



VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY
INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE 2nd QUARTER PERIOD ENDED 30th June 2026



VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY

Floor 39 Keangnam Hanoi Landmark Tower, E6 Cau Giay New Urban Area
Yen Hoa Ward, Hanoi, Vietnam

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VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY

Floor 39 Keangnam Hanoi Landmark Tower,
E6 Cau Giay New Urban Area, Yen Hoa Ward,
Hanoi, Vietnam

FORM B 01a-DN

Issued under Circular No.99/2025/TT-BTC
dated 27 October 2025 of Ministry of Finance

INTERIM STATEMENT OF FINANCIAL POSITION*as at 30th June 2026*

Unit: VND

ASSETS	Codes	Notes	Closing balance	Opening balance
A. CURRENT ASSETS	100		45,182,247,320,562	39,834,449,322,288
I. Cash	110	4	3,278,631,297,202	252,453,650,180
1. Cash	111		3,278,631,297,202	252,453,650,180
II. Short-term financial investments	120	5	29,528,715,414,090	28,435,051,016,309
1. Held-to-maturity investments	123		48,310,432,048,627	47,534,875,970,535
2. Provision for impairment of short-term held-to-maturity investments	124	8	(18,781,716,634,537)	(19,099,824,954,226)
III. Short-term receivables	130		11,163,623,152,378	10,001,934,732,980
1. Short-term trade receivables	131	6	11,590,430,163,188	10,553,333,274,170
2. Short-term advances to suppliers	132		5,153,479,031	15,700,977,555
3. Other short-term receivables	135	7	7,498,791,880,758	6,825,452,532,540
4. Provision for short-term doubtful debts	136	8	(7,930,752,370,599)	(7,392,552,051,285)
IV. Inventories	140		373,577,948,410	310,997,321,765
1. Inventories	141	9	373,577,948,410	310,997,321,765
V. Other short-term assets	160		837,699,508,482	834,012,601,054
1. Short-term prepayments	161	10	7,134,333,803	13,989,682,601
2. Value added tax deductibles	162		830,565,174,679	820,022,918,453

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

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY

Floor 39 Keangnam Hanoi Landmark Tower,
E6 Cau Giay New Urban Area, Yen Hoa Ward,
Hanoi, Vietnam

FORM B 01a-DN

Issued under Circular No.99/2025/TT-BTC
dated 27 October 2025 of Ministry of Finance

INTERIM STATEMENT OF FINANCIAL POSITION (Continued)*as at 30th June 2026*

Unit: VND

ASSETS	Codes	Notes	Closing balance	Opening balance (Reclassification)
B. NON-CURRENT ASSETS	200		9,204,192,246,142	9,067,992,285,190
I. Long-term receivables	210		2,818,172,873,292	2,825,595,631,972
1. Long-term trade receivables	211	6	2,814,508,198,831	2,821,930,957,511
2. Other long-term receivables	215	7	3,664,674,461	3,664,674,461
II. Fixed assets	220		6,637,908,164	8,218,095,535
1. Tangible fixed assets	221	11	3,298,662,795	4,039,516,832
- Cost	222		82,206,202,367	82,380,827,158
- Accumulated depreciation	223		(78,907,539,572)	(78,341,310,326)
2. Intangible assets	227		3,339,245,369	4,178,578,703
- Cost	228		11,201,590,119	11,201,590,119
- Accumulated amortisation	229		(7,862,344,750)	(7,023,011,416)
III. Long-term financial investments	260	5	6,360,787,190,134	6,215,849,332,601
1. Investments in subsidiaries	261		3,057,032,808,428	3,057,032,808,428
2. Investments in associates	262		4,407,312,508,394	4,407,312,508,394
3. Equity investments in other entities	263		583,660,000	583,660,000
4. Provision for impairment of long-term financial investments	264		(5,055,879,288,057)	(5,055,879,288,057)
5. Held-to-maturity investments	265		3,951,737,501,369	3,806,799,643,836
IV. Other long-term assets	270		18,594,274,552	18,329,225,082
1. Long-term prepayments	271	10	18,594,274,552	18,329,225,082
TOTAL ASSETS (280=100+200)	280		54,386,439,566,704	48,902,441,607,478

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

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY

Floor 39 Keangnam Hanoi Landmark Tower,
E6 Cau Giay New Urban Area, Yen Hoa Ward,
Hanoi, Vietnam

FORM B 01a-DN

Issued under Circular No.99/2025/TT-BTC
dated 27 October 2025 of Ministry of Finance

INTERIM STATEMENT OF FINANCIAL POSITION(Continued)

as at 30th June 2026

Unit: VND

RESOURCES	Codes	Notes	Closing balance	Opening balance (Reclassification)
C. LIABILITIES	300		14,163,379,964,788	3,554,822,122,561
I. Current liabilities	310		13,468,747,809,451	2,816,276,782,960
1. Short-term trade payables	311	12	2,571,320,788,333	1,963,660,367,649
2. Short-term advances from customers	312	13	31,747,736,608	9,037,230,352
3. Dividends and profits payable	313		10,047,467,403,750	2,978,388,750
4. Taxes and amounts payable to the State budget	314	14	40,901,165,914	43,011,770,396
5. Payables to employees	315		37,584,954,812	107,200,809,384
6. Short-term accrued expenses	316	15	274,927,309,169	167,803,647,126
7. Short-term unearned revenue	319	16	12,611,166,073	12,611,166,073
8. Other current payables	320	17	343,794,450,734	361,368,525,228
9. Short-term loans	321	18	3,224,156,907	110,681,615,523
10. Bonus and welfare funds	323		105,168,677,151	37,923,262,479
II. Long-term liabilities	330		694,632,155,337	738,545,339,601
1. Long-term trade payables	331	12	92,307,665,830	125,751,552,029
2. Long-term unearned revenue	337	16	31,527,920,258	37,833,504,632
3. Deferred tax liabilities	342	19	570,796,569,249	574,960,282,940
D. EQUITY	400	20	40,223,059,601,916	45,347,619,484,917
0. 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
0. Investment and development fund	418		4,739,531,055,090	2,963,176,224,889
1. Retained earnings	420		5,045,416,546,826	11,946,331,260,028
- Retained earnings accumulated to the prior year end	420a		40,493,084,563	5,243,361,824,849
- Retained earnings of the current year	420b		5,004,923,462,263	6,702,969,435,179
TOTAL RESOURCES (440=300+400)	440		54,386,439,566,704	48,902,441,607,478

Le Anh Tuan
Preparer

As at 30th July 2026

Truong Bach Duong
Chief Accountant

Nguyen Cao Loi
Deputy General Director

(As per Authorization Letter No.
2267/GUQ-VTG dated
22/07/2026 of the Company's
Chief Executive Officer)

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

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY

Floor 39 Keangnam Hanoi Landmark Tower,
E6 Cau Giay New Urban Area, Yen Hoa Ward,
Hanoi, Vietnam

FORM B 02a-DN

Issued under Circular No.99/2025/TT-BTC
dated 27 October 2025 of Ministry of Finance

INTERIM INCOME STATEMENT

For 2nd Quarter period ended 30th June 2026

Unit: VND

ITEMS	Codes	Notes	2nd Quarter		Year to date as of the end of 2nd quarter	
			Current period	Prior period (Reclassification)	Current period	Prior period (Reclassification)
1. Gross revenue from goods sold and services rendered	01	23	1,519,221,557,803	1,002,413,222,907	2,655,104,186,472	1,590,071,333,879
2. Net revenue from goods sold and services rendered (10=01)	10		1,519,221,557,803	1,002,413,222,907	2,655,104,186,472	1,590,071,333,879
3. Cost of sales	11	24	1,125,893,439,395	650,191,379,376	1,901,984,103,101	955,357,990,567
4. Gross profit from goods sold and services rendered (20=10-11)	20		393,328,118,408	352,221,843,531	753,120,083,371	634,713,343,312
5. Financial income	22	26	3,844,979,031,556	2,702,155,655,442	4,886,551,610,690	4,026,184,534,824
6. Financial expenses	23	27	(407,489,662,389)	1,073,140,893,719	(305,899,721,327)	1,655,550,371,548
- In which: Interest expense	24		27,851,686	2,431,570,617	310,419,782	3,832,187,359
7. Selling expenses	25	28	1,351,744,785	4,803,095,443	3,694,516,336	6,721,738,093
8. General and administration expenses	26	28	327,770,591,191	355,223,094,077	676,819,971,472	846,141,635,279

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

For 2nd Quarter period ended 30th June 2026

Unit: VND

ITEMS	Codes	Notes	2nd Quarter		Year to date as of the end of 2nd quarter	
				Prior period		Prior period
			Current period	(Reclassification)	Current period	(Reclassification)
Operating profit (30=20+(21-22)-(25+26))	30		4,316,674,476,377	1,621,210,415,734	5,265,056,927,580	2,152,484,133,216
Other income	31		54,672,261	37,384,280	738,196,187	389,460,008
Other expenses	32	29	5,703,684,557	2,731,747,983	7,299,049,694	4,619,399,214
Losses from other activities (40=31-32)	40		(5,649,012,296)	(2,694,363,703)	(6,560,853,507)	(4,229,939,206)
Accounting profit before tax (50=30+40)	50		4,311,025,464,081	1,618,516,052,031	5,258,496,074,073	2,148,254,194,010
Current corporate income tax expense	51	30	242,279,600,324	116,364,447,925	257,736,325,501	188,568,564,475
Deferred corporate tax (income)/expense	52	30	(14,438,148,112)	95,670,269,890	(4,163,713,691)	87,596,167,960
Net profit after corporate income tax (60=50-51-52)	60		4,083,184,011,869	1,406,481,334,216	5,004,923,462,263	1,872,089,461,575



