



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

For the second quarter ended 30 June 2026



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VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY

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

*Interim Consolidated Financial statements
For the second quarter ended 30 June 2026*

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

				Unit: VND
ASSETS	Codes	Notes	Closing balance	Opening balance (re-classification)
A. CURRENT ASSETS	100		62,700,885,666,465	58,010,197,195,290
I. Cash and cash equivalents	110	4	10,934,052,144,464	8,625,401,605,864
1. Cash	111		8,927,264,013,843	6,603,861,799,138
2. Cash equivalents	112		2,006,788,130,621	2,021,539,806,726
II. Short-term financial investments	120	5	30,173,377,354,099	29,175,331,408,672
1. Held-to-maturity investments	123		43,334,702,088,132	42,783,879,922,968
2. Provision for impairment of short-term held-to-maturity investments (*)	124		(13,161,324,734,033)	(13,608,548,514,296)
III. Short-term receivables	130		5,814,643,523,328	4,174,877,069,191
1. Short-term trade receivables	131	6	7,246,406,763,656	5,998,640,588,386
2. Short-term advances to suppliers	132		1,052,200,095,746	975,359,190,894
3. Other short-term receivables	135	7	3,105,214,316,313	2,769,683,951,324
4. Provision for short-term doubtful debts	136		(5,589,177,652,387)	(5,568,806,661,413)
IV. Inventories	140	10	5,523,701,446,519	5,161,470,525,873
1. Inventories	141		5,717,612,321,096	5,387,640,877,024
2. Provision for devaluation of inventories	142		(193,910,874,577)	(226,170,351,151)
V. Other short-term assets	160		10,255,111,198,055	10,873,116,585,690
1. Short-term prepayments	161	11	545,336,843,949	443,822,280,666
2. Value added tax deductibles	162	12	837,264,485,555	820,206,871,731
3. Taxes and other receivables from the State budget	163	19	24,342,591,347	36,427,985,503
4. Other short-term assets	165		8,848,167,277,204	9,572,659,447,790

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

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*Interim Consolidated Financial statements
 For the second quarter ended 30 June 2026*

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 June 2026

				Unit: VND
ASSETS	Codes	Notes	Closing balance	Opening balance (re-classification)
B. NON-CURRENT ASSETS	200		29,825,581,621,774	23,500,353,660,851
I. Long-term receivables	210		102,371,417,739	127,406,893,061
1. Long-term trade receivables	211	6	-	27,665,625,320
2. Other long-term receivables	215	7	102,371,417,739	99,741,267,741
II. Fixed assets	220		19,028,046,599,047	16,032,868,126,839
1. Tangible fixed assets	221	13	11,864,545,981,276	10,532,647,350,577
- Cost	222		46,329,001,912,853	43,667,796,857,273
- Accumulated depreciation	223		(34,464,455,931,577)	(33,135,149,506,696)
2. Intangible assets	227	14	7,163,500,617,771	5,500,220,776,262
- Cost	228		10,971,993,535,984	8,946,476,833,002
- Accumulated amortisation	229		(3,808,492,918,213)	(3,446,256,056,740)
III. Long-term assets in progress	250	15	3,162,170,924,335	1,983,862,318,421
1. Long-term construction in progress	252		3,162,170,924,335	1,983,862,318,421
IV. Long-term financial investments	260		4,748,190,831,731	4,364,988,495,695
1. Investments in associates	262	16	728,086,164,493	558,188,851,859
3. Equity investments in other entities	263	5	583,660,000	583,660,000
3. Provision for impairment of long-term equity investments in other	264		(583,660,000)	(583,660,000)
4. Long-term held-to-maturity investments	265	5	4,020,104,667,238	3,806,799,643,836
V. Other long-term assets	270		2,784,801,848,922	991,227,826,835
1. Long-term prepayments	271	11	330,540,759,594	282,663,972,750
2. Deferred tax assets	272	17	709,102,766,861	657,037,861,545
3. Other long-term assets	274		1,745,158,322,467	51,525,992,540
TOTAL ASSETS (270 = 100 + 200)	280		92,526,467,288,239	81,510,550,856,141

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

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY

39th - 40th Floors, Keangnam Hanoi Landmark Tower,
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Interim Consolidated Financial statements
For the second quarter ended 30 June 2026

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 June 2026

Unit: VND

RESOURCES	Codes	Notes	Closing balance	Opening balance (re-classification)
C. LIABILITIES	300		52,332,377,501,081	38,672,356,541,926
I. Current liabilities	310		44,426,821,788,781	32,499,159,856,529
1. Short-term trade payables	311	18	8,665,044,868,068	7,485,738,489,537
2. Short-term advances from customers	312		31,115,977,849	32,609,599,000
3. Dividends and profit payable	313		10,542,067,339,637	499,614,503,819
4. Taxes and amounts payable to the State budget	314	19	2,130,169,399,823	2,098,052,748,471
5. Payables to employees	315		158,901,130,389	244,674,974,089
6. Short-term accrued expenses	316	20	4,763,035,879,251	5,260,944,915,535
8. Short-term unearned revenue	319	21	5,735,306,568,508	4,896,070,633,988
9. Other current payables	320	22	9,766,930,382,830	9,162,538,230,318
10. Short-term loans and obligations under finance leases	321	23	2,512,551,957,936	2,769,849,291,550
11. Short-term provisions	322		6,385,658,418	6,907,500,403
12. Bonus and welfare funds	323		115,312,626,072	42,158,969,819
II. Long-term liabilities	330		7,905,555,712,300	6,173,196,685,397
1. Long-term trade payables	331	18	306,644,083,330	368,687,422,365
5. Long-term inter-company payables	334		1,100,301,203,482	156,072,500,925
2. Long-term unearned revenue	337	21	422,913,188,846	493,896,200,644
3. Other long-term payables	338	22	89,574,633,316	6,991,413,497
4. Long-term loans and obligations under finance leases	339	24	2,852,093,548,982	2,257,253,410,203
5. Deferred tax liabilities	342	17	2,939,242,049,064	2,702,372,041,898
6. Long-term provisions	343		194,787,005,280	187,923,695,865
D. EQUITY	400		40,194,089,787,158	42,838,194,314,215
1. Owners' contributed capital	411		30,438,112,000,000	30,438,112,000,000
- Ordinary shares carrying voting rights	411a		30,438,112,000,000	30,438,112,000,000
2. Foreign exchange reserve	417		(609,314,265,633)	(2,288,941,478,832)
3. Investment and development fund	418		5,327,515,634,489	3,551,160,804,288
4. Other reserves	419		177,653,377,833	177,653,377,833
5. Accumulated losses	420		2,500,274,460,565	9,130,339,150,617
- Retained earnings/(Loss) accumulated to the prior year	420a		(4,346,981,228,221)	(169,651,708,625)
- Retained earnings/(Loss) of the current period/current year	420b		6,847,255,688,786	9,299,990,859,242
6. Non-controlling interests	429		2,359,848,579,904	1,829,870,460,309
TOTAL RESOURCES (440=300+400)	440		92,526,467,288,239	81,510,550,856,141

Vu Thi Thu Trang
Preparer

Truong Bach Duong
Chief Accountant

Nguyen Cao Loi
Executive Officer

30 July 2026
(As per Authorization Letter No.2267/GUQ-VTG
dated 22 July 2026 of the Company's Chief
Executive Officer)

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

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY

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

Interim consolidated Financial statements
For the the second quarter ended 30 June 2026

INTERIM CONSOLIDATED INCOME STATEMENT

For the second quarter ended 30 June 2026

Unit: VND

ITEMS	Codes	Notes	Second Quarter		Cumulative from the beginning of the year to the ending of Q2/2026	Cumulative from the beginning of the year to the ending of Q2/2025
			Current Year	Prior Year		
1. Gross revenue from goods sold and services rendered	01		13,610,090,152,336	10,602,989,400,202	26,177,738,429,562	20,259,530,782,813
2. Deductions	02		-	-	-	-
3. Net revenue from goods sold and services rendered (10=01-02)	10	28	13,610,090,152,336	10,602,989,400,202	26,177,738,429,562	20,259,530,782,813
4. Cost of goods sold and services rendered	11	29	6,622,541,986,695	5,061,946,236,494	12,861,587,384,667	9,754,199,149,739
5. Gross profit from goods sold and services rendered (20=10-11)	20		6,987,548,165,641	5,541,043,163,708	13,316,151,044,895	10,505,331,633,074
6. Gain/(loss) on disposal of investment property	21					
6. Financial income	22	30	1,267,681,752,150	1,330,459,080,621	2,115,671,481,653	1,900,624,755,124
7. Financial expenses	23	31	236,311,798,378	854,211,674,786	1,721,467,673,735	3,203,112,889,587
- In which: Interest expense	24		102,024,955,094	72,215,718,396	217,559,486,503	182,951,734,025
9. Selling expenses	25	32	1,660,349,634,187	1,160,460,638,701	2,891,102,322,439	2,203,628,598,404
10. General and administration expenses	26	32	1,543,289,827,242	1,016,023,127,894	2,668,582,020,437	2,160,618,479,150
8. Share of net profit from associates	27	16	150,710,855,636	175,137,669,852	299,997,907,206	305,035,293,344
11. Operating profit {30=20+(21-22)+24-(25+26)}	30		4,965,989,513,620	4,015,944,472,800	8,450,668,417,143	5,143,631,714,401

