Form No. 01-A

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

No: 36.../2026/ CBTT-VNTT

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

Ho Chi Minh City, October 27, 2026

CÔNG TY CỔ PHẦN CÔNG NGHỆ & TRUYỀN THÔNG VIỆT NAM

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

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

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

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

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

2. Content of disclosure:

- Financial Statements for the 3rd Quarter of 2026

☐ Separate Financial Statements (The company has subsidiary companies);

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

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

- The cases have to explain the reason:

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

☐ Yes ☐ No

Explanatory document in the case of tick Yes:

☐ Yes ☐ No

TOTRINHTGĐ2610220292

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

☐ Yes ☐ No

Explanatory document in the case of tick Yes:

☐ Yes ☐ No

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

☒ Yes ☐ No

Explanatory document in the case of tick Yes:

☒ Yes ☐ No

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

☐ Yes ☐ No

Explanatory document in the case of tick Yes:

☐ Yes ☐ No

This information was published on the Company's website on October 27, 2026, at the link: https://vntt.com.vn/bao-cao-tai-chinh/.

Attached file:
- Consolidated Financial statements for the 3rd Quarter of 2026;
- Explanatory Document.

Organizational representative
Legal representative
General Director

M.S.D.N: 3700861497 - C.T.C.P
CÔNG TY CỔ PHẦN CÔNG NGHỆ & TRUYỀN THÔNG VIỆT NAM
TP. HỒ CHÍ MINH

PHAM TUAN ANH

TOTRINHTGĐ2610220292

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

No. 567 /CV-VNTT

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

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Ho Chi Minh City, October 17th, 2026

To: STATE SECURITIES COMMISSION OF VIETNAM
HANOI STOCK EXCHANGE

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

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

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

- Consolidated after-tax profit in the third quarter of 2025: 22,348,112,408 VND
- Consolidated after-tax profit in the third quarter of 2026: 18,963,099,995 VND

Reasons:

- Total revenue from sales and service provision increased by 23.2%, equivalent to an increase of 33.7 billion VND compared to the same period last year. This was mainly driven by a strong increase in construction and retail services, which rose by 34.1%, equivalent to an increase of 25.6 billion VND. Meanwhile, revenue from the company's core business services, telecommunications and data center services, which generate high profits, maintained a growth rate of 11.4%, equivalent to an increase of 8.0 billion VND.
- Despite revenue growth, after-tax profit decreased by 15.2% compared to the same period last year due to increased expenses during the period, including:
  - The cost of telecommunications service terminal equipment increased by 5.3 billion VND as the company is in the process of replacing and upgrading terminal equipment on a large scale to improve quality and customer experience;
  - Electricity costs for data center services increased by 0.6 billion VND due to the application of business electricity rates instead of production electricity rates as stipulated in Circular 60/2025/TT-BCT of the Ministry of Industry and Trade;
  - General and administrative expenses increased by 4.0 billion VND, primarily due to higher costs for the annual company trip and periodic health check-ups for employees (in 2025, these expenses were recorded in the second quarter).
- In addition, revenue from financial activities, including short-term bank deposits, decreased by 0.8 billion VND compared to the same period last year.

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

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Respectfully submitted!

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY
GENERAL DIRECTOR

CÔNG TY CỔ PHẦN CÔNG NGHỆ & TRUYỀN THÔNG VIỆT NAM

Pham Tuan Anh

TOTRINHTGĐ2610220292

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

The 3rd quarter 2026

TOTRINHTGĐ2610220292

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Code		ASSETS	Note	Ending balance VND	Beginning balance VND
100	**A.**	**CURRENT ASSETS**		**476,005,100,116**	**476,591,271,927**
110	**I.**	**Cash and cash equivalents**	**03**	**12,296,473,043**	**64,713,060,212**
111	1.	Cash		12,296,473,043	34,709,279,390
112	2.	Cash equivalents		-	30,003,780,822
120	**II.**	**Short-term financial investments**	**04**	**66,532,430,138**	**198,491,900,837**
123	1.	Short-term held-to-maturity investments		66,532,430,138	198,491,900,837
130	**III.**	**Short-term receivables**		**189,394,750,631**	**77,903,235,429**
131	1.	Short-term trade receivables	05	162,147,814,034	60,782,360,050
132	2.	Short-term prepayments to suppliers	06	17,322,170,909	7,106,760,272
135	3.	Other short-term receivables	07	15,246,488,376	15,335,837,795
136	4.	Provision for short-term doubtful debts		(5,321,722,688)	(5,321,722,688)
140	**IV.**	**Inventories**	**09**	**202,512,523,748**	**130,373,160,211**
141	1.	Inventories		202,512,523,748	130,373,160,211
160	**V.**	**Other short-term assets**		**5,268,922,556**	**5,109,915,238**
161	1.	Short-term deferred expenses	13	4,517,148,851	3,731,804,709
162	2.	Deductible VAT		4,717,963	747,410,752
163	3.	Taxes and other receivables from State budget	17	747,055,742	630,699,777
200	**B.**	**NON-CURRENT ASSETS**		**155,353,848,518**	**155,590,003,848**
210	**I.**	**Long-term receivables**		**1,151,658,898**	**1,067,248,493**
215	1.	Other long-term receivables	07	1,151,658,898	1,067,248,493
220	**II.**	**Fixed assets**		**111,014,498,552**	**102,658,494,927**
221	1.	Tangible fixed assets	10	104,616,884,296	95,162,194,457
222	-	*Historical costs*		*400,070,378,120*	*369,495,555,761*
223	-	*Accumulated depreciation*		*(295,453,493,824)*	*(274,333,361,304)*
227	2.	Intangible fixed assets	11	6,397,614,256	7,496,300,470
228	-	*Historical costs*		*18,887,732,382*	*18,887,732,382*
229	-	*Accumulated amortization*		*(12,490,118,126)*	*(11,391,431,912)*
250	**III.**	**Long-term assets in progress**	**12**	**27,799,763,054**	**39,960,229,550**
252	1.	Construction in progress		27,799,763,054	39,960,229,550
270	**IV.**	**Other long-term assets**		**15,387,928,014**	**11,904,030,878**
271	1.	Long-term deferred expenses	13	15,387,928,014	11,904,030,878
280		**TOTAL ASSETS**		**631,358,948,634**	**632,181,275,775**

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

(continued)

Code		CAPITAL	Note	Ending balance VND	Beginning balance VND
300	**C.**	**LIABILITIES**		**120,521,773,779**	**126,571,000,367**
310	**I.**	**Current liabilities**		**104,840,322,407**	**113,167,238,695**
311	1.	Short-term trade payables	14	38,807,946,587	48,082,606,997
312	2.	Short-term prepayments from customers	15	5,571,621,287	2,826,309,641
313	3.	Dividend and profit payables	16	10,359,477,300	9,093,609,300
314	4.	Short-term taxes and other payables to State	17	8,372,462,223	6,208,606,664
315	5.	Payables to employees		12,722,137,272	16,686,839,007
316	6.	Short-term accrued expenses	18	7,252,712,303	8,133,713,746
319	7.	Short-term deferred revenues	19	12,151,891,279	12,096,033,465
320	8.	Other short-term payables	20	2,845,847,833	5,880,990,198
322	9.	Provisions for short-term payables	21	3,800,172,235	1,541,011,974
323	10.	Bonus and welfare fund		2,956,054,088	2,617,517,703
330	**II.**	**Non-current liabilities**		**15,681,451,372**	**13,403,761,672**
337	1.	Long-term deferred revenues	19	1,243,857,561	585,387,640
338	2.	Other long-term payables	20	10,389,062,406	9,432,051,489
342	3.	Deferred income tax liabilities	32.b	2,373,750,934	2,227,655,829
343	4.	Provisions for long-term payables	21	1,674,780,471	1,158,666,714
400	**D.**	**OWNER'S EQUITY**		**510,837,174,855**	**505,610,275,408**
411	1.	Contributed capital		367,275,000,000	367,275,000,000
411a		*Ordinary shares with voting rights*		*367,275,000,000*	*367,275,000,000*
412	2.	Share premium		(382,600,000)	(382,600,000)
418	3.	Development and investment funds		86,887,980,391	61,481,795,646
419	4.	Other reserves		439,285,060	439,285,060
420	5.	Retained earnings		56,617,509,404	76,796,794,702
420a		*RE accumulated till the end of the previous year*		*4,452,418,045*	*4,207,695,430*
420b		*RE of the current year*		*52,165,091,359*	*72,589,099,272*
440		**TOTAL CAPITAL**		**631,358,948,634**	**632,181,275,775**

Vi Ngoc Dai	**Nguyen Van Phuc**	**Pham Tuan Anh**
Preparer	Chief Accountant	Legal Representative
		Approved, 22 October 2026

TOTRINHTGĐ2610220292

INTERIM CONSOLIDATED STATEMENT OF INCOME

For the 3rd quarter of the fiscal year ending 31/12/2026

Code	ITEMS	Note	The 3rd quarter		Accumulated from the beginning of the year	
			Current year	Previous year	Current period	Previous period
					VND	VND
01	**1. Revenues from sales of goods and rendering of services**	24	**179,174,353,193**	**145,441,750,160**	**472,100,400,588**	**319,253,704,096**
02	2. Revenue deductions		-	-	-	-
10	**3. Net revenues from sales of goods and rendering of services**		**179,174,353,193**	**145,441,750,160**	**472,100,400,588**	**319,253,704,096**
11	**4. Cost of goods sold**	25	**141,950,019,369**	**109,453,002,027**	**370,270,046,438**	**220,066,710,812**
20	**5. Gross profit from sales of goods and rendering of services**		**37,224,333,824**	**35,988,748,133**	**101,830,354,150**	**99,186,993,284**
22	7. Financial income	26	1,437,217,044	2,225,437,485	4,726,070,430	6,600,972,802
23	8. Financial expenses		-	-	-	5,394
24	*In which: Interest expenses*		-	-	-	-
25	9. Selling expenses	27	4,123,925,956	4,218,769,415	15,700,215,071	12,288,770,333
26	10. General administrative expenses	28	10,462,159,642	6,418,981,038	25,304,465,661	20,683,296,566
30	**12. Net profit from operating activities**		**24,075,465,270**	**27,576,435,165**	**65,551,743,848**	**72,815,893,793**
31	13. Other income	29	68,810,466	399,689,512	170,895,032	1,108,150,358
32	14. Other expenses	30	417,073,119	124,685	418,122,758	389,884,519
40	**15. Other profit**		**(348,262,653)**	**399,564,827**	**(247,227,726)**	**718,265,839**
50	**16. Total profit before tax**		**23,727,202,617**	**27,975,999,992**	**65,304,516,122**	**73,534,159,632**
51	17. Current corporate income tax expenses	31	4,721,202,230	5,586,134,990	12,993,329,658	14,658,525,790
52	18. Deferred corporate income tax expenses	32.c	42,900,392	41,752,594	146,095,105	102,706,383
60	**19. Profit after corporate income tax**		**18,963,099,995**	**22,348,112,408**	**52,165,091,359**	**58,772,927,459**
61	**20. Profit after tax attributable to shareholders of the parent**		**18,963,099,995**	**22,348,112,408**	**52,165,091,359**	**58,772,927,459**
70	**21. Basic earnings per share**	33	**443**	**527**	**1,217**	**1,382**

