089	181,543,560,464
Cash equivalents (i)	2,072,574,100,780	2,021,539,806,737
Total	12,298,230,481,411	8,625,401,605,864

Bank demand deposits and cash equivalents at companies

	Closing balance VND	Opening balance VND
Viettel Global - head office	1,372,246,054,683	247,906,608,730
Viettel Cambodia	2,724,248,132,275	2,530,623,727,313
Movitel	3,999,078,599,196	3,225,133,695,827
Viettel Burundi	2,073,217,671,842	770,672,717,382
Viettel Tanzania	725,158,806,586	989,875,235,482
Natcom	705,619,113,340	480,582,762,062
Viettel Timor	363,305,532,616	186,913,766,529
	11,962,873,910,538	8,431,708,513,326

(i) Cash equivalents as at 31 March 2026 include bank deposits with the original term of not exceeding 3 months earning interest rates ranging from 1.2% - 6.75% per annum (as at 31 December 2025: from 1.2% - 6.75% per annum).

The balances of customer deposits held at e-wallet companies as at March 31, 2026 amounted to VND 8,429,724,058,837 (as at December 31, 2025: VND 8,134,433,797,465), and deposits pledged as collateral for borrowings at KCB Bank Kenya, CRDB Bank, Eco Bank and Bancobu Bank as at March 31, 2026 amounted to VND 305,307,969,991 (as at December 31, 2025: VND 1,438,225,650,325).

In accordance with Circular No. 99/2025/TT-BTC issued by the Ministry of Finance on October 27, 2025, these balances have been reclassified as follows:

- to "Other current assets" in the amount of VND 8,429,724,058,837 as at March 31, 2026 (December 31, 2025: VND 9,572,659,447,790); and
- to "Other non-current assets" in the amount of VND 305,307,969,991 as at March 31, 2026 (December 31, 2025: VND Nil).

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY
NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

5. FINANCIAL INVESTMENTS

	Closing balance			Opening balance		
	Cost VND	Fair value VND	Provision amount VND	Cost VND	Fair value VND	Provision amount VND
a. Held-to-maturity investments						
Short-term	42,558,605,027,683	28,865,782,050,882	13,692,822,976,801	42,547,405,411,037	28,938,856,896,741	13,608,548,514,296
- Term deposits (i)	27,607,566,734,783	27,607,566,734,783	-	27,388,402,479,600	27,388,402,479,600	-
Viettel Global - head office	26,884,034,442,938	26,884,034,442,938	-	26,480,606,514,174	26,480,606,514,174	-
Viettel Cambodia	295,296,023,877	295,296,023,877	-	557,506,860,526	557,506,860,526	-
Movitel	296,981,267,968	296,981,267,968	-	193,755,104,900	193,755,104,900	-
Viettel Timor	131,255,000,000	131,255,000,000	-	156,534,000,000	156,534,000,000	-
- Loan	14,951,038,292,900	1,258,215,316,099	13,692,822,976,801	15,159,002,931,437	1,550,454,417,141	13,608,548,514,296
Viettel Cameroon S.A.R.L	4,375,161,723,114	-	4,375,161,723,114	4,375,161,723,114	-	4,375,161,723,114
Telecom International Myanmar Co., Ltd	10,575,876,569,786	1,258,215,316,099	9,317,661,253,687	10,783,841,208,323	1,550,454,417,141	9,233,386,791,182
Long-term	3,899,951,185,059	3,899,951,185,059	-	3,806,799,643,836	3,806,799,643,836	-
- Term deposits with maturities exceeding 12 months	3,878,868,191,783	3,878,868,191,783	-	3,806,799,643,836	3,806,799,643,836	-
Viettel Global - head office	3,878,868,191,783	3,878,868,191,783	-	-	-	-
- Loan receivables	21,082,993,276	21,082,993,276	-	-	-	-
Nattransfer Maison De Transfert, S.A.	21,082,993,276	21,082,993,276	-	-	-	-
Total	46,458,556,212,742	32,765,733,235,941	-	27,388,402,479,600	27,388,402,479,600	-
	Cost VND	Closing balance Fair value VND	Provision amount VND	Cost VND	Opening balance Fair value VND	Provision amount VND
b. Equity investments in other entities						
- Viettel Cameroon S.A.R.L ("VCR") (ii)	583,660,000	-	583,660,000	583,660,000	-	583,660,000
Cộng	583,660,000	-	583,660,000	583,660,000	-	583,660,000

- (i) Representing short-term time deposits as at 31 March 2026 with the original term of more than 3 months and the remaining term of 12 months or less from the reporting date and applicable interest rate ranging from 2% per annum to 6.75% per annum (as at 31 December 2025: from 2% per annum to 6.75% per annum).

Representing long-term time deposits as at 31 March 2026 with the remaining term of more than 12 months from the reporting date and applicable interest rate ranging from 6.8% per annum to 7.8% per annum.

The held-to-maturity investment of Movitel represents a deposit placed with Access Bank as collateral for a loan obtained from the same bank. As at March 31, 2026, the balance amounted to VND 68,289,604,684 (December 31, 2025: VND 236,474,511,931). In accordance with Circular No. 99/2025/TT-BTC, this balance has been reclassified to "Other current assets".

- (ii) As at 31 March 2026, the Company presented the investment in Viettel Cameroon S.A.R.L ("VCR") on Equity investments in other entities due to its failure to obtain financial statements of VCR for the period from 01 November 2018 to 31 March 2026.

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY
NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

6. TRADE RECEIVABLES

	Closing balance		Opening balance	
	Cost VND	Provision amount VND	Cost VND	Provision amount VND
a. Short-term trade receivables	6,434,802,766,479	(4,854,472,479,393)	5,998,640,588,386	(4,798,149,580,305)
Viettel Cameroon S.A.R.L ("VCR")	4,675,336,410,367	-	4,675,262,116,138	-
International Telecommunications Investment and Commerce Joint Stock Company	963,732,967,733	-	402,749,294,573	-
Telecom International Myanmar Co., Ltd	89,971,820,000	-	86,172,124,014	-
Star Telecom Co., Ltd	142,575,485,440	-	258,762,765,292	-
Others	563,186,082,940	(4,854,472,479,393)	575,694,288,369	(4,798,149,580,305)
b. Long-term trade receivables	-	-	27,665,625,320	-
Viettel Peru S.A.C	-	-	27,665,625,320	-
Total	6,434,802,766,479	(4,854,472,479,393)	6,026,306,213,706	(4,798,149,580,305)

