

**VIETNAM TECHNOLOGY &
TELECOMMUNICATION JOINT
STOCK COMPANY**

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No: 25.../2026/ CBTT-VNTT

Ho Chi Minh City, July 23, 2026

Digitally signed by CÔNG TY CỔ
PHẦN CÔNG NGHỆ & TRUYỀN
THÔNG VIỆT NAM
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CỔ PHẦN CÔNG NGHỆ &
TRUYỀN THÔNG VIỆT NAM, L=
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**PERIODIC INFORMATION DISCLOSURE
ON FINANCIAL STATEMENTS**

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

Implementing the regulations in Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16th, 2020 of the Ministry of Finance proving guidelines on disclosure of information on the securities market, Vietnam Technology & Telecommunication Joint Stock Company implement information disclosure on Consolidated Financial Statements for the 2nd quarter of 2026 with the Hanoi Stock Exchange and the State Securities Commission as follows:

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

- Stock symbol: TTN
- Address: 16th Floor, WTC Tower Building, No. 1 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City, Vietnam.
- Telephone: 0274.2220399
- Email: cbtt@vntt.com.vn

Fax:

Website: vntt.com.vn

2. Content of disclosure:

- Financial Statements for the 2nd quarter of 2026

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

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

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

- The cases have to explain the reason:

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

☐ Yes

☐ No

Explanatory document in the case of tick Yes:

☐ Yes

☐ No



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

☐ Yes

☐ No

Explanatory document in the case of tick Yes:

☐ Yes

☐ No

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

☒ Yes

☐ No

Explanatory document in the case of tick Yes:

☒ Yes

☐ No

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

☐ Yes

☐ No

Explanatory document in the case of tick Yes:

☐ Yes

☐ No

This information was published on the Company's website on July..23..., 2026, at the link: <https://vnvt.com.vn/bao-cai-tai-chinh/>

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

Attached file:

- Consolidated Financial statements for the 2nd quarter of 2026;
- Explanatory Document.

Organizational representative

Legal representative

General Director



PHAM TUAN ANH



TOTRINHGD2607210224

No.: /CV-VNTT

*Regarding the explanation of the difference in
after-tax profit in consolidated financial statements
between the second quarter of 2026 and second quarter of
2025 of the public company*

Ho Chi Minh City, July , 2026

**To: STATE SECURITIES COMMISSION OF VIETNAM
HANOI STOCK EXCHANGE**

Company Name: Vietnam Technology & Telecommunication Joint Stock Company
Stock Code: TTN
Head Office Address: 16th Floor, WTC Tower, No. 1 Hung Vuong Street, Binh Duong
Ward, Ho Chi Minh City
Phone: 0274 2220 222

Pursuant to: Circular 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance
guiding the disclosure of information on the securities market;

Vietnam Technology & Telecommunication Joint Stock Company explains the main reasons
for the fluctuation in after-tax profit in the second quarter of 2026 consolidated financial
statement, which decreased by 15.1% compared to second of 2025, as follows:

- Consolidated after-tax profit in the second quarter of 2025: 19,276,959,279 VND
- Consolidated after-tax profit in the second quarter of 2026: 16,371,080,350 VND

Reasons:

- Total revenue from sales and service provision increased by 103.2%, equivalent to an increase of 102.6 billion VND compared to the same period last year. This was mainly driven by a strong increase in construction and retail services, which rose by 331.4%, equivalent to an increase of 99.2 billion VND. Meanwhile, revenue from the company's core business services, telecommunications and data center services, which generate high profits, maintained a growth rate of 5.1%, equivalent to an increase of 3.6 billion VND.
- Despite strong revenue growth, after-tax profit decreased by 15.1% compared to the same period last year due to increased expenses during the period, including:
 - The cost of telecommunications service terminal equipment increased by 6.1 billion VND as the company is in the process of replacing and upgrading terminal equipment on a large scale to improve quality and customer experience;
 - Electricity costs for data center services increased by 0.8 billion VND due to the application of business electricity rates instead of production electricity rates as stipulated in Circular 60/2025/TT-BCT of the Ministry of Industry and Trade;
 - Selling expenses increased by 2.9 billion VND, mainly due to the recognition of a provision for warranty costs of 3.3 billion VND for construction projects as stipulated in Circular 99/2025/TT-BTC of the Ministry of Finance.

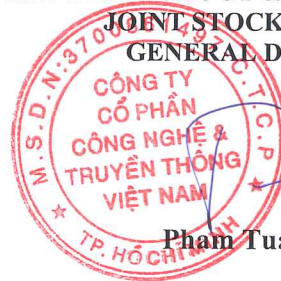


- In addition, revenue from financial activities, including short-term bank deposits, decreased by 1.4 billion VND compared to the same period last year.

This is the explanatory report of Vietnam Technology & Telecommunication Joint Stock Company regarding the fluctuation in after-tax profit of the consolidated financial statement for second quarter of 2026 compared to second quarter of 2025.

Respectfully submitted!

**VIETNAM TECHNOLOGY & TELECOMMUNICATION
JOINT STOCK COMPANY
GENERAL DIRECTOR**



Phạm Tuan Anh



TOTRINHGD2607210224



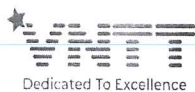
Dedicated To Excellence

VIETNAM TECHNOLOGY AND TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

THE 2nd QUARTER OF 2026



Dedicated To Excellence



TOTRINHGTB2607210224

VIETNAM TECHNOLOGY AND TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTSFor the 2nd quarter of the fiscal year ending 31 December 2026**CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION**

As of 30 June 2026

Unit: VND

ITEMS		Code	Note	Ending balance	Beginning balance
A -	CURRENT ASSETS	100		528,427,271,326	476,591,271,927
I.	Cash and cash equivalents	110	V.1	89,853,773,782	64,709,279,390
1.	Cash	111		29,853,773,782	34,709,279,390
2.	Cash equivalents	112		60,000,000,000	30,000,000,000
II.	Short-term financial investments	120		69,500,000,000	193,500,000,000
3.	Held-to-maturity investments	123	V.2	69,500,000,000	193,500,000,000
III.	Short-term receivables	130		140,304,397,922	82,898,917,088
1.	Short-term trade receivables	131	V.3	97,659,083,701	60,782,360,050
2.	Short-term prepayments to suppliers	132	V.4	31,576,864,193	7,106,760,272
5.	Other short-term receivables	135	V.5a	16,390,172,716	20,331,519,454
6.	Allowance for short-term doubtful debts	136	V.6	(5,321,722,688)	(5,321,722,688)
IV.	Inventories	140		223,442,502,783	130,373,160,211
1.	Inventories	141	V.7	223,442,502,783	130,373,160,211
VI.	Other current assets	160		5,326,596,839	5,109,915,238
1.	Short-term prepaid expenses	161	V.8a	3,442,411,094	3,731,804,709
2.	Deductible VAT	162		783,793,976	747,410,752
3.	Taxes and other receivables from the State	163	V.16	1,100,391,769	630,699,777
B-	NON-CURRENT ASSETS	200		157,885,440,266	155,590,003,848
I.	Long-term receivables	210		1,097,658,898	1,067,248,493
5.	Other long-term receivables	215	V.5b	1,097,658,898	1,067,248,493
II.	Fixed assets	220		114,358,943,352	102,658,494,927
1.	Tangible fixed assets	221	V.9	107,595,100,358	95,162,194,457
-	Historical cost	222		396,212,438,506	369,495,555,761
-	Accumulated depreciation	223		(288,617,338,148)	(274,333,361,304)
3.	Intangible fixed assets	227	V.10	6,763,842,994	7,496,300,470
-	Initial cost	228		18,887,732,382	18,887,732,382
-	Accumulated amortization	229		(12,123,889,388)	(11,391,431,912)
V.	Long-term assets in process	250		29,008,813,544	39,960,229,550
2.	Construction-in-progress	252	V.11	29,008,813,544	39,960,229,550
VII.	Other non-current assets	270		13,420,024,472	11,904,030,878
1.	Long-term prepaid expenses	271	V.8b	13,420,024,472	11,904,030,878
TOTAL ASSETS		280		686,312,711,592	632,181,275,775

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



VIETNAM TECHNOLOGY AND TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTSFor the 2nd quarter of the fiscal year ending 31 December 2026**Consolidated Interim Statement Of Financial Position (cont.)**