Vi Ngoc Dai
Preparer

Nguyen Van Phuc
Chief Accountant

M.S.D.N: 3708861497 - C.T.C.P
CÔNG TY CỔ PHẦN CÔNG NGHỆ & TRUYỀN THÔNG VIỆT NAM
TP. HỒ CHÍ MINH

Pham Tuan Anh
Legal Representative
Approved, 22 October 2026

TOTRINHTGĐ2610220292

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

For the 3rd quarter of the fiscal year ending 31/12/2026
(Indirect method)

Code	ITEMS	Note	Accumulated from the beginning of the year	
			Current period	Previous period
			VND	VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	***1. Profit before tax***		***65,304,516,122***	***73,534,159,632***
	2. Adjustments for			
02	- Depreciation of fixed assets and investment		22,218,818,734	16,487,649,280
03	- Provisions		2,775,274,018	(219,966,891)
04	- Exchange gains/losses from retranslation of monetary items denominated in foreign currencies		(54,303,126)	(198,513,643)
05	- Gains/losses from investing, financing activities		(1,437,217,044)	(3,748,402,321)
08	***3. Operating profit before changes in working capital***		***88,807,088,704***	***85,854,926,057***
09	- Increase/Decrease in receivables		(110,946,492,528)	10,028,032,934
10	- Increase/Decrease in inventories		(72,139,363,537)	(14,373,936,646)
11	- Increase/Decrease in payables (excluding interest payables, enterprise income tax payables)		(10,916,620,097)	(6,422,702,781)
12	- Increase/Decrease in deferred expenses		(4,269,241,278)	(2,444,154,744)
15	- Corporate income tax paid		(12,845,755,689)	(9,148,537,386)
16	- Other receipts from operating activities		-	7,020,000
17	- Other payments on operating activities		(9,872,155,527)	(7,261,273,166)
20	***Net cash flows from operating activities***		***(132,182,539,952)***	***56,239,374,268***
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Purchase or construction of fixed assets and other long-term assets		(18,219,728,403)	(4,687,189,421)
22	2. Proceeds from disposals of fixed assets and other long-term assets		-	68,181,818
23	3. Loans and purchase of debt instruments from other entities		(31,500,000,000)	(174,500,000,000)
24	4. Collection of loans and resale of debt instrument of other entities		160,500,000,000	168,500,000,000
27	5. Interest and dividend received		4,396,687,743	4,071,482,483
30	***Net cash flows from investing activities***		***115,176,959,340***	***(6,547,525,120)***
	III CASH FLOWS FROM FINANCING ACTIVITIES			
36	1. Dividends or profits paid to owners		(35,461,632,000)	(315,467,000)
40	***Net cash flows from financing activities***		***(35,461,632,000)***	***(315,467,000)***

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

For the 3rd quarter of the fiscal year ending 31/12/2026
(Indirect method)

Code	ITEMS	Note	Accumulated from the beginning of the year	
			Current period	Previous period
			VND	VND
50	**Net cash flows within the period**		**(52,467,212,612)**	**49,376,382,148**
60	**Cash and cash equivalents at the beginning of the period**		**64,713,060,212**	**40,126,663,024**
61	Effect of exchange rate fluctuations		50,625,443	198,513,643
70	**Cash and cash equivalents at the end of the period**	**03**	**12,296,473,043**	**89,701,558,815**

Vi Ngoc Dai	**Nguyen Van Phuc**	**Pham Tuan Anh**
Preparer	Chief Accountant	Legal Representative
		Approved, 22 October 2026

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NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the 3rd quarter of the fiscal year ending 31/12/2026

1 . GENERAL INFORMATION OF THE COMPANY

1.1 . Forms of ownership

Vietnam Technology & Telecommunication Joint Stock Company was established and operates activities under Joint stock company Enterprise registration Certificate No. 3700861497 issued for the first time on 01/01/2008, 11th change issued by Ho Chi Minh Department of Finance on 04/08/2025.

The Company's head office is located at: 16th Floor, WTC Tower, No .1 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City.

The Company's Charter capital is VND 367,275,000,000, the actual contributed as at 30/06/2026 is VND 367,275,000,000; equivalent to 36,727,500 shares, par value per share is VND 10,000.

The number of employees of the Company as at 30/09/2026 is 353 (as at 01/01/2026: 318).

1.2 . Business field

Multi-field business.

1.3 . Business activities

Main business activities of the Company include:

- Telecommunications, information technology and system integration services;
- Construction and installation of telecommunications, information technology and automation systems; electrical, electronic and refrigeration systems; water supply and drainage systems; fire protection and prevention systems;
- Distribution and trading of electrical, electronic, telecommunications, information technology goods and equipment;
- Real estate business.

1.4 . The Company's operation in the period that affects the Interim Financial Statements

During the period, the Company signed and executed numerous major contracts in the fields of telecommunications services, information technology, construction and installation, resulting in a revenue increase of VND 33.73 billion, equivalent to a 23.19% rise compared to the same period previous year.

However, the shift in revenue composition toward construction and installation activities, which carry lower gross margins, caused the cost of goods sold for the period to rise by VND 32.22 billion (a 29.43% increase); consequently, gross profit grew by only VND 1.52 billion (4.22%) compared to the same period previous year.

Additionally, during the period, the Company's volume of term deposits declined, resulting in a decrease of VND 0.79 billion in financial income

The aforementioned factors caused pre-tax profit for the period to decrease by VND 4.25 billion, equivalent to a decline of 15.19% compared to the same period previous year.

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1.5 . Group structure

The Company's subsidiaries consolidated in Interim Financial Statements as at 30/09/2026 include:

Name	Location	Rate of interest	Rate of voting rights	Principle activities
VNTT Solutions Co., Ltd	Ho Chi Minh	100.00%	100.00%	Information technology services

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 . Accounting period and accounting currency

Annual accounting period commences from 1 January and ends as at 31 December.
The Company maintains its accounting records in VND.

2.2 . Standards and Applicable Accounting Policies

Applicable Accounting Policies
The Company applies Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated 27/10/2025 by the Ministry of Finance and Circular No. 202/2014/TT-BTC dated 22/12/2014 issued by the Ministry of Finance, Circular No. 43/2026/TT-BTC dated 20/04/2026 issued by the Ministry of Finance amending and supplementing some articles of Circular No. 202/2014/TT-BTC guiding the preparation and presentation of Consolidated Financial Statements.

Declaration of compliance with Accounting Standards and Accounting System
The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. The Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

2.3 . Changes in accounting policies and notes

On 27/102025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises, replacing Circular No. 200/2014/TT-BTC dated 22/12/2014 and Circular No. 53/2016/TT-BTC dated 21/032016 amending and supplementing some articles of Circular No. 200/2014/TT-BTC. The Circular is effective for annual accounting periods beginning on or after 01/01/2026. On 20/04/2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC amending and supplementing some articles of Circular No. 202/2014/TT-BTC guiding the preparation and presentation of Consolidated Financial Statements, effective from 01/01/2026.

The Company has adopted the applicable requirements of Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC effective from 01/01/2026 on a prospective basis. The Circulars introduced changes in the presentation of items in the Financial Statements. The comparative information is reclassified to conform to the current period's presentation. Details on the reclassification of comparative information are disclosed in Note No. 39 of the Interim Consolidated Financial Statements.

2.4 . Basis for the preparation of the Interim Financial Statements

Interim Consolidated Financial Statements are prepared based on consolidating Interim Separate Financial Statements of the Company and Financial Statements of its subsidiaries under its control for the accounting period from 01/01/2026 to 30/09/2026.

Control right is achieved when the Company has power to govern the financial and operating policies of invested companies to obtain benefits from their activities.

Consistent accounting policies are applied in Financial Statements of subsidiaries and the Company. If necessary, adjustments are made to the Financial Statements of subsidiaries to ensure the consistency of application of accounting policies among the Company and its subsidiaries.

Balance, main incomes and expenses, including unrealized profits from intra-group transactions are eliminated in full from Interim Consolidated Financial Statements.

2.5 . Accounting estimates

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The preparation of the Interim Consolidated Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the end of the accounting period and the reported amounts of revenues and expenses during the accounting period.

The estimates and assumptions that have a material impact in the Interim Financial Statements include:

- Provision for doubtful debts
- Provision for devaluation of inventories
- Provision for payables
- Estimated allocation of deferred expenses
- Estimated useful life of fixed assets
- Classification and provision of financial investments
- Estimated corporate income tax

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company's Interim Financial Statements and that are assessed by the Board of Management to be reasonable under the circumstances.

2.6 . Financial Instruments

Initial recognition

Financial assets

Financial assets of the Company include cash and cash equivalents, trade receivables and other receivables, lendings. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

Financial liabilities of the Company include trade payables and other payables, accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expense directly related to the issuance of those liabilities.

Subsequent measurement after initial recognition

Financial assets and financial liabilities are not revalued according to fair value at the end of the period because the prevailing statutory regulations require to present Financial statements and Notes to financial instruments but not provide any relevant instruction for assessment and recognition of fair value of financial assets and financial liabilities.

2.7 . Foreign currency transactions

Foreign currency transactions during the period are translated into Vietnam Dong using the actual rate at the transaction dates (which is the Telegraphic Transfer Middle (TTM) of the commercial bank where the Company regularly conducts transactions).

Actual exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of Interim Consolidated Financial Statements is determined under the following principles:

- For monetary items denominated, applying the TTM of the commercial bank where the Company regularly conducts transactions;
- For demand deposits in foreign currencies, applying the TTM of the commercial bank where the Company opens its accounts;
- For part or all of the receivables denominated in foreign currencies for which doubtful debt provision have been made are not remeasured.

All exchange differences arising as a result of transactions or revaluation at the balance sheet date shall be recorded into the financial income or expense in the accounting period.

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2.8 . Cash and cash equivalents

Cash comprises cash on hand, demand deposits.

Cash equivalents are short-term investments with the maturity of not over than 3 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

2.9 . Financial investments

Investments held to maturity comprise term deposits held to maturity to earn profits periodically.

Provision for devaluation of investments is made at the end of the period as followings: Investments held to maturity: provision for impairment of held to maturity investments shall be made based on the recovery capacity in accordance with statutory regulations.

2.10 . Receivables

The receivables shall be recorded in detail in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company. The receivables shall be classified into short-term receivables or long-term receivables on the Interim Consolidated Financial Statements according to their remaining terms at the reporting date.

The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provision for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing or estimating possible losses.

2.11 . Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, if the net realizable value of inventories is lower than the original price, inventories must be valued according to the net realizable value at the reporting date of Interim Consolidated Financial Statements.

Net realizable value is estimated based on the selling price of the inventories less the estimated costs for completing the products and the estimated costs needed for their consumption.

The cost of inventories is calculated using weighted average method.

Method for valuation of work in process at the end of the period: The value of work in progress is recorded for each construction project which is incomplete or revenue is unrecognised, corresponding to the amount of work in progress at the end of the period.

Provision for devaluation of inventories made at the end of the period are the excess of original cost of inventory over their net realizable value.

2.12 . Fixed assets and Finance lease fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount.

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Subsequent measurement after initial recognition

If these costs augment the future economic benefits obtained from the use of tangible fixed assets beyond their initital standards conditions, they are capitalized as an increase in the historical cost.

Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the Consolidated Statement of Income in the period in which the costs are incurred.

Fixed assets are depreciated (amortised) using the straight-line method over their estimated useful lives as follows:

- Buildings, structures	02 - 25	years
- Machineries, equipments	03 - 15	years
- Vehicles, transportation equipments	05 - 20	years
- Office equipments and furnitures	03 - 05	years
- Other fixed assets	03 - 05	years
- Land use rights	No amortisation	
- Managerment softwares	02 - 05	years

2.13 . Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs.

2.14 . Operating lease

Operating leases is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to Statement of Income on a straight-line basis over the period of the lease.