Le Anh Tuan Preparer

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Truong Bach Duong
Chief Accountant



Nguyen Cao Loi
Deputy General Director

As at 30th July 2026

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

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY

Floor 39 Keangnam Hanoi Landmark Tower,
E6 Cau Giay New Urban Area, Yen Hoa ward,
Hanoi, Vietnam

FORM B 03a-DN

Issued under Circular No.99/2025/TT-BTC
dated 27 October 2025 of Ministry of Finance

INTERIM CASH FLOW STATEMENT

(Indirect method)
For the period ended 30th June 2026

Unit: VND

ITEMS	Codes	Current period	Prior period
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit before tax	01	5,258,496,074,073	2,148,254,194,010
2. Adjustments for:			
Depreciation and amortisation of fixed assets	02	1,690,312,971	691,287,682
Provisions	03	220,091,999,625	2,407,480,891,531
Foreign exchange gain arising from translating foreign currency items	04	(106,416,869,016)	(957,297,377,504)
Gain from investing activities	05	(4,537,779,879,468)	(2,782,316,565,070)
Interest expense	06	310,419,782	3,832,187,359
3. Operating profit before movements in working capital	08	836,392,057,967	820,644,618,008
Changes in receivables	09	(939,712,813,470)	481,477,442,682
Changes in inventories	10	62,580,626,645	(10,578,143,620)
Changes in payables (excluding accrued loan interest and corporate income tax payable)	11	547,894,494,251	283,230,396,459
Decreases in prepaid expenses	12	6,590,299,328	10,209,387,494
Interest paid	14	(383,539,296)	(3,732,711,866)
Corporate income tax paid	15	(44,409,794,387)	(37,346,359,673)
Other cash outflows	17	(14,837,366,007)	(11,989,637,715)
Net cash generated by operating activities	20	454,113,965,031	1,531,914,991,769

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

INTERIM CASH FLOW STATEMENT(continued)

(Indirect method)

For the period ended 30th June 2026

Unit: VND

ITEMS	Codes	Current period	Prior period
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Acquisition and construction of fixed assets and other long-term assets	21	(110,125,600)	(576,762,291)
2. Proceeds from sale, disposal of fixed assets and other long-term assets	22	138,510,175	-
3. Cash outflow for lending, buying debt instruments of other entities	23	(14,152,995,498,894)	(12,448,300,000,000)
4. Cash recovered from lending, selling debt instruments of other entities	24	14,258,121,398,707	9,315,130,813,000
5. Interest earned, dividends and profits received	27	2,570,525,844,223	1,182,909,059,328
Net cash generated by/(used in) investing activities	30	2,675,680,128,611	(1,950,836,889,963)
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Proceeds from borrowings	33	3,187,496,393	321,409,926,573
2. Repayment of borrowings	34	(110,681,615,523)	(156,526,031,809)
3. Dividends and profits paid	36	(87,945,000)	(11,400,000)
Net cash (used in)/generated by financing activities	40	(107,582,064,130)	164,872,494,764
Net increase/(decrease) in cash	50	3,022,212,029,512	(254,049,403,430)
Cash at the beginning of the period	60	252,453,650,180	650,378,928,134
Effects of changes in foreign exchange rates	61	3,965,617,510	(100,538,590)
Cash at the end of the period(70=50+60+61)	70	3,278,631,297,202	396,228,986,114


Le Anh Tuan
Preparer
As at 30th July 2026

Trương Bạch Dương
Chief Accountant

Nguyễn Cao Lợi
Deputy General Director


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

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY

Floor 39, 40 Keangnam Hanoi Landmark Tower,
E6 Cau Giay New Urban Area, Yen Hoa Ward,
Hanoi, Vietnam

FORM B 09a-DN

Issued under Circular No.99/2025/TT-BTC
dated 27 October 2025 of Ministry of Finance

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

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

1. GENERAL INFORMATION

Viettel Global Investment Joint Stock Company (the "Company") is a joint stock company established under Vietnam Law on Enterprises and operates under Enterprise 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 17th July 2026 issued by Hanoi Authority for Planning and Investment.

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

The number of employees as at 30th June 2026 was 579 (as at 31st December 2025: 556).

Operating industry and principal activities

The operating industries of the Company include:

- 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 novel goods in specialised shops;
- Constructing other civil works; constructing telecommunication, information technology and power transmission works;
- Architectural services and related technical consultancy;
- Post services;
- Other telecommunication services;
- Production of consumer electronic commodities;
- Wholesales of electronic and telecommunication equipment and spare parts;
- Vocational training;
- Operation of job consulting centers, acting as recruiting agencies consulting on employment;
- Manpower management and supply;
- Temporary manpower supply;
- Other support services related to transportation;
- Lease of machinery, equipment and other fixed assets; and
- Other business support services, not elsewhere classified

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

Normal business circle

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

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY
NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (Continued) FORM B 09a-DN

The Company's structure

As at 30th June 2026, details of subsidiaries and associates of the Company are as follows:

Name of entities	Place of incorporation and operation	Proportion of ownership interest (%)	Proportion of voting power held (%)	Main business
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, and operates Natcash e-wallet services 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. ("Mola") (i)	Mozambique	67,2	96	Providing service of digital wallet in Mozambique
Viettel E-commerce Tanzania ("VTE") (ii)	Tanzania	99,99	100	Providing service of digital wallet in Tanzania
Lumicash SU Company (iii)	Burundi	85	100	Providing service of digital wallet in Timor-Leste
Telemor Fintech Unipessoal LDA (TFU) (iv)	Timor-Leste	100	100	Providing service of digital wallet in Burundi
E-money Payment Solutions Public Limited Company (E-money) (v)	Cambodia	89,1	99	Providing service of digital wallet 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 telecommunication network in Myanmar

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

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

(iii) Telemor Fintech Unipessoal, Lda ("TFU") is the subsidiary of Viettel Timor Leste.

(iv) Lumicash SU is the subsidiary of Viettel Burundi.

(v) E-money Payment Solutions Public Limited, Metfone Network (Cambodia) Co., Ltd ("MNET"), and Metfone Tower Solutions ("MTO") are subsidiaries of Viettel (Cambodia) Pte. Ltd. In which, MNET was established on 01 August 2025 and MTO was established on 06 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 SEPARATE FINANCIAL STATEMENTS (Continued) FORM B 09a-DN

As at 30th June 2026, the Company represents the investment Viettel Cameroon S.A.R.L ("VCR") (Proportion of ownership interest is 70%) in Equity investments in other entities due to its failure to obtain the financial statements of VCR for the period from 01 November 2018 to 30th June 2026 (see details in Note 05).

Disclosure of information comparability in the separate financial statements

Comparative figures for the statement of financial position are the figures of the audited separate financial statements for the year ended 31 December 2025. Comparative figures for the income statement are figures of the income statement and the cash flow for the period ended 30th June 2025.

Since 1 January 2026, the Company has adopted Circular No. 99/2025/TT-BTC issued by the Ministry of Finance on guidance for the corporate accounting regime. As a result of this change in accounting regime, the presentation of certain items in the financial statements has been modified. Accordingly, certain comparative figures as at 1 January 2026 have been reclassified to conform with the presentation requirements under Circular 99.

Items	Codes	Opening balance (as reported) VND	Reclassification VND	Opening balance (as reclassified) VND
STATEMENT OF FINANCIAL POSITION				
ASSETS				
Short-term held-to-maturity investments	123	25,727,500,000,000	21,807,375,970,535	47,534,875,970,535
Provision for impairment of short-term held-to-maturity investments	124		(19,099,824,954,226)	(19,099,824,954,226)
Short-term loan receivables		16,627,894,443,419	(16,627,894,443,419)	
Other short-term receivables	135	12,010,733,703,492	(5,185,281,170,952)	6,825,452,532,540
Provision for short-term doubtful debts	136	(26,492,377,005,511)	19,099,824,954,226	(7,392,552,051,285)
Long-term held-to-maturity investments	265	3,801,000,000,000	5,799,643,836	3,806,799,643,836
RESOURCES				
Dividends and profits payable	313		2,978,388,750	2,978,388,750
Other current payables	320	364,346,913,978	(2,978,388,750)	361,368,525,228
INCOME STATEMENT				
	Codes	2nd Quarter 2025 (as reported) VND	Reclassification VND	2nd Quarter 2025 (as reclassified) VND
Financial expenses	23	9,085,681,396	1,064,055,212,323	1,073,140,893,719
General and administration expenses	26	1,419,278,306,400	(1,064,055,212,323)	355,223,094,077
	Codes	Year to date as of the end of 2nd quarter 2025 (as reported) VND	Reclassification VND	Year to date as of the end of 2nd quarter 2025 (as reclassified) VND
Financial expenses	23	17,647,075,006	1,637,903,296,542	1,655,550,371,548
General and administration expenses	26	2,484,044,931,821	(1,637,903,296,542)	846,141,635,279

2. ACCOUNTING CONVENTION AND ACCOUNTING PERIOD

Accounting convention

The accompanying interim separate financial statements, expressed in Vietnam Dong (VND), are prepared under the historical cost convention and in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting.