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Interim consolidated Financial statements
For the the second quarter ended 30 June 2026

INTERIM CONSOLIDATED INCOME STATEMENT

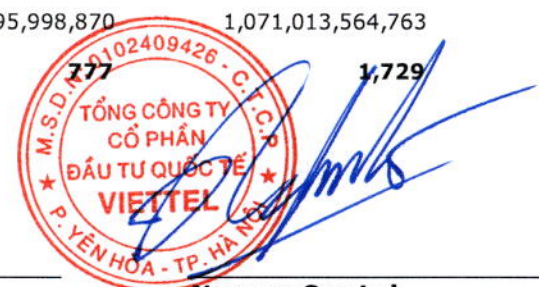
For the second quarter ended 30 June 2026

Unit: VND

ITEMS	Codes	Notes	Second Quarter		Cumulative from the beginning of the year to the ending of Q2/2026	Cumulative from the beginning of the year to the ending of Q2/2025
			Current Year	Prior Year		
12. Other income	31		37,976,042,861	(32,201,367,953)	68,822,444,703	171,400,800,003
13. Other expenses	32		34,988,132,856	29,401,198,931	66,254,841,387	50,645,770,179
14. Profit from other activities (40=31-32)	40	33	2,987,910,005	(61,602,566,884)	2,567,603,316	120,755,029,824
15. Accounting profit before tax (50=30+40)	50		4,968,977,423,625	3,954,341,905,916	8,453,236,020,459	5,264,386,744,225
16. Current corporate income tax expense	51	34	1,016,733,788,353	826,948,245,750	1,933,049,231,180	1,478,722,803,799
17. Deferred corporate tax expense	52	34	(52,490,585,725)	268,126,177,701	186,599,602,851	518,447,677,620
18. Net profit/(loss) after corporate income tax (60=50-51-52)	60		4,004,734,220,997	2,859,267,482,465	6,333,587,186,428	3,267,216,262,806
18.1. Profit/(losses) after tax attributable to the Parent Company	61		3,467,334,023,951	2,363,571,483,595	5,262,573,621,665	2,331,112,678,734
18.2. Profit after tax attributable to non- controlling shareholders	62		537,400,197,046	495,695,998,870	1,071,013,564,763	936,103,584,072
19. Basic earnings/(losses) per share	70	35	1,139		1,729	766


Vu Thi Thu Trang
Preparer


Truong Bach Duong
Chief Accountant


Nguyen Cao Loi
Executive Officer
30 July 2026

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

Lot E6 Cau Giay New Urban Area,

Yen Hoa Ward, Hanoi, Vietnam

*Interim consolidated Financial statements**For the the second quarter ended 30 June 2026***INTERIM CONSOLIDATED CASH FLOW STATEMENT***(Indirect method)**For the second quarter ended 30 June 2026*

Unit: VND

Items	Codes	Cumulative from the beginning of the year to the ending of Q2/2026	Cumulative from the beginning of the year to the ending of Q2/2025
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit before tax	01	8,453,236,020,459	5,264,386,744,225
2. Adjustments for:			
Depreciation and amortisation of fixed assets and goodwill allocation	02	1,978,338,805,880	1,566,486,451,118
Provisions	03	(841,043,351)	1,867,208,844,165
Foreign exchange (gain)/loss arising from translating foreign currency items	04	1,053,032,597,256	153,998,253,142
Gain from investing activities	05	(2,225,173,556,535)	(1,171,820,975,982)
Interest expense	06	217,559,486,503	182,951,734,025
3. Operating profit before movements in working capital	08	9,476,152,310,212	7,863,211,050,693
Changes in receivables	09	(2,580,924,346,641)	1,060,190,816,520
Changes in inventories	10	(329,971,444,072)	(57,123,343,400)
Changes in payables (excluding accrued loan interest and corporate income tax payable)	11	2,330,411,710,949	(211,462,627,988)
Changes in prepaid expenses	12	(149,391,350,127)	(147,994,031,443)
Interest paid	14	(248,470,367,550)	(127,606,847,351)
Corporate income tax paid	15	(1,746,891,276,876)	(1,806,268,392,839)
Other cash outflows	17	73,153,656,253	(18,996,536,712)
Net cash generated by operating activities	20	6,824,068,892,148	6,553,950,087,480

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*Interim consolidated Financial statements
 For the the second quarter ended 30 June 2026*

INTERIM CONSOLIDATED CASH FLOW STATEMENT (Continued)*(Indirect method)**For the second quarter ended 30 June 2026*

Unit: VND

Items	Codes	Cumulative from the beginning of the year to the ending of Q2/2026	Cumulative from the beginning of the year to the ending of Q2/2025
II CASH FLOWS FROM INVESTING ACTIVITIES			
1. Acquisition and construction of fixed assets and other long-term assets	21	(4,423,017,607,349)	(2,084,176,960,907)
2. Proceeds from sale, disposal of fixed assets and other long-term assets	22	8,803,036,933	4,015,436,636
3. Cash outflow for lending, buying debt instruments of other entities	23	(14,813,998,912,058)	(13,116,370,316,347)
4. Cash recovered from lending, selling debt instruments of other entities	24	14,661,378,494,251	10,382,423,077,941
6. Cash recovered from investments in other entities	26	-	161,571,341,393
6. Interest earned, dividends and profits received	27	916,034,261,859	650,817,317,326
Net cash used in investing activities	30	(3,650,800,726,364)	(4,001,720,103,958)
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Proceeds from share issue and owners' contributed capital	31	-	17,291,802,262
2. Proceeds from borrowings	33	2,296,375,465,162	1,812,451,035,323
3. Repayment of borrowings	34	(2,023,949,656,582)	(1,332,306,671,956)
5. Dividends and profits paid to non-controlling interests	36	(912,807,066,738)	(814,404,558,910)
Net cash used in financing activities	40	(640,381,258,158)	(316,968,393,281)
Net increases in cash (50=20+30+40)	50	2,532,886,907,626	2,235,261,590,241
Cash and cash equivalents at the beginning of the period	60	8,625,401,605,864	7,387,245,995,654
Effects of changes in foreign exchange rates	61	(224,236,369,026)	145,116,895,209
Cash and cash equivalents at the end of the period (70=50+60+61)	70	10,934,052,144,464	9,767,624,481,104


 Vu Thi Thu Trang
 Preparer


 Truong Bach Duong
 Chief Accountant


 Nguyen Cao Loi
 Executive Officer

30 July 2026

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*Interim consolidated Financial statements
For the the second quarter ended 30 June 2026*

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

1. GENERAL INFORMATION**Structure of ownership**

Viettel Global Investment Joint Stock Company (the "Company") is a joint stock company established under Vietnam Law on Enterprises and operates under Business Registration Certificate No. 0103020282 dated 24 October 2007 and its amendments issued by Hanoi Authority for Planning and Investment. The Company has the 29th amended Enterprise Registration Certificate No. 0102409426 dated 17 July 2026 issued by Hanoi Authority for Planning and Investment.

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

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

The total number of employees of the Company and its subsidiaries as at 30 June 2026 was 5,888 (as at 31 December 2025: 5,790).

Operating industry and principal activities

The Company's operating industry includes:

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

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

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

Normal business cycle

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

The Company's structure

Details of the Company's subsidiaries and associates as at 30 June 2026 are as follows:

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

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

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

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

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

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

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

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

As at 30 June 2026, the Company presented the investment in Viettel Cameroon S.A.R.L ("VCR") (proportion of ownership interest is 70%) as an Equity investment in other entities due to its failure to obtain financial statements of VCR for the period from 01 November 2018 to 30 June 2026.

Disclosure of information comparability in the interim consolidated financial statements

The comparative figures of the interim consolidated statement of financial position and the corresponding notes are the figures of the Company's audited consolidated financial statements for the year ended 31 December 2025. The comparative figures of the interim consolidated income statement, interim consolidated cash flow statement and the corresponding notes are the figures of the reviewed interim consolidated financial statements for the second quarter ended 30 June 2026.

