

**VIETNAM TECHNOLOGY &
TELECOMMUNICATION JOINT
STOCK COMPANY**

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No: 32./2026/ CBTT-VNTT

Ho Chi Minh City, August 28, 2026

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

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

Implementing the regulations in Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16th, 2020 of the Ministry of Finance proving guidelines on disclosure of information on the securities market, Vietnam Technology & Telecommunication Joint Stock Company implement information disclosure on Consolidated Financial Statements for semi-annual 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 semi-annual of 2026

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

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

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

- The cases have to explain the reason:

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

☐ Yes

☐ No

Explanatory document in the case of tick Yes:

☐ Yes

☐ No



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

☐ Yes

☐ No

Explanatory document in the case of tick Yes:

☐ Yes

☐ No

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

☐ Yes

☐ No

Explanatory document in the case of tick Yes:

☐ Yes

☐ No

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

☐ Yes

☐ No

Explanatory document in the case of tick Yes:

☐ Yes

☐ No

This information was published on the Company's website on August 28, 2026, at the link: <https://vnntt.com.vn/bao-cao-tai-chinh/>

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

Attached file:

- Consolidated Financial statements for the semi-annual of 2026.

Organizational representative

Legal representative

General Director



PHAM TUAN ANH



TOTRINHGD2608270325

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

**VIETNAM TECHNOLOGY & TELECOMMUNICATION
JOINT STOCK COMPANY**

For the accounting period from 01/01/2026 to 30/06/2026
(reviewed)



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REPORT OF THE BOARD OF MANAGEMENT

Board of Management of Vietnam Technology & Telecommunication Joint Stock Company ("the Company") presents its report and the Company's Interim Consolidated Financial Statements for the accounting period from 01/01/2026 to 30/06/2026.

THE COMPANY

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.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND BOARD OF SUPERVISION

Members of the Board of Directors, the Board of Management and the Board of Supervision of the Company during the period and to the preparation of these statements are:

The Board of Directors:

Mr. Le Phan Minh Vu	Chairman
Mr. Pham Tuan Anh	Vice Chairman
Mrs. Vo Thi Thanh Huong	Member
Mr. Nguyen Ba Thuoc	Member
Mr. Le Nguyen Bao Trong	Member

The Board of Management:

Mr. Pham Tuan Anh	General Director
Mr. Nguyen Chau Thanh Hien	Vice General Director

The Board of Supervision:

Mr. Nguyen Hai Hoang	Head of the Board
Mr. Nguyen Minh Duong	Member
Mrs. Nguyen Thi Thanh Tra	Member

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and until the preparation of these Interim Consolidated Financial Statements is Mr. Pham Tuan Anh - General Director.

AUDITORS

The auditors of the AASC Auditing Firm Company Limited have taken the review of Interim Consolidated Financial Statements for the Company.

STATEMENT OF THE BOARD OF MANAGEMENT' RESPONSIBILITY IN RESPECT OF THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

We, the Board of Management is responsible for the Interim Consolidated Financial Statements which give a true and fair view of the financial position of the Company, its operating results and its cash flows for the period. In preparing those Interim Consolidated Financial Statements, the Board of Management is required to:

- Establish and maintain of an internal control system which is determined necessary by the Board of Directors and the Board of Management to ensure the preparation and presentation of Interim Consolidated Financial Statements do not contain any material misstatement caused by errors or frauds;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Interim Consolidated Financial Statements;
- Prepare the Interim Consolidated Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Interim Financial Statements;
- Prepare the Interim Consolidated Financial Statements on going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Management is responsible for ensuring that accounting records are kept to reflect the financial position of the Company, with reasonable accuracy at anytime and to ensure that the Interim Consolidated Financial Statements comply with the current State's regulations. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Management confirms that the Interim Consolidated Financial Statements give a true and fair view of the financial position at 30 June 2026, its operation results and cash flows for the six-month accounting period then ended of the Company in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Interim Consolidated Financial Statements.

OTHER COMMITMENTS

We confirm that our Company has fully complied with all disclosure obligations in accordance with the current laws of Vietnam.

On behalf of the Board of Management



Phạm Tuan Anh

Legal Representative

Approved, 27 August 2026

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: **The shareholders, the Board of Directors and the Board of Management
Vietnam Technology & Telecommunication Joint Stock Company**

We have reviewed Interim Consolidated Financial Statements of Vietnam Technology & Telecommunication Joint Stock Company prepared on 27 August 2026, from page 06 to page 51 including: Interim Consolidated Statement of Financial position as at 30 June 2026, Interim Consolidated Statement of Income, Interim Consolidated Statement of Cash flows for the six-month accounting period then ended and Notes to the Interim Consolidated Financial Statements.

The Board of Management's Responsibility

The Board of Management is responsible for the preparation of Interim Consolidated Financial Statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Interim Financial Statements and for such internal control as management determines is necessary to enable the preparation of Interim Financial Statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express a conclusion on these Interim Consolidated Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Auditors' Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Consolidated Financial Statements does not give a true and fair view, in all material respects, of the financial position of Vietnam Technology & Telecommunication Joint Stock Company as at 30/06/2026, and of its financial performance and its cash flows for the six-month accounting period then ended, in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Interim Consolidated Financial Statements.

Other matter

The Interim Consolidated Financial Statements for the period from 01/01/2025 to 30/06/2025 and the Consolidated Financial Statements of Vietnam Technology & Telecommunication Joint Stock Company for the fiscal year ended as at 31/12/2025 were reviewed and audited by A&C Auditing and Consulting Company Limited. The auditors expressed an unqualified conclusion and opinion on those statements on 25 August 2025 and 30 March 2026.