	ITEMS	Code	Note	Ending balance	Beginning balance
C -	LIABILITIES	300		194,490,324,232	126,571,000,366
I.	Current liabilities	310		180,537,421,404	113,167,238,695
1.	Short-term trade payables	311	V.13	63,253,248,108	48,082,606,997
2.	Short-term advances from customers	312	V.14	23,771,464,565	2,826,309,641
3.	Dividends and profits payable	313	V.15	45,528,816,800	9,093,609,300
4.	Taxes and Payables to the State Budget in short-term	314	V.16	4,778,673,160	6,208,606,664
5.	Payables to employees	315	V.17	9,688,297,235	16,686,839,007
6.	Short-term accrued expenses	316	V.18	8,763,546,789	8,133,713,746
9.	Short-term unearned revenue	319	V.19	12,814,852,189	12,096,033,465
10.	Other short-term payables	320	V.20a,c	3,430,503,574	5,880,990,198
12.	Provisions for short-term payables	322	V.21a	4,850,964,896	1,541,011,974
13.	Bonus and welfare funds	323	V.22	3,657,054,088	2,617,517,703
II.	Non-current liabilities	330		13,952,902,828	13,403,761,672
1.	Long-term trade payables	331		-	-
7.	Long-term unearned revenue	337	V.19	49,402,014	585,387,640
8.	Other long-term payables	338	V.20b,c	10,387,311,177	9,432,051,489
12.	Deferred income tax liability	342	V.23	2,382,538,042	2,227,655,829
13.	Provisions for long-term payables	343	V.21b	1,133,651,595	1,158,666,714
D -	OWNER'S EQUITY	400		491,822,387,360	505,610,275,408
1.	Capital	411	V.24	367,275,000,000	367,275,000,000
-	Ordinary shares carrying voting rights	411a		367,275,000,000	367,275,000,000
2.	Share premiums	412		(382,600,000)	(382,600,000)
8.	Investment and development fund	418	V.24	86,887,980,391	61,481,795,646
9.	Other funds	419	V.24	439,285,060	439,285,060
10.	Retained earnings	420	V.24	37,602,721,909	76,796,794,702
-	Retained earnings accumulated to the end of the previous period	420a		4,452,418,045	76,796,794,702
-	Retained earnings of the current period	420b		33,150,303,864	-
	TOTAL LIABILITIES AND OWNER'S EQUITY	440		686,312,711,592	632,181,275,775

Ho Chi Minh City, 22 July 2026


Vi Ngoc Dai
Preparer

Nguyen Van Phuc
Chief Accountant


Pham Tuan Anh
General Director

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



VIETNAM TECHNOLOGY AND TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTSFor the 2nd quarter of the fiscal year ending 31 December 2026**CONSOLIDATED INTERIM INCOME STATEMENT**For the 2nd quarter of the fiscal year ending 31 December 2026

ITEMS		The 2 nd quarter		Accumulated from the beginning of the year		Unit: VND
		Code	Note	Previous year		
				Current year	Previous year	
1. Sales	01	VI.1	202,065,571,044	99,436,277,891	292,926,047,395	173,811,953,936
2. Sales deductions	02		-	-	-	-
3. Net sales	10		202,065,571,044	99,436,277,891	292,926,047,395	173,811,953,936
4. Cost of sales	11	VI.2	167,633,571,181	65,216,738,700	228,320,027,069	110,613,708,785
5. Gross profit	20		34,431,999,863	34,219,539,191	64,606,020,326	63,198,245,151
7. Financial income	22	VI.3	1,126,530,353	2,448,665,645	3,288,853,386	4,375,535,317
8. Financial expenses	23	VI.4	-	5,394	-	5,394
9. Selling expenses	25	VI.5	7,133,042,310	4,223,231,242	11,576,289,115	8,070,000,918
10. General and administration expenses	26	VI.6	7,987,730,145	8,195,768,967	14,842,306,019	14,264,315,528
12. Net operating profit	30		20,437,757,761	24,249,199,233	41,476,278,578	45,239,458,628
13. Other income	31	VI.7	64,860,939	463,115,683	102,084,566	708,460,846
14. Other expenses	32	VI.8	202,053	371,552,849	1,049,639	389,759,834
15. Other profit	40		64,658,886	91,562,834	101,034,927	318,701,012
16. Total accounting profit before tax	50		20,502,416,647	24,340,762,067	41,577,313,505	45,558,159,640
17. Current income tax	51	V.16	4,081,435,981	4,845,472,303	8,272,127,428	9,072,390,800
18. Deferred income tax	52	VI.9	49,900,316	218,330,485	154,882,213	60,953,789



This statement should be read in conjunction with the Notes to the Consolidated Interim Financial Statements 3



TOTRINHGTB160710224

VIETNAM TECHNOLOGY AND TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the 2nd quarter of the fiscal year ending 31 December 2026

Consolidated Interim Income Statement (cont.)

ITEMS	Code	Note	The 2 nd quarter		Accumulated from the beginning of the year	
			Current year	Previous year	Current year	Previous year
19. Profit after tax	60		16,371,080,350	19,276,959,279	33,150,303,864	36,424,815,051
20. Profit after tax of the Parent Company	61		16,371,080,350	19,276,959,279	33,150,303,864	36,424,815,051
21. Profit after tax of non-controlling shareholders	62		-	-	-	-
22. Basic earnings per share	70	VL.10	381	453	773	855
23. Diluted earnings per share	71	VL.10	381	453	773	855

Ho Chi Minh City, 22 July 2026



Vi Ngoc Dai
Preparer



Nguyen Van Phuc
Chief Accountant



Pham Tuan Anh
General Director



VIETNAM TECHNOLOGY AND TELECOMMUNICATION JOINT STOCK COMPANY

Address: 21 VSIP II, Road No. 1, Vietnam-Singapore II Industrial Park, Hoa Phu Ward, Thu Dau Mot City, Binh Duong Province

CONSOLIDATED INTERIM FINANCIAL STATEMENTSFor the 2nd quarter of the fiscal year ending 31 December 2026**CONSOLIDATED INTERIM CASH FLOW STATEMENT**

(Indirect method)

For the 2nd quarter of the fiscal year ending 31 December 2026

Unit: VND

ITEMS	Code	Note	Accumulated from the beginning of the year	
			Current year	Previous year
I. Cash flows from operating activities				
1. Profit before tax	01		41,577,313,505	45,558,159,640
2. Adjustments				
- Depreciation of fixed assets and investment properties	02	V.9, V.10	15,016,434,320	16,487,649,280
- Provisions and allowances	03	V.6, V.21	3,284,937,803	(219,966,891)
- Exchange gain/(loss) due to revaluation of monetary items in foreign currencies	04	VI.3	(54,303,126)	(198,513,643)
- Gain/(loss) from investing activities	05	VI.3, VI.7	(3,104,591,798)	(3,748,402,321)
3. Operating profit before changes of working capital	08		56,719,790,704	57,878,926,065
- Increase/(decrease) of receivables	09		(60,976,235,807)	10,028,032,934
- Increase/(decrease) of inventories	10		(93,069,342,572)	(14,373,936,646)
- Increase/(decrease) of payables	11		28,360,964,490	(6,422,702,781)
- Increase/(decrease) of prepaid expenses	12		(1,226,599,979)	(2,444,154,744)
- Corporate income tax paid	15	V.16	(9,645,755,689)	(9,148,537,386)
- Other cash outflows	17	V.20a, V.22, V.24	(10,010,640,052)	(7,261,273,166)
Net cash flows from operating activities	20		(89,847,818,905)	28,263,374,276
II. Cash flows from investing activities				
1. Purchases and construction of fixed assets and other non-current assets	21	V.9, V.10 V.11, VII	(15,570,839,279)	(4,687,189,421)
3. Cash outflow for lending, buying debt instruments of other entities	23	V.2	(93,500,000,000)	(174,500,000,000)
4. Cash recovered from lending, selling debt instruments of other entities	24	V.2	217,500,000,000	168,500,000,000
7. Interest earned, dividends and profits received	27	V.5a, VI.3	6,801,141,950	4,071,482,483
Net cash flows from investing activities	30		115,230,302,671	(6,547,525,120)

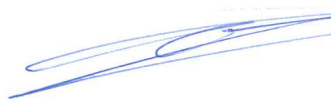


VIETNAM TECHNOLOGY AND TELECOMMUNICATION JOINT STOCK COMPANY

Address: 21 VSIP II, Road No. 1, Vietnam-Singapore II Industrial Park, Hoa Phu Ward, Thu Dau Mot City, Binh Duong Province

CONSOLIDATED INTERIM FINANCIAL STATEMENTSFor the 2nd quarter of the fiscal year ending 31 December 2026**Consolidated Interim Cash Flow Statement (cont.)**

ITEMS	Code	Note	Accumulated from the beginning of the year	
			Current year	Previous year
III. Cash flows from financing activities				
6. Dividends and profit paid to the owners	36	V.15, V.24	(292,292,500)	(315,467,000)
Net cash flows from financing activities	40		(292,292,500)	(315,467,000)
Net cash flows during the period	50		25,090,191,266	21,400,382,156
Beginning cash and cash equivalents	60	V.1	64,709,279,390	40,126,663,024
Effects of fluctuations in foreign exchange rates	61		54,303,126	198,513,643
Ending cash and cash equivalents	70	V.1	89,853,773,782	61,725,558,823

Vi Ngoc Dai
PreparerNguyen Van Phuc
Chief Accountant

Ho Chi Minh City, 22 July 2026

Pham Tuan Anh
General Director



VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANYAddress: 16th Floor, WTC Tower, No. 1 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City**CONSOLIDATED INTERIM FINANCIAL STATEMENTS**For the 2nd quarter of the fiscal year ending 31 December 2026**NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS**
For the 2nd quarter of the fiscal year ended 31 December 2026**I. GENERAL INFORMATION****1. Ownership form**

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

2. Business field

The Group operates in a variety of business fields.