2.15 . Business Cooperation Contract (BCC)

Business Cooperation Contract (BCC) is a contractual agreement between two or more venturers with the objectives of cooperating to carry out specific business activities without constitution of a new legal entity. This operation may be jointly controlled by venturers under BCC or controlled by one of them.

In case of receiving money or assets from other entities in the BCC, they should be recorded as payables. In case of contributing money or assets to BCC, they should be recorded as receivables. During the progress of operating the BCC, depending on the form of the BCC, the accounting methods are adopted as follows:

a) BCC in the form of jointly controlled assets

All parties in the joint venture shall simultaneously do the bookkeeping in their own accounting system and present in its Interim Consolidated Financial Statements with the following items:

- Its share of the jointly controlled assets, classified according to the nature of the assets;
- Separate liabilities incurred directly by each party;
- Its share of joint liabilities relating to the operation of joint venture;
- Its share of income from the sale or use of the joint venture's output, together with its share of expenses incurred by the joint venture;
- Expenses incurred directly in respect of its joint venture.

Accordingly, when the jointly controlled assets come into operation, the BCC shall turn into the form of jointly controlled operations. Each party may take a share of the output or revenue from the use of jointly controlled assets and may bear a share of expenses incurred in accordance with the contract's agreement.

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b) BCC in the form of jointly controlled operations

All parties in the joint venture shall simultaneously do the bookkeeping in their own accounting system and present in its Interim Consolidated Financial Statements with the following items:

- Assets contributed by it and controlled by the joint venture;
- Its share of liabilities incurred;
- Its share of income from the sale of goods or rendering of services by the joint venture;
- Its share of expenses incurred.

All parties shall share revenue from the sale of goods or rendering of services and share joint expenses according to the BCC's agreement.

2.16 . Deferred expenses

The expenses incurred but related to operating results of several accounting periods are recorded as deferred expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term deferred expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

Types of deferred expenses include:

- Deferred land expenses include prepaid land rental, including those related to leased land for which the Company has received certificate of land use right but not eligible for recording as intangible fixed asset in accordance with current regulations. These expenses are recognized in the Interim Consolidated Statement of Income on a straight-line basis according to the lease term of the contract.
- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than VND 30 million and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis not exceeding 02 years.
- Overhauling expenses are recorded at their historical costs and allocated on the straight-line basis not exceeding 03 years.
- Other deferred expenses are recorded at their historical costs and allocated on the straight-line basis during the useful term.

2.17 . Payables

The payables shall be recorded in detail in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the Interim Consolidated Financial Statements according to their remaining terms at the reporting date.

2.18 . Dividend and profit payables

Dividend and profit payables (in cash or non-monetary assets) are recognized when the company has no unconditional right to avoid the obligation to pay dividends and profits to shareholders and capital-contributing members of the Company according to relevant laws.

The recognition time is when the entity has no unconditional right to avoid the distribution of dividends: after the announcement of dividend payment from the Board of Directors and the announcement of the record date for dividend payment of Vietnam Securities Depository and Clearing Corporation.

2.19 . Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as construction cost... which are recorded as operating expenses of the reporting period.

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2.20 . Provision for payables

Provision for payables is only recognized when meeting all of the following conditions:

- The Company has a present debt obligation (legal obligation or joint obligation) as a result of past events;
- It is probable that the decrease in economic benefits may lead to the requirement for debt settlement;
- Debt obligation can be estimated reliably.

Value recorded as a provision for payables is the most reasonably estimated amount required to settle the current debt obligation at the end of the accounting period.

Only expenses related to the previously recorded provision for payable shall be offset by that provision for payables.

Provision for warranty obligation of construction project is estimated at 3% on value of the project based on the specification of each project and evaluation made by the Board of Management on actual time and expenses for warranty.

2.21 . Deferred revenues

Deferred revenues include prepayments from customers for one or many accounting periods relating to provision of telecommunication, information technology services.

Deferred revenues are transferred to Revenue from sales of goods and rendering of services according to the amount which is determined in accordance with each accounting period.

2.22 . Owner's equity

Owner's equity is stated at actually contributed capital of owners.

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profits appropriation or loss handling of the Company.

2.23 . Revenues

Revenue is recognized to extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measures regardless of when payment is being made. Revenue is measured at fair value of the consideration received, excluding discounts, rebates, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Sales of goods

- The majority of risks and benefits associated with the right to own the products or goods have been transferred to the buyer;
- The Company no longer holds the right to manage the goods as the goods owner, or the right to control the goods;

Rendering of services

- The percentage of completion of the transaction at the preparation date of Interim Consolidated Financial Statements

Rendering of services

- The percentage of completion of the transaction at the preparation date of Interim Consolidated Financial Statements

Financial income

Financial incomes include income from assets yielding interest, royalties, dividends and other financial gains by the Company shall be recognised when the two conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The amount of the revenue can be measured reliably.

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2.24 . Cost of goods sold and services rendered

Cost of goods sold and services rendered are cost of finished products, merchandise, materials sold or services rendered during the period, and are recognized in matching with the revenue generated in the period and ensuring compliance with the prudence principle. Cases of loss of materials and goods exceeded the norm, labour cost and fixed manufacturing overheads not allocated to the value of inventories, provision for devaluation of inventory, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the period even when products and merchandises have not been determined as sold.

2.25 . Selling expenses, General and administration expenses

Selling expenses comprise actual costs incurred in connection with the supply of goods and services.

General and administrative expenses comprise actual costs incurred for the general administration of the Company.

2.26 . Liquidation or disposal of fixed assets and investment properties

Liquidation or disposal of fixed assets and investment properties is recognized in the Interim Consolidated Statement of Income when the majority of the risks and benefits associated with ownership are transferred to the buyer.

The gain or loss from the liquidation or disposal of fixed assets and investment properties are determined as the difference between revenue and expenses directly related to the sale of the fixed assets, investment properties and carrying amount of fixed assets and investment properties. The gain or loss from the liquidation or disposal of investment properties presented on a net basis in the Interim Consolidated Statement of Income.

2.27 . Corporate income tax

a) Deferred income tax payables

Deferred income tax liability is recognized for taxable temporary differences.

Deferred income tax liability are determined based on prevailing corporate income tax rate, tax rates and tax laws enacted at the end of accounting period.

Deferred income tax asset and Deferred income tax liability shall be offset against each other when preparing the Interim Consolidated Statement of Financial position.

b) Current corporate income tax expenses and Deferred corporate income tax expenses

Current income tax expense includes the current corporate income tax expense in accordance with the Corporate Income Tax Law.

Current corporate income tax expenses are determined based on taxable income during the period and current corporate income tax rate.

Deferred corporate income tax expenses are determined based on deductible temporary differences, the taxable temporary differences and corporate income tax rate.

Current corporate income tax expenses and deferred corporate income tax expenses are not offset against each other.

c) Current corporate income tax rate

For the accounting period from 01/01/2026 to 30/09/2026, the Company applies the corporate income tax rate of 20% for the operating activities which has taxable income.

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2.28 . Related parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Organizations, directly or indirectly having control the Company, are controlled by the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Organizations that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.
- Other organizations and individuals identified as related parties in accordance with current legal regulations.

In considering the relationship of related parties to serve for the preparation and presentation of Interim Consolidated Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

2.29 . Segment report

A segment is a distinguishable component of the Company that is engaged in providing an individual or group of related products or services (business segment), or providing products or services within a particular economic environment (geographical segment). Each segment is subject to risks and returns that are different from other ones.

Segment information should be prepared in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Company in order to help users of financial statements better understand and make more informed judgements about the Company as a whole.

3 . CASH AND CASH EQUIVALENTS

	Ending balance	Beginning balance
	VND	VND
Cash on hand	279,253,042	811,634,948
Demand deposits	12,017,220,001	33,897,644,442
Cash equivalents	-	30,003,780,822
	12,296,473,043	**64,713,060,212**

Detailed information on demand deposits as at 30/09/2026 as follows:

Demand deposits

	Currency	Ending balance	Beginning balance
		VND	VND
JS Commercial Bank for Investment and Development c	VND	7,428,709,267	30,415,491,384
	USD	868,133,203	373,879,782
	USD	605,007	1,108,895
JS Commercial Bank for Foreign trade of Vietnam	VND	3,133,812,538	2,972,910,547
Other banks	VND	585,959,986	134,253,834
		12,017,220,001	**33,897,644,442**

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Detailed information on demand deposits and cash equivalents as at 30/09/2026 as follows (Continued):

Cash equivalents

	Currency	Term	Interest rate	Ending balance	Beginning balance
				VND	VND
JS Commercial Bank for Investment and Development of	VND	1 - 3 months	4.75%	-	30,003,780,822
				-	**30,003,780,822**

4 . SHORT-TERM FINANCIAL INVESTMENTS

Short-term held to maturity investments

	Ending balance			Beginning balance		
	Value	Recoverable value	Provision	Value	Recoverable value	Provision
	VND	VND	VND	VND	VND	VND
Term deposits	66,532,430,138	66,532,430,138	-	193,500,000,000	193,500,000,000	-
Interest receivables	-	-	-	4,991,900,837	4,991,900,837	-
	66,532,430,138	**66,532,430,138**	**-**	**198,491,900,837**	**198,491,900,837**	**-**

Detailed information on term deposits as at 30/09/2026 is as follows:

	Currency	Term	Annual interest rate	Ending balance	Beginning balance
				VND	VND
JS Commercial Bank for Investment and Development of	VND	6 - 12 months	5% - 8%	64,500,000,000	193,500,000,000
Interest receivables	VND			2,032,430,138	4,991,900,837
				66,532,430,138	**198,491,900,837**

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5 . SHORT-TERM TRADE RECEIVABLES

	Ending balance		Beginning balance	
	Book value	Provision	Book value	Provision
	VND	VND	VND	VND
Related parties	**114,438,197,445**	**(171,825,360)**	**30,921,415,188**	**(171,825,360)**
Becamex Investment And Industrial Development Group - JSC	83,209,737,310	-	7,977,760,617	-
Urban Development JSC	1,650,000	-	1,650,002	-
My Phuoc Hospital JSC	6,600,000	-	26,112,000	-
Eastern International University	76,253,017	-	51,119,503	-
Becamex Infrastructure Development JSC	-	-	2,480,875,167	-
Vietnam - Singapore Industrial Park Joint Venture Co., Ltd	585,465,253	-	3,577,480,820	-
Setia - Becamex JSC	3,098,591,746	-	3,134,197,510	-
Becamex Tokyu Co., Ltd	85,198,434	-	122,107,094	-
Becamex Binh Phuoc Infrastructure Development JSC	921,240,800	-	541,483,971	-
Becamex Binh Dinh JSC	378,901,000	-	-	-
Vietnam - Singapore Smart energy Solutions JSC	2,750,000	-	2,750,000	-
East Saigon Industrial Investment and Development JSC	308,098,000	-	26,350,500	-
Becamex - VSIP Power Investment and Development JSC	14,242,069,866	-	3,301,181,356	-
Binh Duong Trade and Development JSC	9,350,606,602	(171,825,360)	9,422,010,322	(171,825,360)
Becamex Construction & Civil Engineering JSC	178,378,000	-	6,281,500	-
BW Industrial Development Thoi Hoa - Project 2 Co., Ltd	1,650,000	-	-	-
BW Industrial Development Bau Bang - BB01 Co., Ltd	1,650,000	-	-	-
BW Industrial Development Bau Bang - BB06 Co., Ltd	3,300,000	-	-	-
BW Industrial Development My Phuoc 3 Co., Ltd	1,650,000	-	-	-
Sao Hoa Toan Quoc JSC	-	-	3,850,000	-
Becamex Tokyu Bus Co., Ltd	22,781,811	-	23,028,000	-
IJC Construction Co., Ltd	3,965,600	-	2,640,000	-
WTC Binh Duong Co., Ltd	1,750,000	-	16,514,834	-