AASC Auditing Firm Company Limited



Ngô Minh Quý

Deputy General Director

Certificate of registration for audit practising

No. 2434-2023-002-1

Ho Chi Minh City, 27 August 2026



INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Code	ASSETS	Note	Ending balance VND	Beginning balance VND
100	A. CURRENT ASSETS		527,345,643,528	476,591,271,927
110	I. Cash and cash equivalents	03	89,900,623,097	64,713,060,212
111	1. Cash		29,853,773,782	34,709,279,390
112	2. Cash equivalents		60,046,849,315	30,003,780,822
120	II. Short-term financial investments	04	70,752,282,192	198,491,900,837
123	1. Short-term held-to-maturity investments		70,752,282,192	198,491,900,837
130	III. Short-term receivables		137,923,638,617	77,903,235,429
131	1. Short-term trade receivables	05	96,577,455,903	60,782,360,050
132	2. Short-term prepayments to suppliers	06	31,576,864,193	7,106,760,272
135	3. Other short-term receivables	07	15,091,041,209	15,335,837,795
136	4. Provision for short-term doubtful debts		(5,321,722,688)	(5,321,722,688)
140	IV. Inventories	09	223,442,502,783	130,373,160,211
141	1. Inventories		223,442,502,783	130,373,160,211
160	V. Other short-term assets		5,326,596,839	5,109,915,238
161	1. Short-term deferred expenses	13	3,442,411,094	3,731,804,709
162	2. Deductible VAT		783,793,976	747,410,752
163	3. Taxes and other receivables from State budget	17	1,100,391,769	630,699,777
200	B. NON-CURRENT ASSETS		157,885,440,266	155,590,003,848
210	I. Long-term receivables		1,097,658,898	1,067,248,493
215	1. Other long-term receivables	07	1,097,658,898	1,067,248,493
220	II. Fixed assets		114,358,943,352	102,658,494,927
221	1. Tangible fixed assets	10	107,595,100,358	95,162,194,457
222	- Historical costs		396,212,438,506	369,495,555,761
223	- Accumulated depreciation		(288,617,338,148)	(274,333,361,304)
227	2. Intangible fixed assets	11	6,763,842,994	7,496,300,470
228	- Historical costs		18,887,732,382	18,887,732,382
229	- Accumulated amortization		(12,123,889,388)	(11,391,431,912)
250	III. Long-term assets in progress		29,008,813,544	39,960,229,550
252	1. Construction in progress	12	29,008,813,544	39,960,229,550
270	IV. Other long-term assets		13,420,024,472	11,904,030,878
271	1. Long-term deferred expenses	13	13,420,024,472	11,904,030,878
280	TOTAL ASSETS		685,231,083,794	632,181,275,775

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(continued)

Code	CAPITAL	Note	Ending balance VND	Beginning balance VND
300	C. LIABILITIES		193,357,008,934	126,571,000,367
310	I. Current liabilities		179,455,793,606	113,167,238,695
311	1. Short-term trade payables	14	63,253,248,108	48,082,606,997
312	2. Short-term prepayments from customers	15	23,771,464,565	2,826,309,641
313	3. Dividend and profit payables	16	45,528,816,800	9,093,609,300
314	4. Short-term taxes and other payables to State	17	4,778,673,160	6,208,606,664
315	5. Payables to employees		9,688,297,235	16,686,839,007
316	6. Short-term accrued expenses	18	8,763,546,789	8,133,713,746
319	7. Short-term deferred revenues	19	11,733,224,391	12,096,033,465
320	8. Other short-term payables	20	3,430,503,574	5,880,990,198
322	9. Provisions for short-term payables	21	4,850,964,896	1,541,011,974
323	10. Bonus and welfare fund		3,657,054,088	2,617,517,703
330	II. Non-current liabilities		13,901,215,328	13,403,761,672
337	1. Long-term deferred revenues	19	49,402,014	585,387,640
338	2. Other long-term payables	20	10,387,311,177	9,432,051,489
342	3. Deferred income tax liabilities	32.b	2,330,850,542	2,227,655,829
343	4. Provisions for long-term payables	21	1,133,651,595	1,158,666,714
400	D. OWNER'S EQUITY	22	491,874,074,860	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		37,654,409,409	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		33,201,991,364	72,589,099,272
440	TOTAL CAPITAL		685,231,083,794	632,181,275,775

Vi Ngoc Dai
Preparer

Nguyen Van Phuc
Chief Accountant

Phạm Tuan Anh
Legal Representative
Approved, 27 August 2026



INTERIM CONSOLIDATED STATEMENT OF INCOME

For the accounting period from 01/01/2026 to 30/06/2026

Code	ITEMS	Note	Current period VND	Previous period VND
01	1. Revenues from sales of goods and rendering of services	24	292,926,047,395	173,811,953,936
02	2. Revenue deductions		-	-
10	3. Net revenues from sales of goods and rendering of services		292,926,047,395	173,811,953,936
11	4. Cost of goods sold	25	228,320,027,069	110,613,708,785
20	5. Gross profit from sales of goods and rendering of services		64,606,020,326	63,198,245,151
21	6. Gain/(loss) on liquidation or disposal of investment properties	25	-	-
22	7. Financial income	26	3,288,853,386	4,375,535,317
23	8. Financial expenses		-	5,394
24	In which: Interest expenses		-	-
25	9. Selling expenses	27	11,576,289,115	8,070,000,918
26	10. General administrative expenses	28	14,842,306,019	14,264,315,528
27	11. Share of joint ventures and associates' profit or loss		-	-
30	12. Net profit from operating activities		41,476,278,578	45,239,458,628
31	13. Other income	29	102,084,566	708,460,846
32	14. Other expenses	30	1,049,639	389,759,834
40	15. Other profit		101,034,927	318,701,012
50	16. Total profit before tax		41,577,313,505	45,558,159,640
51	17. Current corporate income tax expenses	31	8,272,127,428	9,072,390,800
52	18. Deferred corporate income tax expenses	32.c	103,194,713	60,953,789
60	19. Profit after corporate income tax		33,201,991,364	36,424,815,051
61	20. Profit after tax attributable to shareholders of the Parent		33,201,991,364	36,424,815,051
70	21. Basic earnings per share	33	774	855

Vi Ngoc Dai
Preparer

Nguyen Van Phuc
Chief Accountant

Phạm Tuấn Anh
Legal Representative
Approved, 27 August 2026



INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

For the accounting period from 01/01/2026 to 30/06/2026
(Indirect method)

Code ITEMS	Note	Current period VND	Previous period VND
I. CASH FLOWS FROM OPERATING ACTIVITIES			
01 1. Profit before tax		41,577,313,505	45,558,159,640
2. Adjustments for			
02 - Depreciation of fixed assets and investment properties		15,016,434,320	16,487,649,280
03 - Provisions		3,284,937,803	(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		(3,234,550,260)	(3,748,402,321)
08 3. Operating profit before changes in working capital		56,589,832,242	57,878,926,065
09 - Increase/Decrease in receivables		(60,553,792,554)	10,028,032,934
10 - Increase/Decrease in inventories		(93,069,342,572)	(14,373,936,646)
11 - Increase/Decrease in payables (excluding interest payables, enterprise income tax payables)		27,102,714,395	(6,422,702,781)
12 - Increase/Decrease in deferred expenses		(1,226,599,979)	(2,444,154,744)
15 - Corporate income tax paid		(9,645,755,689)	(9,148,537,386)
16 - Other receipts from operating activities		-	7,020,000
17 - Other payments on operating activities		(9,171,155,527)	(7,261,273,166)
20 Net cash flows from operating activities		(89,974,099,684)	28,263,374,276
II. CASH FLOWS FROM INVESTING ACTIVITIES			
21 1. Purchase or construction of fixed assets and other long-term assets		(15,570,839,279)	(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		(36,500,000,000)	(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		6,974,168,905	4,071,482,483
30 Net cash flows from investing activities		115,403,329,626	(6,547,525,120)
III CASH FLOWS FROM FINANCING ACTIVITIES			
36 1. Dividends or profits paid to owners		(292,292,500)	(315,467,000)
40 Net cash flows from financing activities		(292,292,500)	(315,467,000)