3. Principal business activities

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

4. Normal operating cycle

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

5. Structure of the Group

The Group includes the Parent Company and 1 subsidiary under the control of the Parent Company.

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

Affiliates which are not legal entities and do accounting works dependently

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

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



VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the 2nd quarter of the fiscal year ending 31 December 2026

Notes to the Consolidated Interim Financial Statements (cont.)

Affiliates	Address
VSIP 2 Transaction Office – Business location of Vietnam Technology & Telecommunication Joint Stock Company	No. 21 VSIP II, Road No. 1, Vietnam – Singapore Industrial Park, Binh Duong Ward, Ho Chi Minh City
VNTT Data Center – Business location of Vietnam Technology & Telecommunication Joint Stock Company	No. 2, Road No. 3, Binh Duong Industry – Urban – Service Complex, Binh Duong Ward, Ho Chi Minh City

6. Statement of information comparability on the Consolidated Financial Statements

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

7. Headcount

As of the consolidated statement of financial position date, the Group's headcount is 358 (headcount at the beginning of the year: 337).

II. FISCAL YEAR AND ACCOUNTING CURRENCY UNIT

1. Fiscal year

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

2. Accounting currency unit

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

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Applicable Accounting System

The Group companies apply the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued in accordance with the Circular No. 99/2025/TT-BTC dated 27 October 2025 guiding the Vietnamese Enterprise Accounting System, the Circular No. 43/2026/TT-BTC dated 20 April 2026 guiding the preparation and presentation of the Consolidated Financial Statements as well as other Circulars guiding the implementation of the Accounting Standards of the Ministry of Finance in the preparation and presentation of the Consolidated Financial Statements.

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

The Board of Management ensures to follow all the requirements of the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with the Circular. The Group companies apply the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued in accordance with the Circular No. 99/2025/TT-BTC dated 27 October 2025 guiding the Vietnamese Enterprise Accounting System, the Circular No. 43/2026/TT-BTC dated 20 April 2026 guiding the preparation and presentation of the Consolidated Financial Statements as well as other Circulars guiding the implementation of the Accounting Standards of the Ministry of Finance in the preparation and presentation of the Consolidated Financial Statements.

IV. APPLICABLE ACCOUNTING POLICIES

1. Accounting convention

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

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



VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the 2nd quarter of the fiscal year ending 31 December 2026

Notes to the Consolidated Interim Financial Statements (cont.)

2. Consolidation bases

The Consolidated Financial Statements include the Financial Statements of the Parent Company and those of its subsidiaries. A subsidiary is an enterprise that is controlled by the Parent Company. The control exists when the Parent Company has the power to directly or indirectly govern the financial and operating policies of the subsidiary to obtain economic benefits from its activities. In determining the control power, the potential voting right arising from options or debt and capital instruments that can be converted into common shares as of the consolidated statement of financial position date should also be taken into consideration.

The financial performance of subsidiaries, which is bought or sold during the year, are included in the Consolidated Income Statement from the date of acquisition or until the date of selling investments in those subsidiaries.

The Financial Statements of the Parent Company and those of subsidiaries used for consolidation are prepared in the same fiscal year and apply consistently accounting policies to the same types of transactions and events in similar circumstances. In the case that the accounting policy of a subsidiary is different from the accounting policy applied consistently in the Group, the Financial Statements of that subsidiary will be properly adjusted before being used for the preparation of the Consolidated Financial Statements.

Intra-group balances in the consolidated statement of financial position and intra-group transactions and unrealized profits resulting from these transactions must be completely eliminated. Unrealized losses resulting from intra-group transactions are also eliminated unless costs cannot be recovered.

Non-controlling interests (NCI) reflect profit or loss and net assets of the subsidiary, which are not held by the Group and presented in a separate item of the Consolidated Income Statement and the consolidated statement of financial position (classified under owner's equity). Non-controlling interests (NCI) include the values of their non-controlling benefits at the initial date of business combination and those arising within the ranges of changes in owner's equity from the date of business combination. Losses incurred by subsidiary are allocated to non-controlling interests in proportion to their ownership interests, even if such losses exceed the non-controlling interests' share of the net assets of the subsidiary.

3. Foreign currency transactions

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

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

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

- For the foreign currency trading contract (including spot contract, forward contract, future contract, option contract, currency swap): the exchange rate agreed upon in the contracts of trading foreign currency between the Group and the Bank.
- For capital contribution made or received: the buying rate of the bank where the Group opens its account to receive capital contributed from investors as of the date of capital contribution.
- For receivables: the buying rate of foreign currency ruling as at the time of transaction of the commercial bank where the Group designates the customers to make payments.

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



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- For payables: the selling rate of foreign currency ruling as at the time of transaction of the commercial bank where the Group supposes to make payments.
- For purchases of assets or expenses with immediate payment in foreign currencies (not included as the payables): the buying rate of commercial bank where the Group makes such payments.

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

- For foreign currency deposits: : the average buying and selling transfer exchange rate of the bank where the Group opens its foreign currency account.
- For monetary items denominated in foreign currencies, the average transfer buying and selling exchange rate of the Bank where the Group regularly conducts transactions.

4. Cash and cash equivalents

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

5. Held-to-maturity investments

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

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

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

6. Receivables

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

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

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

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

- As for overdue debts for telecommunications, IT, post-paid television, retail of goods with deferred/instalment payment from individuals:
 - 30% of the value of debts overdue between 3 months and less than 6 months.
 - 50% of the value of debts overdue between 6 months and less than 9 months.
 - 70% of the value of debts overdue between 9 months and less than 12 months.
 - 100% of the value of debts overdue 12 months or more.
- As for other overdue debts:
 - 30% of the value of debts overdue between 6 months and less than 1 year.



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- 50% of the value of debts overdue between 1 year and less than 2 years.
- 70% of the value of debts overdue between 2 years and less than 3 years.
- 100% of the value of debts overdue 3 years or more.
- As for doubtful debts: Allowance is made on the basis of the estimated loss.

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

7. Inventories

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

Cost of inventories is determined as follows:

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

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

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

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

8. Prepaid expenses

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

Expenses of tools

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

Land rental

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

Survey materials and equipment

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

Construction and repair expenses

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

9. Operating leased assets

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



VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANYAddress: 16th Floor, WTC Tower, No. 1 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City**CONSOLIDATED INTERIM FINANCIAL STATEMENTS**For the 2nd quarter of the fiscal year ending 31 December 2026**Notes to the Consolidated Interim Financial Statements (cont.)****10. Tangible fixed assets**

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

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

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

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

11. Intangible fixed assets

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

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

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

The Group's intangible fixed assets include:

Land use right

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

Computer software

Expenses attributable to computer software, which is not a part associated with the relevant hardware, will be capitalized. Costs of computer software include all the expenses paid by the Group until the date the software is put into use. Computer software is amortized in accordance with the straight-line method from 2 years to 6 years.

12. Construction-in-progress

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

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Notes to the Consolidated Interim Financial Statements (cont.)

13. Contractual arrangement

Jointly controlled operations

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

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

14. Payables and accrued expenses

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

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

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

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

15. Provisions for payables

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

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

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

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

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

16. Owner's capital

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



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17. Profit distribution

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

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

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

18. Recognition of revenue and income

Revenue from sales of merchandise

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

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

Revenue from provisions of services

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

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

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

Revenue from real estate sold in form of land plots

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

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

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Interest

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

19. Construction contract

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

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

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

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

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

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

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

20. Borrowing costs

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

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

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

21. Expenses

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



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

22. Corporate income tax

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

Current income tax

Current income tax is the tax amount computed based on the assessable income. The assessable income is different from accounting profit due to the adjustments of temporary differences between tax and accounting figures, non-deductible expenses as well as those of non-taxable income and losses brought forward.

Deferred income tax

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

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

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

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

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

23. Related parties

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



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

24. Segment reporting

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

A geographical segment is a distinguishable component of the Group that is engaged in manufacturing or providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments.