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

Accounting period

The Company's financial year begins on 01st January and ends on 31st December. These interim separate financial statements are prepared for the period 3-month period ended 30th 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 separate financial statements, are as follows:

Estimates

The preparation of interim separate financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim 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 separate financial statements and the reported amounts of revenues and expenses during the reporting period. Although these accounting estimates are based on the Executive Board's best knowledge, actual results may differ from those estimates.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, bank current deposits, short term investments, which are high liquidity, convertible and low risk relating value fluctuations.

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 bank term deposits to earn periodic interest.

Held-to-maturity investments are recorded from the buying date and are measured at cost and other related fees.

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.

Investments in subsidiaries and associates

Investments in subsidiaries

A subsidiary is an entity over which the Company has control. 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.

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.

Investments in subsidiaries and associates are initially recognised at cost. The Company's share of the net profit of the investee after acquisition is recognised in the interim income statement. Other distributions received other than such profit share are deducted from the cost of the investments as recoverable amounts.

Investments in subsidiaries and associates are carried in the interim statement of financial position at cost less provision for impairment of such investments (if any). Provisions for impairment of investments in subsidiaries and associates are made following Circular No. 99/2025/TT-BTC dated 27th October 2025 of Ministry of Finance.

Receivables

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

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

Inventories

Inventories are stated at the lower of cost and net realizable value. Costs comprise cost of purchases and other directly attributable expenses. Cost is determined using the specific identification method. Net realizable value represents the estimated selling price less all estimated costs to completion and costs to be incurred in marketing, selling and distribution. The Company uses the perpetual method in inventory accounting.

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 realizable values as at the interim statement of financial position date.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation.

The costs of purchased tangible fixed assets comprise their purchase prices and any directly attributable costs of bringing the assets to their working conditions and locations for their intended use. The costs of tangible fixed assets formed from construction investment by contractual mode or self-construction or self-generating process are the settled costs of the invested construction projects in accordance with the prevailing State's regulations on investment and construction management, directly-related expenses and registration fee (if any). In the event the construction project has been completed and put into use but the settled costs thereof have not been approved, the cost of tangible fixed assets is recognised at the estimated cost based on the actual cost incurred. The estimated cost will be adjusted according to the settled costs approved by competent authorities.

Tangible fixed assets are depreciated using the straight-line method over their following estimated useful lives:

	Years
Buildings and structures	5
Machinery and equipment	3 - 5

Motor vehicles, transmission equipment	6
Management tools and equipment	3 - 5

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 income statement.

Intangible assets and amortization

Computer software

Intangible assets include computer software that is amortized using the straight-line method over 3 years.

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 income statement on a straight-line basis over the term of the relevant lease.

In-progress construction cost

The assets are in the process of being built for production, for rental, administration or any other purpose are recorded at cost. This cost includes the costs necessary to form the asset and in compliance with the Company's accounting policies. Calculating depreciation of these assets. Applies the same as to other assets, starting from the time the asset is occupied ready-to-use state.

Prepayments

Prepayments are expenses which have already been paid but relate to results of operations of multiple accounting periods, including prepayments for long-term indefeasible right of use (IRU), prepayments related to fixed assets held under operating lease and other prepayments.

Indefeasible Right of Use (IRU)

IRU represents prepayments to Viettel Telecom - Viettel Group for indefeasible right of use for 15 years. Such prepayments are charged to the interim income statement using the straight-line method over the lease term.

Tools and supplies

tools and supplies issued for consumption are recognized in the interim income statement using the straight-line method over the period of not exceeding 3 years.

Operating lease

Prepayments for operating lease represent the office rentals that have been paid in advance for 12 months. Prepaid operating leases are charged to the interim income statement using the straight-line method over the lease term.

Other expenses

Other expenses are prepayments allocated using the straight-line method over the useful lives of 1 years to 5 years as regulated.

Revenue recognition

Revenue from sales of goods

Revenue from the sale of goods is recognized 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 rendering services

Revenue of a transaction involving the rendering of services is recognized 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 recognized in each period by reference to the percentage of completion of the transaction at the 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 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.

Revenue from leasing

Revenue from operating lease are charged to the interim income statement using the straight-line method over the lease term.

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 statement of financial position date are retranslated at the exchange rates of commercial bank where the Company usually transacts on the same date. Exchange differences arising from the translation of these accounts are recognised in the interim income statement.

Borrowing costs

Borrowing costs are recognized in the interim income statement when incurred.

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 income statement because it excludes items of income or expense that are taxable or deductible in other periods and it further excludes items that are never taxable or deductible.

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

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset realized. 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.

4. CASH AND CASH EQUIVALENTS

	<u>Closing balance</u> VND	<u>Opening balance</u> VND
Cash on hand	1,358,596,335	4,547,041,450
Bank demand deposits	3,277,272,700,867	247,906,608,730
	<u>3,278,631,297,202</u>	<u>252,453,650,180</u>

	<u>Closing balance</u> VND	<u>Opening balance</u> VND
Bank demand deposits details		
Vietnam Bank for Agriculture and Rural Development	619,228,723,129	107,062,431,743
Vietnam Technological and Commercial Joint Stock Bank	539,648,215,676	46,143,843,792
Joint Stock Commercial Bank for Investment and Development of Vietnam	499,043,712,321	44,509,018,692
Other banks	1,619,352,049,741	50,191,314,503
	<u>3,277,272,700,867</u>	<u>247,906,608,730</u>

5. FINANCIAL INVESTMENTS

a) Held-to-maturity investments

	Cost	Recoverable amount	Provision	Closing balance		Opening balance	
				VND	VND	VND	VND
a. Held-to-maturity investments	52,262,169,549,996	33,480,452,915,459	18,781,716,634,537	51,341,675,614,371	32,241,850,660,145	19,099,824,954,226	19,099,824,954,226
Current investments	48,310,432,048,627	29,528,715,414,090	18,781,716,634,537	47,534,875,970,535	28,435,051,016,309	19,099,824,954,226	19,099,824,954,226
Term deposits (ii)	28,113,411,434,873	28,113,411,434,873	-	26,480,606,514,174	26,480,606,514,174	-	-
- Vietnam Prosperity Commercial Joint Stock Bank	5,007,577,308,215	5,007,577,308,215	-	5,097,622,573,100	5,097,622,573,100	-	-
- Saigon - Hanoi Commercial Joint Stock Bank	4,885,848,605,481	4,885,848,605,481	-	4,724,356,235,618	4,724,356,235,618	-	-
- Vietnam Technological and Commercial Joint Stock Bank	2,962,531,693,911	2,962,531,693,911	-	153,924,021,918	153,924,021,918	-	-
- Ho Chi Minh City Development Joint Stock Commercial Bank	2,663,727,783,559	2,663,727,783,559	-	1,568,026,268,490	1,568,026,268,490	-	-
- Saigon Thuong Tin Commercial Joint Stock Bank	1,090,204,466,300	1,090,204,466,300	-	3,896,808,457,532	3,896,808,457,532	-	-
- Other banks	11,503,521,577,407	11,503,521,577,407	-	11,039,868,957,516	11,039,868,957,516	-	-
Loan receivables	20,197,020,613,754	1,415,303,979,217	18,781,716,634,537	21,054,269,456,361	1,954,444,502,135	19,099,824,954,226	19,099,824,954,226
- Related parties	15,821,858,890,640	1,415,303,979,217	14,406,554,911,423	16,679,107,733,247	1,954,444,502,135	14,724,663,231,112	14,724,663,231,112
+ Viettel Tanzania Public Limited Company	5,699,876,063,422	79,484,162,918	5,620,391,900,504	5,699,304,387,237	208,027,947,307	5,491,276,439,930	5,491,276,439,930
+ Telecom International Myanmar Co., Ltd	10,099,758,095,985	1,313,595,085,066	8,786,163,010,919	10,783,841,207,801	1,550,454,416,619	9,233,386,791,182	9,233,386,791,182
+ Viettel Burundi S.A	22,224,731,233	22,224,731,233	-	195,962,138,209	195,962,138,209	-	-
- Other parties	4,375,161,723,114	-	4,375,161,723,114	4,375,161,723,114	-	4,375,161,723,114	4,375,161,723,114
+ Viettel Cameroon S.A.R.L (i)	4,375,161,723,114	-	4,375,161,723,114	4,375,161,723,114	-	-	-
Non-current investments	3,951,737,501,369	3,951,737,501,369	-	3,806,799,643,836	3,806,799,643,836	-	-
Term deposits (ii)	3,951,737,501,369	3,951,737,501,369	-	3,806,799,643,836	3,806,799,643,836	-	-
- Vietnam Maritime Commercial Joint Stock Bank	805,142,191,781	805,142,191,781	-	775,165,616,438	775,165,616,438	-	-
- Saigon - Hanoi Commercial Joint Stock Bank	629,708,580,821	629,708,580,821	-	606,268,832,877	606,268,832,877	-	-
- Vietnam Technological and Commercial Joint Stock Bank	2,082,686,838,356	2,082,686,838,356	-	2,005,327,934,247	2,005,327,934,247	-	-
- Other banks	434,199,890,411	434,199,890,411	-	420,037,260,274	420,037,260,274	-	-