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

For the accounting period from 01/01/2026 to 30/06/2026

(Indirect method)

Code ITEMS	Note	Current period	Previous period
		VND	VND
50 Net cash flows within the period		25,136,937,442	21,400,382,156
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	<u>89,900,623,097</u>	<u>61,725,558,823</u>

Vi Ngoc Dai
Preparer

Nguyen Van Phuc
Chief Accountant

Pham Tuan Anh
Legal Representative
Approved, 27 August 2026



NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from 01/01/2026 to 30/06/2026

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 30/06/2026 is 358 (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 Consolidated 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 119.11 billion, equivalent to a 68.53% 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 117.71 billion (a 106.41% increase); consequently, gross profit grew by only VND 1.41 billion (2.23%) 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 1.09 billion in financial income, meanwhile, the Company had to make a provision for construction warranties, causing selling expenses to rise by VND 3.51 billion.

The aforementioned factors caused pre-tax profit for the period to decrease by VND 3.98 billion, equivalent to a decline of 8.74% compared to the same period previous year.

1.5 . Group structure

The Company's subsidiaries consolidated in Interim Consolidated Financial Statements as at 30/06/2026

Name	Location	Rate of interest	Rate of voting rights	Principle activities
VNTT Solutions Co., Ltd	Ho Chi Minh	100%	100%	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 27/10/2025, 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 21/03/2016 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 Consolidated 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 30/06/2026.

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

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 Consolidated Financial Statements

- 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 Consolidated Financial Statements and that are assessed by the Board of Management to be reasonable under the

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 revaluing 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.

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

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.

Subsequent measurement after initial recognition

If these costs augment the future economic benefits obtained from the use of tangible fixed assets beyond their initial 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.

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.

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 can be measured reliably.

Rendering of services

- The percentage of completion of the transaction at the preparation date of Interim Consolidated Financial Statements can be measured reliably.

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.

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 30/06/2026, the Company applies the corporate income tax rate of 20% for the operating activities which has taxable income.

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	226,754,478	811,634,948
Demand deposits	29,627,019,304	33,897,644,442
Cash equivalents	60,046,849,315	30,003,780,822
	<u>89,900,623,097</u>	<u>64,713,060,212</u>

Detailed information on demand deposits and cash equivalents as at 30/06/2026 as follows:

Demand deposits		Ending balance	Beginning balance
	Currency	VND	VND
JS Commercial Bank for Investment and Development of Vietnam	VND	24,770,470,983	30,415,491,384
	USD	479,513,036	373,879,782
	USD	781,065	1,108,895
JS Commercial Bank for Foreign trade of Vietnam	VND	3,575,401,056	2,972,910,547
Other banks	VND	800,853,164	134,253,834
		<u>29,627,019,304</u>	<u>33,897,644,442</u>

Detailed information on demand deposits and cash equivalents as at 30/06/2026 as follows (Continued):

Cash equivalents	Currency	Term	Interest rate	Ending balance	Beginning balance
				VND	VND
JS Commercial Bank for Investment and Development of Vietnam	VND	1 - 3 months	4.75%	60,046,849,315	30,003,780,822
				<u>60,046,849,315</u>	<u>30,003,780,822</u>

4 . SHORT-TERM FINANCIAL INVESTMENTS

Short-term held to maturity investments

	Ending balance			Beginning balance	
	Value	Recoverable value	Provision	Value	Provision
	VND	VND	VND	VND	VND
Term deposits	69,500,000,000	69,500,000,000	-	193,500,000,000	-
Interest receivables	1,252,282,192	1,252,282,192	-	4,991,900,837	-
	<u>70,752,282,192</u>	<u>70,752,282,192</u>	-	<u>198,491,900,837</u>	-

Detailed information on term deposits as at 30/06/2026 is as follows:

	Currency	Term	Annual interest rate	Ending balance	Beginning balance
				VND	VND
JS Commercial Bank for Investment and Development of Vietnam	VND	6 - 12 months	5% - 8%	69,500,000,000	193,500,000,000
Interest receivables	VND			1,252,282,192	4,991,900,837
				<u>70,752,282,192</u>	<u>198,491,900,837</u>

5 . SHORT-TERM TRADE RECEIVABLES

	Ending balance		Beginning balance	
	Book value	Provision	Book value	Provision
	VND	VND	VND	VND
Related parties				
Becamex Investment And Industrial Development Group - JSC	62,547,691,294	(171,825,360)	30,921,415,188	(171,825,360)
Urban Development JSC	38,321,314,338	-	7,977,760,617	-
My Phuoc Hospital JSC	1,650,000	-	1,650,002	-
Eastern International University	8,745,000	-	26,112,000	-
Becamex Infrastructure Development JSC	52,556,287	-	51,119,503	-
Vietnam - Singapore Industrial Park Joint Venture Co., Ltd	-	-	2,480,875,167	-
Setia - Becamex JSC	4,603,096,885	-	3,577,480,820	-
Becamex Tokyu Co., Ltd	3,311,265,346	-	3,134,197,510	-
Becamex Binh Phuoc Infrastructure Development JSC	59,215,258	-	122,107,094	-
Becamex Binh Dinh JSC	305,503,114	-	541,483,971	-
Vietnam - Singapore Smart energy Solutions JSC	37,285,000	-	-	-
East Saigon Industrial Investment and Development JSC	2,750,000	-	2,750,000	-
Becamex - VSIP Power Investment and Development JSC	158,942,800	-	26,350,500	-
Binh Duong Trade and Development JSC	5,912,581,538	-	3,301,181,356	-
Becamex Construction & Civil Engineering JSC	9,350,419,602	(171,825,360)	9,422,010,322	(171,825,360)
BW Industrial Development Thoi Hoa - Project 2 Co., Ltd	15,606,500	-	6,281,500	-
BW Industrial Development Bau Bang - BB01 Co., Ltd	1,650,000	-	-	-
BW Industrial Development Bau Bang - BB06 Co., Ltd	1,650,000	-	-	-
BW Industrial Development My Phuoc 3 Co., Ltd	3,300,000	-	-	-
Sao Hoa Toan Quoc JSC	1,650,000	-	-	-
Becamex Tokyu Bus Co., Ltd	-	-	3,850,000	-
IJC Construction Co., Ltd	18,084,000	-	23,028,000	-
WTC Binh Duong Co., Ltd	2,618,000	-	2,640,000	-
Becamex Hotel Co., Ltd	1,750,000	-	16,514,834	-
	38,060,000	-	66,803,120	-