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

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

	<u>Ending balance</u>	<u>Beginning balance</u>
Cash on hand	877,194,222	811,634,948
Cash in bank	28,976,579,560	33,897,644,442
Cash equivalents (Bank deposits of which the principal maturity is from 3 months or less)	60,000,000,000	30,000,000,000
Total	89,853,773,782	64,709,279,390

2. Held-to-maturity investments

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

3. Short-term trade receivables

	<u>Số cuối kỳ</u>	<u>Số đầu năm</u>
Receivables from related parties	62,552,421,294	30,913,209,188
Investment and Industrial Development Joint Stock Corporation	38,321,314,338	7,977,760,617
Binh Duong Trade and Development Joint-Stock Company	9,342,719,602	9,412,660,322
Becamex - VSIP Power Investment and Development Joint Stock Company	5,912,581,538	3,301,181,356
Vietnam-Singapore Industrial Park J.V. Co., Ltd.	4,603,096,885	3,577,480,820
Setiabecamex Joint Stock Company	3,311,265,346	3,134,197,510
VNPT Ho Chi Minh City	327,857,626	89,128,872
Becamex Binh Phuoc Infrastructure Development Joint Stock Company	305,503,114	541,483,971
East Saigon Investment and Industrial Development Joint Stock Company	158,942,800	26,350,500
Becamex Tokyu Co., Ltd.	59,215,258	122,107,094
Eastern International University	52,556,287	51,119,503
Becamex Binh Dinh Joint Stock Company	37,285,000	-
Branch of Becamex Hospitality Company Limited	23,980,000	30,460,000
Becamex Tokyu Bus Co., Ltd.	18,084,000	23,028,000
Binh Duong Construction & Civil Engineering Joint Stock Company	15,606,500	6,281,500

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	Số cuối kỳ	Số đầu năm
Becamex Hospitality Company Limited	14,080,000	36,343,120
My Phuoc Hospital Joint Stock Company	8,745,000	26,112,000
Branch of Binh Duong Trade and Development Joint-Stock Company – My Phuoc Ready-mixed Concrete Enterprise	7,700,000	9,350,000
Becamex Binh Duong Football Club Joint Stock Company	7,480,000	3,740,000
Ha Tien Kien Giang - Becamex Cement Joint Stock Company	4,400,000	-
BW Industrial Development Bau Bang – BB06 Limited Liability Company	3,300,000	-
Vietnam - Singapore Smart Energy Solutions Joint Stock Company	2,750,000	2,750,000
Binh Duong Plastic Production Trading MTV Company Limited	2,750,000	-
IJC Construction One Member Company Limited Company	2,618,000	2,640,000
WTC Binh Duong One Member Company Limited	1,750,000	16,514,834
Becamex Urban Development Joint Stock Company	1,650,000	1,650,002
BW Industrial Development My Phuoc 3 Limited Liability Company	1,650,000	-
BW Industrial Development Thoi Hoa (Project 2) Single-Member Limited Liability Company	1,650,000	-
BW Industrial Development Bau Bang – BB01 Limited Liability Company	1,650,000	-
Becamex Binh Phuoc Power Joint Stock Company	240,000	36,144,000
Becamex Infrastructure Development Joint Stock Company	-	2,480,875,167
VNPT – Binh Duong Business Center – Branch of VNPT Vinaphone Corporation	-	-
Sao Hoa Toan Quoc Joint Stock Company	-	3,850,000
Receivables from other customers	35,106,662,407	29,869,150,862
Total	97,659,083,701	60,782,360,050

4. Short-term prepayments to other suppliers

	Ending balance	Beginning balance
GENNET Technology Investment Joint Stock Company	28,011,223,946	-
Power company Binh Duong	469,127,425	469,127,425
Digital Communication Infrastructure Company Limited	-	636,474,783
Phan Khang Technology Service Trading Company Limited	-	1,009,011,244
Hoang Long Van Technical Company Limited	-	2,504,197,600
Other suppliers	3,096,512,822	2,487,949,220
Total	31,576,864,193	7,106,760,272

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

	Ending balance		Beginning balance	
	Value	Allowance	Value	Allowance
Receivables from related parties	666,447,089	-	990,718,340	-

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	Ending balance		Beginning balance	
	Value	Allowance	Value	Allowance
VNPT – Binh Duong Business Center – Branch of VNPT Vinaphone Corporation - Service charges	-	-	22,896,274	-
Becamex Tokyu Bus Co., Ltd. - Service charges	-	-	159,281	-
Vietnam-Singapore Industrial Park J.V. Co., Ltd. - Service charges	10,000	-	290,825,000	-
Becamex Infrastructure Development Joint Stock Company - Service charges	17,585	-	44,795	-
BW Supply Chain City Limited Liability Company - Service charges	20,000	-	20,000	-
IJC Construction One Member Company Limited Company - Service charges	40,000	-	40,400	-
Ha Tien Kien Giang - Becamex Cement Joint Stock Company - Service charges	48,687	-	47,919	-
Becamex - VSIP Power Investment and Development Joint Stock Company - Service charges	51,426	-	58,690	-
Vietnam - Singapore Smart Energy Solutions Joint Stock Company - Service charges	51,530	-	86,515	-
MTV Aspire Company Limited - Service charges	61,818	-	61,118	-
Becamex Urban Development Joint Stock Company - Service charges	62,637	-	60,501	-
Becamex Binh Dinh Joint Stock Company - Service charges	70,000	-	70,000	-
Becamex Binh Phuoc Infrastructure Development Joint Stock Company - Service charges	70,910	-	70,910	-
Binh Duong Trade and Development Joint-Stock Company - Service charges	82,360	-	80,000	-
Investment and Industrial Development Joint Stock Corporation - Service charges	120,000	-	610,320,200	-
Becamex Hospitality Company Limited - Service charges	229,914	-	123,542	-
Binh Duong Construction & Civil Engineering Joint Stock Company - Service charges	300,000	-	306,544	-
Branch of Becamex Hospitality Company Limited - Service charges	450,030	-	362,802	-
Eastern International University - Service charges	462,467	-	1,448,731	-
Becamex Tokyu Co., Ltd. - Service charges	572,147	-	527,118	-
VNPT Ho Chi Minh City - Service charges	600,617,578	-	-	-
BW Supply Chain City Limited Liability Company - Deposits, mortgages	63,108,000	-	63,108,000	-

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	Ending balance		Beginning balance	
	Value	Allowance	Value	Allowance
<i>Receivables from other organizations and individuals</i>	<i>15,723,725,627</i>	<i>(2,763,329,110)</i>	<i>19,340,801,114</i>	<i>(2,763,329,110)</i>
Advance	10,256,499,659	-	10,406,332,989	-
Short-term mortgages and deposits	44,915,062	-	53,315,062	-
Term deposit interest to be received	1,299,131,507	-	4,995,681,659	-
Other short-term receivables	4,123,179,399	(2,763,329,110)	3,885,471,404	(2,763,329,110)
Total	16,390,172,716	(2,763,329,110)	20,331,519,454	(2,763,329,110)

5b. Other long-term receivables

	Ending balance		Beginning balance	
	Value	Allowance	Value	Allowance
<i>Receivables from related parties</i>	<i>593,971,528</i>	<i>-</i>	<i>593,971,528</i>	<i>-</i>
Investment and Industrial Development Joint Stock Corporation - Long-term deposits	461,656,000	-	461,656,000	-
Aspire Company Limited - Long-term deposits	61,835,200	-	61,835,200	-
Becamex Binh Dinh Joint Stock Company - Long-term deposits	51,000,000	-	51,000,000	-
Becamex Binh Phuoc Infrastructure Development Joint Stock Company - Long-term deposits	10,000,000	-	10,000,000	-
Vietnam-Singapore Industrial Park J.V. Co., Ltd. - Long-term deposits	9,480,328	-	9,480,328	-
<i>Receivables from other organizations and individuals</i>	<i>503,687,370</i>	<i>-</i>	<i>473,276,965</i>	<i>-</i>
Long-term mortgages and deposits	503,687,370	-	473,276,965	-
Total	1,097,658,898	-	1,067,248,493	-

6. Doubtful debts

Overdue period	Ending balance		Beginning balance	
	Original amount	Recoverable amount	Original amount	Recoverable amount
Trade receivables for sales of goods and service provisions from individuals				
From 3 to 6 months	35,546,482	24,882,537	35,546,482	24,882,537
From 6 to 9 months	48,812,370	24,406,185	48,812,370	24,406,185
From 9 to 12 months	75,055,282	22,516,585	75,055,282	22,516,585
More than 12 months	958,696,697	-	958,696,697	-
Trade receivables for sales of goods and service provisions from organizations				
Less than 1 year	250,269,973	77,003,061	250,269,973	77,003,061
From more than 1 year to less than 2 years	-	-	-	-
From more than 2 years to less than 3 years	15,455,660	4,636,698	15,455,660	4,636,698
More than 3 years	1,048,766,254	-	1,048,766,254	-
Other receivables from individuals				
More than 3 years	2,763,329,110	-	2,763,329,110	-

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Overdue period	Ending balance		Beginning balance	
	Original amount	Recoverable amount	Original amount	Recoverable amount
Prepayments receivable from suppliers				
From more than 1 year to less than 3 years	10,000,000	3,000,000	10,000,000	3,000,000
More than 3 years	272,235,926	-	272,235,926	-
Total	5,478,167,754	156,445,066	5,478,167,754	156,445,066