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5 . SHORT-TERM TRADE RECEIVABLES

	Ending balance		Beginning balance	
	Book value	Provision	Book value	Provision
	VND	VND	VND	VND
Becamex Hotel Co., Ltd	386,505,880	-	66,803,120	-
Becamex Binh Phuoc Power JSC	240,000	-	36,144,000	-
Becamex Binh Dinh Infrastructure Development Co., Ltd	1,518,000	-	-	-
Vietnam - Singapore Smart enegery Solutions Co., Ltd	2,750,000	-	-	-
Binh Duong Plastic Production Trading Co., Ltd	2,750,000	-	-	-
Ho Chi Minh City VNPT	1,559,396,126	-	89,128,872	-
Binh Duong Project Investment and Management Co., Ltd	2,750,000	-	11,946,000	-
Other parties	**47,709,616,589**	**(2,107,332,292)**	**29,860,944,862**	**(2,107,332,292)**
Cato Networks (Singapore) Pte	82,256,448	-	774,618,065	-
Vietnam Vaccine JSC	1,369,401,120	-	2,432,589,860	-
Luxshare - ICT Co., Ltd	3,075,147,666	-	1,925,178,549	-
Others	43,182,811,355	(2,107,332,292)	24,728,558,388	(2,107,332,292)
	162,147,814,034	**(2,279,157,652)**	**60,782,360,050**	**(2,279,157,652)**

6 . SHORT-TERM PREPAYMENTS TO SUPPLIERS

	Ending balance		Beginning balance	
	Book value	Provision	Book value	Provision
	VND	VND	VND	VND
Other parties	**17,322,170,909**	**(279,235,926)**	**7,106,760,272**	**(279,235,926)**
Hong Long Van Technical Co., Ltd	-	-	2,504,197,600	-
Phan Khang Trading Service Technical Co., Ltd	-	-	1,009,011,244	-
Sun Viet Telecommunications - Informatics Technology Development JSC	7,657,759,740	-	-	-
Chau Em Phat Design – Construction – Trading – Service JSC – CEP	1,896,152,760	-	-	-
Others	7,768,258,409	(279,235,926)	3,593,551,428	(279,235,926)
	17,322,170,909	**(279,235,926)**	**7,106,760,272**	**(279,235,926)**

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7 . OTHER RECEIVABLES

		Ending balance		Beginning balance	
		Book value	Provision	Book value	Provision
		VND	VND	VND	VND
a)	**Short-term**				
	Receivables from social insurance	1,387,250	-	4,467,250	-
	Advances	10,314,483,357	-	10,406,332,989	-
	Deposits	108,023,062	-	116,423,062	-
	Receivables from BCC under joint control	535,935,776	-	927,610,340	-
	Others	4,286,658,931	(2,763,329,110)	3,881,004,154	(2,763,329,110)
		15,246,488,376	**(2,763,329,110)**	**15,335,837,795**	**(2,763,329,110)**
b)	**Long-term**				
	Deposits	1,151,658,898	-	1,067,248,493	-
		1,151,658,898	**-**	**1,067,248,493**	**-**
c)	**In which: Other receivables from related parties**				
	Becamex Investment And Industrial Development Group - JSC	461,796,000	-	1,071,976,200	-
	Urban Development JSC	61,872	-	60,501	-
	Eastern International University	1,397,991	-	1,448,731	-
	Aspire Co., Ltd	61,895,200	-	61,896,318	-
	Becamex Infrastructure Development JSC	48,421	-	44,795	-
	Vietnam - Singapore Industrial Park Joint Venture Co., Ltd	9,600,328	-	300,305,328	-
	Becamex Tokyu Co., Ltd	616,600	-	527,118	-
	Becamex Binh Phuoc Infrastructure Development JSC	10,070,910	-	10,070,910	-
	Becamex Binh Dinh JSC	51,070,000	-	51,070,000	-

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		Ending balance		Beginning balance	
		Book value	Provision	Book value	Provision
		VND	VND	VND	VND
c)	**In which: Other receivables from related parties (Continued)**				
	Vietnam - Singapore Smart energy Solutions JSC	51,528	-	86,515	-
	Becamex - VSIP Power Investment and Development JSC	53,737	-	58,690	-
	Binh Duong Trade and Development JSC	82,914	-	80,000	-
	Becamex Construction & Civil Engineering JSC	300,000	-	306,544	-
	BW Supply Chain City Co., Ltd	63,128,000	-	63,128,000	-
	Becamex Tokyu Bus Co., Ltd	-	-	159,281	-
	IJC Construction Co., Ltd	69,140	-	40,400	-
	Becamex Hotel Co., Ltd	164,507	-	486,344	-
	Ha Tien Kien Giang - Becamex Cement JSC	58,263	-	47,919	-
	VNPT Vinaphone Corporation	-	-	22,896,274	-
	Ho Chi Minh City VNPT	595,646,314	-	-	-
	Binh Duong Project Investment and Management Co., Ltd	60,000	-	60,000	-
		1,256,171,725	**-**	**1,584,749,868**	**-**

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8 . DOUBTFUL DEBTS

	Ending balance		Beginning balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Trade receivables	**2,434,297,791**	**155,140,139**	**2,434,297,791**	**155,140,139**
Dai An Telecom Investment Trade Co., Ltd	359,330,623	-	359,330,623	-
Binh Duong Trade and Development JSC	245,464,800	73,639,440	245,464,800	73,639,440
Others	1,829,502,368	81,500,699	1,829,502,368	81,500,699
Prepayments to suppliers	**282,235,926**	**3,000,000**	**282,235,926**	**3,000,000**
Global Technology Corporation	95,954,946	-	95,954,946	-
Vinacap Kim Long JSC	39,783,150	-	39,783,150	-
Others	146,497,830	3,000,000	146,497,830	3,000,000
Other receivables	**2,763,329,110**	**-**	**2,763,329,110**	**-**
Mr. Le Anh Tuan	1,218,911,103	-	1,218,911,103	-
Mr. Nguyen Minh Tan	923,521,195	-	923,521,195	-
Others	620,896,812	-	620,896,812	-
	5,479,862,827	**158,140,139**	**5,479,862,827**	**158,140,139**

9 . INVENTORIES

	Ending balance		Beginning balance	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Raw materials, supplies	63,400,508,667	-	29,232,819,934	-
Tools, instruments	25,956,686	-	43,457,822	-
Work in progress	114,657,380,101	-	79,585,432,282	-
Merchandise	24,428,678,294	-	21,511,450,173	-
	202,512,523,748	**-**	**130,373,160,211**	**-**

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10 . TANGIBLE FIXED ASSETS

	Buildings, structures	Machineries, equipment	Transportation equipment	Management equipment	Others	Total
	VND	VND	VND	VND	VND	VND
Historical cost						
Beginning balance	22,177,474,788	235,192,843,546	99,198,508,725	11,782,294,973	1,144,433,729	369,495,555,761
Purchase	-	672,485,807	-	15,001,948,010	-	15,674,433,817
Finished construction investment	3,680,656,971	2,165,890,414	7,568,037,460	2,541,600,000	-	15,956,184,845
Liquidating, disposed	-	989,796,303	-	66,000,000	-	1,055,796,303
Ending balance	**25,858,131,759**	**237,041,423,464**	**106,766,546,185**	**29,259,842,983**	**1,144,433,729**	**400,070,378,120**
Accumulated depreciation						
Beginning balance	10,792,062,656	192,174,393,066	67,005,159,433	3,345,303,468	1,016,442,681	274,333,361,304
Depreciation	872,829,679	10,098,015,051	8,505,866,318	2,668,515,166	30,702,609	22,175,928,823
Liquidating, disposed	-	989,796,303	-	66,000,000	-	1,055,796,303
Ending balance	**11,664,892,335**	**201,282,611,814**	**75,511,025,751**	**5,947,818,634**	**1,047,145,290**	**295,453,493,824**
Carrying amount						
Beginning balance	11,385,412,132	43,018,450,480	32,193,349,292	8,436,991,505	127,991,048	95,162,194,457
Ending balance	**14,193,239,424**	**35,758,811,650**	**31,255,520,434**	**23,312,024,349**	**97,288,439**	**104,616,884,296**

Cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND 112,249,233,028.

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11 . INTANGIBLE FIXED ASSETS

	Land use rights	Computer softwares	Total
	VND	VND	VND
Historical cost			
Beginning balance	4,120,573,328	14,767,159,054	18,887,732,382
Ending balance	**4,120,573,328**	**14,767,159,054**	**18,887,732,382**
Accumulated amortisation			
Beginning balance	-	11,391,431,912	11,391,431,912
Depreciation	-	1,098,686,214	1,098,686,214
Ending balance	**-**	**12,490,118,126**	**12,490,118,126**
Carrying amount			
Beginning balance	4,120,573,328	3,375,727,142	7,496,300,470
Ending balance	**4,120,573,328**	**2,277,040,928**	**6,397,614,256**

Detail of land use rights as at the end of the period are as follows:

No.	Location	Area	Usage term	Usage purpose	Historical cost
		m2			VND
1	Lot J46, Plot P1G, NJ17 Street, Hamlet 3B Residential Area, Thoi Hoa Ward, Ho Chi Minh City	450.00	Indefinite	Transaction office	763,780,264
2	Plot 25, Block E, C2-C4 Housing Area, New Urban Area, Binh Duong Ward, Ho Chi Minh City	122.50	Indefinite	Transaction office	1,581,390,464
3	Plot 26, Block E, C2-C4 Housing Area, New Urban Area, Binh Duong Ward, Ho Chi Minh City	122.50	Indefinite	Transaction office	1,581,390,464
4	Unit D-30.10 Suncasa Central, Dan Chu Street, Ap 4 Residential Area, Vinh Tan Ward, Ho Chi Minh City	100.00	Indefinite	Transaction office	194,012,136

Cost of fully amortized intangible fixed assets but still in use at the end of the period: VND 6,432,569,680.

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12 . CONS TRUCTION IN PROGRESS

	Ending balance		Beginning balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Procurement of fixed assets	**9,168,785,178**	**9,168,785,178**	**9,168,785,178**	**9,168,785,178**
	9,168,785,178	9,168,785,178	9,168,785,178	9,168,785,178
Constructiont in progret	**18,630,977,876**	**18,630,977,876**	**30,791,444,372**	**30,791,444,372**
Core Network system	4,170,000,000	4,170,000,000	-	-
OLT system	-	-	-	-
AI Scrvcr system	-	-	13,513,700,000	13,513,700,000
My Phuoc 3 Residential area Network infrastructure	1,633,679,652	1,633,679,652	3,077,797,003	3,077,797,003
Bau Bang Residential, industrial zone Network infrastructure	2,413,752,507	2,413,752,507	3,493,320,634	3,493,320,634
Other projects	10,413,545,717	10,413,545,717	10,706,626,735	10,706,626,735
	27,799,763,054	**27,799,763,054**	**39,960,229,550**	**39,960,229,550**

(*) The Company acquired real estate properties, comprising land use rights and residential buildings, at the Uni Town Commercial Street Project, located within the New Urban Area of the Binh Duong Industrial - Service - Urban Complex, pursuant to real estate purchase and transfer contracts with Binh Duong Trade and Development JSC, the total land use right area is 215.50 m2, the total gross floor area is 804.48 m2, and the total contract value is VND 14,221,500,000.