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- (i) Short-term held-to-maturity investments as at 30th June 2026 included bank term deposits with an original term of over 3 months and remaining term of 12 months or less from the reporting date with the interest rates from 4.3% to 8.9% per annum (as at 31 December 2025: from 4.5% to 6.9% per annum).
- (ii) Long-term held-to-maturity investments as at 30th June 2026 included bank term deposits with remaining term exceeding 12 months from the reporting date with the interest rates from 6.8% to 7.8% per annum (as at 31 December 2025: 6.8% to 7.8% per annum).

b) Long-term financial investments

	Closing balance			Opening balance		
	Cost	Recoverable amount	VND Provision	Cost	Recoverable amount	VND Provision
b. Long-term financial investments	7,464,928,976,822	2,409,049,688,765	5,055,879,288,057	7,464,928,976,822	2,409,049,688,765	5,055,879,288,057
- Investments in subsidiaries	3,057,032,808,428	1,879,955,342,972	1,177,077,465,456	3,057,032,808,428	1,879,955,342,972	1,177,077,465,456
<i>Viettel Tanzania Public Limited Company</i>	<i>1,177,077,465,456</i>	<i>-</i>	<i>1,177,077,465,456</i>	<i>1,177,077,465,456</i>	<i>-</i>	<i>1,177,077,465,456</i>
<i>National Telecom, S.A.</i>	<i>1,150,064,562,972</i>	<i>1,150,064,562,972</i>	<i>-</i>	<i>1,150,064,562,972</i>	<i>1,150,064,562,972</i>	<i>-</i>
<i>Viettel (Cambodia) Pte., Ltd</i>	<i>712,533,743,200</i>	<i>712,533,743,200</i>	<i>-</i>	<i>712,533,743,200</i>	<i>712,533,743,200</i>	<i>-</i>
<i>Viettel Timor Leste Unipessoal LDA</i>	<i>10,471,000,000</i>	<i>10,471,000,000</i>	<i>-</i>	<i>10,471,000,000</i>	<i>10,471,000,000</i>	<i>-</i>
<i>Movitel, S.A.</i>	<i>6,825,000,000</i>	<i>6,825,000,000</i>	<i>-</i>	<i>6,825,000,000</i>	<i>6,825,000,000</i>	<i>-</i>
<i>Viettel Burundi, S.A.</i>	<i>61,036,800</i>	<i>61,036,800</i>	<i>-</i>	<i>61,036,800</i>	<i>61,036,800</i>	<i>-</i>
- Investments in associates	4,407,312,508,394	529,094,345,793	3,878,218,162,601	4,407,312,508,394	529,094,345,793	3,878,218,162,601
<i>Telecom International Myanmar Co., Ltd</i>	<i>3,878,218,162,601</i>	<i>-</i>	<i>3,878,218,162,601</i>	<i>3,878,218,162,601</i>	<i>-</i>	<i>3,878,218,162,601</i>
<i>Star Telecom Co., Ltd</i>	<i>529,094,345,793</i>	<i>529,094,345,793</i>	<i>-</i>	<i>529,094,345,793</i>	<i>529,094,345,793</i>	<i>-</i>
- Investments in others entities	583,660,000	-	583,660,000	583,660,000	-	583,660,000
<i>Viettel Cameroon S.A.R.L (i)</i>	<i>583,660,000</i>	<i>-</i>	<i>583,660,000</i>	<i>583,660,000</i>	<i>-</i>	<i>583,660,000</i>

(i) The Company classified the investment in Viettel Cameroon S.A.R.L ("VCR") to Equity investments in other entities due to its failure to obtain financial statements of VCR for the period from 01 November 2018 to 30th June 2026

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY
NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (Continued) FORM B 09a-DN

- Operation situation of subsidiaries, associates

Subsidiaries	Q2 2026	Q2 2025	Year to date as of 30/06/2026	Year to date as of 30/06/2025
<i>Viettel Timor Leste Unipessoal LDA</i>	<i>Profit</i>	<i>Profit</i>	<i>Profit</i>	<i>Profit</i>
<i>Viettel (Cambodia) Pte., Ltd</i>	<i>Profit</i>	<i>Profit</i>	<i>Profit</i>	<i>Profit</i>
<i>Movitel, S.A.</i>	<i>Profit</i>	<i>Profit</i>	<i>Profit</i>	<i>Profit</i>
<i>Viettel Tanzania Public Limited Company</i>	<i>Loss</i>	<i>Profit</i>	<i>Loss</i>	<i>Loss</i>
<i>Viettel Burundi S.A</i>	<i>Profit</i>	<i>Profit</i>	<i>Profit</i>	<i>Profit</i>
<i>National Telecom, S.A</i>	<i>Profit</i>	<i>Profit</i>	<i>Profit</i>	<i>Profit</i>
<i>E-Mola, S.A.</i>	<i>Profit</i>	<i>Profit</i>	<i>Profit</i>	<i>Profit</i>
<i>Viettel E-commerce Tanzania</i>	<i>Profit</i>	<i>Profit</i>	<i>Profit</i>	<i>Profit</i>
<i>Telemor Fintech Unipessoal LDA</i>	<i>Profit</i>	<i>Profit</i>	<i>Profit</i>	<i>Profit</i>
<i>Lumicash SU</i>	<i>Profit</i>	<i>Profit</i>	<i>Profit</i>	<i>Profit</i>
<i>E-money Payment Solutions Public Limited Company</i>	<i>Profit</i>	<i>Profit</i>	<i>Profit</i>	<i>Profit</i>
<i>Metfone Network (Cambodia) Co., Ltd</i>	<i>Loss</i>	<i>Not yet established</i>	<i>Loss</i>	<i>Not yet established</i>
<i>Metfone Tower Solutions Co., Ltd</i>	<i>Loss</i>	<i>Not yet established</i>	<i>Loss</i>	<i>Not yet established</i>
<i>Nattransfer Money Transfer Joint Stock Company ("NATTRANSFER")</i>	<i>Not yet operational</i>	<i>Not yet established</i>	<i>Not yet operational</i>	<i>Not yet established</i>

Associates

<i>Star Telecom Co., Ltd</i>	<i>Profit</i>	<i>Profit</i>	<i>Profit</i>	<i>Profit</i>
<i>Telecom International Myanmar Co., Ltd</i>	<i>Profit</i>	<i>Profit</i>	<i>Profit</i>	<i>Loss</i>

The Company has not yet assessed the fair value of financial investments as of 30th June 2026 due to lack of instructions.

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY
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6. TRADE RECEIVABLES

	Closing balance		Opening balance	
	Book value	VND Provision	Book value	VND Provision
a. Short-term trade receivables				
Related parties	5,091,188,710,474	1,165,450,000,520	5,479,839,036,784	950,166,349,615
Viettel Tanzania Public Limited Company	4,319,946,895,591	1,165,450,000,520	4,285,046,259,491	950,166,349,615
Viettel (Cambodia) Pte., Ltd	259,147,168,984	-	473,118,138,453	-
Star Telecom Co., Ltd	55,938,763,524	-	258,681,308,912	-
Movitel, S.A.	162,313,960,386	-	138,331,315,191	-
National Telecom, S.A.	97,587,127,573	-	103,720,907,125	-
Telecom International Myanmar Co., Ltd	97,249,811,602	-	86,140,955,006	-
Viettel Burundi, S.A.	37,948,237,965	-	74,509,402,113	-
M-Mola, S.A.	53,073,792,223	-	52,912,494,053	-
Viettel Timor Leste Unipessoal LDA	7,982,952,626	-	7,378,256,440	-
Others	6,499,241,452,714	4,670,744,942,813	5,073,494,237,386	4,670,744,942,813
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
International Telecommunications Investment and Commerce Joint Stock Company	1,828,494,509,901	-	402,749,294,573	-
Others	29,104,000	27,104,000	27,104,000	27,104,000
	11,590,430,163,188	5,836,194,943,333	10,553,333,274,170	5,620,911,292,428
b. Long-term trade receivables				
Related parties	2,814,508,198,831	-	2,794,265,332,191	-
Viettel Tanzania Public Limited Company	2,814,508,198,831	-	2,794,265,332,191	-
Others	-	-	27,665,625,320	-
International Telecommunications Investment and Commerce Joint Stock Company	-	-	27,665,625,320	-
	2,814,508,198,831	-	2,821,930,957,511	-