Vietnam Technology & Telecommunication Joint Stock Company

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5 . SHORT-TERM TRADE RECEIVABLES

	Ending balance		Beginning balance	
	Book value	Provision	Book value	Provision
	VND	VND	VND	VND
Becamex Binh Phuoc Power JSC	240,000	-	36,144,000	-
Ha Tien Kien Giang - Becamex Cement JSC	4,400,000	-	-	-
Binh Duong Plastic Production Trading Co., Ltd	2,750,000	-	-	-
Ho Chi Minh City VNPT	327,857,626	-	89,128,872	-
Binh Duong Project Investment and Management Co., Ltd	2,750,000	-	11,946,000	-
Other parties	34,029,764,609	(2,107,332,292)	29,860,944,862	(2,107,332,292)
Cato Networks (Singapore) Pte	3,581,862,635	-	774,618,065	-
Vietnam Vaccine JSC	2,547,393,840	-	2,432,589,860	-
Luxshare - ICT Co., Ltd	2,428,368,948	-	1,925,178,549	-
Others	25,472,139,186	(2,107,332,292)	24,728,558,388	(2,107,332,292)
	96,577,455,903	(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				
Gennet Technology Investment JSC	28,011,223,946	-	-	-
Hong Long Van Technical Co., Ltd	-	-	2,504,197,600	-
Phan Khang Trading Service Technical Co., Ltd	-	-	1,009,011,244	-
Others	3,565,640,247	(279,235,926)	3,593,551,428	(279,235,926)
	31,576,864,193	(279,235,926)	7,106,760,272	(279,235,926)



7 . OTHER RECEIVABLES

	Ending balance		Beginning balance	
	Book value	Provision	Book value	Provision
	VND	VND	VND	VND
a) Short-term				
Receivables from SI, UI	4,467,250	-	4,467,250	-
Advances	10,256,499,659	-	10,406,332,989	-
Deposits	108,023,062	-	116,423,062	-
Receivables from BCC under joint control	603,339,089	-	927,610,340	-
Others	4,118,712,149	(2,763,329,110)	3,881,004,154	(2,763,329,110)
	<u>15,091,041,209</u>	<u>(2,763,329,110)</u>	<u>15,335,837,795</u>	<u>(2,763,329,110)</u>
b) Long-term				
Deposits	1,097,658,898	-	1,067,248,493	-
	<u>1,097,658,898</u>	<u>-</u>	<u>1,067,248,493</u>	<u>-</u>
c) In which: Other receivables from related parties				
Becamex Investment And Industrial Development Group - JSC	461,776,000	-	1,071,976,200	-
Urban Development JSC	62,637	-	60,501	-
Eastern International University	462,467	-	1,448,731	-
Aspire Co., Ltd	61,897,018	-	61,896,318	-
Becamex Infrastructure Development JSC	17,585	-	44,795	-
Vietnam Singapore Industrial Park Joint Venture Co., Ltd	9,490,328	-	300,305,328	-
Becamex Tokyu Co., Ltd	572,147	-	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 -	51,530	-	86,515	-
	Singapore Smart energy Solutions JSC				
	Becamex - VSIP Power Investment and Development JSC	51,426	-	58,690	-
	Binh Duong Trade and Development JSC	82,360	-	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	40,000	-	40,400	-
	Becamex Hotel Co., Ltd	679,944	-	486,344	-
	Ha Tien Kien Giang - Becamex Cement JSC	48,687	-	47,919	-
	VNPT Vinaphone Corporation	-	-	22,896,274	-
	Ho Chi Minh City VNPT	600,617,578	-	-	-
	Binh Duong Project Investment and Management Co., Ltd	60,000	-	60,000	-
		<u>1,260,478,617</u>	<u>-</u>	<u>1,584,749,868</u>	<u>-</u>

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	359,330,623	-	359,330,623	-
Investment Trade Co., Ltd				
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	80,014,691,838	-	29,232,819,934	-
Tools, instruments	261,035,600	-	43,457,822	-
Work in progress	120,862,080,122	-	79,585,432,282	-
Merchandise	22,304,695,223	-	21,511,450,173	-
	223,442,502,783	-	130,373,160,211	-

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	-	378,068,586	-	201,370,010	-	579,438,596
Finished construction investment	1,740,834,150	2,251,907,635	7,377,004,364	14,767,698,000	-	26,137,444,149
Ending balance	23,918,308,938	237,822,819,767	106,575,513,089	26,751,362,983	1,144,433,729	396,212,438,506
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	532,915,004	6,642,402,806	5,537,598,435	1,550,592,193	20,468,406	14,283,976,844
Ending balance	11,324,977,660	198,816,795,872	72,542,757,868	4,895,895,661	1,036,911,087	288,617,338,148
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	12,593,331,278	39,006,023,895	34,032,755,221	21,855,467,322	107,522,642	107,595,100,358

Cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND 112,010,019,237.

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	<u>4,120,573,328</u>	<u>14,767,159,054</u>	<u>18,887,732,382</u>
Accumulated amortisation			
Beginning balance	-	11,391,431,912	11,391,431,912
Amortisation	-	732,457,476	732,457,476
Ending balance	<u>-</u>	<u>12,123,889,388</u>	<u>12,123,889,388</u>
Carrying amount			
Beginning balance	4,120,573,328	3,375,727,142	7,496,300,470
Ending balance	<u>4,120,573,328</u>	<u>2,643,269,666</u>	<u>6,763,842,994</u>

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, N117 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.