Effective from 01 January 2026, the Corporation adopted Circular No. 99/2025/TT-BTC issued by the Ministry of Finance, which provides guidance on the corporate accounting regime for the preparation and presentation of separate financial statements, and Circular No. 43/2026/TT-BTC dated April 20, 2026 issued by the Ministry of Finance, which amends and supplements certain articles of Circular No. 202/2014/TT-BTC dated December 22, 2024 on the preparation and presentation of consolidated financial statements. Accordingly, the presentation of certain items in the financial statements has changed. Certain comparative figures as at 01 January 2026 and for the period ended 30 June 2026 have been reclassified to conform with the presentation requirements of Circular 43. Details are as follows:

Consolidated Statement of Financial Position

Items	Code	Note	Opening balance (prior to reclassification)	Reclassification	Opening balance (as reclassified)
			VND	VND	VND
ASSETS					
1. Cash	111		16,176,521,246,928	(9,572,659,447,790)	6,603,861,799,138
1. Held-to-maturity investments	123	5	38,831,827,840,037	3,952,052,082,931	42,783,879,922,968
2. Provision for impairment of short-term hel	124	5	-	(13,608,548,514,296)	(13,608,548,514,296)
5. Loan receivables			11,969,695,223,206	(11,969,695,223,206)	-
3. Other short-term receivables	135	7	6,727,535,678,091	(3,957,851,726,767)	2,769,683,951,324
4. Provision for short-term doubtful debts	136		(19,177,355,175,709)	13,608,548,514,296	(5,568,806,661,413)
4. Other short-term assets	165		-	9,572,659,447,790	9,572,659,447,790
4. Long-term held-to-maturity investments	265	5	3,801,000,000,000	5,799,643,836	3,806,799,643,836
RESOURCES					
3. Dividends and profit payable	313		-	499,614,503,819	499,614,503,819
8. Other current payables	320	22	9,662,152,734,137	(499,614,503,819)	9,162,538,230,318

INCOME STATEMENT

Items	Mã số	Note	Prior period (prior to reclassification)	Reclassification	Prior period (as reclassified)
			VND	VND	VND
For the second quarter ended 30 June 2025					
7. Financial expenses	23	31	(34,784,552,279)	888,996,227,065	854,211,674,786
10. General and administration expenses	26	32	1,905,019,354,959	(888,996,227,065)	1,016,023,127,894

Cumulative from the beginning of the year to the ending of Q2/2025

7. Financial expenses			1,747,607,890,022	1,455,504,999,565	3,203,112,889,587
10. General and administration expenses		30	3,616,123,478,715	(1,455,504,999,565)	2,160,618,479,150

Consolidated Statement of Cash Flows

Items	Code	Prior period (prior to reclassification)	Reclassification	Prior period (as reclassified)
		VND	VND	VND
Changes in receivables	09	445,841,967,364	614,348,849,156	1,060,190,816,520
Cash and cash equivalents at the beginning of the period	60	13,376,218,513,228	(5,988,972,517,574)	7,387,245,995,654
Cash and cash equivalents at the end of the period (70=50+60+61)	70	15,142,248,149,522	(5,374,623,668,418)	9,767,624,481,104

2. ACCOUNTING CONVENTION AND ACCOUNTING PERIOD

Accounting convention

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

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

The interim consolidated financial statements for the second quarter ended 30 June 2026 of the Company are prepared on the basis of the Company's interim separate financial statements and interim financial statements of subsidiaries prepared for the second quarter ended 30 June 2026. Regarding Viettel Cameroon S.A.R.L. ("VCR"), as at 30 June 2026, the Company represented the investment in VCR in Equity investments in other entities due to its failure to obtain financial statements of VCR for the period from 01 November 2018 to 30 June 2026 and did not incorporate VCR's financial figures in the interim consolidated financial statements.

For statutory reporting purposes, the Company translated its subsidiaries' financial statements prepared in foreign currencies into Vietnam Dong (VND) for the first quarter ended 30 June 2026 based on the following principles:

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

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

Accounting period

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

The accompanying interim consolidated financial statements are prepared for the second quarter ended 30 June 2026.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Estimates

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

Basis of consolidation

The interim consolidated financial statements incorporate the interim separate financial statements of the Company and enterprises controlled by the Company (its subsidiaries) which were prepared for the second quarter ended 30 June 2026. Control is achieved where the Company has the power to govern the financial and operating policies of an investee enterprise so as to obtain benefits from its activities.

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

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

Intragroup transactions and balances are eliminated in full on consolidation.

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

Business combinations

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

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

Investments in associates

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

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

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

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

Goodwill

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

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

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

Cash and cash equivalents

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

Financial investments

Held-to-maturity investments

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

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

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

Loan receivables

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

Equity investments in other entities

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

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

Receivables

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

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

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

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

Inventories

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

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

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

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

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation.

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

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

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

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

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

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

Intangible assets and amortisation

Land use rights

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

Computer software

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

Telecommunication licenses

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

Leasing

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

Construction in progress

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

Prepayments

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

Prepaid rentals

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

Tools and supplies

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

Overhaul cost of fixed assets

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

Other long-term prepaid expenses

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

Revenue recognition

Revenue from the sale of goods

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

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

Revenue from the rendering of services

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

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

In which:

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

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

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

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

Dividend income

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

Foreign currencies

Transactions in foreign currencies

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

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

For presentation of interim consolidated financial statements

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

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

Borrowing costs

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

Payable provisions

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

Taxation

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

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

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

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

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

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

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

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Segment reporting

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

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

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

4. CASH AND CASH EQUIVALENTS

	Closing balance VND	Opening balance VND
Cash on hand	5,071,135,792	12,149,532,074
Bank demand deposits	8,733,304,422,605	6,410,168,706,589
Cash in transit	188,888,455,453	181,543,560,464
Cash equivalents	2,006,788,130,614	2,021,539,806,737
Total	10,934,052,144,464	8,625,401,605,864

Bank demand deposits and cash equivalents at companies

	Closing balance VND	Opening balance VND
Viettel Global - head office	3,277,272,700,867	247,906,608,730
Viettel Cambodia	1,329,229,669,011	2,530,623,727,313
Movitel	3,784,098,133,390	3,225,133,695,827
Viettel Burundi	730,467,089,870	770,672,717,382
Viettel Tanzania	804,594,542,780	989,875,235,482
Natcom	309,400,613,025	480,582,762,062
Viettel Timor	505,029,804,276	186,913,766,529
	10,740,092,553,219	8,431,708,513,326

(i) Cash equivalents as at 30 June 2026 include bank deposits with the original term of not exceeding 3 months earning interest rates ranging from 1.2% - 6.75% per annum (as at 31 December 2025: from 1.2% - 6.75% per annum).

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

5. FINANCIAL INVESTMENTS

	Closing balance			Opening balance		
	Cost	Fair value	Provision amount	Cost	Fair value	Provision amount
	VND	VND	VND	VND	VND	VND
a. Held-to-maturity investments						
Short-term	43,334,702,088,132	30,173,377,354,111	13,161,324,734,032	42,783,879,922,968	29,175,331,408,672	13,608,548,514,296
- Term deposits (i)	28,859,782,269,033	28,859,782,269,044	-	27,624,876,991,531	27,624,876,991,531	-
Viettel Global - head office	28,113,411,434,873	28,113,411,434,873	-	26,480,606,514,174	26,480,606,514,174	-
Viettel Cambodia	27,557,322,551	27,557,322,551	-	557,506,860,526	557,506,860,526	-
Movitel	489,768,262,568	489,768,262,568	-	430,229,616,831	430,229,616,831	-
Viettel Timor	78,834,000,000	78,834,000,000	-	156,534,000,000	156,534,000,000	-
Viettel Tanzania	150,211,249,041	150,211,249,052	-	-	-	-
- Loan	14,474,919,819,099	1,313,595,085,067	13,161,324,734,032	15,159,002,931,437	1,550,454,417,141	13,608,548,514,296
Viettel Cameroon S.A.R.L	4,375,161,723,114	-	4,375,161,723,114	4,375,161,723,114	-	4,375,161,723,114
Telecom International Myanmar Co., Ltd	10,099,758,095,985	1,313,595,085,067	8,786,163,010,918	10,783,841,208,323	1,550,454,417,141	9,233,386,791,182
Long-term	4,020,104,667,238	4,020,104,667,238	-	3,806,799,643,836	3,806,799,643,836	-
- Term deposits with maturities exceeding 12 months	4,020,104,667,238	4,020,104,667,238	-	3,806,799,643,836	3,806,799,643,836	-
Viettel Global - head office	3,951,737,501,369	3,951,737,501,369	-	3,806,799,643,836	3,806,799,643,836	-
Movitel	68,367,165,869	68,367,165,869	-	3,806,799,643,836	3,806,799,643,836	-
Total	47,354,806,755,370	34,193,482,021,349	13,161,324,734,032	27,624,876,991,531	27,624,876,991,531	13,608,548,514,296
	Closing balance			Opening balance		
	Cost	Carrying amount		Cost	Carrying amount	
	VND	VND		VND	VND	
b. Equity investments in other entities						
- Viettel Cameroon S.A.R.L ("VCR") (ii)	583,660,000	(583,660,000)		583,660,000	(583,660,000)	
Cộng	583,660,000	(583,660,000)		583,660,000	(583,660,000)	

(i) Representing short-term time deposits as at 30 June 2026 with the original term of more than 3 months and the remaining term of 12 months or less from the reporting date and applicable interest rate ranging from 2% per annum to 6.75% per annum (as at 31 December 2025: from 2% per annum to 6.75% per annum).