7. OTHER RECEIVABLES

	Closing balance		Opening balance	
	Book value	VND Provision	Book value	VND Provision
a. Current				
- Penalty interest receivable from late payment (i)	4,193,705,184,330	1,762,334,121,211	4,334,681,209,950	1,439,417,452,802
- Dividends and profit receivable (ii)	2,964,199,313,529	-	2,152,454,029,220	-
- Receivables of payment on behalf (iii)	329,401,644,422	327,823,995,013	329,148,956,867	327,823,995,013
- Advances	4,971,883,449	-	2,652,905,128	-
- Other receivables	6,513,855,028	4,399,311,042	6,515,431,375	4,399,311,042
	7,498,791,880,758	2,094,557,427,266	6,825,452,532,540	1,771,640,758,857
In which: Other short-term receivables from related parties	7,064,516,218,533	1,667,229,417,843	6,393,494,272,289	1,344,312,749,434
Viettel Tanzania Public Limited Company	2,411,901,550,503	1,655,306,047,745	2,215,728,631,293	1,329,627,531,921
Telecom International Myanmar Co., Ltd	12,127,489,456	11,923,370,098	17,892,930,373	14,685,217,513
Movitel, S.A.	1,437,909,569,630	-	1,461,961,850,909	-
Viettel Peru S.A.C.	1,241,221,173,187	-	1,254,962,816,266	-
Viettel Burundi, S.A.	1,345,888,205,556	-	969,244,206,726	-
Viettel (Cambodia) Pte., Ltd	-	-	410,250,440,202	-
Star Telecom Co., Ltd.	102,476,091,865	-	61,777,301,250	-
M-Mola, S.A.	1,387,672,332	-	351,133,416	-
National Telecom, S.A.	48,350,658,001	-	-	-
Viettel Timor Leste Unipessoal LDA	461,676,158,594	-	-	-
Others	1,577,649,409	-	1,324,961,854	-
b. Non-current				
- Deposits	3,664,674,461	-	3,664,674,461	-
	3,664,674,461	-	3,664,674,461	-

- (i) Representing overdue interest receivables from lending to and trade with Company's subsidiaries, associates, affiliates under Lending agreements and Purchasing agreements.
- (ii) Representing receivables from dividends declared by overseas subsidiaries and associates.
- (iii) Representing receivables relating to payments made on behalf of Viettel Cameroon S.A.R.L under its loan guarantee obligations, amounting to VND 327.8 billion (as at 31 December 2025: VND 327.8 billion) (corresponding to payables to banks recognised under other payables – refer to Note 17), as well as payments made on behalf of subsidiaries for salary expenses and other costs.
- Other receivables from VCR (overdue interest) are not retranslated at the year-end exchange rate as a full provision has been made for the entire outstanding balance of these receivables.

8. BAD DEBTS

	Closing balance			Opening balance		
	Cost	Recoverable amount	VND Provision	Cost	Recoverable amount	VND Provision
Overdue loan	19,881,525,154,644	1,099,808,520,107	18,781,716,634,537	20,858,307,318,152	1,758,482,363,926	19,099,824,954,226
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
Viettel Tanzania Public	5,699,876,063,422	79,484,162,918	5,620,391,900,504	5,699,304,387,237	208,027,947,307	5,491,276,439,930
Telecom International Myanmar Co., Ltd	9,806,487,368,108	1,020,324,357,189	8,786,163,010,919	10,783,841,207,801	1,550,454,416,619	9,233,386,791,182
Overdue trade receivables	6,239,835,145,619	403,640,202,286	5,836,194,943,333	5,731,205,460,670	110,294,168,242	5,620,911,292,428
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
Viettel Tanzania Public Limited Company	1,569,090,202,806	403,640,202,286	1,165,450,000,520	1,060,460,517,857	110,294,168,242	950,166,349,615
Others	27,104,000	-	27,104,000	27,104,000	-	27,104,000
Other overdue receivables	2,624,671,427,791	530,114,000,525	2,094,557,427,266	2,416,755,052,365	991,659,816,256	1,771,640,758,857
Viettel Cameroon, S.A.R.L.	422,928,698,381	-	422,928,698,381	422,928,698,381	-	422,928,698,381
Viettel Tanzania Public Limited Company	2,185,215,928,912	529,909,881,167	1,655,306,047,745	1,971,534,112,569	648,033,711,021	1,329,627,531,922
Telecom International Myanmar Co., Ltd	12,127,489,456	204,119,358	11,923,370,098	17,892,930,373	343,626,105,235	14,685,217,512
Others	4,399,311,042	-	4,399,311,042	4,399,311,042	-	4,399,311,042
	28,746,031,728,054	2,033,562,722,918	26,712,469,005,136	29,006,267,831,187	2,860,436,348,424	26,492,377,005,511

The Company made provision for doubtful debts in accordance with the assessment of receivables' recoverability. Cost is the value of receivables that have been overdue for 6 months or more and unlikely to be recovered, provision is calculated by cost less recoverable amount.

(i) As at 30th June 2026, receivables from Viettel Cameroun S.A.R.L, Telecom International Myanmar Company Limited and Viettel Tanzania Public Limited Company have been overdue and been made provision for, so the Company has not continued to record lending interest and penalty interest from late payment in accordance with the guidance in Circular No.99/2025/TT-BTC guiding accounting regime for enterprises. The accumulated amount of interest not recorded under this guidance was VND 7,205 billion (as at 31 December 2025: VND 6,900 billion).

9. INVENTORIES

	Closing balance		Opening balance	
	Cost	VND Provision	Cost	VND Provision
Goods in transit	370,247,933,774	-	310,968,515,445	-
Tools and supplies	429,547,061	-	28,806,320	-
Work in progress	2,900,467,575	-	-	-
	373,577,948,410	-	310,997,321,765	-

10. PREPAYMENTS

	Closing balance VND	Opening balance VND
a. Current		
- Prepayment related to operating lease	6,669,585,454	13,549,339,702
- Others	464,748,349	440,342,899
	7,134,333,803	13,989,682,601
b. Non-current		
- Indefeasible Right of Use (IRU) (i)	14,979,999,956	17,119,999,958
- Others	3,614,274,596	1,209,225,124
	18,594,274,552	18,329,225,082

- (i) Representing prepayments to Viettel Telecom - Viettel Group for IRU for 15 years which has been leased to Viettel (Cambodia) Pte. Ltd. (a subsidiary of the Company) for the corresponding period (see Note 17)

11. INCREASES, DECREASES IN TANGIBLE FIXED ASSETS

	Buildings and structures VND	Machinery and equipment VND	Motor vehicles, transmission equipment VND	Management tools and equipment VND	Total VND
COST					
Opening balance	10,346,151,727	47,493,472,409	9,626,340,079	14,914,862,943	82,380,827,158
Purchase		66,744,000		43,381,600	110,125,600
Additions	(65,308,500)	-	-	(219,441,891)	(284,750,391)
Closing balance	10,280,843,227	47,560,216,409	9,626,340,079	14,738,802,652	82,206,202,367
ACCUMULATED DEPRECIATION					
Opening balance	10,346,151,727	46,972,427,275	7,321,776,690	13,700,954,634	78,341,310,326
Charge for the year	-	197,254,116	324,516,072	329,209,449	850,979,637
Disposals	(65,308,500)	-	-	(219,441,891)	(284,750,391)
Closing balance	10,280,843,227	47,169,681,391	7,646,292,762	13,810,722,192	78,907,539,572
NET BOOK VALUE					
Opening balance	-	521,045,134	2,304,563,389	1,213,908,309	4,039,516,832
Closing balance	-	390,535,018	1,980,047,317	928,080,460	3,298,662,795

The cost of the Company's tangible fixed assets as at 30th June 2026 includes 70,917,288,130 VND (as of 01 January 2026: 70,917,288,130 VND) of assets which have been fully depreciated but are still in use.

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY
NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (Continued) FORM B 09a-DN

12. TRADE PAYABLES

	<u>Closing balance</u> VND	<u>Opening balance</u> VND
a. Short-term trade payables		
Huawei International Pte. Ltd.	1,582,398,614,523	930,076,891,133
ZTE Corporation	451,495,168,835	361,498,399,034
ITC Innovated Technology for Communication Joint Stock Company	100,796,463,834	183,856,735,454
Sun Viet Telecommunications Infomatics Tecnology Development JSC	80,644,340,535	140,324,315,656
International Telecommunications Investment and Commerce Joint Stock	63,239,741,572	128,780,414,687
Other suppliers	292,746,459,033	219,123,611,685
	<u>2,571,320,788,333</u>	<u>1,963,660,367,649</u>
In which: Short-term trade payables to related parties	88,376,871,601	72,013,888,827
Viettel Manufacturing Corporation One Member Limited Liability Company	47,170,285,777	36,913,671,216
Viettel Networks Corporation	14,685,508,262	18,857,839,519
Viettel Media Company Limited	9,371,376,413	-
Viettel Construction Joint Stock Corporation	6,427,444,163	-
Viettel Telecom Corporation	6,041,210,293	6,049,093,702
Viettel Business Solutions Corporation	234,303,278	4,021,027,485
Viettel Logistics Company Limited	1,246,476,296	3,857,184,094
Viettel Group	55,848,653	55,848,653
Others	3,144,418,466	2,259,224,158
b. Long-term trade payables	92,307,665,830	125,751,552,029
Huawei International Pte. Ltd.	15,736,403,107	65,588,902,124
ZTE Corporation	73,275,726,422	43,722,197,595
Viettel Manufacturing Corporation One Member Limited Liability Company	3,295,536,300	357,165,750
Other suppliers	-	16,083,286,560
	<u>92,307,665,830</u>	<u>125,751,552,029</u>
In which: Long-term trade payables to related parties	-	357,165,750
Viettel Manufacturing Corporation One Member Limited Liability Company	-	357,165,750

The Company has ability to settle all payables as at 30th June 2026.