13 . DEFERRED EXPENSES

		Ending balance	Beginning balance
		VND	VND
a)	**Short-term**		
	Interest expenses	999,382,371	2,002,435,699
	Interest expenses	3,211,634,475	1,316,668,231
	Others	306,132,005	412,700,779
		4,517,148,851	**3,731,804,709**
b)	**Long-term**		
	Expense for insurance	8,748,337,595	8,819,438,777
	Expense for insurance	5,159,426,611	1,925,316,795
	Others	1,480,163,808	1,159,275,306
		15,387,928,014	**11,904,030,878**

(*) The Company leases land to use as a transaction office and makes a lump-sum prepayment for the entire lease term,

No.	Address	Area	Lease term
		m2	
1	DA1-2 Road, My Phuoc 2 Urban Area, Ben Cat Ward, Ho Chi Minh City	2,364.00	Until 14/01/2055
2	Ten Lua Street, VSIP 1 Industrial Park, Binh Hoa Ward, Ho Chi Minh City	1,259.50	Until 11/02/2046
3	No. 21, VSIP 2 Industrial Park, Street No. 1, Binh Duong Ward, Ho Chi Minh City	1,201.00	Until 30/11/2055
4	No. 3, Bac Nam Road, VSIP Hai Phong Urban, Industrial and Service Park, Hoa Binh Ward, Hai Phong City	1,256.00	Until 11/12/2058
5	No. 11, Street No. 1, VSIP Nghe An Industrial Park, Hung Nguyen Commune, Nghe An Province	1,000.00	Until 28/06/2065
6	No. 8 Huu Nghi Avenue, Vietnam Singapore Industrial Park, Tho Phong Commune, Quang Ngai Province	300.00	Until 22/04/2082
7	Plot No. 1077, Map Sheet No. 13, Quang Tri Industrial Park, Quang Tri Province	1,168.00	Until 23/03/2071
8	No. 1B, Street 6A, Vietnam - Singapore Industrial Park, Tho Phong Commune, Quang Ngai Province	117.51	Until 22/04/2082

14 . SHORT-TERM TRADE PAYABLES

	Ending balance	Beginning balance
	VND	VND
Related parties	**7,011,867,453**	**8,818,972,366**
Becamex Investment And Industrial Development Group - JSC	43,965,843	41,842,164
Eastern International University	-	18,717,365
Becamex International General Hospital JSC	-	9,195,310
Aspire Co., Ltd	-	34,009,360
Vietnam - Singapore Industrial Park Joint Venture Co., Ltd	91,847,395	188,255,501
Setia - Becamex JSC	6,086,068	5,431,778
Becamex Tokyu Co., Ltd	6,150,567	6,999,420
Becamex Binh Phuoc Infrastructure Development JSC	30,611,149	34,274,311
Becamex Binh Dinh JSC	11,260,189	9,751,190
Becamex - VSIP Power Investment and Development JSC	-	64,969,215
Binh Duong Trade and Development JSC	5,595,725,973	5,595,725,973
WTC Binh Duong Co., Ltd	-	22,988,000
Binh Duong Telecommunication	-	6,621,571
Ho Chi Minh City VNPT	1,226,220,269	2,780,191,208
Other parties	**31,796,079,134**	**39,263,634,631**
Hoang Phuc Communication Investment JSC	2,993,520,000	-
Noventiq Vietnam Co., Ltd	-	-
Communication and Information Infrastructure Solution JSC	-	11,675,836,800
Thinh Phat Cables JSC	6,038,009,872	-
Gennet Technology Investment JSC		
Others	18,353,649,810	27,587,797,831
	38,807,946,587	**48,082,606,997**

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15 . SHORT-TERM PREPAYMENTS FROM CUSTOMERS

	Ending balance	Beginning balance
	VND	VND
Related parties	**2,618,970,569**	**2,200,000**
Becamex Infrastructure Development JSC	2,616,770,569	-
BW Supply Chain City Co., Ltd	2,200,000	2,200,000
VNPT Information Technology Company	-	-
Other parties	**2,952,650,718**	**2,824,109,641**
Orion Vina Foods Co., Ltd	1,300,984,200	1,300,984,200
Others	1,651,666,518	1,523,125,441
	5,571,621,287	**2,826,309,641**

16 . DIVIDEND AND PROFIT PAYABLES

	Ending balance	Beginning balance
	VND	VND
Distribution from profit after tax of year 2025 (1)	1,918,210,000	-
Distribution from profit after tax of year 2024 (2)	1,541,610,000	1,774,098,000
Distribution from profit after tax of year 2023 (2)	1,128,435,000	1,237,747,000
Distribution from profit after tax of year 2022 (2)	1,013,873,000	1,090,166,000
Distribution from profit after tax of year 2021 (2)	782,682,000	836,826,000
Distribution from profit after tax of year 2020 (2)	1,434,216,000	1,517,256,000
Distribution from profit after tax of year 2019 (2)	1,572,085,000	1,652,070,000
Distribution from profit after tax of year 2013 and prior years (2)	968,366,300	985,446,300
	10,359,477,300	**9,093,609,300**

(1) According to Board of Directors Resolution No. 04/2026/NQ-HĐQT dated 12/06/2026, regarding the 2025 dividend payment, the record date is 26/06/2026, the payment date is 27/07/2026.

(2) Previous years' unpaid dividends are dividends on non-deposited shares where the owners have not yet come to the Company to receive dividends.

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17 . SHORT-TERM TAX AND OTHER PAYABLES TO THE STATE BUDGET

	Tax receivable at the beginning of the	Tax payable at the beginning of the	Tax payable in the period	Tax paid in the period	Tax receivable at the end of the period	Tax payable at the end of the period
	VND	VND	VND	VND	VND	VND
Value added tax	630,699,777	-	7,225,624,829	5,157,553,260	633,736,925	2,071,108,717
Corporate income tax	-	6,136,270,657	12,993,329,658	12,845,755,689	-	6,283,844,626
Personal income tax	-	61,133,970	2,525,348,428	2,691,851,215	113,318,817	7,950,000
Property tax and land rental	-	-	15,186,561	15,186,561	-	-
Other taxes	-	11,202,037	111,503,634	113,146,791	-	9,558,880
	630,699,777	**6,208,606,664**	**22,870,993,110**	**20,823,493,516**	**747,055,742**	**8,372,462,223**

The Company's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the Interim Financial Statements could be changed at a later date upon final determination by the tax authorities.

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18 . SHORT-TERM ACCRUED EXPENSES

		Ending balance	Beginning balance
		VND	VND
a)	**Short-term**		
	Sharing revenue expenses	5,867,023,993	5,756,862,952
	Construction expenses	840,584,108	1,510,718,879
	Others	545,104,202	866,131,915
		7,252,712,303	**8,133,713,746**
b)	**In which: Related parties**		
	Vietnam - Singapore Industrial Park Joint Venture Co., Ltd	63,870,122	178,915,423
	Setia - Becamex JSC	5,600,063	4,937,980
	Becamex Tokyu Co., Ltd	623,051	3,599,464
	Becamex Binh Phuoc Infrastructure Development JSC	23,232,420	31,158,465
	Becamex Binh Dinh JSC	10,380,891	8,825,773
	Hai Phong Telecommunication	124,032,391	125,326,954
	Nghe An Telecommunication	540,456,433	419,178,011
	Quang Ngai Telecommunication	37,534,612	71,362,718
	Dong Nai Telecommunication	150,876,679	119,742,589
	Gia Lai Telecommunication	29,474,012	68,370,261
	Ho Chi Minh City VNPT	1,102,810,592	2,505,387,821
		2,088,891,266	**3,536,805,459**

19 . DEFERRED REVENUES

		Ending balance	Beginning balance
		VND	VND
a)	**Short-term**		
	Revenue from rendering of telecommunication, information technology services	12,151,891,279	12,096,033,465
		12,151,891,279	**12,096,033,465**
b)	**Long-term**		
	Revenue from rendering of telecommunication, information technology services	1,243,857,561	585,387,640
		1,243,857,561	**585,387,640**
c)	**In which: Related parties**		
	Becamex Investment And Industrial Development Group - JSC	722,610,500	-
	Becamex Infrastructure Development JSC	502,926,900	247,988,630
	Vietnam - Singapore Industrial Park Joint Venture Co., Ltd	206,657,143	-
	Becamex Tokyu Co., Ltd	221,646,600	150,780,000
	Becamex Binh Phuoc Infrastructure Development JSC	216,805,715	188,941,429
	Becamex Binh Dinh JSC	255,240,000	5,400,000
	East Saigon Industrial Investment and Development JSC	133,100,000	59,750,000
	Becamex - VSIP Power Investment and Development JSC	70,780,000	106,300,000

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		Ending balance	Beginning balance
		VND	VND
c)	**In which: Related parties(Continued)**		
	VSIP Can Tho JSC	13,292,308	-
	Ho Chi Minh City - Thu Dau Mot - Chon Thanh Expressway JSC	4,569,231	2,538,462
	Binh Duong Trade and Development JSC	145,648,000	222,550,000
	Becamex Construction & Civil Engineering JSC	183,033,333	120,608,333
	BW Industrial Development Hai Phong Co., Ltd	4,050,000	-
	Sao Hoa Toan Quoc JSC	18,000,000	-
	Becamex Tokyu Bus Co., Ltd	5,160,000	5,160,000
	Becamex Binh Phuoc Power JSC	6,750,000	21,760,000
	Binh Duong Project Investment and Management Co., Ltd	322,581	45,322,581
		2,710,592,311	**1,177,099,435**

20 . OTHER PAYABLES

		Ending balance	Beginning balance
		VND	VND
a)	**Short-term**		
	Trade union fund	97,368,000	239,105,800
	Health insurance	1,169,070	3,269,400
	Short-term deposits, collateral received	160,853,725	161,435,153
	Revenue payables under BCC (*)	2,378,240,871	3,874,584,207
	Bonus for the Executive board	-	1,221,496,612
	Others	208,216,167	381,099,026
		2,845,847,833	**5,880,990,198**
b)	**Long-term**		
	Long-term deposits, collateral received	10,389,062,406	9,432,051,489
		10,389,062,406	**9,432,051,489**
c)	**In which: Other payables to related parties**		
	Becamex Infrastructure Development JSC	-	2,684,800
	BW Supply Chain City Co., Ltd	3,300,000	3,300,000
	Bonus for the Executive board	-	1,221,496,612
		3,300,000	**1,227,481,412**

(*) Business cooperation contract between VNTT and NTTV dated 19/06/2018:

- Parties: The Company and NTT Vietnam Company ("NTTV Company");
- Business cooperation objective: Building, operating and managing the network in order to provide FTTH services, Cloud Wi-Fi services and Value-Added Services efficiently and productively;
- Cooperation scope:
  + The Company provides infrastructure for the project and is responsible for sales and marketing;
  + NTTV Company invests in the construction of network systems and technical support;
- Business result distribution plan: Each party is entitled to 50% of the revenue from the project;
- Business results distributed up to 30/09/2026 VND 8,049,047,160;
- Project status as at 30/09/2026: The project is operating stably.