Representing long-term time deposits as at 30 June 2026 with the remaining term of more than 12 months from the reporting date and applicable interest rate ranging from 6.8% per annum to 7.8% per annum.

(ii) As at 30 June 2026, the Company presented the investment in Viettel Cameroon S.A.R.L ("VCR") on Equity investments in other entities due to its failure to obtain financial statements of VCR for the period from 01 November 2018 to 30 June 2026.



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

6. TRADE RECEIVABLES

	Closing balance		Opening balance	
	Cost VND	Provision amount VND	Cost VND	Provision amount VND
a. Short-term trade receivables	7,246,406,763,656	(4,789,825,540,806)	5,998,640,588,386	(4,798,149,580,305)
Viettel Cameroon S.A.R.L ("VCR")	4,675,341,655,995	(4,670,717,838,813)	4,675,262,116,138	(4,670,717,838,813)
International Telecommunications Investment and Commerce Joint Stock Company	1,828,494,509,901	-	402,749,294,573	-
Telecom International Myanmar Co., Ltd	97,261,106,370	-	86,172,124,014	-
Star Telecom Co., Ltd	56,002,994,839	-	258,762,765,292	-
Others	589,306,496,551	(119,107,701,993)	575,694,288,369	(127,431,741,492)
b. Long-term trade receivables			27,665,625,320	-
International Telecommunications Investment and Commerce Joint Stock Company	-	-	27,665,625,320	-
Total	7,246,406,763,656	(4,789,825,540,806)	6,026,306,213,706	(4,798,149,580,305)

7. OTHER RECEIVABLES

	Closing balance		Opening balance	
	Cost VND	Provision amount VND	Cost VND	Provision amount VND
a. Short-term				
Dividends receivable	101,171,727,438	-	61,777,301,301	-
Penalty interest receivable on late payment (ii)	1,349,550,723,214	(107,028,073,466)	1,367,821,675,374	(109,789,920,881)
Receivables from distribution channels and other related receivables	133,842,120,439	-	120,530,685,830	-
Receivables from the connection services fees	96,410,065,349	-	88,480,296,992	-
Receivables from payment on behalf (iii)	335,921,516,404	(327,823,995,013)	348,024,823,741	(327,823,995,013)
Deposits	107,659,626,783	-	117,176,642,712	-
Advances	279,402,868,966	-	232,714,361,673	-
Receivables from Tanzania Tax Authorities (iv)	102,355,849,212	(102,355,849,212)	106,028,083,356	(106,028,083,356)
Other receivables	598,899,818,508	(169,888,676,159)	327,130,080,345	(227,015,081,858)
Total	3,105,214,316,313	(707,096,593,850)	2,769,683,951,324	(770,657,081,108)
b. Long-term				
Deposits	102,371,417,739	-	99,741,267,741	-
Total	102,371,417,739	-	99,741,267,741	-

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

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

8. BAD DEBTS

	Closing balance			Opening balance		
	Cost	Recoverable amount	VND Provision	Cost	Recoverable amount	VND Provision
Overdue loan receivables	14,181,649,091,222	1,020,324,357,189	13,161,324,734,033	11,969,695,223,205	1,164,030,847,309	10,805,664,375,896
Viettel Cameroon S.A.R.L.	4,375,161,723,114	-	4,375,161,723,114	3,990,886,508,000	-	3,990,886,508,000
Telecom International Myanmar Co., Ltd	9,806,487,368,108	1,020,324,357,189	8,786,163,010,919	7,978,808,715,205	1,164,030,847,309	6,814,777,867,896
Overdue trade receivables	4,900,615,784,835	110,790,244,029	4,789,825,540,806	4,875,228,568,022	77,078,987,717	4,798,149,580,305
Viettel Cameroon S.A.R.L.	4,670,717,838,813	-	4,670,717,838,813	4,670,717,838,813	-	4,670,717,838,813
Others	229,897,946,022	110,790,244,029	119,107,701,993	204,510,729,209	77,078,987,717	127,431,741,492
Other overdue receivables	940,624,580,643	141,272,469,062	799,352,111,581	4,226,261,194,322	652,719,974,814	3,573,541,219,508
Viettel Cameroon S.A.R.L.	422,928,698,381	-	422,928,698,381	807,203,913,495	-	807,203,913,495
Telecom International Myanmar Co., Ltd	12,127,489,456	204,119,358	11,923,370,098	2,776,920,246,033	343,626,105,234	2,433,294,140,799
Receivables from Tanzania tax authorities	102,355,849,212	-	102,355,849,212	106,028,083,356	-	106,028,083,356
Other receivables	403,212,543,594	141,068,349,704	262,144,193,890	536,108,951,438	309,093,869,580	227,015,081,858
Total	20,022,889,456,700	1,272,387,070,280	18,750,502,386,420	21,071,184,985,549	1,893,829,809,840	19,177,355,175,709

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

As at 30 June 2026, the receivables from Viettel Cameroon S.A.R.L and Telecom International Myanmar Co., Ltd was overdue and had to be made provision, as a result, the Company continued to delay the recognition of loan interest and penalty interest on late payment according to the guidance in Appendix II, Account 515, Circular 99/2025/TT-BTC on guidelines for accounting policies for enterprises.

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

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

9. INVENTORIES

	Closing balance		Opening balance	
	Cost VND	Provision VND	Cost VND	Provision VND
Goods in transit	2,587,174,669,954	-	1,641,543,131,430	-
Raw materials	2,767,244,869,117	(39,641,509,965)	3,381,064,892,659	(41,063,733,586)
Tools and supplies	117,672,661,793	-	85,603,758,708	-
Merchandise	242,619,652,657	(154,269,364,612)	279,429,094,227	(185,106,617,565)
Total	5,717,612,321,096	(193,910,874,577)	5,387,640,877,024	(226,170,351,151)

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

10. PREPAYMENTS

	Closing balance VND	Opening balance VND
a. Current		
Tools and supplies	17,551,422,248	23,293,550,012
Prepaid rentals for warehouses, offices, stores	48,552,936,509	37,375,050,514
Prepaid insurance premium	-	-
Prepayments relating to BTS stations	201,742,914,762	171,655,816,419
Channel, poles, transmission lines rental prepayment	5,579,409,059	6,033,961,093
Prepayments relating to phone numbers, frequency, license spectrum fee	223,324,174,123	135,659,681,676
Maintenance cost	-	-
Prepaid consulting and advertising fees	33,775,260,898	25,569,804,172
Warranty expenses	1,005,459,084	-
Others	13,805,267,266	44,234,416,780
Total	545,336,843,949	443,822,280,666
b. Non-current		
Prepayments relating to BTS stations	68,618,689,500	31,887,575,381
Channel, poles, transmission lines rental prepayment	21,123,538,208	19,631,070,748
Prepaid rentals for warehouses, offices, stores	225,172,281,110	217,160,067,298
Prepaid consulting and advertising fees	13,470,451,040	9,112,990,380
Others	380,717,807,003	379,246,157,738
Total	709,102,766,861	657,037,861,545

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

11. VALUE ADDED TAX DEDUCTIBLES

As at 30 June 2026, the value added tax deductibles mainly arose from the Company's purchases of goods and equipment to sell to overseas subsidiaries and associates

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

12. INCREASES, DECREASES IN TANGIBLE FIXED ASSETS

	Buildings, structures VND	Machinery, equipment VND	Motor vehicles, transmission equipment VND	Management tools and equipment VND	Total VND
COST					
Opening balance	889,791,766,979	40,939,523,384,652	645,137,974,730	1,193,343,730,912	43,667,796,857,273
Differences due to translation of financial statements of overseas operations	9,298,593,733	83,511,140,237	3,599,237,626	8,529,766,654	104,938,738,250
Purchase for the period	434,456,804,708	797,877,961,264	21,340,607,141	97,255,595	1,253,772,628,708
Increased due to completed construction	43,112,136,868	1,581,716,476,224	14,155,276,571	40,349,011,663	1,679,332,901,326
Upgraded assets	-	72,359,038,380	-	-	72,359,038,380
Disposals	(65,308,500)	(395,628,295,674)	(16,181,996,069)	(219,441,891)	(412,095,042,134)
Reclassification	-	(1,559,352,793)	-	(35,543,856,157)	(37,103,208,950)
Closing balance	1,376,593,993,788	43,077,800,352,290	668,051,099,999	1,206,556,466,776	46,329,001,912,853
ACCUMULATED DEPRECIATION					
Opening balance	263,911,224,895	31,237,127,123,097	582,911,278,018	1,051,199,880,686	33,135,149,506,696
Differences due to translation of financial statements of overseas operations	4,486,419,951	94,926,478,498	3,602,583,740	7,585,854,100	110,601,336,289
Charge for the period	38,995,029,840	1,547,048,863,542	16,660,438,091	31,525,003,640	1,634,229,335,113
Disposals	(65,308,500)	(399,057,500,061)	(16,181,996,069)	(219,441,891)	(415,524,246,521)
Reclassification	-	-	-	-	-
Closing balance	307,327,366,186	32,480,044,965,076	586,992,303,780	1,090,091,296,535	34,464,455,931,577
NET BOOK VALUE					
Opening balance	625,880,542,084	9,702,396,261,555	62,226,696,712	142,143,850,226	10,532,647,350,577
Closing balance	1,069,266,627,602	10,597,755,387,214	81,058,796,219	116,465,170,241	11,864,545,981,276

The cost of fixed assets as at 30 June 2026 included about VND 20,379 billion (as at 31 December 2025: about VND 20,221 billion) of fixed assets which have been fully depreciated but are still in use.