7. OTHER RECEIVABLES

	Closing balance		Opening balance	
	Cost VND	Provision amount VND	Cost VND	Provision amount VND
a. Short-term				
Dividends receivable	22,406,087,964.00	-	61,777,301,301	-
Penalty interest receivable on late payment (ii)	1,347,038,941,265	(434,852,068,585)	1,367,821,675,374	(437,613,915,894)
Receivables from distribution channels and other related receivables	120,402,454,070	-	120,530,685,830	-
Receivables from the connection services fees	91,966,829,579	-	88,480,296,992	-
Receivables from payment on behalf (iii)	353,765,831,588	-	348,024,823,741	-
Deposits	19,742,737,446	-	117,176,642,712	-
Advances	334,956,738,065	-	232,714,361,673	-
Receivables from Tanzania Tax Authorities (iv)	103,428,490,906	(103,428,490,906)	106,028,083,356	(106,028,083,356)
Other receivables	452,794,398,746	(169,888,676,159)	327,130,080,345	(227,015,081,858)
Total	2,846,502,509,629	(708,169,235,650)	2,769,683,951,324	(770,657,081,108)

b. Long-term

	Closing balance		Opening balance	
	Cost VND	Provision amount VND	Cost VND	Provision amount VND
Deposits	101,655,500,835	-	99,741,267,741	-
Total	101,655,500,835	-	99,741,267,741	-

- (i) Representing receivables from the Company's associates, affiliates and Viettel Cameroon S.A.R.L (VCR) for the penalty on late payments under contracts for purchase and sale of goods and equipment.
- (ii) Representing receivables from payment of loan guarantee paid on behalf of Viettel Cameroon S.A.R.L with the amount of VND 328 billion and other payments made on behalf.
- (iii) Representing the amount of value added tax which Viettel Tanzania has paid under the request of Tanzania tax authorities.

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY
NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

8. BAD DEBTS

	Closing balance			Opening balance		
	Cost	Recoverable amount	VND Provision	Cost	Recoverable amount	VND Provision
Overdue loan receivables	11,583,533,485,650	838,292,051,695	10,745,241,433,955	11,969,695,223,205	1,164,030,847,309	10,805,664,375,896
Viettel Cameroon S.A.R.L.	3,990,886,508,000	-	3,990,886,508,000	3,990,886,508,000	-	3,990,886,508,000
Telecom International Myanmar Co., Ltd	7,592,646,977,650	838,292,051,695	6,754,354,925,955	7,978,808,715,205	1,164,030,847,309	6,814,777,867,896
Overdue trade receivables	4,930,711,872,792	76,239,393,399	4,854,472,479,393	4,875,228,568,022	77,078,987,717	4,798,149,580,305
Viettel Cameroon S.A.R.L.	4,670,717,838,813	-	4,670,717,838,813	4,670,717,838,813	-	4,670,717,838,813
Others	259,994,033,979	76,239,393,399	183,754,640,580	204,510,729,209	77,078,987,717	127,431,741,492
Other overdue receivables	4,350,028,842,240	694,278,063,744	3,655,750,778,496	4,226,261,194,322	652,719,974,814	3,573,541,219,508
Viettel Cameroon S.A.R.L.	807,203,913,495	-	807,203,913,495	807,203,913,495	-	807,203,913,495
Telecom International Myanmar Co., Ltd	2,960,228,352,000	384,998,654,064	2,575,229,697,936	2,776,920,246,033	343,626,105,234	2,433,294,140,799
Receivables from Tanzania tax authorities	103,428,490,906	-	103,428,490,906	106,028,083,356	-	106,028,083,356
Other receivables	479,168,085,839	309,279,409,680	169,888,676,159	536,108,951,438	309,093,869,580	227,015,081,858
Total	20,864,274,200,682	1,608,809,508,838	19,255,464,691,844	21,071,184,985,549	1,893,829,809,840	19,177,355,175,709

The Company makes provision for bad debts based on the assessment of receivables' recoverability. Cost is the value of receivables which have been overdue for 6 months or more, provision is determined by cost less recoverable amount.

As at 31 March 2026, the receivables from Viettel Cameroon S.A.R.L and Telecom International Myanmar Co., Ltd was overdue and had to be made provision, as a result, the Company continued to delay the recognition of loan interest and penalty interest on late payment according to the guidance in Appendix II, Account 515, Circular 99/2025/TT-BTC on guidelines for accounting policies for enterprises.

The balance of receivables and provision from Viettel Cameroun S.A.R.L fluctuated in the period due to the impact of the revaluation of foreign currency at the period-end.

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY
NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

9. INVENTORIES

	Closing balance		Opening balance	
	Cost VND	Provision VND	Cost VND	Provision VND
Goods in transit	1,101,236,554,364	-	1,641,543,131,430	-
Raw materials	3,115,199,553,380	(56,547,453,902)	3,381,064,892,659	(41,063,733,586)
Tools and supplies	125,254,826,612	-	85,603,758,708	-
Work in progress	16,883,099,109	-	-	-
Merchandise	283,641,687,344	(172,563,335,021)	279,429,094,227	(185,106,617,565)
Total	4,642,215,720,809	(229,110,788,923)	5,387,640,877,024	(226,170,351,151)

Company recognised provision for inventory write-down for raw materials and goods that show signs of slow-moving, obsolescence due to changes in technical configurations/technologies, deterioration in quality, damage, or where net realisable value is lower than cost. The provision is recognised to prudently reflect the recoverable value of inventories as at the consolidated reporting date.

10. PREPAYMENTS

	Closing balance VND	Opening balance VND
a. Current		
Tools and supplies	25,078,773,989	23,293,550,012
Prepaid rentals for warehouses, offices, stores	45,372,559,288	37,375,050,514
Prepayments relating to BTS stations	159,400,854,221	171,655,816,419
Channel, poles, transmission lines rental prepayment	7,904,394,369	6,033,961,093
Prepayments relating to phone numbers, frequency, license spectrum fee	103,026,181,227	135,659,681,676
Prepaid consulting and advertising fees	29,522,256,607	25,569,804,172
Others	125,830,390,520	44,234,416,780
Total	496,135,410,221	443,822,280,666
b. Non-current		
Prepayments relating to BTS stations	50,796,346,446	31,887,575,381
Channel, poles, transmission lines rental prepayment	19,780,885,604	19,631,070,748
Prepaid rentals for warehouses, offices, stores (i)	222,775,224,295	217,160,067,298
Prepaid consulting and advertising fees	8,159,458,977	9,112,990,380
Others	5,896,907,705	4,872,268,943
Total	307,408,823,027	282,663,972,750

(i) Representing the value of 50-year ground rentals by Telecommunication D'Haiti S.A Company ("Teleco") to National Telecom S.A. ("Natcom").