13. SHORT-TERM ADVANCES FROM CUSTOMERS

	<u>Closing balance</u> VND	<u>Opening balance</u> VND
Related parties	31,747,736,608	9,037,230,352
Viettel (Cambodia) Pte., Ltd	1,579,618,036	8,640,423,669
National Telecom, S.A.	30,166,118,572	-
Star Telecom Co., Ltd	-	396,806,683
	<u>31,747,736,608</u>	<u>9,037,230,352</u>

14. TAXES AND OTHER PAYABLES TO THE STATE BUDGET

	Opening balance VND	Payable during the year VND	Paid during the year VND	Closing balance VND
Payables				
Corporate income tax	32,141,274,572	49,627,939,688	44,409,794,387	37,359,419,873
Personal income tax	10,870,495,824	46,048,969,068	53,377,718,851	3,541,746,041
Other taxes	-	42,826,585	42,826,585	-
	<u>43,011,770,396</u>	<u>95,719,735,341</u>	<u>97,830,339,823</u>	<u>40,901,165,914</u>

15. SHORT-TERM ACCRUED EXPENSES

	Closing balance VND	Opening balance VND
Accrued withholding tax payable	181,571,862,748	155,303,731,604
Accrued estimated cost of sales	67,852,834,560	5,513,173,821
Accrued interest expense	1,545,748	74,665,262
Other accruals	25,501,066,113	6,912,076,439
	<u>274,927,309,169</u>	<u>167,803,647,126</u>

16. UNEARNED REVENUE

	Closing balance VND	Opening balance VND
a. Short-term unearned revenue		
Revenue received in advance for IRU (i)	12,611,166,073	12,611,166,073
	<u>12,611,166,073</u>	<u>12,611,166,073</u>
b. Long-term unearned revenue		
Revenue received in advance for IRU (i)	31,527,920,258	37,833,504,632
	<u>31,527,920,258</u>	<u>37,833,504,632</u>

- (i) Unearned revenue represents the prepayment by Viettel Cambodia Company Limited (a subsidiary of the Company) for IRU in 15 years, which is recognized as revenue in each period over the lease term.

17. OTHER CURRENT PAYABLES

	<u>Closing balance</u>	<u>Opening balance</u>
	<u>VND</u>	<u>VND</u>
Loan guarantee payable (i)	320,975,461,060	331,442,888,437
Social insurance, health insurance, unemployment insurance and trade union fee	1,288,666,846	3,218,441,588
Other payables	21,530,322,828	26,707,195,203
	343,794,450,734	361,368,525,228
In which: Current payables to related parties	1,026,972,706	86,073,591,586
Viettel Group	992,582,929	3,620,824,240
Viettel Tanzania Public Limited Company	25,481,777	25,577,777
Viettel (Cambodia) Pte., Ltd	8,908,000	8,908,000

Represent the payment made on behalf of Viettel Cameroon S.A.R.L ("VCR") regarding the loan of VCR to banks according to notices from the banks receiving the guarantee. The Company is obliged to repay these loans on behalf of VCR according to the terms agreed in the loan guarantee letters with banks in case Viettel Cameroon S.A.R.L Company fails to repay the debt to the banks. According to the agreements on guarantee that the Company entered into, the Company has obligations and responsibility to repay the Bank according to the Bank's notices when VCR fails to repay the loan principal when due. The amount guaranteed is up to 70% of the total value that VCR fails to pay the Bank (including loan principal, interest and other fees incurred under the loan contract). Accordingly, for the unpaid loan interests and other fees incurred by VCR, the Company's obligations may arise depending on the upcoming notices (if any) of banks

18. SHORT-TERM LOANS

	<u>Opening balance</u>		<u>During the period</u>	<u>Closing balance</u>
	<u>VND</u>		<u>VND</u>	<u>VND</u>
	<u>Amount</u>	<u>Increases</u>	<u>Decreases</u>	<u>Amount</u>
Short-term loans (i)	110,681,615,523	3,224,156,907	(110,681,615,523)	3,224,156,907
	110,681,615,523	3,224,156,907	(110,681,615,523)	3,224,156,907

The Company has the ability to settle all short-term loans as at 30th June 2026. Short-term loans comprises reimbursements under credit limits with banks. The purpose of these loans is to supplement working capital for business operations. Details are as below:

<u>Name of Bank</u>	<u>Currency</u>	<u>Interest rate</u>	<u>Closing balance</u>	<u>Opening balance</u>	<u>Collateral</u>
			<u>VND</u>	<u>VND</u>	
Vietnam Joint Stock Commercial Bank For Industry And Trade - Hai Ba Trung Branch	USD	Fixed	3,224,156,907	102,857,855,232	Unsecured
Joint Stock Commercial Bank for Investment and Development of Vietnam - Transaction office 1 branch	VND	Fixed	-	7,359,943,712	Unsecured
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Transaction office branch	VND	Fixed	-	463,816,579	Unsecured
			3,224,156,907	110,681,615,523	

As at 30th June 2026, short-term loans from bank included those in VND bearing the interest at 3.5% per annum (as at 31 December 2025: 4.1% per annum)

19. DEFERRED TAX ASSETS AND LIABILITIES

Deferred tax assets

	<u>Closing balance</u> VND	<u>Opening balance</u> VND
Corporate income tax rates used for determination of value of deferred tax assets	20%	20%
Deferred tax assets related to deductible temporary differences	8,166,999	451,523,465
Amount offset against deferred tax liabilities	(8,166,999)	(451,523,465)
	<u>-</u>	<u>-</u>

Deferred tax liabilities

	<u>Closing balance</u> VND	<u>Opening balance</u> VND
Corporate income tax rates used for determination of value of deferred tax liabilities	20%	20%
Deferred tax liabilities arising from taxable temporary differences	570,804,736,248	575,411,806,405
Amount offset against deferred tax assets	(8,166,999)	(451,523,465)
	<u>570,796,569,249</u>	<u>574,960,282,940</u>

	<u>Temporarily non-deductible expenses</u> VND	<u>Foreign exchange difference</u> VND	<u>Total</u> VND
Prior year's opening balance	405,156,521	(557,818,970,864)	(557,413,814,343)
Unrealised export profit	-	-	-
Temporarily non-deductible expenses of prior year, declared for deduction in current year	(396,989,522)	-	(396,989,522)
Prior year's revaluated foreign exchange differences realised in the current year	-	28,675,137,273	28,675,137,273
Foreign exchange differences due to revaluation at the end of current year	-	(71,464,521,324)	(71,464,521,324)
Income from foreign investments which is not transferred back	-	(44,409,794,387)	(44,409,794,387)
Prior year's closing balance	8,166,999	(645,018,149,302)	(645,009,982,303)
Current year's opening balance	451,523,465	(575,411,806,405)	(574,960,282,940)
Temporarily non-deductible expenses of prior year, declared for deduction in current year	(443,356,466)	-	(443,356,466)
Prior year's revaluated foreign exchange differences realised in the current year	-	23,570,673,696	23,570,673,696
Foreign exchange differences due to revaluation at the end of current year	-	(18,963,603,539)	(18,963,603,539)
Current year's closing balance	8,166,999	(570,804,736,248)	(570,796,569,249)

20. OWNER'S EQUITY

	Owners' contributed capital VND	Investment and development fund VND	Retained earnings VND	Total VND
For the period ended at 30/06/2025				
Prior year's opening balance	30,438,112,000,000	2,963,176,224,889	7,526,220,224,849	40,927,508,449,738
Profit for the period	-	-	1,872,089,461,575	1,872,089,461,575
Current year's opening balance	30,438,112,000,000	2,963,176,224,889	9,398,309,686,424	42,799,597,911,313
For the period ended at 30/06/2026				
	30,438,112,000,000	2,963,176,224,889	11,946,331,260,028	45,347,619,484,917
Profit for the period	-	-	5,004,923,462,263	5,004,923,462,263
Dividends paid	-	-	(10,044,576,960,000)	(10,044,576,960,000)
Distribution to bonus and welfare funds	-	-	(84,906,385,264)	(84,906,385,264)
Distribution to investment and development fund	-	1,776,354,830,201	(1,776,354,830,201)	-
Current period's closing balance	30,438,112,000,000	4,739,531,055,090	5,045,416,546,826	40,223,059,601,916

Shares

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

SHARED CAPITAL

Shared capital of the Company is 30,438,112,000,000 VND, with total 3,043,811,200 shares and par value of 10,000 VND. As at 30th June 2026, contributed capital by shareholders is as below:

	Per Enterprise Registration Certificate		Contributed capital	
	VND	%	Closing balance VND	Opening balance VND
Viettel Group	30,142,124,000,000	99.03%	30,142,124,000,000	30,142,124,000,000
Other shareholders	295,988,000,000	0.97%	295,988,000,000	295,988,000,000
	30,438,112,000,000	100%	30,438,112,000,000	30,438,112,000,000

21. OFF STATEMENT OF FINANCIAL POSITION ITEMS
Foreign currencies

		Closing balance	Opening balance
	Unit		
United State Dollar	USD	121,233,169	8,790,291
The common currency of the European Union	EUR	4,265	4,228

22. BUSINESS AND GEOGRAPHICAL SEGMENTS

Business segment

The Company's principal activities are trading equipment, merchandise, supporting overseas telecommunication operation.