7. Inventories

	Ending balance		Beginning balance	
	Costs	Allowance	Costs	Allowance
Materials and supplies	80,014,691,838	-	29,232,819,934	-
Tools	261,035,600	-	43,457,822	-
Work-in-process	120,862,080,122	-	79,585,432,282	-
Real estate	21,421,416,923	-	21,421,416,923	-
Merchandise	883,278,300	-	90,033,250	-
Total	223,442,502,783	-	130,373,160,211	-

8. Prepaid expenses**8a. Short-term prepaid expenses**

	Ending balance	Beginning balance
Expenses of tools	417,766,872	572,261,897
Other short-term prepaid expenses	3,024,644,222	3,159,542,812
Total	3,442,411,094	3,731,804,709

8b. Long-term prepaid expenses

	Ending balance	Beginning balance
Expenses of tools	1,579,268,136	1,253,255,126
Land rental	8,342,566,044	8,467,292,370
Survey materials and equipment	-	14,729,171
Construction and repair expenses	813,880,318	982,445,650
Other long-term prepaid expenses	2,684,309,974	1,186,308,561
Total	13,420,024,472	11,904,030,878

9. Tangible fixed assets

	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Other tangible fixed assets	Total
Historical costs						
Beginning balance	22,177,474,788	235,192,843,546	99,198,508,725	11,782,294,973	1,144,433,729	369,495,555,761
Acquisition during the period	-	378,068,586	-	201,370,010	-	579,438,596
Completed construction	1,740,834,150	2,251,907,635	7,377,004,364	14,767,698,000	-	26,137,444,149
Liquidation, disposal	-	-	-	-	-	-
Ending balance	23,918,308,938	237,822,819,767	106,575,513,089	26,751,362,983	1,144,433,729	396,212,438,506
<i>In which:</i>						
Assets fully depreciated but still in use	4,345,971,956	79,491,874,212	26,152,276,966	1,080,146,481	939,749,622	112,010,019,237
Assets waiting for liquidation	-	-	-	-	-	-

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Notes to the Consolidated Interim Financial Statements (cont.)

	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Other tangible fixed assets	Total
Depreciation						
Beginning balance	10,792,062,656	192,174,393,066	67,005,159,433	3,345,303,468	1,016,442,681	274,333,361,304
Depreciation during the period	532,915,004	6,634,602,614	5,537,598,435	1,558,392,385	20,468,406	14,283,976,844
Liquidation, disposal	-	-	-	-	-	-
Ending balance	11,324,977,660	198,808,995,680	72,542,757,868	4,903,695,853	1,036,911,087	288,617,338,148
Carrying value						
Beginning balance	11,385,412,132	43,018,450,480	32,193,349,292	8,436,991,505	127,991,048	95,162,194,457
Ending balance	12,593,331,278	39,013,824,087	34,032,755,221	21,847,667,130	107,522,642	107,595,100,358
<i>In which:</i>						
Assets temporarily not in use	-	-	-	-	-	-
Assets waiting for liquidation	-	-	-	-	-	-

10. Intangible fixed assets

	Land use right	Computer software	Total
Initial costs			
Beginning balance	4,120,573,328	14,767,159,054	18,887,732,382
Acquisition during the period	-	-	-
Liquidation, disposal	-	-	-
Ending balance	4,120,573,328	14,767,159,054	18,887,732,382
<i>In which:</i>			
Assets fully amortized but still in use	-	6,432,569,680	6,432,569,680
Amortization			
Beginning balance	-	11,391,431,912	11,391,431,912
Amortization during the period	-	732,457,476	732,457,476
Disposal, disposal	-	-	-
Ending balance	-	12,123,889,388	12,123,889,388
Carrying value			
Beginning balance	4,120,573,328	3,375,727,142	7,496,300,470
Ending balance	4,120,573,328	2,643,269,666	6,763,842,994
<i>In which:</i>			
Assets temporarily not in use	-	-	-
Assets waiting for liquidation	-	-	-

11. Construction-in-progress

	Beginning balance	Increases during the period	Inclusion in fixed assets during the period	Other decreases	Ending balance
Acquisition of fixed assets	9,168,785,178	-	-	-	9,168,785,178
Construction-in-progress	30,791,444,372	16,606,386,591	(26,137,444,149)	(1,420,358,448)	19,840,028,36
Total	39,960,229,550	16,606,386,591	(26,137,444,149)	(1,420,358,448)	29,008,813,54

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Deferred income tax assets are related to gain/loss from inter-company transactions in the Consolidated Financial Statements. Details during the year are as follows:

	<u>Current period</u>	<u>Previous period</u>
Beginning balance	-	-
Inclusion into operation results	99,522,909	196,780,757
Offsetting against deferred income tax liabilities	(99,522,909)	(196,780,757)
Ending balance	<u>-</u>	<u>-</u>

The corporate income tax rate used for determining deferred income tax assets is 20%.

12b. Unrecognized deferred income tax assets

The Group has not recognized deferred income tax assets for the taxable loss of VNTT Solutions Company Limited. Details of unrecognized taxable losses are as follows:

2022	3,808,648,792
2023	5,689,328,730
Total	<u>9,497,977,522</u>

According to the current Law on Corporate Income Tax, the loss of any tax year is brought forward to offset against the profit of the following years for the maximum period of 5 years from year after the loss suffering year. Deferred income tax assets are not recognized for these accounts since there is little possibility on the availability of taxable income in the future against which these accounts can be used.

13. Short-term trade payables

	<u>Ending balance</u>	<u>Beginning balance</u>
Payables to related parties	5,880,727,550	8,818,972,366
Binh Duong Trade and Development Joint-Stock Company	5,595,725,973	5,595,725,973
Vietnam-Singapore Industrial Park J.V. Co., Ltd.	85,366,480	188,255,501
VNPT Ho Chi Minh City	84,230,749	2,780,191,208
Investment and Industrial Development Joint Stock Corporation	46,413,605	41,842,164
Becamex Binh Phuoc Infrastructure Development Joint Stock Company	46,114,311	34,274,311
Becamex Binh Dinh Joint Stock Company	10,774,373	9,751,190
Becamex Tokyu Co., Ltd.	6,131,273	6,999,420
Setiabecamex Joint Stock Company	5,970,786	5,431,778
MTV Aspire Company Limited	-	34,009,360
Becamex - VSIP Power Investment and Development Joint Stock Company	-	64,969,215
Becamex International General Hospital Joint Stock Company	-	9,195,310
WTC Binh Duong One Member Company Limited	-	22,988,000
Eastern International University	-	18,717,365
VNPT Binh Duong	-	6,621,571
Payables to other suppliers	57,372,520,558	39,263,634,631
Hoang Phuc Communication Investment Joint Stock Company	14,270,448,000	-
Noventiq Vietnam Company Limited	10,368,984,974	-

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	<u>Ending balance</u>	<u>Beginning balance</u>
Communication and Information Infrastructure Solution Joint Stock Company	7,869,071,520	11,675,836,800
Thinh Phat Cable Joint Stock Company	6,651,291,804	-
Other suppliers	18,212,724,260	27,587,797,831
Total	63,253,248,108	48,082,606,997

The Group has no overdue trade payables.

14. Short-term advances from customers

	<u>Ending balance</u>	<u>Beginning balance</u>
<i>Advances from related party</i>	<i>2,648,562,347</i>	<i>2,200,000</i>
Becamex Infrastructure Development Joint Stock Company	2,200,000	-
BW Supply Chain City Limited Liability Company	2,646,362,347	2,200,000
<i>Advances from other customers</i>	<i>21,122,902,218</i>	<i>2,824,109,641</i>
VNPT Information Technology Company	17,647,070,289	-
Orion Vina Food Company Limited Branch	1,300,984,200	1,300,984,200
Other customers	2,174,847,729	1,523,125,441
Total	23,771,464,565	2,826,309,641

15. Dividends and profits payable

	<u>Ending balance</u>	<u>Beginning balance</u>
Dividends payable	45,528,816,800	9,093,609,300
Total	45,528,816,800	9,093,609,300

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

	<u>Beginning balance</u>		<u>Increases during the period</u>		<u>Ending balance</u>	
	<u>Payables</u>	<u>Receivables</u>	<u>Amount payable</u>	<u>Amount paid</u>	<u>Payables</u>	<u>Receivables</u>
VAT on local sales	-	630,699,777	1,349,535,403	(1,352,329,648)	-	633,494,022
Corporate income tax	6,136,270,657	-	8,272,127,428	(9,645,755,689)	4,762,642,396	-
Personal income tax	61,133,970	-	1,337,527,854	(1,857,609,571)	7,950,000	466,897,747
Property tax	-	-	15,186,561	(15,186,561)	-	-
Fees, legal fees, and other duties	11,202,037	-	69,336,563	(72,457,836)	8,080,764	-
Other taxes	-	-	-	-	-	-
Total	6,208,606,664	630,699,777	11,043,713,809	(12,943,339,305)	4,778,673,160	1,100,391,769

Value added tax (VAT)

The Group companies have to pay VAT in accordance with the deduction method. The VAT rates are as follows:

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

(*) From 01 January 2026 to 31 December 2026, the Group companies are entitled to the value-added tax rate of 8% applicable to some goods and services in accordance with Decree No. 174/2025/NĐ-CP dated 30 June 2025 of the Government, stipulating the value-added tax reduction policy under Resolution No. 174/2024/QH15 dated 30 November 2024 and Resolution No. 204/2025/QH15 dated 17 June 2025 of the National Assembly.