11. VALUE ADDED TAX DEDUCTIBLES

As at 31 March 2026, the value added tax deductibles mainly arose from the Company's purchases of goods and equipment to sell to overseas subsidiaries and associates

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY
NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

12. INCREASES, DECREASES IN TANGIBLE FIXED ASSETS

	Buildings, structures VND	Machinery, equipment VND	Motor vehicles, transmission equipment VND	Management tools and equipment VND	Total VND
COST					
Opening balance	889,791,766,979	40,939,523,384,652	645,137,974,730	1,193,343,730,912	43,667,796,857,273
Differences due to translation of financial statements of overseas operations	7,104,130,523	290,373,117,463	4,668,305,181	8,140,208,966	310,285,762,133
Purchase for the period	122,417,492,548	235,240,520,099	548,728,266	42,975,966	358,249,716,879
Increased due to completed construction	19,356,044,830	616,993,110,376	4,424,357,829	3,491,932,433	644,265,445,468
Upgraded assets	-	39,917,624,250	-	-	39,917,624,250
Disposals	(65,308,500)	(315,916,857,134)	(2,313,804,189)	(219,441,891)	(318,515,411,714)
Closing balance	1,038,604,126,380	41,806,130,899,706	652,465,561,817	1,204,799,406,386	44,701,999,994,289
ACCUMULATED DEPRECIATION					
Opening balance	263,911,224,895	31,237,127,123,097	582,911,278,018	1,051,199,880,686	33,135,149,506,696
Differences due to translation of financial statements of overseas operations	2,019,290,108	269,730,738,526	3,931,100,601	7,785,955,281	283,467,084,516
Charge for the period	19,318,763,229	569,895,502,082	5,135,109,082	16,101,373,431	610,450,747,824
Disposals	(65,308,500)	(314,981,618,228)	(2,313,804,189)	(219,441,891)	(317,580,172,808)
Closing balance	285,183,969,732	31,761,771,745,477	589,663,683,512	1,074,867,767,507	33,711,487,166,228
NET BOOK VALUE					
Opening balance	625,880,542,084	9,702,396,261,555	62,226,696,712	142,143,850,226	10,532,647,350,577
Closing balance	753,420,156,648	10,044,359,154,229	62,801,878,305	129,931,638,879	10,990,512,828,061

The cost of fixed assets as at 31 March 2026 included about VND 20,379 billion (as at 31 December 2025: about VND 20,221 billion) of fixed assets which have been fully depreciated but are still in use.

The carrying amount of tangible fixed assets as at 31 March included about VND 807 billion (as at 31 December 2025: about VND 431 billion) of fixed assets to secure for bank loans.

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY
NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

13. INCREASES, DECREASES IN INTANGIBLE ASSETS

	Land use rights	Computersoftware	Telecommunication Licenses	Total
	VND	VND	VND	VND
COST				
Opening balance	4,526,763,292	1,945,079,765,525	6,996,870,304,185	8,946,476,833,002
Differences due to translation of financial statements of overseas operations	45,302,888	(1,776,614,830)	3,407,523,051	1,676,211,109
Purchases for the period	-	17,866,956,440	264,170,830,834	282,037,787,274
Closing balance	4,572,066,180	1,965,321,725,621	7,264,449,790,947	9,234,343,582,748
ACCUMULATED DEPRECIATION				
Opening balance	-	1,531,562,555,681	1,914,693,501,059	3,446,256,056,740
Differences due to translation of financial statements of overseas operations	-	6,792,008,658	14,863,659,041	21,655,667,699
Charge for the period	-	45,389,298,903	121,536,871,618	166,926,170,521
Closing balance	-	1,583,743,863,242	2,051,094,031,718	3,634,837,894,960
NET BOOK VALUE				
Opening balance	4,526,763,292	413,517,209,844	5,082,176,803,126	5,500,220,776,262
Closing balance	4,572,066,180	381,577,862,379	5,213,355,759,229	5,599,505,687,788

The cost of intangible assets included about VND 1,170 billion as at 31 March 2026 (as at 31 December 2025: about VND 1,066 billion) of intangible assets which have been fully amortised but are still in use.

14. CONSTRUCTION IN PROGRESS

	Closing balance VND	Opening balance VND
Acquisition	79,524,157,325	58,838,176,400
Construction	2,835,412,599,199	1,925,024,142,021
Repairs and maintenance of fixed assets	10,456,826,836	-
	2,925,393,583,360	1,983,862,318,421
In which:		
- Stations	2,642,955,397,023	1,773,550,198,425
- Cable lines	180,975,760,499	149,528,608,863
- Others	11,481,441,676	1,945,334,733
Total	2,835,412,599,199	1,925,024,142,021

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY
NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

15. INVESTMENTS IN ASSOCIATES

	Closing balance VND	Opening balance VND
Investments in associates	4,407,312,508,394	4,407,312,508,394
Share of post-acquisition profits	3,789,352,453,001	3,645,259,079,031
Dividend income as declared	(6,813,971,629,294)	(6,815,786,165,942)
Differences due to translation of financial statements of foreign operations	(659,727,445,260)	(678,596,569,624)
	722,965,886,841	558,188,851,859
<i>In which:</i>		
- Investment in Star Telecom Co., Ltd. ("STL")	722,965,886,841	558,188,851,859
- Investment in Telecom International Myanmar Co., Ltd ("Mytel") (i)	-	-
	722,965,886,841	558,188,851,859

(i) According to the equity method of accounting, investment in Mytel is nil due to the effect of foreign exchange difference causing Mytel's negative equity as at 31 March 2026.

16. DEFERRED TAX ASSETS AND LIABILITIES

a. Deferred tax assets

	Closing balance VND	Opening balance VND
Corporate income tax rates used for determination of value of deferred tax assets	0% - 30%	0% - 30%
Deferred tax assets related to deductible temporary differences	917,047,387,464	876,212,015,856
Amount offset against deferred tax liabilities	(251,868,902,727)	(219,174,154,311)
Deferred tax assets	665,178,484,737	657,037,861,545

b. Deferred tax liabilities

	Closing balance VND	Opening balance VND
Corporate income tax rates used for determination of value of deferred tax liabilities	0% - 30%	0% - 30%
Deferred tax liabilities arising from taxable temporary differences	3,198,925,022,326	2,921,546,196,209
Amount offset against deferred tax assets	(251,868,902,727)	(219,174,154,311)
Deferred tax liabilities	2,947,056,119,599	2,702,372,041,898

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY
NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

17. OTHER ASSETS

	Closing balance VND	Opening balance VND
a. Short-term	8.498.013.663.521	9.809.133.959.721
Customer deposits held at e-wallet companies (i)	8.429.724.058.837	8.134.433.797.465
Deposits pledged as collateral for borrowings (ii)	68.289.604.684	1.674.700.162.256
b. Long-term	355.010.635.777	51.525.992.540
Deposits pledged as collateral for borrowings (ii)	305.307.969.991	-
Decommissioning and restoration asset	49.702.665.786	51.525.992.540

(i) Represents customer deposit balances held at E-Mola S.A., Viettel E-commerce Tanzania, Lumicash SU, Telemor Fintech Unipessoal, LDA, National Telecom S.A. and E-money Payment Solutions Public Limited. These balances are restricted in use, and transactions are subject to customer instructions at the respective e-wallet companies.

(ii) Deposits pledged as collateral for borrowings reclassified from "Cash and cash equivalents" and "Short-term held-to-maturity investments" as disclosed in note 4 and 5 above.