12 . CONSTRUCTION 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
Uni Town Real estate (*)	9,168,785,178	9,168,785,178	9,168,785,178	9,168,785,178
Construction in progress	19,840,028,366	19,840,028,366	30,791,444,372	30,791,444,372
Core Network system	4,170,000,000	4,170,000,000	-	-
OLT system	2,541,600,000	2,541,600,000	-	-
AI Server system	-	-	13,513,700,000	13,513,700,000
My Phuoc 3 Residential area Network infrastructure	1,154,149,722	1,154,149,722	3,077,797,003	3,077,797,003
Bau Bang Residential, industrial zone Network infrastructure	2,315,236,110	2,315,236,110	3,493,320,634	3,493,320,634
Other projects	9,659,042,534	9,659,042,534	10,706,626,735	10,706,626,735
	29,008,813,544	29,008,813,544	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		
Dispatched tools and supplies	1,175,105,061	2,002,435,699
Information technology expenses	2,043,583,363	1,316,668,231
Others	223,722,670	412,700,779
	3,442,411,094	3,731,804,709
b) Long-term		
Land leasing expenses (*)	8,633,881,013	8,819,438,777
Dispatched tools and supplies	3,220,385,144	1,925,316,795
Others	1,565,758,315	1,159,275,306
	13,420,024,472	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, details as follows:

No.	Address	Area m2	Lease term
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

14 . SHORT-TERM TRADE PAYABLES

	Ending balance VND	Beginning balance VND
Related parties	5,880,727,550	8,818,972,366
Becamex Investment And Industrial Development Group - JSC	46,413,605	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	85,366,480	188,255,501
Setia - Becamex JSC	5,970,786	5,431,778
Becamex Tokyu Co., Ltd	6,131,273	6,999,420
Becamex Binh Phuoc Infrastructure Development JSC	46,114,311	34,274,311
Becamex Binh Dinh JSC	10,774,373	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	84,230,749	2,780,191,208
Other parties	57,372,520,558	39,263,634,631
Hoang Phuc Communication Investment JSC	14,270,448,000	-
Noventiq Vietnam Co., Ltd	10,368,984,974	-
Communication and Information Infrastructure Solution JSC	7,869,071,520	11,675,836,800
Thinh Phat Cables JSC	6,651,291,804	-
Others	18,212,724,260	27,587,797,831
	63,253,248,108	48,082,606,997

15 . SHORT-TERM PREPAYMENTS FROM CUSTOMERS

	Ending balance	Beginning balance
	VND	VND
Related parties	20,295,632,636	2,200,000
Becamex Infrastructure Development JSC	2,646,362,347	-
BW Supply Chain City Co., Ltd	2,200,000	2,200,000
VNPT Information Technology Company	17,647,070,289	-
Other parties	3,475,831,929	2,824,109,641
Orion Vina Foods Co., Ltd	1,300,984,200	1,300,984,200
Others	2,174,847,729	1,523,125,441
	23,771,464,565	2,826,309,641

16 . DIVIDEND AND PROFIT PAYABLES

	Ending balance	Beginning balance
	VND	VND
Distribution from profit after tax of year 2025 (1)	36,727,500,000	-
Distribution from profit after tax of year 2024 (2)	1,693,912,500	1,774,098,000
Distribution from profit after tax of year 2023 (2)	1,188,131,000	1,237,747,000
Distribution from profit after tax of year 2022 (2)	1,051,484,000	1,090,166,000
Distribution from profit after tax of year 2021 (2)	806,634,000	836,826,000
Distribution from profit after tax of year 2020 (2)	1,475,004,000	1,517,256,000
Distribution from profit after tax of year 2019 (2)	1,605,705,000	1,652,070,000
Distribution from profit after tax of year 2013 and prior years (2)	980,446,300	985,446,300
	45,528,816,800	9,093,609,300

(1) According to Board of Directors Resolution No. 04/2026/NQ-HDQT 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.

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

	Tax receivable at the beginning of the period	Tax payable at the beginning of the period	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	-	1,349,535,403	1,352,329,648	633,494,022	-
Corporate income tax	-	6,136,270,657	8,272,127,428	9,645,755,689	-	4,762,642,396
Personal income tax	-	61,133,970	1,337,527,854	1,857,609,571	466,897,747	7,950,000
Property tax and land rental	-	-	15,186,561	15,186,561	-	-
Other taxes	-	11,202,037	69,336,563	72,457,836	-	8,080,764
	<u>630,699,777</u>	<u>6,208,606,664</u>	<u>11,043,713,809</u>	<u>12,943,339,305</u>	<u>1,100,391,769</u>	<u>4,778,673,160</u>

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 Consolidated Financial Statements could be changed at a later date upon final determination by the tax authorities.

18 . SHORT-TERM ACCRUED EXPENSES

	Ending balance VND	Beginning balance VND
a) Details as per the content		
Sharing revenue expenses	6,267,498,090	5,756,862,952
Construction expenses	1,833,466,646	1,510,718,879
Others	662,582,053	866,131,915
	8,763,546,789	8,133,713,746
b) In which: Related parties		
Vietnam - Singapore Industrial Park Joint Venture Co., Ltd	170,739,174	178,915,423
Setia - Becamex JSC	6,262,805	4,937,980
Becamex Tokyu Co., Ltd	1,798,330	3,599,464
Becamex Binh Phuoc Infrastructure Development JSC	44,104,600	31,158,465
Becamex Binh Dinh JSC	9,520,254	8,825,773
Hai Phong Telecommunication	124,203,646	125,326,954
Nghe An Telecommunication	454,104,217	419,178,011
Quang Ngai Telecommunication	36,751,310	71,362,718
Dong Nai Telecommunication	184,310,394	119,742,589
Gia Lai Telecommunication	28,176,167	68,370,261
Ho Chi Minh City VNPT	2,172,975,113	2,505,387,821
	3,232,946,010	3,536,805,459

19 . DEFERRED REVENUES

	Ending balance VND	Beginning balance VND
a) Short-term		
Revenue from rendering of telecommunication, information technology services	11,733,224,391	12,096,033,465
	11,733,224,391	12,096,033,465
b) Long-term		
Revenue from rendering of telecommunication, information technology services	49,402,014	585,387,640
	49,402,014	585,387,640
c) In which: Related parties		
Becamex Investment And Industrial Development Group - JSC	374,750,000	-
Becamex Infrastructure Development JSC	407,881,487	247,988,630
Vietnam - Singapore Industrial Park Joint Venture Co., Ltd	15,428,572	-
Becamex Tokyu Co., Ltd	-	150,780,000
Becamex Binh Phuoc Infrastructure Development JSC	99,060,001	188,941,429
Becamex Binh Dinh JSC	1,800,000	5,400,000
East Saigon Industrial Investment and Development JSC	7,985,000	59,750,000
Becamex - VSIP Power Investment and Development JSC	26,480,000	106,300,000