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VNTT Solutions Company Limited has to pay corporate income tax on assessable income from new investment projects in the field of software production at the rate of 10% in 15 years. VNTT Solutions Company Limited is exempted from tax in 4 years and reduced by 50% of tax payable in the next 9 years for the income from new investment projects in the field of software production according to the Circular No. 78/2014/TT-BTC dated 18 June 2014 of the Ministry of Finance.

Vietnam Technology & Telecommunication Joint Stock Company has to pay corporate income tax on assessable income at the rate of 20%.

The Group's corporate income tax payable during the period only includes the corporate income tax of Vietnam Technology & Telecommunication Joint Stock Company for an amount of VND 4,081,435,981 (previous period: VND 4,845,472,303).

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

Other taxes

The Group companies have declared and paid these taxes in line with the prevailing regulations.

17. Payables to employees

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

18. Short-term accrued expenses

	Ending balance	Beginning balance
Construction works expenses	1,833,466,646	1,510,718,879
Revenue division expenses	6,267,498,090	5,756,862,952
Other short-term accrued expenses	662,582,053	866,131,915
Total	8,763,546,789	8,133,713,746

19. Unearned revenues

This item reflects channel rental to be received in advance.

20. Other payables**20a. Other short-term payables**

	Ending balance	Beginning balance
Payables to related parties	384,696,887	1,224,181,412
Bonus for the Executive Board	382,012,087	1,221,496,612
Becamex Infrastructure Development Joint Stock Company - Other payables	2,684,800	2,684,800
Payables to other organizations and individuals	3,045,806,687	4,656,808,786
Trade Union's expenditure, social insurance premiums, health insurance premiums	286,632,300	242,375,200
Executive Office of NTT Vietnam Corporation in Binh Duong - Payables for revenue distributed under cooperation contract	2,231,569,209	3,874,584,207
Receipt of short-term deposits, mortgages	161,435,153	161,435,153
Other short-term payables	366,170,025	378,414,226
Total	3,430,503,574	5,880,720,198

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	<u>Ending balance</u>	<u>Beginning balance</u>
<i>Payables to related parties</i>	<i>3,300,000</i>	<i>3,300,000</i>
BW Supply Chain City Limited Liability Company – Receipt of long-term deposits	3,300,000	3,300,000
<i>Payables to other organizations and individuals</i>	<i>10,384,011,177</i>	<i>9,428,751,489</i>
Receipt of other long-term deposits	10,384,011,177	9,428,751,489
Total	10,387,311,177	9,432,051,489

20c. Overdue debts

The Group has no other overdue payables.

21. Provisions for payables**21a. Provisions for short-term payables**

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

	<u>Current period</u>	<u>Previous period</u>
Beginning balance	1,541,011,974	1,299,132,608
Increase due to extraction	3,332,061,688	218,150,154
Reversal of provision	(267,563,099)	(673,803,372)
Amount used	(6,000,000)	-
Transfer from provisions for long-term payables	251,454,333	29,441,670
Ending balance	4,850,964,896	872,921,060

21b. Provisions for long-term payables

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

	<u>Current period</u>	<u>Previous period</u>
Beginning balance	1,158,666,714	291,651,000
Increase due to extraction	247,687,344	235,686,327
Amount used	(21,248,130)	-
Transfer to provisions for short-term payables	(251,454,333)	(29,441,670)
Ending balance	1,133,651,595	497,895,657

22. Bonus and welfare funds

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

	<u>Current period</u>	<u>Previous period</u>
Beginning balance	2,617,517,703	2,596,287,810
Increase due to appropriation from profit	7,258,909,927	6,107,483,059
Other increases	-	7,020,000
Disbursement	(6,219,373,542)	(5,461,273,166)
Ending balance	3,657,054,088	3,249,517,703

23. Deferred income tax liability

Deferred income tax liabilities are related to the provision for loss of investment in the subsidiary. Details are as follows:

	<u>Current period</u>	<u>Previous period</u>
Beginning balance	2,227,655,829	2,189,921,831
Inclusion into operation results	254,405,122	257,734,546
Offsetting against deferred income tax assets	(99,522,909)	(196,780,757)
Ending balance	2,382,538,042	2,250,875,620

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Information on changes in owner's equity is presented in the attached Appendix 01.

24b. Details of owner's capital

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

24c. Shares

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

Par value per outstanding share: VND 10,000.

24d. Profit distribution

During the period, the Parent Company distributed 2025 profit in accordance with the Resolution No. 01/2026/NQ-ĐHĐCĐ dated 23 April 2026 of 2026 Annual General Meeting of Shareholders as follows:

	<u>Amount (VND)</u>
Dividends distributed to shareholders	: 36,727,500,000
Appropriation for investment and development fund	: 25,406,184,745
Appropriation for bonus and welfare funds	: 7,258,909,927
Compensation to the Board of Management, the Supervisory Board	: 1,500,000,000
Bonus for the Executive Board	: 1,451,781,985

25. Off- consolidated statement of financial position items**Foreign currencies**

	<u>Ending balance</u>	<u>Beginning balance</u>
US Dollar (USD)	18,245.84	14,269.48
Euro (EUR)	31.68	42.34



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	Current period	Previous period
Revenue from sales of merchandise	3,535,578,798	19,361,844,234
Revenue from provisions of services	82,489,347,468	72,439,781,760
Revenue from construction contracts	116,040,644,778	7,634,651,897
Total	202,065,571,044	99,436,277,891

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

Sales of goods and service provisions to related parties are as follows:

	Current period	Previous period
<i>Investment and Industrial Development Joint Stock Corporation</i>		
Sales of equipment	1,126,635,200	13,398,704,190
Service provisions	8,898,379,446	1,504,757,227
Construction works	103,392,692,027	6,314,542,797
<i>My Phuoc Hospital Joint Stock Company</i>		
Service provisions	253,900,000	313,790,000
<i>Binh Duong Trade and Development Joint-Stock Company</i>		
Service provisions	180,432,222	189,031,528
<i>Becamex Urban Development Joint Stock Company</i>		
Service provisions	4,682,637	4,680,600
<i>Becamex Infrastructure Development Joint Stock Company</i>		
Sales of equipment	22,196,000	-
Service provisions	379,823,161	577,040,492
Construction works	263,808,800	31,680,000
<i>Binh Duong Construction & Civil Engineering Joint Stock Company</i>		
Sales of equipment	15,473,836	80,000
Service provisions	88,067,265	202,162,920
<i>Eastern International University</i>		
Sales of equipment	-	159,038,000
Service provisions	160,126,159	114,792,843
<i>Enlie Pharmaceutical Joint Stock Company</i>		
Service provisions	4,500,000	4,500,000
<i>Becamex Tokyu Co., Ltd.</i>		
Sales of equipment	800,000	800,000
Service provisions	177,648,646	160,475,412
<i>Becamex Hospitality Company Limited</i>		
Service provisions	38,995,797	39,372,084

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	<u>Current period</u>	<u>Previous period</u>
<i>IJC Construction One Member Company Limited</i>		
<i>Company</i>		
Service provisions	7,285,817	9,555,861
<i>Vietnam-Singapore Industrial Park J.V. Co., Ltd.</i>		
Sales of equipment	51,580,000	-
Service provisions	492,222,609	62,040,000
Construction works	3,442,235,000	476,166,000
<i>Setiabecamex Joint Stock Company</i>		
Service provisions	581,250	581,250
Construction works	196,920,000	-
<i>Becamex Binh Phuoc Infrastructure Development Joint Stock Company</i>		
Sales of goods	101,600,000	261,734,000
Service provisions	94,247,011	20,383,882
Construction works	-	246,588,000
<i>Becamex Binh Dinh Joint Stock Company</i>		
Service provisions	29,780,000	596,574,369
<i>East Saigon Investment and Industrial Development Joint Stock Company</i>		
Service provisions	109,555,000	93,235,000
<i>Branch of Becamex Hospitality Company Limited</i>		
Sales of equipment	273,231,000	-
Service provisions	93,624,630	141,029,841
<i>Becamex - VSIP Power Investment and Development Joint Stock Company</i>		
Service provisions	50,999,705	46,485,471
Construction works	7,520,347,000	-
<i>VNPT – Binh Duong Business Center – Branch of VNPT Vinaphone Corporation</i>		
Service provisions	-	1,617,124,639
<i>VNPT Ho Chi Minh City</i>		
Service provisions	3,000,891,733	-
Construction works	84,404,901	-
<i>VNPT Binh Duong</i>		
Service provisions	-	1,138,567,058
<i>WTC Binh Duong One Member Company Limited</i>		
Service provisions	163,636	14,540,908
<i>Becamex Tokyu Bus Co., Ltd.</i>		
Service provisions	21,121,078	32,307,181
<i>MTV Aspire Company Limited</i>		
Service provisions	15,181,818	15,180,000
<i>Becamex Binh Duong Football Club Joint Stock Company</i>		
Service provisions	10,200,000	10,200,000