18. TRADE PAYABLES

	Closing balance		Opening balance	
	Amount	Amount able to be paid off	Amount	Amount able to be paid off
a. Short-term trade payables				
Huawei International Co., Ltd.	1,221,582,161,519	1,221,582,161,519	1,459,969,977,728	1,459,969,977,728
Tanzania Communications Regulatory Authority	593,845,267,217	593,845,267,217	868,080,503,026	868,080,503,026
International Telecommunications Investment and Commerce Joint Stock Company	1,005,767,956,722	1,005,767,956,722	749,002,194,035	749,002,194,035
Viettel Business Solutions Corporation	542,361,273,489	542,361,273,489	425,128,945,165	425,128,945,165
Viettel Manufacturing Corporation - One Member Limited Liability Company	230,578,657,648	230,578,657,648	290,059,037,320	290,059,037,320
Viettel Commerce and Import-Export Limited Company - Viettelimex	137,737,414,981	137,737,414,981	146,315,650,509	146,315,650,509
ZTE Group	1,388,091,829,883	1,388,091,829,883	482,115,343,903	482,115,343,903
Viettel Telecom	141,544,997,574	141,544,997,574	124,314,836,804	124,314,836,804
Instituto Nacional Das Comunicacoes de Mocambique (INCM)	173,596,333,798	173,596,333,798	203,586,718,649	203,586,718,649
Viettel Construction Cambodia	101,118,636,540	101,118,636,540	-	-
ITC Innovated Technology for Communication Joint Stock Company	124,541,556,352	124,541,556,352	189,756,549,166	189,756,549,166
Others (i)	1,273,642,351,861	1,273,642,351,861	2,547,408,733,232	2,547,408,733,232
Total	6,934,408,443,583	6,934,408,443,583	7,485,738,489,537	7,485,738,489,537
b. Long-term trade payables				
Huawei International Co., Ltd.	199,435,672,260	199,435,672,260	65,588,902,124	65,588,902,124
Conatel	210,025,164,792	210,025,164,792	212,544,910,533	212,544,910,533
ZTE Group	24,812,129,112	24,812,129,112	43,722,197,595	43,722,197,595
Others (i)	27,186,750,453	27,186,750,453	46,831,412,113	46,831,412,113
Total	461,459,716,616	461,459,716,616	368,687,422,365	368,687,422,365

(i) Other trade payables (accounting for less than 10% of total trade payables) are due from suppliers located in various geographic areas.

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY
NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

19. TAXES AND OTHER RECEIVABLES FROM/PAYABLES TO THE STATE BUDGET

	Opening balance	Arising during the period		Foreign exchange differences	Closing balance
		Offset/Payable during the period	Paid during the period		
	VND	VND	VND		VND
a. Receivables					
Value-added tax	7,003,690,085	16,642,755,287	16,119,852,867	93,181,886	6,573,969,551
Import and export duties	4,477,831,723	3,860,905,979	4,169,707,963	57,154,227	4,843,787,934
Corporate income tax			12,268,519,815	-	12,268,519,815
Personal income tax	1,737,460,618	1,457,345,392	1,661,236,367	17,890,558	1,959,242,151
Foreign contractor withholding tax	15,211,539,253	39,910,477,476	44,401,046,138	115,264,955	19,817,372,870
Other taxes, fees and charges and other payables	7,997,463,824	15,556,082,971	15,055,874,487	106,573,288	7,603,828,628
Total	36,427,985,503	77,427,567,105	93,676,237,637	390,064,914	53,066,720,949
b. Payables					
Value-added tax	337,700,808,927	1,012,310,562,099	954,676,403,717	(8,095,366,091)	387,239,601,218
Import and export duties	3,713,959,120	25,452,402,003	26,455,561,408	(94,235,031)	2,616,564,684
Corporate income tax	1,266,636,923,695	854,776,381,574	622,486,941,514	(14,982,602,070)	1,483,943,761,685
Special consumption tax	121,588,708,116	328,080,724,554	329,476,457,525	(6,340,822,983)	113,852,152,162
Personal income tax	131,641,386,537	322,297,345,300	373,499,589,327	(2,485,501,639)	77,953,640,871
Foreign contractor withholding tax	141,615,235,243	167,598,914,164	205,827,902,827	(2,967,753,497)	100,418,493,083
Other taxes, fees and charges and other payables	95,155,726,833	162,247,519,429	164,471,267,797	(4,034,596,217)	88,897,382,248
Total	2,098,052,748,471	2,872,763,849,123	2,676,894,124,115	(39,000,877,528)	2,254,921,595,951

20. ACCRUED EXPENSES

	Closing balance	Opening balance
	VND	VND
a. Short-term		
Accrued interest expenses	34,023,214,328	30,916,379,824
Connection fees	257,112,091,817	264,599,661,862
Accrual for operating expenses	1,543,451,870,769	1,225,620,140,163
Accrual costs for poles, station, cable line and channel rental	262,440,476,778	644,885,751,988
Telecommunication taxes and fees	3,040,622,211,658	2,982,489,146,146
Others	245,955,134,089	112,433,835,552
Total	5,383,604,999,439	5,260,944,915,535
b. Long-term		
Telecommunication taxes and fees	137,196,597,189	139,219,344,346
Paying seniority salary	16,751,471,352	16,853,156,579
Total	153,948,068,541	156,072,500,925

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY
NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

21. UNEARNED REVENUE

	Closing balance VND	Opening balance VND
a. Short-term	5,339,543,747,350	4,896,070,633,988
Telecommunication station lease income	44,371,815,035	53,949,588,743
Revenue from prepaid telecommunications services not yet provided	5,287,721,169,697	4,842,121,045,245
Others	7,450,762,618	-
b. Long-term	451,939,029,568	493,896,200,644
Unrealised profit from sales of equipment to associates	207,251,981,972	220,795,623,065
Telecommunication station lease income	127,415,481,076	273,100,577,579
Public telecommunications project	117,271,566,520	-
Total	5,791,482,776,918	5,389,966,834,632

22. OTHER PAYABLES

	Closing balance VND	Opening balance VND
a. Short-term		
Payables for e - wallets to customers (i)	8,352,707,813,096	8,403,812,343,508
Social insurance, health insurance, unemployment insurance and trade union fees	12,367,050,602	19,641,847,398
Short-term deposits received	44,318,625,925	44,486,743,880
Payables for loan guarantee (ii)	329,859,622,565	331,442,888,438
Other payables	518,837,110,771	363,154,407,094
Total	9,258,090,222,959	9,162,538,230,318
b. Long-term		
Long-term deposits received	3,824,910,562	3,880,055,416
Other payables	4,123,453,644	3,111,358,081
Total	7,948,364,206	6,991,413,497

(i) Presenting the balance of e-wallet payable to customers by E-Mola S.A. Company, Viettel E-commerce Tanzania Limited, Lumicash Company SU, Telemor Fintech Unipessoal LDA. and E-money Payment Solutions Public Limited Company.

(ii) Representing the payment on behalf of Viettel Cameroon S.A.R.L on the loan of Viettel Cameroon S.A.R.L with banks according to notices from the banks. The Company is obliged to repay these loans on behalf of Viettel Cameroon S.A.R.L under the terms agreed in the loan guarantee letters with banks in the case that Viettel Cameroon S.A.R.L fails to repay the loan to the banks. According to the Company's guarantee commitments issued, the Company has obligations and responsibility to pay the banks according to the bank's notices when VCR does not repay due principal.