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	Ending balance VND	Beginning balance VND
c) In which: Related parties (Continued)		
VSIP Can Tho JSC	17,723,077	-
Ho Chi Minh City - Thu Dau Mot - Chon Thanh Expressway JSC	6,092,308	2,538,462
Binh Duong Trade and Development JSC	183,270,000	222,550,000
Becamex Construction & Civil Engineering JSC	24,973,333	120,608,333
BW Industrial Development Hai Phong Co., Ltd	8,100,000	-
Sao Hoa Toan Quoc JSC	27,000,000	-
Becamex Tokyu Bus Co., Ltd	5,160,000	5,160,000
Becamex Binh Phuoc Power JSC	5,440,000	21,760,000
Binh Duong Project Investment and Management Co., Ltd	15,322,581	45,322,581
	1,226,466,359	1,177,099,435

20 . OTHER PAYABLES

	Ending balance VND	Beginning balance VND
a) Short-term		
Trade union fund	283,938,000	239,105,800
Health insurance	2,694,300	3,269,400
Short-term deposits, collateral received	160,853,725	161,435,153
Revenue payables under BCC (*)	2,231,569,209	3,874,584,207
Bonus for the Executive board	382,012,087	1,221,496,612
Others	369,436,253	381,099,026
	3,430,503,574	5,880,990,198
b) Long-term		
Long-term deposits, collateral received	10,387,311,177	9,432,051,489
	10,387,311,177	9,432,051,489
c) In which: Other payables to related parties		
Becamex Infrastructure Development JSC	2,684,800	2,684,800
BW Supply Chain City Co., Ltd	3,300,000	3,300,000
Bonus for the Executive board	382,012,087	1,221,496,612
	387,996,887	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 during the period: VND 5,338,047,045;
- Project status as at 30/06/2026: The project is operating stably.

21 . PROVISION FOR PAYABLES

		During the period			
		Beginning balance	Increase	Decrease	Ending balance
		VND	VND	VND	VND
a)	Short-term				
	Provision for construction warranty	1,541,011,974	3,583,516,021	273,563,099	4,850,964,896
		<u>1,541,011,974</u>	<u>3,583,516,021</u>	<u>273,563,099</u>	<u>4,850,964,896</u>
b)	Long-term				
	Provision for construction warranty	1,158,666,714	247,687,344	272,702,463	1,133,651,595
		<u>1,158,666,714</u>	<u>247,687,344</u>	<u>272,702,463</u>	<u>1,133,651,595</u>

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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 of previous period	-	-	-	-	36,424,815,051	36,424,815,051
Appropriation to Development and investment funds	-	-	15,268,707,648	-	(15,268,707,648)	-
Remuneration for the BoD, the BoS and Bonus for the Executive board	-	-	-	-	(2,471,496,612)	(2,471,496,612)
Appropriation to Bonus, welfare funds	-	-	-	-	(6,107,483,059)	(6,107,483,059)
Dividends	-	-	-	-	(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	40,632,510,481	469,445,991,187
Beginning balance of current period	367,275,000,000	(382,600,000)	61,481,795,646	439,285,060	40,632,510,481	469,445,991,187
Profit of current period	-	-	-	-	33,201,991,364	33,201,991,364
Appropriation to Development and investment funds (*)	-	-	25,406,184,745	-	(25,406,184,745)	-
Remuneration for the BoD, the BoS and Bonus for the Executive board (*)	-	-	-	-	(2,951,781,985)	(2,951,781,985)
Appropriation to Bonus, welfare funds (*)	-	-	-	-	(7,258,909,927)	(7,258,909,927)
Dividends (*)	-	-	-	-	(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	37,654,409,409	491,874,074,860

(*) 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
	<u>100</u>	<u>367,275,000,000</u>	<u>100</u>	<u>367,275,000,000</u>

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	(292,292,500)	(315,467,000)
- Dividend, profit payable at the end of the period	<u>45,528,816,800</u>	<u>41,112,703,300</u>

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		

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 dated 23/04/2026.

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 31/12/2019, total future minimum lease income under operating lease contracts are presented as follows:

	Ending balance	Beginning balance
	VND	VND
Under 1 year	3,584,580,000	10,130,120,000
From 1 to 5 years	525,380,000	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	18,232	14,242

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

	Current period	Previous period
	VND	VND
Revenue from sales of merchandise	6,265,821,358	22,429,099,440
Revenue from rendering of services	164,314,488,124	139,220,330,799
Revenue from construction activities	122,345,737,913	12,162,523,697
	292,926,047,395	173,811,953,936
In which: Revenue from related parties (Detailed as in Note No. 38)	130,791,738,277	38,839,851,188

25 . COST OF GOODS SOLD

	Current period	Previous period
	VND	VND
Cost of merchandise sold	5,505,714,345	21,443,321,906
Cost of services rendered	110,810,286,402	78,723,012,820
Cost of construction activities	112,004,026,322	10,447,374,059
	228,320,027,069	110,613,708,785
In which: Goods purchased from related parties (Detailed as in Note No. 38)	25,700,886,791	23,455,486,198

26 . FINANCIAL INCOME

	Current period	Previous period
	VND	VND
Interest income	3,234,550,260	4,135,385,463
Exchange difference gain in the period	-	41,636,211
Exchange revaluation gain at the end of the period	54,303,126	198,513,643
	3,288,853,386	4,375,535,317

27 . SELLING EXPENSES

	Current period	Previous period
	VND	VND
Raw materials	83,656,661	43,484,080
Labor expenses	6,171,262,149	5,988,051,992
Depreciation expenses	192,432,983	145,612,002
Expenses of outsourcing services	124,373,711	277,644,591
Other expenses in cash	1,692,377,678	1,615,208,253
Refund provision for warranty expense	3,312,185,933	-
	11,576,289,115	8,070,000,918
In which: Expenses purchased from related parties <i>(Detailed as in Note No. 38)</i>	3,082,183	23,995,000

28 . GENERAL ADMINISTRATIVE EXPENSES

	Current period	Previous period
	VND	VND
Raw materials	438,707,685	374,180,022
Labor expenses	7,028,784,402	6,732,080,492
Depreciation expenses	417,334,726	444,109,098
Expenses of outsourcing services	1,058,465,402	666,393,710
Other expenses in cash	5,899,013,804	6,047,552,206
	14,842,306,019	14,264,315,528
In which: Expenses purchased from related parties <i>(Detailed as in Note No. 38)</i>	368,763,515	898,066,953