As presented on Interim Statement of financial position as at 30th June 2026 and Interim Income Statement for 3-month period ended the same day, all revenues and expenses are from and for telecommunications business and management services (see Note 25).

Geographical segment

The Company does not have any representative or business office other than its head office in Hanoi. Revenue and cost of sales during the period mainly relate to trading goods and rendering services to markets where the head offices of the subsidiaries and associates are located.

Accordingly, the Company does not prepare geographical segment report. The information about revenue, cost of sales by market is presented in Notes 25.

23. REVENUE FROM GOODS SOLD AND SERVICES RENDERED

	2nd Quarter		Year to date as at 30th June	
	Current period VND	Prior period VND	Current period VND	Prior period VND
Sales of merchandise and services				
In which:				
- Sales of merchandise	1,109,429,641,263	680,957,964,238	1,937,624,302,506	993,501,405,467
- Sales of services rendered	409,791,916,540	321,455,258,669	717,479,883,966	596,569,928,412
	1,519,221,557,803	1,002,413,222,907	2,655,104,186,472	1,590,071,333,879
In which:				
Revenue from related parties	471,562,815,416	1,002,413,222,907	871,203,583,024	1,590,071,333,879
Mechandise sales	61,770,898,876	680,957,964,238	153,723,699,058	993,501,405,467
Subsidiaries	61,770,898,876	632,966,139,375	148,352,969,183	785,586,597,895
Viettel (Cambodia) Pte., Ltd	54,735,035,474	420,368,226,093	141,041,720,991	486,229,958,148
National Telecom, S.A.	6,789,584,009	181,241,519,284	6,789,584,009	267,777,255,269
Movitel, S.A.	246,279,393	31,255,619,198	521,664,183	31,363,399,198
M-Mola, S.A.	-	100,774,800	-	215,985,280
Associates	-	47,991,824,863	5,370,729,875	207,914,807,572
Star Telecom Co., Ltd.	-	47,991,824,863	5,370,729,875	207,914,807,572
Services	409,791,916,540	321,455,258,669	717,479,883,966	596,569,928,412
Subsidiaries	244,821,558,328	183,399,363,914	399,147,842,767	331,657,862,426
Movitel, S.A.	104,673,630,488	85,874,420,574	202,554,076,848	164,782,404,896
Viettel (Cambodia) Pte., Ltd	40,388,647,445	35,932,139,471	76,158,329,561	69,000,895,528
National Telecom, S.A.	73,875,148,664	39,806,328,333	73,875,148,664	54,826,961,233
Viettel Tanzania Public Limited Company	7,803,421,492	8,565,072,418	14,543,960,532	16,486,537,741
Viettel Timor Leste Unipessoal LDA	8,481,566,419	6,718,069,020	15,532,422,563	13,406,647,700
Viettel Burundi, S.A.	9,599,143,820	6,503,334,098	16,483,904,599	13,154,415,328
Associates	164,970,358,212	138,055,894,755	318,332,041,199	264,912,065,986
Telecom International Myanmar Co., Ltd	145,261,858,212	118,642,144,755	278,935,291,199	226,478,315,986
Star Telecom Co., Ltd.	19,708,500,000	19,413,750,000	39,396,750,000	38,433,750,000

24. COST OF GOODS SOLD AND SERVICES RENDERED

	2nd Quarter		Year to date as at 30th June	
	Current period VND	Prior period VND	Current period VND	Prior period VND
Cost of merchandise sold	983,650,331,843	588,856,575,566	1,717,859,162,891	851,658,469,128
Cost of services rendered	142,243,107,552	50,646,275,168	184,124,940,210	103,699,521,439
	1,125,893,439,395	639,502,850,734	1,901,984,103,101	955,357,990,567

25. PRODUCTION COST BY NATURE

	2nd Quarter		Year to date as at 30th June	
	Current period VND	Prior period VND	Current period VND	Prior period VND
Raw materials and	216,991,698	131,494,068	316,696,839	231,381,419
Labour	86,138,578,393	76,672,178,877	158,424,882,606	129,636,673,729
Depreciation and amortisation	844,918,011	364,804,475	1,690,312,971	691,287,682
Out-sourced services	132,782,306,645	10,714,962,835	153,400,641,042	50,339,867,258
Other monetary expenses	5,912,723,801	5,685,878,131	12,606,575,246	11,498,096,989
	225,895,518,548	93,569,318,386	326,439,108,704	192,397,307,077

26. FINANCIAL INCOME

	2nd Quarter		Year to date as at 30th June	
	Current period VND	Prior period VND	Current period VND	Prior period VND
Dividends and profits received	2,586,709,183,363	1,338,370,888,723	2,747,703,281,163	2,060,412,068,458
Bank interest	530,969,012,946	374,539,917,423	1,006,258,409,963	709,800,295,292
Foreign exchange gain	32,546,381,923	871,500,085,113	154,240,297,417	1,020,439,402,152
Loan interest	606,565,014,439	5,325,217,964	783,818,188,342	12,104,201,320
Penalty interest from deferred payment of contracts of trading goods and equipment	88,189,438,885	112,419,546,219	194,531,433,805	223,428,567,602
	3,844,979,031,556	2,702,155,655,442	4,886,551,610,690	4,026,184,534,824

In which:

Financial income received from related parties	3,539,059,833,480	1,529,335,842,447	3,726,052,903,310	2,295,944,837,380
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Subsidiaries	2,622,327,484,103	1,240,539,727,864	2,809,320,553,933	2,007,148,722,797
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Viettel (Cambodia) Pte., Ltd	328,447,636,460	518,693,285,105	474,749,594,202	518,693,285,105
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Movitel, S.A.	599,838,036,146	173,306,297	621,025,504,446	654,151,394,773
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National Telecom, S.A.	180,143,248,687	103,691,454,595	191,519,773,570	204,091,928,829
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Viettel Timor Leste Unipessoal LDA	1,030,501,020	14,488,323	1,030,501,020	113,936,880
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Viettel Burundi, S.A.	560,187,136,504	8,383,258,164	568,314,255,409	20,514,241,830
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Associates	916,732,349,377	288,796,114,583	916,732,349,377	288,796,114,583
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Star Telecom Co., Ltd.	93,732,897,574	210,093,668,238	135,875,499,098	278,345,653,059
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Telecom International Myanmar Co., Ltd	747,555,723,225	5,482,256,804	780,856,850,279	10,450,461,524
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27. FINANCIAL EXPENSES

	2nd Quarter		Year to date as at 30th June	
	Current period VND	Prior period VND	Current period VND	Prior period VND
Interest expense	27,851,686	2,431,570,617	310,419,782	3,832,187,359
Loss on foreign exchange difference	2,691,967,963	6,654,110,779	11,898,178,580	13,814,887,647
Provision for impairment of held-to-maturity investments (i)	(410,209,482,038)	1,064,055,212,323	(318,108,319,689)	1,637,903,296,542
	(407,489,662,389)	1,073,140,893,719	(305,899,721,327)	1,655,550,371,548

28. SELLING EXPENSES AND GENERAL AND ADMINISTRATION EXPENSES

	2nd Quarter		Year to date as at 30th June	
	Current period VND	Prior period VND	Current period VND	Prior period VND
Selling expenses				
Out-sourced services	1,351,744,785	4,803,095,443	3,694,516,336	6,721,738,093
	1,351,744,785	4,803,095,443	3,694,516,336	6,721,738,093
General and administration				
Provision (i)	228,586,825,871	326,462,630,435	538,200,319,314	769,577,594,989
Labour	33,151,628,440	30,289,290,977	58,356,486,341	49,404,906,852
Depreciation and amortisation	844,918,011	364,804,475	1,690,312,971	691,287,682
Out-sourced services	59,094,538,583	(7,291,995,403)	66,003,296,334	16,297,216,238
Others	6,092,680,286	5,398,363,593	12,569,556,512	10,170,629,518
	327,770,591,191	355,223,094,077	676,819,971,472	846,141,635,279

29. OTHER EXPENSES

	2nd Quarter		Year to date as at 30th June	
	Current period VND	Prior period VND	Current period VND	Prior period VND
Foreign contractor withholding tax	5,250,029,495	2,542,886,711	6,651,337,183	4,087,476,198
Others	453,655,062	188,861,272	647,712,511	531,923,016
	5,703,684,557	2,731,747,983	7,299,049,694	4,619,399,214

30. CORPORATE INCOME TAX EXPENSE

	2nd Quarter		Year to date as at 30th June	
	Current period VND	Prior period VND	Current period VND	Prior period VND
Current corporate income tax expense				
Corporate income tax expense based on taxable profit in the current year	-	-	-	-
Corporate income tax based on profit from overseas operating activities	49,627,939,688	-	49,627,939,688	-
Profit remittance tax from overseas (i)	192,651,660,636	116,364,447,925	208,108,385,813	188,568,564,475
Total current corporate income tax expense	242,279,600,324	116,364,447,925	257,736,325,501	188,568,564,475

- (i) Represent profit remittance tax from overseas calculated based on dividends declared to the Company under resolutions of its subsidiaries and associates operating in foreign markets.