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY
NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

23. SHORT-TERM LOANS AND OBLIGATIONS UNDER FINANCE LEASES

	Opening balance/ Amount able to be paid off	Movement in the period			Closing balance/ Amount able to be paid off
		Increase	Paid	Foreign exchange differences	
	VND	VND	VND	VND	VND
Short-term loans	2,303,167,133,216	433,919,051,913	(710,075,523,295)	(95,358,634,644)	1,931,652,027,190
Current portion of long-term loans	466,682,158,334	145,626,995,522	(79,149,802,867)	6,440,338,681	539,599,689,670
Total	2,769,849,291,550	579,546,047,435	(789,225,326,162)	(88,918,295,963)	2,471,251,716,860

Details of short-term loans by bank are as follows:

Items	Borrowing company	Currency	Closing balance	Opening balance	Collateral
Joint Stock Commercial Bank for Investment and Development of Vietnam - Transaction Center No.1	Holding Company	VND	-	7,359,943,713	Unsecured
Joint Stock Commercial Bank for Industry and Trade of Vietnam - Hai Ba Trung Branch	Holding Company	VND	3,218,374,879	102,857,855,232	Unsecured
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Transaction Center	Holding Company	VND	-	463,816,579	Unsecured
Millennium Bim	Movitel	MZN	-	27,098,229,809	BTS stations
First National Bank	Movitel	MZN	42,727,222,279	43,357,167,694	BTS stations
Access Bank	Movitel	MZN	160,227,083,545	153,801,214,478	Cash in bank
BCI - Banco Comercial E De Investimentos S.A.	Movitel	MZN	4,108,386,758	-	BTS stations
STANDARD BANK, S.A	Movitel	MZN	190,991,811,749	193,807,684,388	Unsecured
First Capital Bank	Movitel	MZN	-	55,542,199,816	Unsecured
UNIBANK	Natcom	HTG	301,185,618,234	304,936,416,185	BTS stations
Standard Chartered Bank Tanzania Ltd	Viettel Tanzania	USD	429,284,508,219	596,634,741,068	Letter of Guarantee of VTG
WOORI BANK VIETNAM LIMITED	Viettel Tanzania	USD	799,909,021,526	817,307,864,255	Letter of Guarantee of VTG
Total			1,931,652,027,190	2,303,167,133,216	

(*) The short-term loans by bank with interest rate determined in each credit agreement or specific debt commitment as interest rate policy of bank in each period.

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY
NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

24. LONG-TERM LOANS AND OBLIGATIONS UNDER FINANCE LEASES

	Opening balance/ Amount able to be paid off	Movement in the period			Closing balance/ Amount able to be paid off
		Increase	Paid	Foreign exchange differences	
	VND	VND	VND	VND	VND
Long-term loans	2,723,935,568,537	460,062,588,661	(118,467,415,107)	(45,174,555,552)	3,020,356,186,539
Total	2,723,935,568,537				3,020,356,186,539
In which:					
Amount due for settlement within 12 months (see Note 25)	(466,682,158,334)				(539,599,689,670)
Amount due for settlement after 12 months	2,257,253,410,203				2,480,756,496,869

Details of long-term loans by bank are as follows:

Items	Borrowing company	Currency	Closing balance	Opening balance	Collateral
NEDBANK, SA (BANCO UNICO, SA)	Movitel	MZN	203,359,171,658	125,920,016,921	Machines and devices at Movitel
Millennium Bim	Movitel	USD	118,616,807,639	130,322,990,889	BTS stations
Vista Bank	Movitel	MZN	234,006,921,745	174,481,056,128	BTS stations
CRDB Bank	Viettel Burundi	USD	428,628,260,086	406,099,628,575	Cash in bank
ECOBANK	Viettel Burundi	USD	12,212,844,928	19,462,371,294	Cash in bank
KCB Bank	Viettel Burundi	USD	58,719,613,922	63,863,140,380	Cash in bank
VP bank	Viettel Burundi	USD	37,768,325,706	1,329,485,887	Cash in bank
Bancobu	Viettel Burundi	USD	127,250,037,455	65,677,666,415	Cash in bank
bank Germany (renew old contract)	Viettel Tanzania	USD	666,590,851,272	681,089,887,099	Letter of Guarantee of VTG
WOORI BANK VIETNAM LIMITED	Viettel Tanzania	USD	666,589,918,045	544,871,909,651	Letter of Guarantee of VTG
Tien phong Bank	Viettel Tanzania	USD	466,613,434,083	510,817,415,298	Letter of Guarantee of VTG
Total			3,020,356,186,539	2,723,935,568,537	

(*) The long-term loans by bank with interest rate determined in each credit agreement or specific debt commitment as interest rate policy of bank in each period.

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY
NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

25. OWNERS' EQUITY

Movement in owners' equity

	Owners' contributed capital	Investment and development fund	Other reserves	Foreign exchange reserve	Accumulated losses	Non-controlling interests	Total
	VND	VND	VND	VND	VND	VND	VND
For the first quarter ended 31 March 2025							
As at 01/01/2025	30,438,112,000,000	3,551,039,169,524	74,874,943,744	(1,753,507,497,493)	2,284,008,125,895	1,237,507,844,543	35,832,034,586,213
Profit for the period	-	-	-	-	(32,458,804,861)	440,407,585,202	407,948,780,341
Dividends	-	-	-	-	-	(280,195,369,205)	(280,195,369,205)
Distribution to funds at subsidiaries and associates	-	-	-	-	(685,215,591)	-	(685,215,591)
Differences due to translation of financial statements of foreign operations	-	-	-	948,751,979,571	(483,532)	(7,836,301,176)	940,915,194,863
As at 31/3/2025	30,438,112,000,000	3,551,039,169,524	74,874,943,744	(804,755,517,922)	2,250,863,621,911	1,389,883,759,364	36,900,017,976,621
For the first quarter ended 31 March 2026							
As at 01/01/2026	30,438,112,000,000	3,551,160,804,288	177,653,377,833	(2,288,941,478,832)	9,130,339,150,617	1,829,870,460,309	42,838,194,314,215
Profit for the period	-	-	-	-	1,795,239,597,714	533,613,367,717	2,328,852,965,431
Differences due to translation of financial statements of foreign operations	-	-	-	1,539,774,258,332	-	(61,156,033,444)	1,478,618,224,888
As at 31/3/2026	30,438,112,000,000	3,551,160,804,288	177,653,377,833	(749,167,220,500)	10,925,578,748,331	2,302,327,794,582	46,645,665,504,534

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY
NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

Shares:

	Closing balance	Opening balance
Number of shares issued to the public		
Ordinary shares	3,043,811,200	3,043,811,200
Number of outstanding shares in circulation		
Ordinary shares (*)	3,043,811,200	3,043,811,200

(*) An ordinary share has par value of VND 10,000.

Charter capital

According to the 23th amended Enterprise Registration Certificate No. 0102409426 dated 16 December 2019 issued by Hanoi Authority for Planning and Investment, the charter capital of the Company is 30,438,112,000,000 VND.

