

**VIETNAM TECHNOLOGY &
TELECOMMUNICATION JOINT
STOCK COMPANY**

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No: 03./2026/ CBTT-VNTT

Ho Chi Minh City, January 28th, 2026

**CÔNG TY CỔ
PHẦN CÔNG
NGHỆ &
TRUYỀN
THÔNG VIỆT
NAM**

Digitally signed by CÔNG TY CỔ
PHẦN CÔNG NGHỆ & TRUYỀN
THÔNG VIỆT NAM
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MST:3700861497, CN=CÔNG TY
CỔ PHẦN CÔNG NGHỆ & TRUYỀN
THÔNG VIỆT NAM, L=THỦ ĐẤU
MQT, S=BÌNH DƯƠNG, C=VN
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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 Separate Financial Statements for the 4th quarter of 2025 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 the 4th quarter of 2025

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

☒ Separate 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 *January 28th*, 2026, at the link: <https://vnvt.com.vn/bao-cai-tai-chinh/>

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

Attached file:

- Separate Financial statements for the 4th quarter of 2025.

Organizational representative

Legal representative

General Director



PHAM TUAN ANH



TOTRINHGD26010290

FINANCIAL STATEMENTS

THE 4th QUARTER OF 2025

VIETNAM TECHNOLOGY AND TELECOMMUNICATION JOINT STOCK COMPANY

Address: 16th Floor, WTC Tower Building, No. 1 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City

INTERIM FINANCIAL STATEMENTSFor the 4th quarter of the fiscal year ending 31 December 2025**INTERIM BALANCE SHEET**

(Full form)

As of 31 December 2025

Unit: VND

ITEMS	Code	Note	Ending balance	Beginning balance
A - CURRENT ASSETS	100		467.122.440.944	411.935.884.767
I. Cash and cash equivalents	110	V.1	63.929.979.011	38.811.252.844
1. Cash	111		33.929.979.011	33.811.252.844
2. Cash equivalents	112		30.000.000.000	5.000.000.000
II. Short-term financial investments	120		185.000.000.000	155.000.000.000
1. Trading securities	121		-	-
2. Provisions for devaluation of trading securities	122		-	-
3. Held-to-maturity investments	123	V.2a	185.000.000.000	155.000.000.000
III. Short-term receivables	130		81.655.839.499	104.309.260.677
1. Short-term trade receivables	131	V.3	60.510.395.250	83.411.715.548
2. Short-term prepayments to suppliers	132	V.4	7.106.760.272	6.686.762.380
3. Short-term inter-company receivables	133		-	-
4. Receivables according to the progress of construction contract	134		-	-
5. Receivables for short-term loans	135		-	-
6. Other short-term receivables	136	V.5a	19.188.581.305	18.616.123.684
7. Allowance for short-term doubtful debts	137	V.6	(5.149.897.328)	(4.405.340.935)
8. Deficit assets for treatment	139		-	-
IV. Inventories	140		131.408.258.360	110.974.921.828
1. Inventories	141	V.7	131.408.258.360	110.974.921.828
2. Allowance for inventories	149		-	-
V. Other current assets	150		5.128.364.074	2.840.449.418
1. Short-term prepaid expenses	151	V.8a	3.754.971.508	2.275.043.008
2. Deductible VAT	152		742.692.789	-
3. Taxes and other receivables from the State	153	V.14	630.699.777	565.406.410
4. Trading Government bonds	154		-	-
5. Other current assets	155		-	-

This statement should be read in conjunction with the Notes to the Interim Financial Statements

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TOTRINHGD26010290

VIETNAM TECHNOLOGY AND TELECOMMUNICATION JOINT STOCK COMPANY

Address: 16th Floor, WTC Tower Building, No. 1 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City

INTERIM FINANCIAL STATEMENTSFor the 4th quarter of the fiscal year ending 31 December 2025**Interim Balance Sheet (cont.)**

ITEMS	Code	Note	Ending balance	Beginning balance
B- NON-CURRENT ASSETS	200		166.378.132.503	165.887.855.442
			-	-
I. Long-term receivables	210		1.067.248.493	231.204.474
1. Long-term trade receivables	211		-	-
2. Long-term prepayments to suppliers	212		-	-
3. Working capital in affiliates	213		-	-
4. Long-term inter-company receivables	214		-	-
5. Receivables for long-term loans	215		-	-
6. Other long-term receivables	216	V.5b	1.067.248.493	231.204.474
7. Allowance for long-term doubtful debts	219		-	-
			-	-
II. Fixed assets	220		100.590.453.213	112.097.132.270
1. Tangible fixed assets	221	V.9	95.195.210.890	105.795.242.452
- Historical cost	222		369.098.096.473	358.096.475.240
- Accumulated depreciation	223		(273.902.885.583)	(252.301.232.788)
2. Financial leased assets	224		-	-
- Historical cost	225		-	-
- Accumulated depreciation	226		-	-
3. Intangible fixed assets	227	V.10	5.395.242.323	6.301.889.818
- Initial cost	228		14.834.118.508	18.697.924.382
- Accumulated amortization	229		(9.438.876.185)	(12.396.034.564)
			-	-
III. Investment property	230		-	-
- Historical costs	231		-	-
- Accumulated depreciation	232		-	-
			-	-
IV. Long-term assets in process	240		39.960.229.550	32.491.050.965
1. Long-term work in process	241		-	-
2. Construction-in-progress	242	V.11	39.960.229.550	32.491.050.965
			-	-
V. Long-term financial investments	250		12.862.789.571	12.827.821.488
1. Investments in subsidiaries	251	V.2b	25.000.000.000	25.000.000.000
2. Investments in joint ventures and associates	252		-	-
3. Investments in other entities	253		-	-
4. Provisions for devaluation of long-term financial investments	254	V.2b	(12.137.210.429)	(12.172.178.512)
5. Held-to-maturity investments	255		-	-
			-	-
VI. Other non-current assets	260		11.897.411.676	8.240.646.245
1. Long-term prepaid expenses	261	V.8b	11.897.411.676	8.240.646.245
2. Deferred income tax assets	262		-	-
3. Long-term components and spare parts	263		-	-
4. Other non-current assets	268		-	-
			-	-
TOTAL ASSETS	270		633.500.573.447	577.823.740.209