29 . OTHER INCOME

	Current period	Previous period
	VND	VND
Supportings	57,870,370	-
Liquidation of tools, supplies	27,397,222	-
Reversal of provision for construction warranty	-	673,803,372
Others	16,816,974	34,657,474
	102,084,566	708,460,846

30 . OTHER EXPENSES

	Current period	Previous period
	VND	VND
Residual value and expenses of disposal fixed assets	-	367,302,285
Fines	759,646	22,249,716
Others	289,993	207,833
	1,049,639	389,759,834

31 . CURRENT CORPORATE INCOME TAX EXPENSE

	Current period	Previous period
	VND	VND
Current corporate income tax expense in Parent company	8,272,127,428	9,072,390,800
Current corporate income tax expense in the subsidiary	-	-
Total current corporate income tax expenses	8,272,127,428	9,072,390,800

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	151,210,409	199,786,257
Offsetting with Deferred income tax payable	(151,210,409)	(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	2,482,060,951	2,427,442,086
Offsetting with Deferred income tax assets	(151,210,409)	(199,786,257)
Deferred income tax liabilities	2,330,850,542	2,227,655,829

c) Deferred income tax expenses

	Current period	Previous period
	VND	VND
Deferred CIT expense relating to taxable temporary difference	54,618,865	257,734,546
Deferred CIT expense relating to reversal of deferred income tax assets	48,575,848	-
Deferred CIT income arising from deductible temporary difference	-	(196,780,757)
	103,194,713	60,953,789

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	33,201,991,364	36,424,815,051
Adjustment	(4,784,238,964)	(5,020,977,806)
- <i>Remuneration to the BoD, the BoS, Bonus for the Executive board and Bonus, welfare funds (*)</i>	(4,784,238,964)	(5,020,977,806)
Profit distributed to common shares	28,417,752,400	31,403,837,245
Average number of outstanding common shares in circulation in the period	36,727,500	36,727,500
Basic earnings per share	774	855

(*) 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 30/06/2026, 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	149,355,901,373	50,703,609,410
Labour expenses	40,434,871,683	34,951,693,041
Depreciation expenses	15,016,434,320	16,487,649,280
Provision expenses	3,284,937,803	-
Expenses of outsourcing services	48,801,919,622	43,144,865,011
Other expenses in cash	33,615,490,897	21,250,401,486
	290,509,555,698	166,538,218,228

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 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.

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 VND	From 1 to 5 years VND	Over 5 years VND	Total VND
As at 30/06/2026				
Cash and cash equivalents	89,673,868,619	-	-	89,673,868,619
Trade receivables, other receivables	106,626,010,350	1,097,658,898	-	107,723,669,248
Lendings	70,752,282,192	-	-	70,752,282,192
	267,052,161,161	1,097,658,898	-	268,149,820,059
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 VND	From 1 to 5 years VND	Over 5 years VND	Total VND
As at 30/06/2026				
Trade payables, other payables	112,212,568,482	10,387,311,177	-	122,599,879,659
Accrued expenses	8,763,546,789	-	-	8,763,546,789
	120,976,115,271	10,387,311,177	-	131,363,426,448
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.

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	164,314,488,124	122,345,737,913	6,265,821,358	292,926,047,395
Profit from business activities	53,504,201,722	10,341,711,591	760,107,013	64,606,020,326
Segment cost to acquire fixed assets	14,397,291,482	-	-	14,397,291,482
Unallocated cost to acquire fixed assets				1,368,175,257
Total cost to acquire fixed assets	14,397,291,482	-	-	15,765,466,739
Segment assets	223,972,265,939	211,724,568,666	72,494,755,605	508,191,590,210
Unallocated assets				177,039,493,584
Total assets	223,972,265,939	211,724,568,666	72,494,755,605	685,231,083,794
Segment liabilities	57,366,116,018	40,738,564,033	27,496,564,509	125,601,244,560
Unallocated liabilities				67,755,764,374
Total liabilities	57,366,116,018	40,738,564,033	27,496,564,509	193,357,008,934

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

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

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 VND	Previous period VND
Revenue from sales of goods and rendering of services	130,791,738,277	38,839,851,188
Becamex Investment And Industrial Development Group - JSC	113,417,706,673	26,068,366,011
Urban Development JSC	4,682,637	9,362,923
My Phuoc Hospital JSC	205,900,000	522,080,000
Eastern International University	160,126,159	419,598,185
Aspire Co., Ltd	15,181,818	30,382,295
Becamex Infrastructure Development JSC	665,827,961	1,269,971,603
Vietnam - Singapore Industrial Park Joint Venture Co., Ltd	3,986,037,609	701,408,000
Setia - Becamex JSC	197,501,250	625,782,500
Becamex Tokyu Co., Ltd	178,448,646	323,859,898
Becamex Binh Phuoc Infrastructure Development JSC	195,847,011	807,163,933
Binh Duong Rubber JSC	-	1,750,000
Becamex Binh Dinh JSC	29,780,000	804,556,369
Vietnam - Singapore Smart energy Solutions JSC	7,680,784	15,400,737
East Saigon Industrial Investment and Development JSC	147,055,000	192,000,000