As at 31 March 2026, the charter capital has been fully contributed, the details are as follows:

	Closing balance		Opening balance	
	Amount	Rate	Amount	Rate
	VND	%	VND	%
Viettel Group	30,142,124,000,000	99.03%	30,142,124,000,000	99.03%
Other shareholders	295,988,000,000	0.97%	295,988,000,000	0.97%
Total	30,438,112,000,000	100%	30,438,112,000,000	100%

26. OFF STATEMENT OF FINANCIAL POSITION ITEMS

	Currency unit	Closing balance	Opening balance
United States Dollar	USD	115,845,459	109,370,363
Euro	EUR	24,955	29,256
Haitian Gourde	HTG	7,469,987,337	5,405,714,463
Mozambique New Metical	MZN	16,074,515,285	19,782,021,896
Cambodian Riel	KHR	33,989,933,043	44,656,090,104
Burundi Franc	BIF	363,176,061,568	377,889,515,369
Tanzania Shilling	TZS	219,018,523,108	218,591,009,264
Baht Thailand	THB	2,955,298	2,991,948
Chinese Yuan	CNY	2	2

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY
NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

27. SEGMENT REPORTING

Geographical segment

As at date and for the first quarter period ended 31 March 2026	Africa VND	Latin America VND	Southeast Asia VND	Offset VND	Consolidation VND
Net external revenue	6,197,813,583,051	1,675,677,961,901	4,694,156,732,274	-	12,567,648,277,226
Inter-segment revenue	103,840,279,720	-	179,471,186,738	(283,311,466,458)	-
Total segment revenue	6,301,653,862,771	1,675,677,961,901	4,873,627,919,012	(283,311,466,458)	12,567,648,277,226
Segment profit/(loss) after tax	(30,349,093,323)	451,463,639,595	1,690,535,804,217	217,202,614,942	2,328,852,965,431
Segment assets	32,418,043,184,730	5,366,433,283,916	61,378,914,619,199	(13,546,272,744,524)	85,617,118,343,321
Investments in associates	-	-	-	-	-
Total assets	32,418,043,184,730	5,366,433,283,916	61,378,914,619,199	(13,546,272,744,524)	85,617,118,343,321
Segment liabilities	(42,955,172,024,967)	(3,102,914,180,014)	(11,119,252,295,436)	18,205,885,661,630	(38,971,452,838,787)
Depreciation and amortisation	432,922,399,694	134,972,908,929	448,181,975,343	(238,759,180,213)	777,318,103,753
As at date and for the first quarter period ended 31 March 2025	Africa VND	Latin America VND	Southeast Asia VND	Offset VND	Consolidation VND
Net external revenue	4,871,270,886,771	1,236,210,768,362	3,549,059,727,478	-	9,656,541,382,611
Inter-segment revenue	41,010,927,932	-	368,882,442,233	(409,893,370,165)	-
Total segment revenue	4,912,281,814,703	1,236,210,768,362	3,917,942,169,711	(409,893,370,165)	9,656,541,382,611
Segment profit/(loss) after tax	(847,176,074,794)	365,538,318,143	1,181,592,413,674	(292,005,876,682)	407,948,780,341
Segment assets	21,484,826,216,358	3,542,049,456,889	50,005,280,107,475	(10,154,476,280,690)	64,877,679,500,032
Investments in associates	-	-	4,566,777,286,736	(3,873,905,645,073)	692,871,641,663
Total assets	21,484,826,216,358	3,542,049,456,889	54,572,057,394,211	(14,028,381,925,763)	65,570,551,141,695
Segment liabilities	(35,101,628,571,663)	(1,895,477,992,948)	(9,592,910,531,912)	17,919,483,931,449	(28,670,533,165,074)
Depreciation and amortisation	342,877,574,315	99,947,795,617	400,518,973,055	(82,185,623,718)	761,158,719,269

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY
NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

28. NET REVENUE FROM GOODS SOLD AND SERVICES RENDERED

	First Quarter		Cumulative from the beginning of the year to the ending of the first quarter	
	Current Year VND	Prior Year VND	Current Year VND	Prior Year VND
Revenue from goods sold	915,462,334,085	186,653,138,201	915,462,334,085	186,653,138,201
Revenue from services rendered	11,652,185,943,141	9,469,888,244,410	11,652,185,943,141	9,469,888,244,410
Net revenue from goods sold and services rendered	12,567,648,277,226	9,656,541,382,611	12,567,648,277,226	9,656,541,382,611

29. COST OF SALES

	First Quarter		Cumulative from the beginning of the year to the ending of the first quarter	
	Current Year VND	Prior Year VND	Current Year VND	Prior Year VND
Cost of goods sold	785,109,666,673	198,810,880,075	785,109,666,673	198,810,880,075
Cost of services rendered	5,452,402,106,163	4,506,021,828,686	5,452,402,106,163	4,506,021,828,686
Provisions made for devaluation of inventories	1,533,625,136	(12,579,795,516)	1,533,625,136	(12,579,795,516)
Total	6,239,045,397,972	4,692,252,913,245	6,239,045,397,972	4,692,252,913,245

30. FINANCIAL INCOME

	First Quarter		Cumulative from the beginning of the year to the ending of the first quarter	
	Current Year VND	Prior Year VND	Current Year VND	Prior Year VND
Bank and loan interest	702,026,538,568	409,003,232,905	702,026,538,568	409,003,232,905
Interest from deferred payment sales	-	1,906,560,234	-	1,906,560,234
Foreign exchange gain	130,251,275,059	157,079,036,190	130,251,275,059	157,079,036,190
Others	15,711,915,876	2,176,845,174	15,711,915,876	2,176,845,174
Total	847,989,729,503	570,165,674,503	847,989,729,503	570,165,674,503

31. FINANCIAL EXPENSES

	First Quarter		Cumulative from the beginning of the year to the ending of the first quarter	
	Current Year VND	Prior Year VND	Current Year VND	Prior Year VND
Interest expense	115,534,531,415	110,736,015,629	115,534,531,415	110,736,015,629
Foreign exchange loss	1,275,756,842,500	1,659,061,775,281	1,275,756,842,500	1,659,061,775,281
Others	9,590,038,937	12,594,651,392	9,590,038,937	12,594,651,392
Total	1,400,881,412,852	1,782,392,442,301	1,400,881,412,852	1,782,392,442,301

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY
NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