This statement should be read in conjunction with the Notes to the Interim Financial Statements



VIETNAM TECHNOLOGY AND TELECOMMUNICATION JOINT STOCK COMPANY

Address: 16th Floor, WTC Tower Building, No. 1 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City

INTERIM FINANCIAL STATEMENTSFor the 4th quarter of the fiscal year ending 31 December 2025**Interim Balance Sheet (cont.)**

ITEMS	Code	Note	Ending balance	Beginning balance
C - LIABILITIES	300		124.989.964.600	99.720.376.879
I. Current liabilities	310		113.815.192.557	90.190.540.773
1. Short-term trade payables	311	V.12	48.506.520.565	35.811.254.936
2. Short-term advances from customers	312	V.13	2.826.309.641	1.354.775.451
3. Taxes and other obligations to the State Budget	313	V.14	6.108.175.432	6.457.333.414
4. Payables to employees	314	V.15	17.282.864.354	10.085.290.652
5. Short-term accrued expenses	315	V.16	8.113.713.746	9.250.173.026
6. Short-term inter-company payables	316		-	-
7. Payables according to the progress of construction contracts	317		-	-
8. Short-term unearned revenue	318	V.17	11.879.510.884	11.725.477.705
9. Other short-term payables	319	V.18a,c	14.938.234.458	11.610.815.171
10. Short-term borrowings and financial leases	320		-	-
11. Provisions for short-term payables	321	V.19a	1.542.345.774	1.299.132.608
12. Bonus and welfare funds	322	V.20	2.617.517.703	2.596.287.810
13. Price stabilization fund	323		-	-
14. Trading Government bonds	324		-	-
			-	-
II. Non-current liabilities	330		11.174.772.043	9.529.836.106
1. Long-term trade payables	331		-	-
2. Long-term advances from customers	332		-	-
3. Long-term accrued expenses	333		-	-
4. Inter-company payables for working capital	334		-	-
5. Long-term inter-company payables	335		-	-
6. Long-term unearned revenue	336	V.17	585.387.640	1.132.268.680
7. Other long-term payables	337	V.18b,c	9.432.051.489	8.105.916.426
8. Long-term borrowings and financial leases	338		-	-
9. Convertible bonds	339		-	-
10. Preferred shares	340		-	-
11. Deferred income tax liability	341		-	-
12. Provisions for long-term payables	342	V.19b	1.157.332.914	291.651.000
13. Science and technology development fund	343		-	-



VIETNAM TECHNOLOGY AND TELECOMMUNICATION JOINT STOCK COMPANY

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INTERIM FINANCIAL STATEMENTS

For the 4th quarter of the fiscal year ending 31 December 2025

Interim Balance Sheet (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
D - OWNER'S EQUITY	400		508.510.608.847	478.103.363.330
I. Owner's equity	410		508.510.608.847	478.103.363.330
1. Capital	411	V.21	367.275.000.000	367.275.000.000
- Ordinary shares carrying voting rights	411a		367.275.000.000	367.275.000.000
- Preferred shares	411b		-	-
2. Share premiums	412	V.21	(382.600.000)	(382.600.000)
3. Bond conversion options	413		-	-
4. Other sources of capital	414		-	-
5. Treasury stocks	415		-	-
6. Differences on asset revaluation	416		-	-
7. Foreign exchange differences	417		-	-
8. Investment and development fund	418	V.21	61.481.795.646	46.213.087.998
9. Business arrangement supporting fund	419		-	-
10. Other funds	420	V.21	439.285.060	439.285.060
11. Retained earnings	421	V.21	79.697.128.141	64.558.590.272
- Retained earnings accumulated to the end of the previous period	421a		7.656.152.953	64.558.590.272
- Retained earnings of the current period	421b		72.040.975.188	-
12. Construction investment fund	422		-	-
II. Other sources and funds	430		-	-
1. Sources of expenditure	431		-	-
2. Fund to form fixed assets	432		-	-
TOTAL LIABILITIES AND OWNER'S EQUITY	440		633.500.573.447	577.823.740.209