21 . PROVISION FOR PAYABLES

		Beginning balance	During the period		Ending balance
			Increase	Decrease	
		VND	VND	VND	VND
a)	**Short-term**				
	Provision for construction warranty	1,541,011,974	3,604,461,961	1,345,301,700	3,800,172,235
		1,541,011,974	**3,604,461,961**	**1,345,301,700**	**3,800,172,235**
b)	**Dài hạn**				
	Provision for construction warranty	1,158,666,714	788,816,220	272,702,463	1,674,780,471
		1,158,666,714	**788,816,220**	**272,702,463**	**1,674,780,471**

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22 . OWNER'S EQUITY

a) Changes in owner's equity

	Contributed capital	Share premium	Development and investment funds	Other reserves	Retained earnings	Total
	VND	VND	VND	VND	VND	**VND**
Beginning balance of previous period	**367,275,000,000**	**(382,600,000)**	**46,213,087,998**	**439,285,060**	**61,110,132,749**	**474,654,905,807**
Profit/loss of the previous period	-	-	-	-	58,772,927,459	58,772,927,459
Other decrease	-	-	15,268,707,648	-	(15,268,707,648)	-
Other decrease	-	-	-	-	(2,471,496,612)	(2,471,496,612)
Other decrease	-	-	-	-	(6,107,483,059)	(6,107,483,059)
Other decrease	-	-	-	-	(33,054,750,000)	(33,054,750,000)
Ending balance of previous period	**367,275,000,000**	**(382,600,000)**	**61,481,795,646**	**439,285,060**	**62,980,622,889**	**491,794,103,595**
Beginning balance of current period	**367,275,000,000**	**(382,600,000)**	**61,481,795,646**	**439,285,060**	**62,980,622,889**	**491,794,103,595**
Profit/loss of the current period	-	-	-	-	52,165,091,359	52,165,091,359
Other decrease	-	-	25,406,184,745	-	(25,406,184,745)	-
Other decrease	-	-	-	-	(2,951,781,985)	(2,951,781,985)
Other decrease	-	-	-	-	(7,258,909,927)	(7,258,909,927)
Other decrease	-	-	-	-	(36,727,500,000)	(36,727,500,000)
Ending balance of current period	**367,275,000,000**	**(382,600,000)**	**86,887,980,391**	**439,285,060**	**56,617,509,404**	**510,837,174,855**

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(*) According to Resolution No. 01/2026/NQ-ĐHĐCĐ of the 2026 Annual General Meeting of Shareholders dated 23/04/2026, the Company announces the 2025 profit distribution plan as follows:

	Amount
	VND
Previous year profit after tax carried forward	4,207,695,430
Profit after tax on current year's Consolidated FS	72,589,099,272
Appropriation to Development and investment funds (35% of profit after tax)	25,406,184,745
Remuneration to the BoD, the BoS and the Secretary	1,500,000,000
Bonus for the Executive board (2% of profit after tax)	1,451,781,985
Appropriation to Bonus, welfare funds (10% of profit after tax)	7,258,909,927
Dividends (10% of charter capital)	36,727,500,000
Retained profit	4,452,418,045

b) Details of owner's contributed capital

	Rate	30/06/2026	Rate	01/01/2026
	(%)	VND	(%)	VND
Becamex Investment And Industrial Development Group - JSC	48.59	178,446,000,000	48.59	178,446,000,000
VinaCapital Market Access Equity Fund	6.06	22,273,100,000	3.85	14,131,000,000
Vietnam Posts and Telecommunications Group	5.45	20,000,000,000	5.45	20,000,000,000
Other shareholders	39.90	146,555,900,000	42.11	154,698,000,000
	100	**367,275,000,000**	**100**	**367,275,000,000**

c) Capital transactions with owners and distribution of dividends and profits

	Current period	Previous period
	VND	VND
Owner's contributed capital		
- *At the beginning of the period*	*367,275,000,000*	*367,275,000,000*
- *At the end of the period*	*367,275,000,000*	*367,275,000,000*
Dividend, profit		
- *Dividend, profit payable at the beginning of the period*	*9,093,609,300*	*8,373,420,300*
- *Dividend, profit payable in the period*		
+ From the previous year profit	36,727,500,000	33,054,750,000
- *Dividend, profit paid in cash during the period*		
+ From the previous year profit	(35,461,632,000)	(315,467,000)
- *Dividend, profit payable at the end of the period*	***10,359,477,300***	***41,112,703,300***

d) Share

	Ending balance	Beginning balance
Quantity of Authorized issuing shares	36,727,500	36,727,500
Quantity of issued shares		
- *Common shares*	*36,727,500*	*36,727,500*
Quantity of circulation shares		
- *Common shares*	*36,727,500*	*36,727,500*

Par value per share: VND 10,000

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e) **Company's funds**

	Ending balance	Beginning balance
	VND	VND
Development and investment funds	86,887,980,391	61,481,795,646
Other reserves	439,285,060	439,285,060
	87,327,265,451	**61,921,080,706**

f) **Reasons for increases/decreases in the components of equity**

Development and investment funds: The Company appropriate fund to Development and investment funds from the 2025 profit after tax under Resolution No. 01/2026/NQ-ĐHĐCĐ of the 2026 Annual General Meeting of Shareholders

23 . OFF STATEMENT OF FINANCIAL POSITION ITEMS AND OPERATING LEASE COMMITMENT

a) **Operating asset for leasing**

The Company is the lessor under operating lease contracts. As at 30/09/2026, total future minimum lease income under operating lease contracts are presented as follows:

	Ending balance	Beginning balance
	VND	VND
Under 1 year	2,482,080,000	10,130,120,000
From 1 to 5 years	272,360,000	1,398,920,000

b) **Operating leased assets**

The Company leases land at No. 2, Tien Phong 3 Street, Binh Duong Industrial - Service - Urban Complex, Binh Duong Ward, Ho Chi Minh City, to use as a service center; the leased area is 5,224 m2, and the lease term extends to 2030. Under the terms of the contract, the Company is required to pay the land rent in advance on a quarterly basis.

c) **Foreign currencies**

	Ending balance	Beginning balance
USD	33,952.42	14,242.08
EUR	25.84	-

24 . TOTAL REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	Current period	Previous period
	VND	VND
Revenue from sales of merchandise	31,273,854,788	9,694,482,113
Revenue from rendering of services	96,452,484,717	71,104,364,201
Revenue from construction activities	51,448,013,688	64,642,903,846
	179,174,353,193	**145,441,750,160**
In which: Revenue from related parties	**103,120,466,085**	**74,135,138,074**

(Detailed as in Note No. 38)

25 . COST OF GOODS SOLD

	Current period	Previous period
	VND	VND
Cost of merchandise sold	27,030,419,179	8,764,307,603
Cost of services rendered	59,795,726,077	40,496,367,059
Cost of construction activities	54,842,115,028	60,192,327,365
	141,668,260,284	**109,453,002,027**
In which: Goods purchased from related parties	**11,068,486,581**	**11,347,934,849**

(Detailed as in Note No. 38)

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26 . FINANCIAL INCOME

	Current period	Previous period
	VND	VND
Interest income, interest from lendings	1,437,217,044	2,180,690,065
Exchange revaluation gain at the end of the period	-	44,747,420
	1,437,217,044	**2,225,437,485**

27 . SELLING EXPENSES

	Current period	Previous period
	VND	VND
Raw materials	22,013,053	47,783,682
Labor expenses	3,462,732,960	3,102,885,940
Depreciation expenses	115,047,333	72,806,001
Expenses of outsourcing services	52,809,397	121,689,130
Other expenses in cash	980,986,998	873,604,662
Provision expenses for construction warranty	(509,663,785)	-
	4,123,925,956	**4,218,769,415**
In which: Expenses purchased from related parties *(Detailed as in Note No. 38)*	**1,634,912**	**1,092,593**

28 . GENERAL ADMINISTRATIVE EXPENSES

	Current period	Previous period
	VND	VND
Raw materials	192,682,866	110,157,418
Labor expenses	4,020,880,382	3,297,267,803
Depreciation expenses	215,404,173	220,842,369
Expenses of outsourcing services	707,904,060	438,060,825
Other expenses in cash	5,325,288,161	2,352,652,623
	10,462,159,642	**6,418,981,038**
In which: Expenses purchased from related parties *(Detailed as in Note No. 38)*	**712,342,774**	**271,958,976**

29 . OTHER INCOME

	Current period	Previous period
	VND	VND
Supportings	-	-
Liquidation of tools, supplies	63,748,148	-
Reversal of provision for construction warranty	-	391,556,400
Others	5,062,318	8,133,112
	68,810,466	**399,689,512**

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30 . OTHER EXPENSES

	Current period	Previous period
	VND	VND
Residual value and expenses of disposal fixed assets	-	-
Fines	-	-
Others	417,073,119	124,685
	417,073,119	**124,685**

31 . CURRENT CORPORATE INCOME TAX EXPENSE

	Current period	Previous period
	VND	VND
Current corporate income tax expense in Parent company	4,721,202,230	5,586,134,990
Current corporate income tax expense in the subsidiary	-	-
Total current corporate income tax expenses	**4,721,202,230**	**5,586,134,990**

32 . DEFERRED INCOME TAX

a) Deferred income tax assets

	Ending balance	Beginning balance
	VND	VND
Corporate income tax rate used to determine the value of Deferred income tax assets	20%	20%
Deferred income tax assets related to deductible temporary differences	200,253,078	199,786,257
Offsetting with Deferred income tax payable	(200,253,078)	(199,786,257)
Deferred income tax assets	**-**	**-**

b) Deferred income tax liabilities

	Ending balance	Beginning balance
	VND	VND
Corporate income tax rate used to determine the value of Deferred income tax payable	20%	20%
Deferred income tax payable raised from taxable temporary difference	2,574,004,012	2,427,442,086
Offsetting with Deferred income tax assets	(200,253,078)	(199,786,257)
Deferred income tax liabilities	**2,373,750,934**	**2,227,655,829**

c) Deferred income tax expenses

	Current period	Previous period
	VND	VND
Deferred CIT expense relating to taxable temporary difference	73,280,963	275,146,140
Deferred CIT expense relating to reversal of deferred income tax assets	72,814,142	-
Deferred CIT income arising from deductible temporary difference	-	(172,439,757)
	146,095,105	**102,706,383**

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33 . BASIC EARNINGS PER SHARE

Basic earnings per share distributed to common shareholders of the Company are calculated as follows:

	Current period	Previous period
	VND	VND
Profit after tax	52,165,091,359	58,772,927,459
Adjustment	(7,459,810,963)	(8,027,751,295)
- *Dividend of preference shares*	-	-
- *Remuneration to the BoD, the BoS, Bonus for the Executive board and Bonus, welfare funds (*)*	*(7,459,810,963)*	*(8,027,751,295)*
Profit distributed to common shares	44,705,280,396	50,745,176,164
Average number of outstanding common shares in circulation in the period	36,727,500	36,727,500
Basic earnings per share	**1,217**	**1,382**

(*) According to Resolution No. 01/2026/NQ-ĐHĐCĐ of the 2026 Annual General Meeting of Shareholders dated 23/04/2026, the Company plans to pay remuneration to the BoD, the BoS with the amount of VND 1,600,000,000 and appropriate Bonus for the Executive board, Bonus, welfare funds at a rate of 12% of profit after tax.

As at 30/09/2026, the Company does not have shares with dilutive potential for earnings per share.

34 . BUSINESS AND PRODUCTIONS COST BY ITEMS

	Current period	Previous period
	VND	VND
Raw materials	48,054,655,022	24,401,388,376
Labour expenses	22,799,328,260	19,347,988,613
Depreciation expenses		
Provision expenses	(509,663,785)	-
Expenses of outsourcing services	22,949,319,457	23,144,197,623
Other expenses in cash	21,752,396,096	11,850,836,134
	123,293,727,707	**87,347,982,090**

35 . FINANCIAL INSTRUMENTS

Financial risk management

Financial risks that the Company may face risks including: market risk, credit risk and liquidity risk.