32. SELLING EXPENSES AND GENERAL AND ADMINISTRATION EXPENSES

	First Quarter		Cumulative from the beginning of the year to the ending of the first quarter	
	Current Year VND	Prior Year VND	Current Year VND	Prior Year VND
General and administration expenses	1,209,566,655,700	1,711,104,123,756	1,209,566,655,700	1,711,104,123,756
Materials and consumables expenses	5,097,502,521	6,903,020,469	5,097,502,521	6,903,020,469
Administration staff cost	286,225,964,834	298,636,542,191	286,225,964,834	298,636,542,191
Depreciation, amortisation and goodwill allocation	92,927,968,653	39,637,034,302	92,927,968,653	39,637,034,302
Provisions for doubtful debts	81,512,634,426	727,254,055,728	81,512,634,426	727,254,055,728
Taxes, fees and charges	185,942,027,052	135,531,966,115	185,942,027,052	135,531,966,115
Public telecommunication funds	53,270,622,584	38,292,793,962	53,270,622,584	38,292,793,962
Outsourced service costs	377,332,075,663	343,940,668,781	377,332,075,663	343,940,668,781
others	127,257,859,967	120,908,042,208	127,257,859,967	120,908,042,208
Selling expenses	1,230,752,688,252	1,043,167,959,703	1,230,752,688,252	1,043,167,959,703
Materials and consumables expenses	75,072,256,223	65,892,828,047	75,072,256,223	65,892,828,047
Sales staff cost	99,285,459,030	94,631,798,270	99,285,459,030	94,631,798,270
Outsourced service costs	924,288,208,374	783,534,681,696	924,288,208,374	783,534,681,696
others	132,106,764,625	99,108,651,690	132,106,764,625	99,108,651,690

33. PRODUCTION COST BY NATURE

	First Quarter		Cumulative from the beginning of the year to the ending of the first quarter	
	Current Year VND	Prior Year VND	Current Year VND	Prior Year VND
Out-sourced services	4,913,295,890,423	3,954,570,379,897	4,913,295,890,423	3,954,570,379,897
Other expenses	1,025,489,447,106	810,399,711,422	1,025,489,447,106	810,399,711,422
Depreciation and amortisation	777,376,918,345	761,158,719,269	777,376,918,345	761,158,719,269
Raw materials and consumables	592,009,106,931	523,928,373,263	592,009,106,931	523,928,373,263
Labor	590,306,835,252	548,498,056,806	590,306,835,252	548,498,056,806
Total	7,898,478,198,057	6,598,555,240,657	7,898,478,198,057	6,598,555,240,657

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY
NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

34. OTHER INCOME AND OTHER EXPENSES

	First Quarter		Cumulative from the beginning of the year to the ending of the first quarter	
	Current Year VND	Prior Year VND	Current Year VND	Prior Year VND
Gain from disposals of fixed assets	4,449,657,021	4,340,573,411	4,449,657,021	4,340,573,411
Penalty and compensation for contracts	920,740,350	844,871,462	920,740,350	844,871,462
Other income from implementation of projects for the Government	7,271,125,043	7,074,658,595	7,271,125,043	7,074,658,595
Income from the Electricidade de Mocambique Call Centre project in Mozambique	14,547,112,024	11,404,523,356	14,547,112,024	11,404,523,356
Others	3,657,767,404	179,937,541,132	3,657,767,404	179,937,541,132
Other income	30,846,401,842	203,602,167,956	30,846,401,842	203,602,167,956
Loss from disposals of fixed assets	935,238,906	1,559,172,111	935,238,906	1,559,172,111
Expenses for deploying Electricidade de Mocambique Call Centre project in Mozambique	7,817,597,325	12,846,581,775	7,817,597,325	12,846,581,775
Donations for education, disaster relief, and poverty alleviation	15,243,645,657	-	15,243,645,657	-
Others	7,270,226,643	6,838,817,362	7,270,226,643	6,838,817,362
Other expenses	31,266,708,531	21,244,571,248	31,266,708,531	21,244,571,248
Income from other activities	(420,306,689)	182,357,596,708	(420,306,689)	182,357,596,708

35. CORPORATE INCOME TAX EXPENSE

	First Quarter		Cumulative from the beginning of the year to the ending of the first quarter	
	Current Year VND	Prior Year VND	Current Year VND	Prior Year VND
Current corporate income tax expense				
Current corporate income tax expense in the period	854,929,966,929	579,570,441,499	854,929,966,929	579,570,441,499
Profit remittance tax overseas	61,385,475,898	72,204,116,550	61,385,475,898	72,204,116,550
Total	916,315,442,827	651,774,558,049	916,315,442,827	651,774,558,049
Deferred income tax expense				
Temporarily non-deductible expenses	18,036,090,280	(12,952,830,793)	18,036,090,280	(12,952,830,793)
Depreciation expense difference	(19,212,940,290)	74,708,914,018	(19,212,940,290)	74,708,914,018
Profit from foreign operations	164,419,140,192	122,141,295,210	164,419,140,192	122,141,295,210
Unrealised foreign exchange difference	9,831,077,955	(8,074,101,930)	9,831,077,955	(8,074,101,930)
Unrealised profit/income	1,977,265,379	(4,214,471,343)	1,977,265,379	(4,214,471,343)
Provision for doubtful debts	64,039,555,060	78,712,694,757	64,039,555,060	78,712,694,757
Total	239,090,188,576	250,321,499,919	239,090,188,576	250,321,499,919

Applicable Tax rate

The Parent Company is obliged to pay the State Budget the corporate income tax at the rate of 20% of its taxable profit. Tax rates applicable to subsidiaries and associates are as follows:

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY
NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

Company	Country	Corporate income tax rate	Profits remittance tax rate
Viettel Timor Unipessoal LDA ("VTL")	Timor-Leste	10%	Not applicable
Viettel Cambodia Pte. Ltd. ("VTC")	Cambodia	20%	10%
Movitel, S.A ("Movitel")	Mozambique	24%	10%
National Telecom S.A. ("Natcom")	Haiti	30%	20%
Viettel Burundi S.A ("VTB")	Burundi	30%	15%
Viettel Tanzania Public Limited Company ("VTZ")	Tanzania	30%	Not yet incurred
Star Telecom Co., Ltd ("STL")	Laos	20%	10%
Telecom International Myanmar Co., Ltd ("Mytel")	Myanmar	Tax exemption	Not yet incurred

36. BASIC EARNINGS/(LOSSES) PER SHARE

	First Quarter		Cumulative from the beginning of the year to the ending of the first quarter	
	Current Year	Prior Year	Current Year	Prior Year
	VND	VND	VND	VND
Profit/(Losses) after tax of the Holding Company's shareholders (VND)	1,795,239,597,714	(32,458,804,861)	1,795,239,597,714	(32,458,804,861)
Distribution to bonus and welfare fund (VND)	(22,071,446,568)	-	(22,071,446,568)	-
Net profit/(Losses) attributable to the Holding Company's shareholders (VND)	1,773,168,151,146	(32,458,804,861)	1,773,168,151,146	(32,458,804,861)
Weighted average number of ordinary shares (share)	3,043,811,200	3,043,811,200	3,043,811,200	3,043,811,200
Basic earnings/(Losses) per share (VND/share)	583	(11)	583	(11)

37. GUARANTEE COMMITMENT AND INVESTMENT COMMITMENTS

Guarantee commitment

Guaranteed subsidiaries	Lenders	Loan amount	Loan Purpose	Guaranteed loan amount by the Company
	SGBC Bank	8,500,000,000 FCFA	Telecommunication project in Car	2,608,756,215 FCFA
Viettel Cameroon S.A.R.L	BICEC Bank	9,000,000,000 FCFA	Telecommunication project in Car	5,208,287,389 FCFA
	Ecobank	8,000,000,000 FCFA	Telecommunication project in Car	1,503,152,978 FCFA

Investment commitments

According to the Investment Certificate No. 689/BKHDT-DTRNN first issued on 24 March 2014, the Ministry of Planning and Investment has approved the Company's overseas investment plan to implement the project of construction, operation and trade in the telecommunication network in the United Republic of Tanzania. According to the first amendment to Investment Certificate dated 17 January 2017, the project's total investment value is USD 783 million and the Company's total investment amount in the project is USD 355 million, including USD 150 million of the Company's contributed capital; USD 30 million of the Company's payment for purchases of all shares of Viettel Tanzania Public Limited Company whose purchase price comprised settlement value of debts, and USD 175 million of the Company's loans to shareholders. As at 31 March 2026, the Company had contributed about USD 52.62 million (equivalent to about VND 1.177 trillion) and lent about USD 172.80 million (equivalent to about VND 4.54 trillion) under the project in the United Republic of Tanzania.