The carrying amount of tangible fixed assets as at 30 June included about VND 807 billion (as at 31 December 2025: about VND 431 billion) of fixed assets to secure for bank loans.

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

13. INCREASES, DECREASES IN INTANGIBLE ASSETS

	Land use rights	Computersoftware	Telecommunication Licenses	Total
	VND	VND	VND	VND
COST				
Opening balance	4,526,763,292	1,945,079,765,525	6,996,870,304,185	8,946,476,833,002
Differences due to translation of financial statements of overseas operations	(10,737,017)	(6,075,493,907)	(7,949,420,017)	(14,035,650,941)
Purchases for the period	39,405,842,038	199,148,518,035	1,320,960,038,600	1,559,514,398,673
Increased due to completed construction	-	-	480,037,955,250	480,037,955,250
Closing balance	43,921,868,313	2,138,152,789,653	8,789,918,878,018	10,971,993,535,984
ACCUMULATED DEPRECIATION				
Opening balance	-	1,531,562,555,681	1,914,693,501,059	3,446,256,056,740
Differences due to translation of financial statements of overseas operations	-	(1,798,208,785)	19,925,599,491	18,127,390,706
Charge for the period	-	101,984,989,078	242,124,481,689	344,109,470,767
Closing balance	-	1,631,749,335,974	2,176,743,582,239	3,808,492,918,213
NET BOOK VALUE				
Opening balance	4,526,763,292	413,517,209,844	5,082,176,803,126	5,500,220,776,262
Closing balance	43,921,868,313	506,403,453,679	6,613,175,295,779	7,163,500,617,771

The cost of intangible assets included about VND 1,170 billion as at 30 June 2026 (as at 31 December 2025: about VND 1,066 billion) of intangible assets which have been fully amortised but are still in use.

14. CONSTRUCTION IN PROGRESS

	Closing balance VND	Opening balance VND
Acquisition	263,863,411,023	58,838,176,400
Construction	2,876,397,966,001	1,925,024,142,021
Major repair costs	21,909,547,311	-
	3,162,170,924,335	1,983,862,318,421
In which:		
- Stations	2,655,290,209,421	1,773,550,198,425
- Cable lines	212,128,198,724	149,528,608,863
- Others	8,979,557,856	1,945,334,733
Total	2,876,397,966,001	1,925,024,142,021

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

15. INVESTMENTS IN ASSOCIATES

	Closing balance VND	Opening balance VND
Investments in associates	4,407,312,508,394	4,407,312,508,394
Share of post-acquisition profits	3,938,683,261,476	3,645,259,079,031
Dividend income as declared	(6,949,847,128,392)	(6,815,786,165,942)
Differences due to translation of financial statements of foreign operations	(668,062,476,985)	(678,596,569,624)
	728,086,164,493	558,188,851,859
<i>In which:</i>		
- Investment in Star Telecom Co., Ltd. ("STL")	728,086,164,493	558,188,851,859
- Investment in Telecom International Myanmar Co., Ltd ("Mytel") (i)	-	-
	728,086,164,493	558,188,851,859

(i) According to the equity method of accounting, investment in Mytel is nil due to the effect of foreign exchange difference causing Mytel's negative equity as at 30 June 2026.

16. OTHER ASSETS

- (i) Represents customer deposit balances held at E-Mola S.A., Viettel E-commerce Tanzania, Lumicash SU, Telemor Fintech Unipessoal, LDA, National Telecom S.A. and E-money Payment Solutions Public Limited. These balances are restricted in use, and transactions are subject to customer instructions at the respective e-wallet companies.
- (ii) Deposits pledged as collateral for borrowings reclassified from "Cash and cash equivalents" and "Short-term held-to-maturity investments".

17. DEFERRED TAX ASSETS AND LIABILITIES

a. Deferred tax assets

	Closing balance VND	Opening balance VND
Corporate income tax rates used for determination of value of deferred tax assets	0% - 30%	0% - 30%
Deferred tax assets related to deductible temporary differences	947,585,179,945	876,212,015,856
Amount offset against deferred tax liabilities	(238,482,413,084)	(219,174,154,311)
Deferred tax assets	709,102,766,861	657,037,861,545

b. Deferred tax liabilities

	Closing balance VND	Opening balance VND
Corporate income tax rates used for determination of value of deferred tax liabilities	0% - 30%	0% - 30%
Deferred tax liabilities arising from taxable temporary differences	3,177,724,462,148	2,921,546,196,209
Amount offset against deferred tax assets	(238,482,413,084)	(219,174,154,311)
Deferred tax liabilities	2,939,242,049,064	2,702,372,041,898

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

18. TRADE PAYABLES

	Closing balance		Opening balance	
	Amount	VND Amount able to be paid off	Amount	VND Amount able to be paid off
a. Short-term trade payables				
Huawei International Co.,Ltd.	1,749,057,230,787	1,749,057,230,787	1,459,969,977,728	1,459,969,977,728
Tanzania Communications Regulatory Authority	587,686,585,136	587,686,585,136	868,080,503,026	868,080,503,026
International Telecommunications Investment and Commerce Joint Stock Company	1,595,951,653,627	1,595,951,653,627	749,002,194,035	749,002,194,035
Viettel Business Solutions Corporation	448,368,027,059	448,368,027,059	425,128,945,165	425,128,945,165
Viettel Manufacturing Corporation - One Member Limited Liability Company	175,854,467,123	175,854,467,123	290,059,037,320	290,059,037,320
Viettel Commerce and Import-Export Limited Company - Viettelimex	88,806,391,413	88,806,391,413	146,315,650,509	146,315,650,509
ZTE Group	451,495,169,151	451,495,169,151	482,115,343,903	482,115,343,903
Viettel Telecom	137,625,569,142	137,625,569,142	124,314,836,804	124,314,836,804
Instituto Nacional Das Comunicacoes de Mocambique (	-	-	203,586,718,649	203,586,718,649
ITC Innovated Technology for Communication Jsc	100,136,719,834	100,136,719,834	189,756,549,166	189,756,549,166
Others (i)	3,330,063,054,795	3,330,063,054,795	2,547,408,733,232	2,547,408,733,232
Total	8,665,044,868,068	8,665,044,868,068	7,485,738,489,537	7,485,738,489,537
b. Long-term trade payables				
Huawei International Co.,Ltd.	15,736,403,107	15,736,403,107	65,588,902,124	65,588,902,124
Autoridade Nacional de Comunicacoes (ANC) de Timor-Leste (National Communications Authority of Timor Leste)	-	-	4,423,874,738	4,423,874,738
Conatel	184,401,295,498	184,401,295,498	212,544,910,533	212,544,910,533
ZTE Group	73,275,726,422.2	73,275,726,422.2	43,722,197,595	43,722,197,595
Others (i)	33,230,658,302	33,230,658,302	42,407,537,375	42,407,537,375
Total	306,644,083,330	306,644,083,330	368,687,422,365	368,687,422,365

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

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

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

Content	Opening balance	Arising during the period		Foreign exchange differences	Closing balance
		Offset/Payable during the period	Paid during the period		
	VND	VND	VND		VND
a. Receivables					
Value-added tax	7,003,690,085	28,946,683,902	28,432,926,571	127,445,129	6,617,377,883
Import and export duties	4,477,831,723	8,432,482,718	8,214,677,128	72,979,915	4,333,006,048
Personal income tax	1,737,460,618	5,133,891,444	3,907,398,590	13,205,462	524,173,226
Foreign contractor withholding tax	15,211,539,253	72,905,793,263	63,045,062,284	79,710,817	5,430,519,091
Other taxes, fees and charges and other payables	7,997,463,824	26,319,478,825	25,615,303,422	144,226,678	7,437,515,099
Total	36,427,985,503	141,738,330,152	129,215,367,995	437,568,001	24,342,591,347
b. Payables					
Value-added tax	337,700,808,927	2,096,032,746,946	2,039,934,756,538	(8,609,624,154)	385,189,175,181
Import and export duties	3,713,959,120	40,431,982,567	43,887,368,738	(64,075,978)	194,496,971
Corporate income tax	1,266,636,923,695	1,743,527,620,106	1,746,891,276,876	(14,301,187,374)	1,248,972,079,551
Special consumption tax	121,588,708,116	685,299,362,553	677,344,046,650	(7,329,486,855)	122,214,537,164
Personal income tax	131,641,386,537	580,549,615,946	618,723,780,790	(2,422,100,846)	91,045,120,847
Foreign contractor withholding tax	141,615,235,243	537,937,439,279	449,408,642,373	(3,045,268,096)	227,098,764,053
Other taxes, fees and charges and other payables	95,155,726,833	352,259,149,412	387,507,201,357	(4,452,448,832)	55,455,226,056
Total	2,098,052,748,471	6,036,037,916,809	5,963,697,073,322	(40,224,192,135)	2,130,169,399,823