Current corporate income tax expense in the period is calculated as follows:

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	2nd Quarter		Year to date as at 30th June	
	Current period VND	Prior period VND	Current period VND	Prior period VND
Profit before tax	4,311,025,464,081	1,618,516,052,031	5,258,496,074,073	2,148,254,194,010
Add back: Interest on exchange rate revaluation of monetary items denominated in foreign currencies in the previous year made in the year	72,466,637,907	52,364,400,204	117,853,368,483	143,375,686,365
Less: Exchange rate difference revaluation of monetary items denominated in foreign	(275,897,345)	(306,681,830,112)	(94,818,017,695)	(357,322,606,620)
Add back: Non-deductible expenses	453,655,062	43,171,995,148	610,712,511	43,380,051,947
Less: Profits from overseas investments	(2,586,709,183,363)	(1,338,370,888,723)	(2,747,703,281,163)	(2,060,412,068,458)
Less: Temporary difference non-deductible expenses in the previous year, carried out	-	(1,984,947,610)	(2,216,782,331)	(1,984,947,610)
Less: Refund of expenses that were not deducted from the previous year	(1,796,960,676,342)	(67,014,780,938)	(2,532,222,073,878)	-
Taxable profit	-	-	-	(84,709,690,366)
Tax rate	20%	20%	20%	20%
Corporate income tax expense based on taxable profit in the current year	-	-	-	-

The expiration schedule for the tax loss carried that can be carried forward to offset against the Company's future taxable profit is as follows:

Incurred year	Forfeited year	Taxable losses	Carried forward losses as at 30/06/2026	Unused taxable losses as at 30/06/2026
2022	2027	(1,042,127,206,819)	(1,042,127,206,819)	-
2023	2028	(1,975,837,774,928)	(1,490,094,867,059)	(485,742,907,869)
2024	2029	(1,999,346,254,499)	-	(1,999,346,254,499)
		(5,017,311,236,246)	(2,532,222,073,878)	(2,485,089,162,368)

Corporate deferred tax expense in the period is calculated as follows:

	2nd Quarter		Year to date as at 30th June	
	Current period VND	Prior period VND	Current period VND	Prior period VND
Deferred corporate income tax expense				
Deferred corporate income tax expense arising from temporary differences taxable	55,179,469	105,746,160,409	18,963,603,539	115,874,315,711
Deferred corporate income tax expense arising from reversal of deferred tax assets	-	396,989,522	443,356,466	396,989,522
Deferred corporate income tax income arising from reversal of deferred tax liabilities	(14,493,327,581)	(10,472,880,041)	(23,570,673,696)	(28,675,137,273)
Total deferred corporate income tax expense	(14,438,148,112)	95,670,269,890	(4,163,713,691)	87,596,167,960

31. PURCHASES FROM RELATED PARTIES

	2nd Quarter		Year to date as at 30th June	
	Current period VND	Prior period VND	Current period VND	Prior period VND
Purchases goods and services from related parties				
Viettel Manufacturing Corporation - One Member Limited Liability Company	34,408,125,000	14,077,723,565	34,408,125,000	20,964,551,513
Viettel Networks Corporation	47,077,233,256	3,942,337,882	51,335,843,959	8,303,772,433
Viettel Logistics One Member Company Limited	1,231,203,662	4,388,787,230	1,645,557,895	5,115,067,214
Viettel Telecom Corporation	4,341,527,669	2,640,041,842	6,774,666,953	5,374,003,597
Viettel Business Solutions Corporation	1,527,440,144	1,367,350,523	2,736,878,326	2,519,892,317
Viettel Cyber Security	13,501,426,305	1,243,500,000	14,744,926,305	2,487,000,000
Viettel Digital Services Corporation	1,523,584,419	825,562,707	2,335,725,702	1,634,946,201
Viettel - CHT Company Limited	22,113,000	90,503,000	44,226,000	215,201,000
Viettel Media Corporation	8,691,700,382	2,251,775,000	8,833,200,382	2,251,775,000
Viettel Post Joint Stock Corporation	523,153,449	447,600,614	595,728,296	661,746,109
Viettel Hanoi Branch of Viettel Group	192,924,936	217,909,370	763,760,429	475,700,480
Viettel Academy	51,560,000	-	293,197,593	-
Viettel Warehousing Services One Member Limited Liability Company	167,675,967	-	291,194,701	-
Viettel Customer Service One Member Limited Liability Company	747,749,886	-	3,832,851,036	-
Viettel State-Owned One Member Trading and Import-Export Limited Company	291,496,297	270,010,910	291,496,297	270,010,910
	114,298,914,372	31,763,102,643	128,927,378,874	50,273,666,774

32. LOAN GUARANTEE AND INVESTMENT COMMITMENTS

Loan guarantee commitments

As at 30th June 2026, the Company has the loan guarantee commitments as follows:

Guaranteed subsidiaries	Lenders	Loan amount		Loan purpose	Guaranteed loan amount	
Viettel Cameroon S.A.R.L (i)	SGBC Bank	9,000,000,000	FCFA	Telecommunication project in Cameroon	5,511,658,639	FCFA
	BICEC Bank	8,500,000,000	FCFA	Telecommunication project in Cameroon	2,608,756,215	FCFA
	Ecobank	8,000,000,000	FCFA	Telecommunication project in Cameroon	1,508,230,842	FCFA
Viettel Tanzania Public Limited Company	Vietinbank	25,000,000	USD	Supplement for operating capital	25,000,000	USD
	Standard	25,000,000	USD	Supplement for operating capital	20,600,000	USD
	Woori Bank	20,000,000	USD	Supplement for operating capital and investment	20,000,000	USD
	Woori Bank	30,000,000	USD	Supplement for operating capital and investment	30,000,000	USD
	Woori Bank	100,000,000	USD	Supplement for operating capital and investment	17,000,000	USD
	TP Bank	20,000,000	USD	Supplement for operating capital and investment	16,250,000	USD
Viettel Burundi, S.A.	VP Bank	30,000,000	USD	Supplement for repayments to VTG (including commercial contracts and shareholder loans).	6,446,418	USD

Investment commitments

- According to the Investment Certificate No. 689/BKHDT-DTRNN issued for the first time on 24 March 2014, the Company has been approved to invest abroad by the Ministry of Planning and Investment to implement the projects of construction, operation and exploitation of the telecommunication networks in the United Republic of Tanzania. According to the first amended Investment Certificate dated 17 January 2017, the total investment capital of the project is USD 783 million, in which the total investment capital of the Company is USD 355 million including the Company's contributed capital of USD 150 million, the Company's USD 30 million payment for all share of Viettel Tanzania whose purchase price comprised settlement value of debts, and the Company's USD 175 million loans to other shareholders. Until 31 March 2026, the Company has contributed USD 52.62 million (equivalent to VND 1,177 billion – See Note 5) and lent about USD 172.80 million (equivalent to VND 4.54 trillion – See Note 7) for the project in the United Republic of Tanzania.
- According to the Overseas Investment Certificate issued for the first time on 16 December 2016, the Company has been approved to invest abroad by the Ministry of Planning and Investment to implement the projects of construction, operation and exploitation of the telecommunication networks in the Republic of the Union of Myanmar. Total investment capital of the project is USD 1,755 million in which the total investment of the Company is USD 859.95 million, accounting for 49% of the total investment capital of the project, in which the Company's contributed capital is USD 169.05 million, the Company's loans to other shareholders and/or loan guarantees from domestic and foreign credit institutions is USD 690.9 million. Until 31 March 2026, the Company has contributed about USD 169.05 million (equivalent to about 3.88 trillion VND – See Note 5) and lent about USD 387.2 million (equivalent to about VND 10.166 trillion) for the project in the Republic of the Union of Myanmar.

33. OPERATING LEASE COMMITMENTS

As at 30th June 2026, the Company has irrevocable lease commitments with following payment schedule:

	<u>Closing balance</u>	<u>Opening balance</u>
	<u>VND</u>	<u>VND</u>
Minimum lease payment in the future under non-cancellable operating lease under the following terms:		
Within one year	9,361,086,360	9,390,336,360
In the second to fifth year inclusive	10,887,142,420	15,553,060,600
	20,248,228,780	24,943,396,960

Payements for operating leases:

- Renting fee for 2,267.22 m² in Floor 39 Keangnam Hanoi Landmark Tower, E6 Cau Giay New Urban Area, Yen Hoa ward, Hanoi, Vietnam.
- Renting fee for warehouse in No 17, Pham Hung Street, My Dinh Ward, Ha Noi, Vietnam.

34. SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION

Proceeds from interest earned, dividends and profits received exclude profit remittance tax from overseas of VND 198.8 billion (prior period: VND 106.8 billion) which were paid by overseas subsidiaries and associates.



Le Anh Tuan
Preparer

As at 30th July 2026



Trương Bạch Dương
Chief Accountant



Nguyễn Cao Lợi
Deputy General Director