The Company has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. The Board of Management of the Company is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

Market risk

The Company may face with the market risk such as: changes in prices, exchange rates and interest rates.

Exchange rate risk

The Company bears exchange rate risk when transactions are made in currencies other than Vietnam Dong such as: borrowings, revenues, expenses, imports of supplies, goods, machinery and equipment...

Interest rate risk

The Company bears the risk of interest rates due to the fluctuation in fair value of future cash flow of a financial instrument in line with changes in market interest rates if the Company has time or demand deposits, borrowings and debts subject to floating interest rates. The Company manages interest rate risk by analyzing the market competition situation to obtain interest beneficial for its operation purpose.

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Credit risk

Credit risk is the risk of financial loss to the Company if a counterparty fails to perform its contractual obligations. The Company has credit risk from operating activities (mainly to trade receivables) and financial activities (including deposits, borrowings and other financial instruments), detailed as follows:

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/09/2026				
Cash and cash equivalents	12,017,220,001	-	-	12,017,220,001
Trade receivables, other receivables	172,351,815,648	1,151,658,898	-	173,503,474,546
Lendings	66,532,430,138	-	-	66,532,430,138
	250,901,465,787	**1,151,658,898**	**-**	**252,053,124,685**
As at 01/01/2026				
Cash and cash equivalents	63,901,425,264	-	-	63,901,425,264
Trade receivables, other receivables	71,075,711,083	1,067,248,493	-	72,142,959,576
Lendings	198,491,900,837	-	-	198,491,900,837
	333,469,037,184	**1,067,248,493**	**-**	**334,536,285,677**

Liquidity risk

Liquidity risk is the risk that the Company has trouble in settlement of its financial obligations due to the lack of funds. Liquidity risk of the Company mainly arises from different maturity of its financial assets and liabilities.

Due date for payment of financial liabilities based on expected payment under the contracts (based on cash flow of the original debts) as follows:

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/09/2026				
Trade payables, other payables	52,013,271,720	10,389,062,406	-	62,402,334,126
Accrued expenses	7,252,712,303	-	-	7,252,712,303
	59,265,984,023	**10,389,062,406**	**-**	**69,655,046,429**
As at 01/01/2026				
Trade payables, other payables	63,057,206,495	9,432,051,489	-	72,489,257,984
Accrued expenses	8,133,713,746	-	-	8,133,713,746
	71,190,920,241	**9,432,051,489**	**-**	**80,622,971,730**

The Company believes that risk level of loan repayment is low. The Company has the ability to pay due debts from cash flows from its operating activities and cash received from mature financial assets.

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36 . SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

There have been no significant events occurring after the reporting accounting period, which would require adjustments or disclosures to be made in the Interim Consolidated Financial Statements .

37 . SEGMENT REPORTING

a) Under business fields

	Rendering of services	Construction	Trading and other activities	**Grand total**
	VND	VND	VND	**VND**
Net revenue from sales to external customers	260,766,972,841	173,793,751,601	37,539,676,146	472,100,400,588
Profit from business activities	**98,026,280,963**	**(1,199,469,435)**	**5,003,542,622**	**101,830,354,150**
Segment cost to acquire fixed assets	16,478,725,912	-	-	16,478,725,912
Unallocated cost to acquire fixed assets				1,935,629,951
Total cost to acquire fixed assets	**16,478,725,912**	**-**	**-**	**18,414,355,863**
Segment assets	313,660,184,560	166,933,693,819	44,619,442,501	525,213,320,880
Unallocated assets				106,145,627,754
Total assets	**313,660,184,560**	**166,933,693,819**	**44,619,442,501**	**631,358,948,634**
Segment liabilities	49,540,125,033	26,538,844,293	4,176,172,226	80,255,141,552
Unallocated liabilities	-	-	-	40,266,632,227
Total liabilities	**49,540,125,033**	**26,538,844,293**	**4,176,172,226**	**120,521,773,779**

b) Under geographical areas

Because the Company's business activities are in Vietnamese territory, the Company does not prepare segment reports by geographical segment.

38 . TRANSACTIONS AND BALANCES WITH RELATED PARTIES

List and relation between related parties and the Company are as follows:

Related parties	Relation
Becamex Investment And Industrial Development Group - JSC ("Becamex")	Major shareholder with significant influence
Urban Development JSC	Subsidiary of Becamex

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List and relation between related parties and the Company are as follows (Continued):

Related parties	Relation
My Phuoc Hospital JSC	Subsidiary of Becamex
Eastern International University	Subsidiary of Becamex
Becamex International General Hospital JSC	Subsidiary of Becamex
Becamex IDC - Block 71 Startup Support Co., Ltd	Subsidiary of Becamex
Aspire Co., Ltd	Subsidiary of Eastern International University
Eastern Education Development JSC	Joint venture of Becamex
Becamex Infrastructure Development JSC ("Infrastructure Development")	Associate of Becamex
Vietnam - Singapore Industrial Park Joint Venture Co., Ltd	Associate of Becamex
Setia - Becamex JSC	Associate of Becamex
Savi Pharmaceutical JSC	Associate of Becamex
Becamex Tokyu Co., Ltd ("Becamex Tokyu")	Associate of Becamex
BW Industrial Development JSC ("BW Industrial")	Associate of Becamex
Becamex Binh Phuoc Infrastructure Development JSC ("Becamex Binh Phuoc")	Associate of Becamex
Binh Duong Rubber JSC	Associate of Becamex
Becamex Binh Dinh JSC ("Becamex Binh Dinh")	Associate of Becamex
Vietnam - Singapore Smart energy Solutions JSC ("Smart energy")	Associate of Becamex
East Saigon Industrial Investment and Development JSC	Associate of Becamex
Becamex - VSIP Power Investment and Development JSC	Associate of Becamex
VSIP Can Tho JSC	Associate of Becamex
Ho Chi Minh City - Thu Dau Mot - Chon Thanh Expressway JSC	Associate of Becamex
Ho Chi Minh City Ring road 4 JSC	Associate of Becamex
Binh Duong Trade and Development JSC ("Binh Duong Development")	Associate of Becamex
Becamex Construction & Civil Engineering JSC ("Becamex Construction")	Associate of Becamex
BW Industrial Development Thoi Hoa Co., Ltd	Subsidiary of BW Industrial
BW Industrial Development Thoi Hoa - Project 2 Co., Ltd	Subsidiary of BW Industrial
BW Supply Chain City Co., Ltd	Subsidiary of BW Industrial
BW Industrial Development Bau Bang - Project 3 Co., Ltd	Subsidiary of BW Industrial
BW Industrial Development Bau Bang - BB01 Co., Ltd	Subsidiary of BW Industrial
BW Industrial Development Bau Bang - BB04 Co., Ltd	Subsidiary of BW Industrial
BW Industrial Development Bau Bang - BB05 Co., Ltd	Subsidiary of BW Industrial
BW Industrial Development Bau Bang - BB06 Co., Ltd	Subsidiary of BW Industrial
BW Industrial Development My Phuoc 3 Co., Ltd	Subsidiary of BW Industrial
BW Industrial Development Hai Phong Co., Ltd	Subsidiary of BW Industrial
Sao Hoa Toan Quoc JSC	Subsidiary of BW Industrial
Becamex Tokyu Bus Co., Ltd	Subsidiary of Becamex Tokyu
IJC Construction Co., Ltd	Subsidiary of Infrastructure Development
WTC Binh Duong Co., Ltd	Subsidiary of Infrastructure Development

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List and relation between related parties and the Company are as follows (Continued):

Related parties	Relation
Becamex Hotel Co., Ltd	Subsidiary of Infrastructure Development
Becamex Binh Phuoc Power JSC	Subsidiary of Becamex Binh Phuoc
Ha Tien Kien Giang - Becamex Cement JSC	Subsidiary of Binh Duong Development
Becamex Construction Material JSC	Subsidiary of Binh Duong Development
Becamex Binh Dinh Infrastructure Development Co., Ltd	Subsidiary of Becamex Binh Dinh
Vietnam - Singapore Smart enegery Solutions Co., Ltd	Subsidiary of Smart energy
Binh Duong Plastic Production Trading Co., Ltd	Subsidiary of Becamex Construction
Vietnam Posts and Telecommunications Group ("VNPT")	Shareholder with significant influence
Binh Duong Telecommunication	Member entity of VNPT
Hai Phong Telecommunication	Member entity of VNPT
Nghe An Telecommunication	Member entity of VNPT
Quang Ngai Telecommunication	Member entity of VNPT
Dong Nai Telecommunication	Member entity of VNPT
Bac Ninh Telecommunication	Member entity of VNPT
Gia Lai Telecommunication	Member entity of VNPT
Ho Chi Minh City Telecommunication	Member entity of VNPT
Ho Chi Minh City VNPT	Member entity of VNPT
VNPT Information Technology Company	Member entity of VNPT
VNPT Vinaphone Corporation	Subsidiary of VNPT
Binh Duong Project Investment and Management Co., Ltd	Enterprise relating to member of the BoS
Members of the Board of Directors, the Board of Management and the Board of Supervision	Key managers

In addition to the information with related parties presented in the above Notes, during the period, the Company has the transactions with related parties as follows:

	Current period	Previous period
	VND	VND
Revenue from sales of goods and rendering of services	**103,120,466,085**	**74,135,138,074**
Becamex Investment And Industrial Development Group - JSC	47,896,832,545	50,426,069,127
Urban Development JSC	4,682,072	4,684,207
My Phuoc Hospital JSC	57,000,000	75,150,000
Eastern International University	119,134,233	104,013,754
Aspire Co., Ltd	15,190,007	15,279,689
Becamex Infrastructure Development JSC	515,430,536	421,010,853
Vietnam - Singapore Industrial Park Joint Venture Co., Ltd	395,304,426	304,454,000
Setia - Becamex JSC	581,250	129,853,250
Becamex Tokyu Co., Ltd	192,631,406	167,271,733
Becamex Binh Phuoc Infrastructure Development JSC	723,726,091	101,735,954
Becamex Binh Dinh JSC	92,180,000	9,500,000
Vietnam - Singapore Smart energy Solutions JSC	7,652,665	7,731,673
East Saigon Industrial Investment and Development JSC	93,285,000	109,255,000