20. ACCRUED EXPENSES

	Closing balance	Opening balance
	VND	VND
a. Short-term		
Accrued interest expenses	922,850,426	30,916,379,824
Connection fees	331,861,448,291	264,599,661,862
Accrual for operating expenses	1,788,590,663,566	1,225,620,140,163
Accrual costs for poles, station, cable line and channel rental	260,370,531,189	644,885,751,988
Telecommunication taxes and fees	1,996,799,184,033	2,982,489,146,146
Others	384,491,201,746	112,433,835,552
Total	4,763,035,879,251	5,260,944,915,535
b. Long-term		
Accrued interest expenses	23,547,799,852	-
Telecommunication taxes and fees	1,060,997,685,063	139,219,344,346
Paying seniority salary	15,755,718,567	16,853,156,579
Total	1,100,301,203,482	156,072,500,925

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

21. UNEARNED REVENUE

	Closing balance VND	Opening balance VND
a. Short-term	5,735,306,568,508	4,896,070,633,988
Telecommunication station lease income	51,414,575,510	53,949,588,743
Revenue from prepaid telecommunications services not yet provided	5,644,915,173,645	4,842,121,045,245
Others	38,976,819,352	-
b. Long-term	422,913,188,846	493,896,200,644
Unrealised profit from sales of equipment to associates	193,156,442,446	220,795,623,065
Telecommunication station lease income	115,495,634,404	273,100,577,579
Public Telecommunications Service Project	114,261,111,996	-
Total	6,158,219,757,354	5,389,966,834,632

22. OTHER PAYABLES

	Closing balance VND	Opening balance VND
a. Short-term		
Payables for e - wallets to customers (i)	8,189,272,848,235	8,403,812,343,508
Social insurance, health insurance, unemployment insurance and trade union fees	11,556,061,023	19,641,847,398
Short-term deposits received	10,606,627,429	44,486,743,880
Payables for loan guarantee (ii)	320,975,461,060	331,442,888,438
Other payables	1,234,519,385,083	363,154,407,094
Total	9,766,930,382,830	9,162,538,230,318
b. Long-term		
Long-term deposits received	44,567,842,706	3,880,055,416
Other payables	45,006,790,610	3,111,358,081
Total	89,574,633,316	6,991,413,497

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

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

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

23. SHORT-TERM LOANS AND OBLIGATIONS UNDER FINANCE LEASES

	Opening balance/ Amount able to be paid off	Movement in the period			Closing balance/ Amount able to be paid off
		Increase	Paid	Foreign exchange differences	
	VND	VND	VND	VND	VND
Short-term loans	2,303,167,133,216	1,226,349,997,674	(1,627,056,535,617)	(34,830,692,663)	1,867,629,902,610
Current portion of long-term loans	466,682,158,334	429,357,165,552	(244,220,987,195)	(6,896,281,365)	644,922,055,326
Total	2,769,849,291,550	1,655,707,163,226	(1,871,277,522,812)	(41,726,974,028)	2,512,551,957,936

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

Items	Borrowing company	Currency	Closing balance	Opening balance	Collateral
Joint Stock Commercial Bank for Investment and Development of Vietnam - Transaction Center No.1	Holding Company	VND	-	7,359,943,713	Unsecured
Joint Stock Commercial Bank for Industry and Trade of Vietnam - Hai Ba Trung Branch	Holding Company	VND	3,224,156,907	102,857,855,232	Unsecured
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Transaction Center	Holding Company	VND	-	463,816,579	Unsecured
Millennium Bim	Movitel	MZN	-	27,098,229,809	BTS stations
First National Bank	Movitel	MZN	82,995,812,840	43,357,167,694	BTS stations
Access Bank	Movitel	MZN	75,255,156,305	153,801,214,478	Cash in bank
BCI - Banco Comercial E De Investimentos S.A.	Movitel	MZN	-	-	BTS stations
STANDARD BANK, S.A	Movitel	MZN	-	193,807,684,388	Unsecured
First Capital Bank	Movitel	MZN	-	55,542,199,816	Unsecured
Cathay Bank	Viettel Cambodia	USD	53,091,287,272	-	Unsecured
UNIBANK	Natcom	HTG	302,674,374,392	304,936,416,185	BTS stations
Standard Chartered Bank Tanzania Ltd	Viettel Tanzania	USD	549,763,157,447	596,634,741,068	Letter of Guarantee of VTG
WOORI BANK VIETNAM LIMITED	Viettel Tanzania	USD	800,625,957,447	817,307,864,255	Letter of Guarantee of VTG
Total			1,867,629,902,610	2,303,167,133,216	

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

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

24. LONG-TERM LOANS AND OBLIGATIONS UNDER FINANCE LEASES

	Opening balance/ Amount able to be paid off	Movement in the period			Closing balance/ Amount able to be paid off
		Increase	Paid	Foreign exchange differences	
	VND	VND	VND	VND	VND
Long-term loans	2,723,935,568,537	1,050,409,397,882	(244,220,987,195)	(33,108,374,916)	3,497,015,604,308
Total	2,723,935,568,537				3,497,015,604,308
In which:					
Amount due for settlement within 12 months (see Note 25)	(466,682,158,334)				(644,922,055,326)
Amount due for settlement after 12 months	2,257,253,410,203				2,852,093,548,982

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

Items	Borrowing company	Currency	Closing balance	Opening balance	Collateral
NEDBANK, SA (BANCO UNICO, SA)	Movitel	MZN	292,851,243,019	125,920,016,921	Machines and devices at Movitel
Millennium Bim	Movitel	USD	118,608,570,748	130,322,990,889	BTS stations
Vista Bank	Movitel	MZN	213,310,383,583	174,481,056,128	BTS stations
CRDB Bank	Viettel Burundi	USD	401,485,856,400	406,099,628,575	Cash in bank
ECOBANK	Viettel Burundi	USD	4,976,732,055	19,462,371,294	Cash in bank
KCB Bank	Viettel Burundi	USD	55,628,756,963	63,863,140,380	Cash in bank
VP bank	Viettel Burundi	USD	198,325,161,976	1,329,485,887	Cash in bank
Bancobu	Viettel Burundi	USD	188,438,020,540	65,677,666,415	Cash in bank
Vietin bank Germany (renew old contract)	Viettel Tanzania	USD	662,267,734,065	681,089,887,099	Letter of Guarantee of VTG
WOORI BANK VIETNAM LIMITED	Viettel Tanzania	USD	929,078,039,898	544,871,909,651	Letter of Guarantee of VTG
Tien phong Bank	Viettel Tanzania	USD	432,045,105,069	510,817,415,298	Letter of Guarantee of VTG
Total			3,497,015,604,316	2,723,935,568,537	

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

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

25. OWNERS' EQUITY

Movement in owners' equity

	Owners' contributed capital	Investment and development fund	Other reserves	Foreign exchange reserve	Accumulated losses	Non-controlling interests	Total
	VND	VND	VND	VND	VND	VND	VND
<i>For the 6-month period ended 30 June 2025</i>							
As at 01/01/2025	30,438,112,000,000	3,551,039,169,524	74,874,943,744	(1,753,507,497,493)	2,284,008,125,895	1,237,507,844,543	35,832,034,586,213
Profit for the period	-	-	-	-	2,331,112,678,734	936,103,584,072	3,267,216,262,806
Distribution to investment and development funds of the Parent	-	-	-	-	-	17,291,802,262	17,291,802,262
Dividends	-	-	-	-	-	(475,392,280,812)	(475,392,280,812)
Distribution to funds at subsidiaries and associates	-	-	102,778,434,089	-	(105,372,199,428)	-	(2,593,765,339)
Differences due to translation of financial statements of foreign operations	-	-	-	501,375,415,166	16,421,213,814	(4,184,223,784)	513,612,405,196
As at 30/6/2025	30,438,112,000,000	3,551,039,169,524	177,653,377,833	(1,252,132,082,327)	4,526,169,819,015	1,711,326,726,281	39,152,169,010,326
<i>For the 6-month period ended 30 June 2026</i>							
As at 01/01/2026	30,438,112,000,000	3,551,160,804,288	177,653,377,833	(2,288,941,478,832)	9,130,339,150,617	1,829,870,460,309	42,838,194,314,215
Profit for the period	-	-	-	-	5,262,573,621,665	1,071,013,564,763	6,333,587,186,428
Dividends	-	-	-	-	(10,044,576,960,000)	(746,343,103,505)	(10,790,920,063,505)
Distribution to funds at subsidiaries and associates	-	1,776,354,830,201	-	-	(1,862,641,262,625)	-	(86,286,432,424)
Differences due to translation of financial statements of foreign operations	-	-	-	1,679,627,213,199	14,579,910,908	205,307,658,337	1,899,514,782,444
As at 30/6/2026	30,438,112,000,000	5,327,515,634,489	177,653,377,833	(609,314,265,633)	2,500,274,460,565	2,359,848,579,904	40,194,089,787,158

