

No. 2824/VTG-TCKT

Hanoi, 27 August 2026

Regarding the explanation of business results
For the six-month period ended 30 June 2026 after review

Dear: - State Securities Commission;
- Hanoi Stock Exchange.

I. INTRODUCTION OF THE ORGANIZATION RESPONSIBLE FOR INFORMATION DISCLOSURE

1. Organization name (full): VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY
2. Stock code: VGI
3. Head office address: Floors 39 Keangnam Hanoi Landmark Tower, Lot E6, Cau Giay New Urban Area, Yen Hoa Ward, Hanoi.
4. Phone: 02462626868 Fax: 02462874932
5. Website: Viettelglobal.com.vn

II. CONTENT OF INFORMATION DISCLOSURE

With reference to Separate and Consolidated Financial Statements for the six-month period ended 30 June 2026 after review of Viettel Global Investment joint stock company (VGI), VGI hereby provides the explanation of the Business Results as presented in the Separate and Consolidated Financial Statements (FS) as follows:

1. Difference in profit after tax between after and before review:

Unit: Bilion VND

No	Items	1H2026 After Review	1H2026 Before Review	Difference	
				Amount	Percentage
1	Profit after tax on Consolidated Financial Statement	6,418	6,334	84	1.3%
2	Profit after tax on Separate Financial Statement	5,005	5,005	-	0.0%

Reasons for the difference:

Compared with the figures before the review, profit after tax on the consolidated statement of profit or loss increased by VND 84 billion (approximately 1.3%), which is not material, while profit after tax reported in the separate statement of profit or loss remained unchanged.

2. Difference in profit after tax compared to the prior year:

Unit: Billion VND

No	Items	1H2026	1H2025	Difference	
				Amount	Percentage
1	Profit after tax on Consolidated Financial Statement	6,418	3,267	3,151	96%
2	Profit after tax on Separate Financial Statement	5,005	1,872	3,133	167%

Reasons for the difference:

- Consolidated income statement:

VGI's consolidated profit after tax for the six-month period of 2026 reached VND 6,418 billion, reflecting an increase of VND 3,151 billion (~96%) compared to the corresponding period of the previous year.

Reasons: mainly due to by the strong growth in business performance of overseas market companies (including Subsidiaries and Associates). Gross revenue from goods sold and services rendered of overseas market companies showed robust growth, with notable increases in the following Subsidiaries: Lumitel in Burundi +41%, Natcom in Haiti +29%, Halotel in Tanzania 25%, Movitel in Mozambique +18%, Metfone in Cambodia +8%, Telemor in Timor Leste +1%; especially E-wallet Companies also grew impressively including: Halopesa (Tanzania) +38%, Lumicash (Burundi) +18%, M_mola (Mozambique) +31%, Emoney (Cambodia) +21%, Mosan (Timor Leste) +37%); In addition, the decrease in provision expenses for receivables and investments held to maturity together with the increase in interest income from deposits and loans, offset the decrease in profit arising from foreign exchange differences resulting from the year-end revaluation of monetary items denominated in foreign currencies.

- Separate business results report:

Profit after tax on the Company's separate financial statements for the first six months of 2026 reached VND 5,005 billion, an increase of VND 3,133 billion, (approximately 167%), compared to the same period last year. The increase was mainly attributable to a decrease of VND 2,061 billion in financial expenses, primarily due to increased loan repayments by an associate in Myanmar during the period, which resulted in a reduction in the provision for held-to-maturity investments, and an increase of VND 860 billion in financial income, mainly from higher dividend income, lending interest and deposit interest. In addition, growth in revenue from sales of goods and rendering of services contributed to an increase of VND 118 billion in gross profit compared to the same period last year.

3. Qualified conclusion on the Consolidated Financial statements for the Six-month Period of 2026

- A qualified opinion regarding the non-consolidation of VCR's financial data in the consolidated financial statements and the presentation of investment in VCR under item "Investment in other entities".

Reason for the qualified opinion:

- VGI has prudently applied the guidance under point b, article 10 of circular 202/2014/TT-BTC dated 22 December 2014, issued by Ministry of Finance, which provides instructions on the preparation and presentation of consolidated financial statements, to reclassify the investment in VCR from an investment in a subsidiary to other long-term investments. This is because, as of the date of issuance of the audited financial statements, VCR had not provided financial data for more than 12 months as required for consolidation.

VGI would like to send an explanation to the State Securities Commission and Hanoi Stock Exchange regarding VGI's reviewed separate and consolidated financial statements for the six-month period ended 30 June 2026 as above.

Best regards!

Recipients:

- As respectfully sent;
- Filed: VT, TCKT. Trang 02.

**ON BEHALF OF GENERAL DIRECTOR
DEPUTY GENERAL DIRECTOR**



Nguyễn Cao Lợi