According to the Foreign Outward Investment Registration Certificate first issued on 16 December 2016, the Ministry of Planning and Investment has approved the Company's overseas investment plan with respect to implement the project of construction, operation and trade in the telecommunication network in the Republic of the Union of Myanmar. Accordingly, the project's total investment value is USD 1,755 million, 49% of which shall be financed by the Company with the amount of USD 859.95 million, including USD 169.05 million of the Company's contributed capital and USD 690.9 million of the Company's loans to shareholders and/or guarantee for loans from domestic and foreign credit institutions. As at 31 March 2026, the Company had contributed about USD 169.05 million (equivalent to about VND 3.88 trillion) and lent about USD 387.2 million (equivalent to about VND 10,166 billion) under the project in the Republic of the Union of Myanmar.

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY
NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

38. RELATED PARTY TRANSACTIONS AND BALANCES

List of related parties with significant transactions and balances for the period:

Related Parties	Relationship
Viettel Group	Parent company
Viettel Group's dependent accounting units	
Viettel Telecom Corporation	Viettel Group's dependent accounting unit
Viettel Business Solutions Corporation	Viettel Group's dependent accounting unit
Viettel Networks Corporation	Viettel Group's dependent accounting unit
Viettel High Technology Industries Corporation	Viettel Group's dependent accounting unit
Viettel Media Company	Viettel Group's dependent accounting unit
Hanoi Branch of Viettel Group	Viettel Group's dependent accounting unit
Viettel Digital Services Corporation	Viettel Group's dependent accounting unit
Viettel Digital Services Corporation	Viettel Group's dependent accounting unit
Viettel Cyber Security	Viettel Group's dependent accounting unit
Affiliates	
Viettel Peru S.A.C.	Affiliate
Viettel Construction Joint Stock Company	Affiliate
Viettel Commerce and Import-Export Limited Company	Affiliate
Viettel Manufacturing Corporation - One Member Limited Liability Company	Affiliate
Viettel Post Joint Stock Corporation	Affiliate
Viettel - CHT Company Limited	Affiliate
Viettel Construction Cambodia Company Limited	Affiliate
Viettel Consultancy and Services Joint Stock Company	Affiliate
Viettel Logistics One Member Company Limited	Affiliate
Viettel Technology Investment One Member Company Limited	Affiliate
Mygo Cambodia Company Limited	Affiliate
Associates	
Star Telecom Co., Ltd. ("STL")	Associate
Telecom International Myanmar Co., Ltd ("Mytel")	Associate
Metcom Co., Ltd. ("Metcom")	Associate

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY
NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

During the period, the Company entered into the following significant transactions with its related parties:

	First Quarter		Cumulative from the beginning of the year to the ending of the first quarter	
	Current Year VND	Prior Year VND	Current Year VND	Prior Year VND
Sales	182,244,454,882	332,486,616,500	182,244,454,882	332,486,616,500
Viettel Group's dependent accounting units	20,745,965,044	45,670,592,599	20,745,965,044	45,670,592,599
Affiliates	2,708,248,857	-	2,708,248,857	-
Associates	158,790,240,982	286,816,023,901	158,790,240,982	286,816,023,901
Purchases	370,164,567,449	112,696,664,864	370,531,098,150	112,696,664,864
Viettel Group	-	-	366,530,701	-
Viettel Group's dependent accounting units	169,297,526,536	76,683,768,008	169,297,526,536	76,683,768,008
Affiliates	169,444,734,569	33,790,576,134	169,444,734,569	33,790,576,134
Associates	31,422,306,344	2,222,320,722	31,422,306,344	2,222,320,722
Other incomes	220,167,268	-	220,167,268	-
Affiliates	220,167,268	-	220,167,268	-
Dividend received	-	68,251,984,821	-	68,251,984,821
Associates	-	68,251,984,821	-	68,251,984,821
Late payment penalty interest and Interest from deferred payment sales	-	1,906,560,234	-	1,906,560,234
Associates	-	1,906,560,234	-	1,906,560,234
Interest income from lending	175,601,701,618	3,061,644,486	175,601,701,618	3,061,644,486
Associates	175,601,701,618	3,061,644,486	175,601,701,618	3,061,644,486

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY
NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (Continued)

Significant related party balances as at the interim consolidated statement of financial position date were as follows:

	Closing balance	Opening balance
	VND	VND
Trade receivables	307,363,321,687	385,235,979,083
Viettel Group's dependent accounting units	62,486,857,352	40,042,631,532
Affiliates	12,329,158,895	258,458,244
Associates	232,547,305,440	344,934,889,307
Other receivables	1,292,405,667,654	1,347,474,023,237
Viettel Group	754,242,776	1,186,187,221
Viettel Group's dependent accounting units	29,003,918,867	29,275,430,229
Affiliates	1,240,228,149,308	1,255,211,147,621
Associates	22,419,356,703	61,801,258,166
Loan receivables	10,588,003,849,514	10,801,734,138,174
Associates	10,588,003,849,514	10,801,734,138,174
Advances to suppliers	9,198,749,358	6,879,089,436
Viettel Group's dependent accounting units	91,965,390	42,372,000
Affiliates	9,106,783,968	6,836,717,436
Account payables	1,318,695,574,321	1,281,321,625,499
Viettel Group	459,204,870	464,044,076
Viettel Group's dependent accounting units	739,708,516,204	621,583,777,599
Affiliates	571,498,602,328	654,556,988,419
Associates	7,029,250,919	4,716,815,405
Other payables	46,808,416,680	35,310,415,900
Viettel Group	1,075,012,912	3,659,822,881
Viettel Group's dependent accounting units	39,166,459,129	26,027,368,576
Affiliates	6,527,370,910	5,591,829,646
Associates	39,573,729	31,394,797
Advances from customers	4,417,355	396,806,683
Viettel Group's dependent accounting units	4,417,355	
Associates		396,806,683



Vu Thi Thu Trang
Preparer



Trương Bạch Dương
Chief Accountant





Nguyễn Cao Lợi
Executive Officer

29 April 2026