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

Shares:

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

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

Charter capital

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

As at 30 June 2026, the charter capital has been fully contributed, the details are as follows:

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

26. OFF STATEMENT OF FINANCIAL POSITION ITEMS

	Currency unit	Closing balance	Opening balance
United States Dollar	USD	70,643,964	109,370,363
Euro	EUR	42,923	29,256
Haitian Gourde	HTG	4,588,029,499	5,405,714,463
Mozambique New Metical	MZN	16,958,442,490	19,782,021,896
Cambodian Riel	KHR	36,248,700,544	44,656,090,104
Burundi Franc	BIF	370,428,331,599	377,889,515,369
Tanzania Shilling	TZS	228,502,920,708	218,591,009,264
Baht Thailand	THB	2,916,945	2,991,948
Chinese Yuan	CNY	2	2

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

27. SEGMENT REPORTING

Geographical segment

As at date and for the second quarter period ended 30 Juner 2026	Africa VND	Latin America VND	Southeast Asia VND	Offset VND	Consolidation VND
Net external revenue	6,883,847,198,230	1,790,661,526,795	4,935,581,427,311	-	13,610,090,152,336
Inter-segment revenue	110,617,613,933	-	424,034,078,190	(534,651,692,123)	-
Total segment revenue	6,994,464,812,163	1,790,661,526,795	5,359,615,505,501	(534,651,692,123)	13,610,090,152,336
Segment profit/(loss) after tax	751,610,375,827	466,169,158,775	4,823,702,827,894	(2,036,748,141,499)	4,004,734,220,997
Segment assets	35,581,229,946,812	5,114,623,397,632	66,246,358,736,585	(14,415,744,792,790)	92,526,467,288,239
Investments in associates	-	-	-	-	-
Total assets	35,581,229,946,812	5,114,623,397,632	66,246,358,736,585	(14,415,744,792,790)	92,526,467,288,239
Segment liabilities	(45,867,388,595,975)	(3,193,640,740,144)	(22,225,817,713,648)	18,954,469,548,686	(52,332,377,501,081)
Depreciation and amortisation	434,851,677,635	153,568,791,775	528,250,245,076	84,349,987,641	1,201,020,702,127
As at date and for the second quarter period ended 30 Juner 2025	Africa VND	Latin America VND	Southeast Asia VND	Offset VND	Consolidation VND
Net external revenue	5,452,406,376,735	1,400,553,225,309	3,750,029,798,158	-	10,602,989,400,202
Inter-segment revenue	45,763,824,095	-	793,282,014,490	(839,045,838,585)	-
Total segment revenue	5,498,170,200,830	1,400,553,225,309	4,543,311,812,648	(839,045,838,585)	10,602,989,400,202
Segment profit/(loss) after tax	1,092,852,826,051	407,633,499,085	2,164,751,600,366	(805,970,443,037)	2,859,267,482,465
Segment assets	23,884,203,508,780	3,814,525,414,641	51,922,665,538,615	(11,773,935,666,306)	67,847,458,795,730
Investments in associates	-	-	4,407,312,508,394	(3,885,032,604,898)	522,279,903,496
Total assets	23,884,203,508,780	3,814,525,414,641	56,329,978,047,009	(15,658,968,271,204)	68,369,738,699,226
Segment liabilities	(36,601,261,796,883)	(2,087,743,589,301)	(10,080,766,961,752)	19,552,202,659,036	(29,217,569,688,900)
Depreciation and amortisation	350,660,015,729	107,319,565,549	435,586,619,462	(88,238,468,891)	805,327,731,849

11/01/2026

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

28. NET REVENUE FROM GOODS SOLD AND SERVICES RENDERED

	Second Quarter		Cumulative from the beginning of the year to the ending of the second quarter	
	Current Year VND	Prior Year VND	Current Year VND	Prior Year VND
Revenue from goods sold	1,060,009,256,563	192,496,058,213	1,975,471,590,648	379,149,196,414
Revenue from services rendered	12,550,080,895,773	10,410,493,341,989	24,202,266,838,914	19,880,381,586,399
Net revenue from goods sold and services rendered	13,610,090,152,336	10,602,989,400,202	26,177,738,429,562	20,259,530,782,813

29. COST OF SALES

	Second Quarter		Cumulative from the beginning of the year to the ending of the second quarter	
	Current Year VND	Prior Year VND	Current Year VND	Prior Year VND
Cost of goods sold	1,163,274,166,872	324,922,653,144	1,948,383,833,545	523,733,533,219
Cost of services rendered	5,494,072,252,840	4,737,162,246,328	10,946,474,359,003	9,243,184,075,014
Provisions made for devaluation of inventories	(34,804,433,017)	(138,662,978)	(33,270,807,881)	(12,718,458,494)
Total	6,622,541,986,695	5,061,946,236,494	12,861,587,384,667	9,754,199,149,739

30. FINANCIAL INCOME

	Second Quarter		Cumulative from the beginning of the year to the ending of the second quarter	
	Current Year VND	Prior Year VND	Current Year VND	Prior Year VND
Bank and loan interest	1,213,314,246,996	453,191,992,047	1,915,340,785,564	862,195,224,952
Bond interest income	4,837,791,663	-	4,837,791,663	-
Interest from deferred payment sales	309,985,316	3,064,767,146	309,985,316	4,971,327,380
Foreign exchange gain	32,777,468,325	875,123,729,923	163,028,743,384	1,032,202,766,113
Others	16,442,259,850	(921,408,495)	32,154,175,726	1,255,436,679
Total	1,267,681,752,150	1,330,459,080,621	2,115,671,481,653	1,900,624,755,124

31. FINANCIAL EXPENSES

	Second Quarter		Cumulative from the beginning of the year to the ending of the second quarter	
	Current Year VND	Prior Year VND	Current Year VND	Prior Year VND
Interest expense	102,024,955,087	72,215,718,402	217,559,486,502	182,951,734,031
Foreign exchange loss	661,969,046,621	(112,101,228,122)	1,937,725,889,121	1,546,960,547,159
Provision for impairment of short-term held-to-maturity investments	(531,498,242,768)	888,996,227,065	(447,223,780,263)	1,455,504,999,565
Others	3,816,039,438	5,100,957,441	13,406,078,375	17,695,608,832
Total	236,311,798,378	854,211,674,786	1,721,467,673,735	3,203,112,889,587

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

32. SELLING EXPENSES AND GENERAL AND ADMINISTRATION EXPENSES

	Second Quarter		Cumulative from the beginning of the year to the ending of the second quarter	
	Current Year VND	Prior Year VND	Current Year VND	Prior Year VND
General and administration expenses	1,543,289,827,242	1,016,023,127,894	2,668,582,020,437	2,160,618,479,150
Materials and consumables expenses	13,264,475,515	5,318,211,076	18,361,978,036	12,221,231,545
Administration staff cost	391,833,527,421	286,483,580,142	678,059,492,255	585,120,122,333
Depreciation, amortisation and goodwill allocation	91,677,119,030	41,478,546,473	184,605,087,683	81,115,580,775
Provisions for doubtful debts	28,740,990,549	154,603,662,890	25,979,162,470	315,348,946,118
Taxes, fees and charges	209,976,881,914	159,453,573,784	395,918,908,966	294,985,539,899
Public telecommunication funds	55,238,232,955	39,055,338,281	108,508,855,539	77,348,132,243
Outsourced service costs	593,552,114,170	254,396,800,934	970,884,189,833	598,337,469,715
others	159,006,485,688	75,233,414,314	286,264,345,655	196,141,456,522
Selling expenses	1,660,349,634,187	1,160,460,638,701	2,891,102,322,439	2,203,628,598,404
Materials and consumables expenses	119,077,732,498	87,342,705,363	194,149,988,721	153,235,533,410
Sales staff cost	138,905,447,595	96,117,718,804	238,190,906,625	190,749,517,074
Outsourced service costs	1,339,714,262,839	809,328,910,504	2,264,002,471,213	1,592,863,592,200
others	62,652,191,255	167,671,304,030	194,758,955,880	266,779,955,720