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	Current period	Previous period
	VND	VND
Revenue from sales of goods and rendering of services (Continued)		
Becamex - VSIP Power Investment and Development JSC	12,869,515,628	17,774,253,746
VSIP Can Tho JSC	4,430,769	-
Ho Chi Minh City - Thu Dau Mot - Chon Thanh Expressway JSC	1,523,076	1,523,076
Binh Duong Trade and Development JSC	204,979,833	216,224,439
Becamex Construction & Civil Engineering JSC	311,284,201	120,456,240
BW Industrial Development Thoi Hoa - Project 2 Co., Ltd	4,500,000	-
BW Supply Chain City Co., Ltd	4,560,000	4,560,000
BW Industrial Development Bau Bang - BB01 Co., Ltd	4,500,000	-
BW Industrial Development Bau Bang - BB06 Co., Ltd	9,000,000	-
BW Industrial Development My Phuoc 3 Co., Ltd	4,500,000	-
BW Industrial Development Hai Phong Co., Ltd	4,050,000	4,050,000
Sao Hoa Toan Quoc JSC	9,000,000	9,000,000
Becamex Tokyu Bus Co., Ltd	15,480,000	32,463,797
IJC Construction Co., Ltd	8,789,796	9,486,507
WTC Binh Duong Co., Ltd	-	64,169,089
Becamex Hotel Co., Ltd	672,986,953	230,326,000
Becamex Binh Phuoc Power JSC	12,844,546	14,126,364
Ha Tien Kien Giang - Becamex Cement JSC	12,161,760	12,302,466
Becamex Binh Dinh Infrastructure Development Co., Ltd	4,140,000	4,140,000
Vietnam - Singapore Smart enegery Solutions Co., Ltd	7,500,000	7,500,000
Binh Duong Plastic Production Trading Co., Ltd	7,500,000	7,500,000
VNPT Vinaphone Corporation	17,119,999	1,607,657,582
Binh Duong Telecommunication	-	1,086,318,887
Ho Chi Minh City VNPT	3,126,842,947	-
Binh Duong Project Investment and Management Co., Ltd	128,656,020	104,584,400
VNPT Information Technology Company	34,285,542,488	-
Hai Phong Telecommunication	561,229,124	433,070,358
Nghe An Telecommunication	455,890,050	343,377,883
Quang Ngai Telecommunication	205,591,575	172,038,000
Dong Nai Telecommunication	52,717,089	-
Purchasing goods	**11,068,486,581**	**11,347,934,849**
Becamex Investment And Industrial Development Group - JSC	84,783,457	77,427,445
Eastern International University	25,714,138	26,236,045
Becamex International General Hospital JSC	-	-
Vietnam - Singapore Industrial Park Joint Venture Co., Ltd	356,880,723	362,749,741
Setia - Becamex JSC	17,895,822	18,409,134
Becamex Tokyu Co., Ltd	1,869,153	5,456,604
Becamex Binh Phuoc Infrastructure Development JSC	119,526,296	110,111,291
Becamex Binh Dinh JSC	30,065,121	51,415,486
VSIP Can Tho JSC	6,480,668	-

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	Current period	Previous period
	VND	VND
Purchasing goods (Continued)		
Binh Duong Trade and Development JSC	-	64,574,074
BW Supply Chain City Co., Ltd	2,215,588,080	2,025,498,840
IJC Construction Co., Ltd	-	34,553,131
VNPT Vinaphone Corporation	72,000,000	8,257,665,552
Binh Duong Telecommunication	-	238,225,690
Hai Phong Telecommunication	373,902,808	-
Nghe An Telecommunication	1,601,831,848	-
Quang Ngai Telecommunication	111,331,588	-
Dong Nai Telecommunication	508,228,230	-
Quang Tri Telecommunication	2,373,030	
Gia Lai Telecommunication	93,560,196	75,611,816
Ho Chi Minh City VNPT	5,446,455,423	-
Selling expenses	**1,634,912**	**1,092,593**
IJC Construction Co., Ltd	-	1,092,593
Ho Chi Minh City VNPT	1,634,912	-
General administrative expenses	**712,342,774**	**271,958,976**
Becamex International General Hospital JSC	537,362,600	-
Aspire Co., Ltd	168,000,000	106,612,800
Setia - Becamex JSC	-	27,272,727
Becamex Binh Dinh JSC	20,790	-
IJC Construction Co., Ltd	-	124,900,022
WTC Binh Duong Co., Ltd	-	6,900,000
Becamex Hotel Co., Ltd	4,506,075	-
VNPT Vinaphone Corporation	-	6,273,427
Ho Chi Minh City VNPT	2,453,309	-

Transactions with other related parties:

	Position	Current period	Previous period
		VND	VND
Remuneration to the key managers:		**552,348,000**	**514,476,000**
Mr. Pham Tuan Anh	General Director and Vice Chairman of the BoD	235,280,000	230,180,000
Mr. Nguyen Chau Thanh Hien	Vice General Director	154,232,000	124,880,000
Mr. Nguyen Van Phuc	Chief Accountant	162,836,000	159,416,000

In addition to the above related parties transactions, other related parties did not have any transactions during the period and have no balance at the end of the accounting period with the Company.

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39 . COMPARATIVE FIGURES

The comparative figures in the Interim Financial Statements are presented in corresponding figures. According to this method, the comparative information of the previous period is presented regarding the financial position, operating results and cash flow of the Company during the previous period.

The comparative figures in the Interim Consolidated Statement of Financial position and related notes are those of the Consolidated Financial Statements for the fiscal year ended 31 December 2025. Comparative information in the Interim Consolidated Statement of Income, Interim Consolidated Statement of Cash flows, and related notes is that of the Interim Consolidated Financial Statements for the accounting period from 01 January 2025 to 30 September 2025.

As presented in Note 2.3, the Company applies to retrospectively adjustment in accordance with Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC from 01/01/2026, resulting in changes to certain items in the Financial Statements. Certain figures as at 01/01/2026 and for the accounting period from 01/01/2025 to 30/09/2025 have been reclassified to comply with the Financial Statements presentation requirements under Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC. Details are as follows:

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Figures according to the Consolidated Financial Statements for the fiscal year ended as at 31/12/2025				Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27/10/2025 and Circular No. 43/2026/TT-BTC dated 20/04/2026			
Code	Items	Value		Code	Items	Value	Change
		VND				VND	
CONSOLIDATED STATEMENT OF FINANCIAL POSITION				**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**			
	CURRENT ASSETS				**CURRENT ASSETS**		
110	**I. Cash and cash equivalents**	**64,709,279,390**		**110**	**I. Cash and cash equivalents**	**64,713,060,212**	**Restatement**
112	1. Cash equivalents	30,000,000,000		112	1. Cash equivalents	30,003,780,822	Restatement
120	**II. Short-term financial investments**	**193,500,000,000**		**120**	**II. Short-term financial investments**	**198,491,900,837**	**Restatement**
123	1. Held-to-maturity investments	193,500,000,000		123	1. Short-term held-to-maturity investments	198,491,900,837	Restatement, name change
130	**III. Short-term receivables**	**82,898,917,088**		**130**	**III. Short-term receivables**	**77,903,235,429**	**Restatement**
136	1. Other short-term receivables	20,331,519,454		135	1. Other short-term receivables	15,335,837,795	Restatement, code change
137	2. Provision for short-term doubtful	(5,321,722,688)		136	2. Provision for short-term doubtful debts	(5,321,722,688)	Code change
150	**IV. Other short-term assets**	**5,109,915,238**		**160**	**IV. Other short-term assets**	**5,109,915,238**	**Code change**
151	1. Short-term prepaid expenses	3,731,804,709		161	1. Short-term deferred expenses	3,731,804,709	Name change, code
152	2. Deductible VAT	747,410,752		162	2. Deductible VAT	747,410,752	Code change
153	3. Taxes and other receivables from State budget	630,699,777		163	3. Taxes and other receivables from State budget	630,699,777	Code change

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Figures according to the Consolidated Financial Statements for the fiscal year ended as at 31/12/2025				Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27/10/2025 and Circular No. 43/2026/TT-BTC dated 20/04/2026			
Code	Items	Value		Code	Items	Value	Change
		VND				VND	
	NON-CURRENT ASSETS				**NON-CURRENT ASSETS**		
210	**I. Long-term receivables**	**1,067,248,493**		**210**	**I. Long-term receivables**	**1,067,248,493**	
216	1. Other long-term receivables	1,067,248,493		215	1. Other long-term receivables	1,067,248,493	Code change
240	**II. Long-term assets in progress**	**39,960,229,550**		**250**	**II. Long-term assets in progress**	**39,960,229,550**	**Code change**
242	1. Construction in progress	39,960,229,550		252	1. Construction in progress	39,960,229,550	Code change
260	**III. Other long-term assets**	**11,904,030,878**		**270**	**III. Other long-term assets**	**11,904,030,878**	**Code change**
261	1. Long-term prepaid expenses	11,904,030,878		271	1. Long-term deferred expenses	11,904,030,878	Name change, code
	LIABILITIES				**LIABILITIES**		
310	**I. Current liabilities**	**113,167,238,695**		**310**	**I. Current liabilities**	**113,167,238,695**	
				313	1. Dividend and profit payables	9,093,609,300	Restatement
313	2. Taxes and other payables to State budget	6,208,606,664		314	2. Short-term taxes and other payables to State budget	6,208,606,664	Name change, code change
314	3. Payables to employees	16,686,839,007		315	3. Payables to employees	16,686,839,007	Code change
315	4. Short-term accrued expenses	8,133,713,746		316	4. Short-term accrued expenses	8,133,713,746	Code change
318	5. Short-term unearned revenues	12,096,033,465		319	5. Short-term deferred revenues	12,096,033,465	Name change, code
319	6. Other short-term payables	14,974,599,498		320	6. Other short-term payables	5,880,990,198	Restatement, code change
321	7. Provisions for short-term payables	1,541,011,974		322	7. Provisions for short-term payables	1,541,011,974	Code change
322	8. Bonus and welfare fund	2,617,517,703		323	8. Bonus and welfare fund	2,617,517,703	Code change

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Figures according to the Consolidated Financial Statements for the fiscal year ended as at 31/12/2025				Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27/10/2025 and Circular No. 43/2026/TT-BTC dated 20/04/2026			
Code	Items	Value		Code	Items	Value	Change
		VND				VND	
330	**II. Non-current liabilities**	**13,403,761,672**		**330**	**II. Non-current liabilities**	**13,403,761,672**	
336	1. Long-term unearned revenues	585,387,640		337	1. Long-term deferred revenues	585,387,640	Name change, code
337	2. Other long-term payables	9,432,051,489		338	2. Other long-term payables	9,432,051,489	Code change
341	3. Deferred income tax liabilities	2,227,655,829		342	3. Deferred income tax liabilities	2,227,655,829	Code change
342	4. Provisions for long-term payables	1,158,666,714		343	4. Provisions for long-term payables	1,158,666,714	Code change
	OWNER'S EQUITY				**OWNER'S EQUITY**		
412	1. Share premium	(382,600,000)		412	1. Share premium	(382,600,000)	Name change
420	2. Other reserves	439,285,060		419	2. Other reserves	439,285,060	Code change
421	3. Retained earnings	76,796,794,702		420	3. Retained earnings	76,796,794,702	Code change
421a	RE accumulated till the end of the previous year	4,207,695,430		420a	RE accumulated till the end of the previous year	4,207,695,430	Code change
421b	RE of the current year	72,589,099,272		420b	RE of the current year	72,589,099,272	Code change

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Figures according to the Interim Consolidated Financial Statements for the accounting period from 01/01/2025 to 30/06/2025				Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27/10/2025 and Circular No. 43/2026/TT-BTC dated 20/04/2026				
Code		Items	Value	Code		Items	Value	Change
			VND				VND	
CONSOLIDATED STATEMENT OF INCOME				**CONSOLIDATED STATEMENT OF INCOME**				
21	1.	Financial income	6,600,972,802	22	1.	Financial income	6,600,972,802	Code change
22	2.	Financial expenses	5,394	23	2.	Financial expenses	5,394	Code change
23		In which: Interest expenses	-	24		In which: Borrowing expenses	-	Name change, code
CONSOLIDATED STATEMENT OF CASH FLOWS				**CONSOLIDATED STATEMENT OF CASH FLOWS**				
05	-	Gains/losses from investing activities	(3,748,402,321)	05	-	Gains/losses from investing, financing	(3,748,402,321)	Name change
12	-	Increase/Decrease in prepaid expenses	(2,444,154,744)	12	-	Increase/Decrease in deferred expenses	(2,444,154,744)	Name change

Vi Ngoc Dai
Preparer

Nguyen Van Phuc
Chief Accountant

Pham Tuan Anh
Legal Representative
Approved, 22 October 2026

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