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	Current period VND	Previous period VND
Revenue from sales of goods and rendering of services (Continued)		
Becamex - VSIP Power Investment and Development JSC	7,571,346,705	271,107,650
VSIP Can Tho JSC	3,402,983	-
Ho Chi Minh City - Thu Dau Mot - Chon Thanh Expressway JSC	1,523,076	119,898,505
Binh Duong Trade and Development JSC	235,182,222	433,547,690
Becamex Construction & Civil Engineering JSC	103,541,101	248,414,692
BW Industrial Development Thoi Hoa - Project 2 Co., Ltd	4,500,000	-
BW Supply Chain City Co., Ltd	4,560,000	9,120,328
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	8,100,000
Sao Hoa Toan Quoc JSC	9,000,000	18,000,000
Becamex Tokyu Bus Co., Ltd	21,121,078	65,573,576
IJC Construction Co., Ltd	7,285,817	-
WTC Binh Duong Co., Ltd	163,636	19,531,816
Becamex Hotel Co., Ltd	405,851,427	334,152,305
Becamex Binh Phuoc Power JSC	22,314,546	38,820,000
Ha Tien Kien Giang - Becamex Cement JSC	12,183,504	24,556,408
Becamex Binh Dinh Infrastructure Development Co., Ltd	4,140,000	8,280,000
Binh Duong Plastic Production Trading Co., Ltd	7,500,000	15,000,000
VNPT Vinaphone Corporation	-	3,173,594,611
Binh Duong Telecommunication	-	2,172,431,153
Ho Chi Minh City VNPT	3,085,296,634	-
Binh Duong Project Investment and Management Co., Ltd	59,000,000	88,040,000
Purchasing goods	25,700,886,791	23,455,486,198
Becamex Investment And Industrial Development Group - JSC	160,510,152	616,436,794
Eastern International University	43,145,263	50,939,372
Becamex International General Hospital JSC	8,420,992	30,963,328
Vietnam - Singapore Industrial Park Joint Venture Co., Ltd	511,928,865	694,251,826
Setia - Becamex JSC	36,162,252	31,035,362
Becamex Tokyu Co., Ltd	15,917,654	11,134,140
Becamex Binh Phuoc Infrastructure Development JSC	288,619,678	219,246,920
Becamex Binh Dinh JSC	92,287,102	114,742,228
Becamex - VSIP Power Investment and Development JSC	19,406,392	-
BW Supply Chain City Co., Ltd	4,241,086,920	4,050,997,680
IJC Construction Co., Ltd	-	45,339,670
VNPT Vinaphone Corporation	144,000,000	17,238,686,220
Hai Phong Telecommunication	673,429,765	-
Nghe An Telecommunication	2,641,520,018	-
Quang Ngai Telecommunication	251,872,186	-
Dong Nai Telecommunication	1,079,063,799	-
Bac Ninh Telecommunication	38,672,727	-

		Current period	Previous period
		VND	VND
Purchasing goods (Continued)			
Gia Lai Telecommunication		210,592,451	93,710,660
Ho Chi Minh City Telecommunication		-	258,001,998
Ho Chi Minh City VNPT		15,244,250,575	-
Selling expenses		3,082,183	23,995,000
IJC Construction Co., Ltd		-	14,735,741
WTC Binh Duong Co., Ltd		-	9,259,259
Ho Chi Minh City VNPT		3,082,183	-
General administrative expenses		368,763,515	898,066,953
Becamex International General Hospital JSC		-	480,441,000
Aspire Co., Ltd		227,152,800	213,225,600
IJC Construction Co., Ltd		4,642,575	63,186,852
WTC Binh Duong Co., Ltd		-	46,640,909
Becamex Hotel Co., Ltd		6,992,569	6,140,331
VNPT Vinaphone Corporation		-	88,432,261
Ho Chi Minh City VNPT		129,975,571	-
Transactions with other related parties:			
	Position	Current period	Previous period
		VND	VND
Remuneration to the key managers:			
Mr. Le Phan Minh Vu	Chairman of the BoD (Assigned on 18/04/2025)	233,733,500	-
Mr. Duong Ngoc Hoang Vu	Chairman of the BoD (Resigned on 18/04/2025)	-	117,500,000
Mrs. Vo Thi Thanh Huong	Member of the BoD	190,755,800	94,500,000
Mr. Nguyen Ba Thuoc	Member of the BoD	190,755,800	94,500,000
Mr. Le Nguyen Bao Trong	Member of the BoD (Assigned on 18/04/2025)	190,755,800	-
Mr. Quang Van Viet Cuong	Member of the BoD (Resigned on 18/04/2025)	-	94,500,000
Mr. Pham Tuan Anh	General Director and Vice Chairman of the BoD	2,017,948,200	1,154,211,400
Mr. Nguyen Chau Thanh Hien	Vice General Director	1,131,734,100	423,469,650
Mr. Le Xuan Vinh	Vice General Director (Resigned on 02/01/2025)	-	238,479,810
Mr. Nguyen Van Phuc	Chief Accountant	1,216,353,100	782,874,199
Mr. Nguyen Hai Hoang	Head of the BoS (Assigned on 24/04/2025)	190,755,800	58,000,000
Mrs. Nguyen Thi Thuy Duong	Head of the BoS (Resigned on 18/04/2025)	-	94,500,000
Mr. Nguyen Minh Duong	Member of the BoS (Assigned on 18/04/2025)	114,489,300	-
Mrs. Nguyen Thi Thanh Tra	Member of the BoS	114,489,300	58,000,000

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.

39 . COMPARATIVE FIGURES

The comparative figures in the Interim Consolidated Financial Statements are presented in corresponding figures. According to this method, the comparative information of the previous period is presented regarding the consolidated financial position, consolidated operating results and consolidated 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 June 2025. These figures have been audited and reviewed by A&C Auditing and Consulting Company Limited.

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 30/06/2025 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:

Figures according to the Consolidated Financial Statements
for the fiscal year ended as at 31/12/2025Figures 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						
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 change
LIABILITIES						
310	I. Current liabilities	113,569,033,914	310	I. Current liabilities	113,167,238,695	
313	2. Taxes and other payables to State budget	6,208,606,664	314	1. Dividend and profit payables	9,093,609,300	Restatement
314	3. Payables to employees	16,686,839,007	315	2. Short-term taxes and other payables to State budget	6,208,606,664	Name change, code change
315	4. Short-term accrued expenses	8,133,713,746	316	3. Payables to employees	16,686,839,007	Code change
318	5. Short-term unearned revenues	12,096,033,465	319	4. Short-term accrued expenses	8,133,713,746	Code change
319	6. Other short-term payables	14,974,599,498	320	5. Short-term deferred revenues	12,096,033,465	Name change, code change
321	7. Provisions for short-term payables	1,541,011,974	322	6. Other short-term payables	5,880,990,198	Restatement, code change
322	8. Bonus and welfare fund	2,617,517,703	323	7. Provisions for short-term payables	1,541,011,974	Code change
				8. Bonus and welfare fund	2,617,517,703	Code change

Figures according to the Consolidated Financial Statements
for the fiscal year ended as at 31/12/2025Figures 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

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

OWNER'S EQUITY

1. Share premium	(382,600,000)	Name change
2. Other reserves	439,285,060	Code change
3. Retained earnings	76,796,794,702	Code change
RE accumulated till the end of the previous year	4,207,695,430	Code change
RE of the current year	72,589,099,272	Code change



Figures according to the Interim Consolidated Financial Statements
for the accounting period from 01/01/2025 to 30/06/2025Figures 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						
21	1. Financial income	4,375,535,317	22	1. Financial income	4,375,535,317	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 change

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 activities	(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
PreparerNguyen Van Phuc
Chief Accountant

Pham Tuan Anh

Legal Representative

Approved, 27 August 2026