33. OTHER INCOME AND OTHER EXPENSES

	Second Quarter		Cumulative from the beginning of the year to the ending of the second quarter	
	Current Year VND	Prior Year VND	Current Year VND	Prior Year VND
Gain from disposals of fixed assets	1,956,002,357	780,960,201	6,405,659,378	5,121,533,612
Penalty and compensation for contracts	1,637,509,629	1,713,935,566	2,558,249,979	2,558,807,028
Donations and bonus	-	108,433,094,572	-	108,433,094,572
Other income from implementation of projects for the Government	18,431,225	21,727,504,241	7,289,556,268	21,727,504,241
Income from the Electricidade de Mocambique Call Centre project in Mozambique	36,874,775	23,063,971,181	14,583,986,799	23,063,971,181
Others	34,327,224,876	(187,920,833,714)	37,984,992,280	10,495,889,369
Other income	37,976,042,861	(32,201,367,953)	68,822,444,703	171,400,800,003
Loss from disposals of fixed assets	(935,238,906)	(1,559,172,111)	-	-
Expenses for deploying Electricidade de Mocambique Call Centre project in Mozambique	19,816,452	7,271,691,924	7,837,413,777	20,118,273,699
Donations for education, disaster relief, and poverty alleviation	38,640,385	16,097,493,056	15,282,286,042	16,097,493,056
Foreign contractor withholding tax	-	4,767,626,580	-	4,767,626,580
Others	35,864,914,926	2,823,559,482	43,135,141,568	9,662,376,844
Other expenses	34,988,132,856	29,401,198,931	66,254,841,387	50,645,770,179

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

34. CORPORATE INCOME TAX EXPENSE

	Second Quarter		Cumulative from the beginning of the year to the ending of the second quarter	
	Current Year VND	Prior Year VND	Current Year VND	Prior Year VND
Current corporate income tax expense				
Current corporate income tax expense in the period	820,382,938,750	710,583,797,825	1,675,312,905,679	1,290,154,239,324
Profit remittance tax overseas	196,350,849,603	116,364,447,925	257,736,325,501	188,568,564,475
Total	1,016,733,788,353	826,948,245,750	1,933,049,231,180	1,478,722,803,799
Deferred income tax expense				
Temporarily non-deductible expenses	(27,092,198,594)	11,805,480,534	(9,056,108,314)	(1,147,350,259)
Depreciation expense difference	(15,052,951,393)	26,434,597,022	(34,265,891,683)	101,143,511,040
Profit from foreign operations	(62,012,425,680)	92,177,367,030	102,406,714,512	214,318,662,240
Unrealised foreign exchange difference	(9,222,051,136)	50,863,485,981	609,026,819	42,789,384,051
Unrealised profit/income	(9,423,890,759)	12,017,852,509	(7,446,625,380)	7,803,381,166
Provision for doubtful debts	70,312,931,837	74,827,394,625	134,352,486,897	153,540,089,382
Total	(52,490,585,725)	268,126,177,701	186,599,602,851	518,447,677,620

Applicable Tax rate

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

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

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

35. BASIC EARNINGS/(LOSSES) PER SHARE

	Second Quarter		Cumulative from the beginning of the year to the ending of the second quarter	
	Current Year	Prior Year	Current Year	Prior Year
	VND	VND	VND	VND
Profit/(Losses) after tax of the Holding Company's shareholders (VND)	3,467,334,023,951	2,363,571,483,595	5,262,573,621,665	2,331,112,678,734
Distribution to bonus and welfare fund (VND)	-	-	-	-
Net profit/(Losses) attributable to the Holding Company's shareholders (VND)	3,467,334,023,951	2,363,571,483,595	5,262,573,621,665	2,331,112,678,734
Weighted average number of ordinary shares (share)	3,043,811,200	3,043,811,200	3,043,811,200	3,043,811,200
Basic earnings/(Losses) per share (VND/share)	1,139	777	1,729	766

36. GUARANTEE COMMITMENT AND INVESTMENT COMMITMENTS

Guarantee commitment

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

Investment commitments

- According to the Investment Certificate No. 689/BKHDT-DTRNN first issued on 24 March 2014, the Ministry of Planning and Investment has approved the Company's overseas investment plan to implement the project of construction, operation and trade in the telecommunication network in the United Republic of Tanzania. According to the first amendment to Investment Certificate dated 17 January 2017, the project's total investment value is USD 783 million and the Company's total investment amount in the project is USD 355 million, including USD 150 million of the Company's contributed capital, USD 30 million of the Company's payment for purchases of all shares of Viettel Tanzania Public Limited Company whose purchase price comprised settlement value of debts, and USD 175 million of the Company's loans to shareholders. As at 30 June 2026, the Company had contributed about USD 52.62 million (equivalent to about VND 1.177 trillion) and lent about USD 172.80 million (equivalent to about VND 4.54 trillion) under the project in the United Republic of Tanzania.
- According to the Foreign Outward Investment Registration Certificate first issued on 16 December 2016, the Ministry of Planning and Investment has approved the Company's overseas investment plan with respect to implement the project of construction, operation and trade in the telecommunication network in the Republic of the Union of Myanmar. Accordingly, the project's total investment value is USD 1,755 million, 49% of which shall be financed by the Company with the amount of USD 859.95 million, including USD 169.05 million of the Company's contributed capital and USD 690.9 million of the Company's loans to shareholders and/or guarantee for loans from domestic and foreign credit institutions. As at 30 June 2026, the Company had contributed about USD 169.05 million (equivalent to about VND 3.88 trillion) and lent about USD 387.2 million (equivalent to about VND 10,166 billion) under the project in the Republic of the Union of Myanmar.

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

37. RELATED PARTY TRANSACTIONS AND BALANCES

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

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

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

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

	Second Quarter		Cumulative from the beginning of the year to the ending of the second quarter	
	Current Year VND	Prior Year VND	Current Year VND	Prior Year VND
Sales	194,592,131,441	247,314,824,386	376,836,586,323	579,801,440,886
Viettel Group's dependent accounting units	26,457,279,838	58,886,113,226	47,203,244,881	104,556,705,825
Affiliates	3,124,763,127	2,346,919,656	5,833,011,983	2,346,919,656
Associates	165,010,088,476	186,081,791,504	323,800,329,458	472,897,815,405
Purchases	516,685,637,306	592,109,418,635	887,216,735,456	704,806,083,499
Viettel Group	1,902,968,493	-	2,269,499,194	-
Viettel Group's dependent accounting units	205,979,217,304	198,566,146,717	375,276,743,840	275,249,914,725
Affiliates	251,288,752,762	391,620,734,001	420,733,487,331	425,411,310,135
Associates	57,514,698,748	1,922,537,917	88,937,005,091	4,144,858,639
Purchases of fixed assets	-	170,152,370,571	-	170,152,370,571
Associates	-	170,152,370,571	-	170,152,370,571
Capital withdraw	-	144,593,555,913	-	144,593,555,913
Associates	-	144,593,555,913	-	144,593,555,913
Other incomes	-	-	224,796,898	-
Đơn vị hạch toán phụ thuộc Tập đoàn	-	-	4,629,630	-
Affiliates	-	-	220,167,268	-
Dividend received	135,875,499,098	210,093,668,238	135,875,499,098	278,345,653,059
Associates	135,875,499,098	210,093,668,238	135,875,499,098	278,345,653,059
Late payment penalty interest and Interest from deferred payment sales	-	3,064,767,146	-	4,971,327,380
Associates	-	3,064,767,146	-	4,971,327,380
Interest income from lending	495,831,436,555	2,417,489,658	671,433,138,173	5,479,134,144
Associates	495,831,436,555	2,417,489,658	671,433,138,173	5,479,134,144

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

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

	Closing balance	Opening balance
	VND	VND
Trade receivables	237,540,645,831	385,235,979,083
Viettel Group's dependent accounting units	62,415,136,971	40,042,631,532
Affiliates	21,861,407,651	258,458,244
Associates	153,264,101,209	344,934,889,307
Other receivables	1,381,710,225,819	1,347,474,023,237
Viettel Group	1,438,874,776	1,186,187,221
Viettel Group's dependent accounting units	24,181,203,329	29,275,430,229
Affiliates	1,241,471,716,311	1,255,211,147,621
Associates	114,618,431,402	61,801,258,166
Loan receivables	10,099,758,095,985	10,801,734,138,174
Associates	10,099,758,095,985	10,801,734,138,174
Advances to suppliers	902,852,745	6,879,089,436
Viettel Group's dependent accounting units	42,372,000	42,372,000
Affiliates	860,480,745	6,836,717,436
Account payables	1,044,753,177,480	1,281,321,625,499
Viettel Group	57,854,459	464,044,076
Viettel Group's dependent accounting units	617,398,610,166	621,583,777,599
Affiliates	424,743,397,935	654,556,988,419
Associates	2,553,314,920	4,716,815,405
Other payables	120,326,545,654	35,310,415,900
Viettel Group	992,582,929	3,659,822,881
Viettel Group's dependent accounting units	89,612,954,611	26,027,368,576
Affiliates	16,066,473,432	5,591,829,646
Associates	13,654,534,682	31,394,797
Advance from customers	-	396,806,683
Associates	-	396,806,683



Vu Thi Thu Trang
Preparer



Truong Bach Duong
Chief Accountant



Nguyen Cao Loi
Executive Officer

30 July 2026