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	<u>Current period</u>	<u>Previous period</u>
<i>Vietnam - Singapore Smart Energy Solutions Joint Stock Company</i>		
Service provisions	7,680,784	7,684,895
<i>Binh Duong Plastic Production Trading MTV Company Limited</i>		
Service provisions	7,500,000	7,500,000
<i>Becamex Binh Phuoc Power Joint Stock Company</i>		
Service provisions	15,564,546	19,410,000
<i>Ha Tien Kien Giang - Becamex Cement Joint Stock Company</i>		
Service provisions	12,183,504	12,196,298
<i>Becamex Binh Dinh Infrastructure Development Co., Ltd.</i>		
Service provisions	4,140,000	4,140,000
<i>BW Supply Chain City Limited Liability Company</i>		
Service provisions	4,560,000	4,560,328
<i>Branch of Binh Duong Trade and Development Joint-Stock Company – My Phuoc Ready-mixed Concrete Enterprise</i>		
Service provisions	21,000,000	25,500,000
<i>BW Industrial Development Hai Phong One Member Limited Company</i>		
Service provisions	4,050,000	4,050,000
<i>VSIP Can Tho Joint Stock Company</i>		
Service provisions	3,402,983	-
<i>Ho Chi Minh - Thu Dau Mot - Chon Thanh Expressway Joint Stock Company</i>		
Service provisions	1,523,076	119,828,505
<i>Sao Hoa Toan Quoc Joint Stock Company</i>		
Service provisions	9,000,000	9,000,000
<i>BW Industrial Development My Phuoc 3 Limited Liability Company</i>		
Service provisions	4,500,000	-
<i>BW Industrial Development Thoi Hoa (Project 2) Single-Member Limited Liability Company</i>		
Service provisions	4,500,000	-
<i>BW Industrial Development Bau Bang – BB06 Limited Liability Company</i>		
Service provisions	9,000,000	-
<i>BW Industrial Development Bau Bang – BB01 Limited Liability Company</i>		
Service provisions	4,500,000	-

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	Current period	Previous period
Costs of merchandise sold	3,032,728,787	18,679,046,766
Costs of services provided	54,536,473,584	39,872,691,462
Costs of construction contracts	110,064,368,810	6,665,000,472
Total	167,633,571,181	65,216,738,700

3. Financial income

	Current period	Previous period
Term deposit interest	1,061,384,932	2,239,100,976
Demand deposit interest	10,842,295	11,023,027
Exchange gain arising	-	41,664,210
Exchange gain due to the revaluation of monetary items in foreign currencies	54,303,126	156,877,432
Total	1,126,530,353	2,448,665,645

4. Financial expenses

	Current period	Previous period
Other financial expenses	-	5,394
Total	-	5,394

5. Selling expenses

	Current period	Previous period
Expenses for employees	3,120,194,111	3,146,577,518
Tools, supplies	38,357,716	20,990,123
Depreciation/(amortization)	105,942,714	72,806,001
Warranty expenses	3,328,186,676	-
Expenses for external services	22,745,631	257,894,382
Other expenses	517,615,462	724,963,218
Total	7,133,042,310	4,223,231,242

6. General and administration expenses

	Current period	Previous period
Expenses for employees	3,824,818,114	3,325,339,800
Administrative supplies	104,931,720	94,792,261
Office supplies	113,754,041	99,522,355
Depreciation/(amortization) of fixed assets	198,697,223	216,313,839
Expenses for external services	602,270,993	384,979,645
Other expenses	3,143,258,054	4,074,821,067
Total	7,987,730,145	8,195,768,967

7. Other income

	Current period	Previous period
Reversal of provision for constructions under warranty	-	443,781,568
Income from fines for violation of the contract	5,000,000	15,200,000
Other income	59,860,939	4,134,115
Total	64,860,939	463,115,683

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	Current period	Previous period
Loss from liquidation of fixed assets	-	367,302,285
Fines for late payment to State Budget	-	4,100,410
Other expenses	202,053	150,154
Total	202,053	371,552,849

9. Deferred income tax liability

	Current period	Previous period
Deferred income tax assets arising from temporarily deductible differences	(99,522,909)	(196,780,757)
Deferred income tax liability arising from temporarily taxable differences	254,405,122	257,734,546
Total	154,882,213	60,953,789

10. Earnings per share**10a. Basic/diluted earnings per share**

	Current period	Previous period
Accounting profit after corporate income tax of the Parent Company	33,150,303,864	36,424,815,051
Appropriation for bonus and welfare funds	(3,315,030,386)	(3,642,481,505)
Bonus for the Board of Directors, the Executive Board and the Supervisory Board	(1,463,006,077)	(1,378,496,301)
Profit used to calculate basic earnings per share	28,372,267,401	31,403,837,245
The weighted average number of ordinary shares outstanding during the year	36,727,500	36,727,500
Basic/diluted earnings per share	773	855

10b. Other information

There are no transactions over the common share or potential common share from the end of accounting period date until the date of these Consolidated Interim Financial Statements.

11. Operating costs by factors

	Current period	Previous period
Materials and supplies	117,593,664,788	22,094,434,546
Labor costs	21,084,123,991	17,716,901,241
Depreciation/(amortization) of fixed assets	8,550,158,058	7,786,095,454
Expenses for external services	23,770,338,491	22,296,430,146
Other expenses	19,356,783,731	11,648,858,724
Total	190,355,069,059	81,542,720,111

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

As of the statement of financial position date, the payables in respect of the acquisition of fixed assets were VND 6,371,566,815 (beginning balance: VND 6,176,939,355).



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

	Ending balance	Beginning balance
Less than 01 year	3,584,580,000	10,130,120,000
More than 1 year to 5 years	525,380,000	1,398,920,000
Total	4,109,960,000	11,529,040,000

2. Transactions and balances with related parties

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

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

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

Transactions with the key management personnel and their related individuals

The Group has no sales of goods or service provisions with the key management personnel and their related individuals.

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

The receivables from and payables to the key management personnel and their related individuals are presented in Note No. V.20.

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

Remuneration of the key management personnel and the Supervisory Board:

	Salary	Bonus	Compensation	Total remuneration
Current period				
Mr. Le Phan Minh Vu – BOD Chairman	-	-	135,733,500	135,733,500
Mr. Pham Tuan Anh – BOD Vice Chairman cum General Director	194,400,000	103,680,000	121,867,200	419,947,200
Ms. Vo Thi Thanh Huong - BOD Member	-	-	110,755,800	110,755,800
Mr. Nguyen Ba Thuoc - BOD Member	-	-	110,755,800	110,755,800
Mr. Le Nguyen Bao Trong - BOD Member	-	-	110,755,800	110,755,800
Mr. Nguyen Hai Hoang - Head of the Supervisory Board	-	-	110,755,800	110,755,800
Ms. Nguyen Thi Thanh Tra - Supervisor	-	-	66,489,300	66,489,300
Mr. Nguyen Minh Duong - Supervisor	-	-	66,489,300	66,489,300
Mr. Nguyen Chau Thanh Hien - Deputy General Director	129,300,000	61,032,000	-	190,332,000
Mr. Nguyen Van Phuc - Chief Accountant	134,100,000	71,436,000	-	205,536,000
Total	457,800,000	236,148,000	833,602,500	1,527,550,500

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Notes to the Consolidated Interim Financial Statements (cont.)

	Salary	Bonus	Compensation	Total remuneration
Previous period				
Mr. Le Phan Minh Vu – BOD Chairman	-	-	-	-
Mr. Pham Tuan Anh – BOD Vice Chairman cum General Director	168,900,000	115,580,000	105,500,000	389,980,000
Ms. Vo Thi Thanh Huong - BOD Member	-	-	94,500,000	94,500,000
Mr. Nguyen Ba Thuoc - BOD Member	-	-	94,500,000	94,500,000
Mr. Le Nguyen Bao Trong - BOD Member	-	-	-	-
Mr. Nguyen Hai Hoang - Head of the Supervisory Board	-	-	58,000,000	58,000,000
Ms. Nguyen Thi Thanh Tra - Supervisor	-	-	58,000,000	58,000,000
Mr. Nguyen Minh Duong - Supervisor	-	-	-	-
Mr. Nguyen Chau Thanh Hien - Deputy General Director	96,000,000	58,880,000	-	154,880,000
Mr. Nguyen Van Phuc - Chief Accountant	127,000,000	88,416,000	-	215,416,000
Mr. Duong Ngoc Hoang Vu - Chairman (resigned on 18 April 2025)	-	-	117,500,000	117,500,000
Mr. Quang Van Viet Cuong - Board Member (resigned on 18 April 2025)	-	-	94,500,000	94,500,000
Ms. Nguyen Thi Thuy Duong - Head of the Supervisory Board (resigned on 18 April 2025)	-	-	94,500,000	94,500,000
Total	391,900,000	262,876,000	717,000,000	1,371,776,000

2b. Transactions and balances with other related parties

Other related parties of the Group include:

Other related parties	Relationship
Becamex Investment and Industrial Development Group	Shareholder
Vietnam Posts and Telecommunications Group (VNPT)	Shareholder
My Phuoc Hospital Joint Stock Company	Company having the same investor
Binh Duong Trade and Development Joint Stock Company	Company having the same investor
Becamex Urban Development Joint Stock Company	Company having the same investor
Becamex Infrastructure Development Joint Stock Company	Company having the same investor
Binh Duong Construction & Civil Engineering Joint Stock Company	Company having the same investor
Eastern International University	Company having the same investor
Enlie Pharmaceutical Joint Stock Company	Company having the same investor
Binh Duong Rubber Joint Stock Company	Company having the same investor
Becamex Tokyu Co., Ltd.	Company having the same investor
Becamex Hospitality Company Limited	Company having the same investor
Branch of Becamex Hospitality Company Limited	Company having the same investor
IJC Construction One Member Limited Company (Becamex Trade Company Limited)	Company having the same investor
Setiabecamex Joint Stock Company	Company having the same investor
Vietnam-Singapore Industrial Park Joint Venture Company Limited	Company having the same investor
Becamex Binh Phuoc Infrastructure Development Joint Stock Company	Company having the same investor
Becamex Binh Dinh Joint Stock Company	Company having the same investor
East Saigon Investment and Industrial Development Joint Stock Company	Company having the same investor
Becamex International General Hospital Joint Stock Company	Company having the same investor
Binh Duong Plastic Production and Trading Limited Liability Company	Subsidiary of Binh Duong Construction & Civil Engineering Joint Stock Company
Ha Tien Kien Giang - Becamex Cement Joint Stock Company	Subsidiary of Binh Duong Trade and Development Joint Stock Company
Becamex Construction Materials Joint Stock Company	Subsidiary of Binh Duong Trade and Development Joint Stock Company

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Other related parties	Relationship
Sinviet J.I Co., Ltd.	Associate of Binh Duong Trade and Development Joint-Stock Company
WTC Binh Duong One Member Company Limited	Subsidiary of Becamex Infrastructure Development Joint Stock Company
WTC Hai Phong One-Member Company Limited	Subsidiary of Becamex Infrastructure Development Joint Stock Company
BW Industrial Development Joint Stock Company	Associate of Becamex Investment and Industrial Development Group
BW Industrial Development Thoi Hoa One-Member Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company
BW Industrial Development Thoi Hoa (Project 2) Single-Member Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company
BW Industrial Development Bau Bang (Project 3) Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company
BW Supply Chain City Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company
BW Industrial Development Bau Bang - BB04 Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company
BW Industrial Development Bau Bang - BB05 Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company
BW Industrial Development Bau Bang - BB06 Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company
BW Industrial Development Bau Bang - BB01 Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company
BW Industrial Development My Phuoc 3 Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company
BW Industrial Development Hai Phong Single-Member Limited Company	Subsidiary of BW Industrial Development Joint Stock Company
MTV Aspire Company Limited	Subsidiary of Eastern International University
Eastern Educational Development Joint Stock Company	Associate of Becamex Investment and Industrial Development Group
Becamex Tokyu Bus Co., Ltd.	Subsidiary of Becamex Tokyu Co., Ltd.
Becamex Binh Dinh Infrastructure Development Co., Ltd.	Subsidiary of Becamex Binh Dinh Joint Stock Company
Becamex Binh Phuoc Power Joint Stock Company	Subsidiary of Becamex Binh Phuoc Infrastructure Development Joint Stock Company
Becamex IDC - Block 71 Startup Support MTV Company Limited	Company having the same investor
Becamex Binh Duong Football Club Joint Stock Company	Company having the same investor
Savi Pharmaceutical Joint Stock Company	Associate of Becamex Investment and Industrial Development Group
Vietnam - Singapore Smart Energy Solutions Joint Stock Company	Associate of the Becamex Investment and Industrial Development Group
Becamex - VSIP Power Investment and Development Joint Stock Company	Associate of the Becamex Investment and Industrial Development Group
VSIP Can Tho Joint Stock Company	Associate of Becamex Investment and Industrial Development Group
VNPT - Binh Duong Business Centre – Branch of VNPT Vinaphone Corporation	Company related to the BOD Member
VNPT Binh Duong	Company related to the BOD Member
Ho Chi Minh City–Thu Dau Mot–Chon Thanh Expressway Joint Stock Company	Associate of Becamex Investment and Industrial Development Group
Sao Hoa Toan Quoc Joint Stock Company	Subsidiary of BW Industrial Development Joint Stock Company

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Branch of Binh Duong Trade and Development Joint Stock Company –

My Phuoc Ready-Mixed Concrete Enterprise

Company having the same investor

Ho Chi Minh City Ring Road 4 Joint Stock Company

Company having the same investor

VNPT Ho Chi Minh City

Company related to the BOD Member

Transactions with other related parties

Apart from sales of goods and service provisions presented in Note No. VI.1b, the Group also has other following transactions with other related parties:

	<u>Current period</u>	<u>Previous period</u>
<i>Investment and Industrial Development Joint Stock Corporation</i>		
Dividends payable	17,844,600,000	16,060,140,000
Expenses on infrastructure management and maintenance	83,654,654	111,950,242
<i>Becamex Infrastructure Development Joint Stock Company</i>		
Dividends payable	1,700,000,000	1,530,000,000
<i>Eastern International University</i>		
Power charges and room rental	26,311,389	22,897,041
<i>Becamex Tokyu Co., Ltd.</i>		
Expenses distributed under cooperation contract	1,423,271	1,800,697
<i>Becamex Hospitality Company Limited</i>		
Service charges	6,992,569	6,140,331
<i>Branch of Becamex Hospitality Company Limited</i>		
Service charges	1,675,800	3,101,700
<i>IJC Construction One Member Company Limited</i>		
Purchase of goods, services	-	89,360,299
<i>Vietnam-Singapore Industrial Park J.V. Co., Ltd.</i>		
Service charges	18,156,323	43,024,729
Expenses distributed under cooperation contract	273,207,097	259,414,048
<i>Setiabecamex Joint Stock Company</i>		
Expenses distributed under cooperation contract	18,788,415	15,868,169
<i>Becamex Binh Phuoc Infrastructure Development Joint Stock Company</i>		
House rental	17,250,000	15,000,000
Expenses distributed under cooperation contract	132,313,801	93,512,875
<i>Becamex Binh Dinh Joint Stock Company</i>		
Leasing properties, premises	8,278,800	25,658,400
Expenses distributed under cooperation contract	28,560,762	39,919,627

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



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Vinaphone Corporation***

Payables for revenue distributed under cooperation contract	-	8,357,163,074
Service charges	-	41,915,115

VNPT Ho Chi Minh City

Payables for revenue distributed under cooperation contract	7,159,101,045	-
Service charges	52,512,187	-

VNPT Binh Duong

Purchase of materials	-	10,696,080
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WTC Binh Duong One Member Company Limited

Service charges	-	46,809,259
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MTV Aspire Company Limited

Leasing properties, premises	134,400,000	106,612,800
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***Becamex International General Hospital Joint Stock
Company***

Power charges and room rental	8,420,992	20,635,648
Service charges		480,441,000

BW Supply Chain City Limited Liability Company

Leasing properties, premises	2,215,588,080	2,025,498,840
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***Binh Duong Plastic Production Trading MTV Company
Limited***

Purchase of materials	-	55,752,000
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The prices of merchandise and services supplied to other related parties are agreed prices. The purchases of merchandise and services from other related parties are done at the agreed prices.

Receivables from and payables to other related parties

The receivables from and payables to other related parties are presented in Notes No. V.3, V.5, V.13, V.14 and V.20.

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

3. Segment information

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

3a. Information on business segment

The Group has the following main business segments:

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



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Notes to the Consolidated Interim Financial Statements (cont.)

3b. Information on geographical segment

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

4. Subsequent events

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



Vi Ngoc Dai
Preparer



Nguyen Van Phuc
Chief Accountant



Ho Chi Minh City, 22 July 2026

Pham Tuan Anh
General Director