Vi Ngoc Dai
Preparer

Nguyen Van Phuc
Chief Accountant

Ho Chi Minh City, 22 January 2026

CÔNG TY CỔ PHẦN CÔNG NGHỆ & TRUYỀN THÔNG VIỆT NAM

Phạm Tuan Anh
General Director



VIETNAM TECHNOLOGY AND TELECOMMUNICATION JOINT STOCK COMPANY

Address: 16th Floor, WTC Tower Building, No. 1 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City

INTERIM FINANCIAL STATEMENTSFor the 4^m quarter of the fiscal year ending 31 December 2025**INTERIM INCOME STATEMENT**

(Full form)

For the 4th quarter of the fiscal year ending 31 December 2025

Unit: VND

ITEMS	Code	Note	The 4 th quarter		Accumulated from the beginning of the year	
			Current year	Previous year	Current year	Previous year
1. Sales	01	V1.1	98,853,523,647	117,431,376,194	417,362,517,743	357,222,118,000
2. Sales deductions	02		-	-	-	-
3. Net sales	10		98,853,523,647	117,431,376,194	417,362,517,743	357,222,118,000
4. Cost of sales	11	V1.2	70,901,033,006	85,923,442,296	290,099,859,506	239,552,785,062
5. Gross profit	20		27,952,490,641	31,507,933,898	127,262,658,237	117,669,332,938
6. Financial income	21	V1.3	2,389,998,413	1,678,733,849	8,769,264,094	5,681,310,918
7. Financial expenses	22	V1.4	(188,129,425)	39,665,261	(34,968,083)	(1,382,884,977)
In which: Loan interest expenses	23		-	-	-	-
8. Selling expenses	25	V1.5	5,891,222,152	5,764,357,241	18,160,510,229	18,066,413,378
9. General and administration expenses	26	V1.6	8,362,954,170	9,800,603,089	29,167,625,624	33,211,466,832
10. Net operating profit	30		16,276,442,157	17,582,042,156	88,738,754,561	73,455,648,623
11. Other income	31	V1.7	639,458,373	864,910,180	1,484,118,415	2,316,205,126
12. Other expenses	32	V1.8	1,629,128	44,851,613	128,023,331	249,436,477
13. Other profit	40		637,829,245	820,058,567	1,356,095,084	2,066,768,649
14. Total accounting profit before tax	50		16,914,271,402	18,402,100,723	90,094,849,645	75,522,417,272



VIETNAM TECHNOLOGY AND TELECOMMUNICATION JOINT STOCK COMPANY

Address: 16th Floor, WTC Tower Building, No. 1 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City

INTERIM FINANCIAL STATEMENTSFor the 4th quarter of the fiscal year ending 31 December 2025**Interim Income Statement (cont.)**

	Code	Note	The 4 th quarter		Accumulated from the beginning of the year	
			Current year	Previous year	Current year	Previous year
15. Current income tax	51	V.14	3,395,348,667	3,689,268,305	18,053,874,457	15,116,117,386
16. Deferred income tax	52		-	-	-	-
17. Profit after tax	60		13,518,922,735	14,712,832,418	72,040,975,188	60,406,299,886
18. Basic earnings per share	70		-	-	-	-
19. Diluted earnings per share	71	VL9	-	-	-	-

Vi Ngoc Dai
PreparerNguyen Van Phuc
Chief Accountant

Ho Chi Minh City, 22 January 2026

Pham Tuan Anh
General Director

VIETNAM TECHNOLOGY AND TELECOMMUNICATION JOINT STOCK COMPANY

Address: 16th Floor, WTC Tower Building, No. 1 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City

INTERIM FINANCIAL STATEMENTSFor the 4th quarter of the fiscal year ending 31 December 2025**INTERIM CASH FLOW STATEMENT**

(Full form)

(Indirect method)

For the 4th quarter of the fiscal year ending 31 December 2025

Unit: VND

ITEMS	Code	Note	Accumulated from the beginning of the year	
			Current year	Previous year
I. Cash flows from operating activities				
1. Profit before tax	01		90.094.849.645	75.522.417.272
2. Adjustments				
- Depreciation of fixed assets and investment properties	02	V.9, V.10	31.892.431.001	31.239.578.906
- Provisions and allowances	03	V.2b, V.6, V.19	1.818.483.390	(2.233.645.525)
- Exchange gain/(loss) due to revaluation of monetary items in foreign currencies	04	VI.3	(321.913.916)	(58.550.230)
- Gain/(loss) from investing activities	05	VI.3, VI.8	(8.269.046.997)	(5.183.345.201)
- Interest expenses	06		-	-
- Others	07		-	-
3. Operating profit before changes of working capital	08		115.214.803.123	99.286.455.222
- Increase/(decrease) of receivables	09		21.975.794.370	48.744.294.135
- Increase/(decrease) of inventories	10		(20.433.336.532)	(27.540.375.960)
- Increase/(decrease) of payables	11		22.469.467.921	10.871.600.021
- Increase/(decrease) of prepaid expenses	12		(5.136.693.931)	1.589.418.087
- Increase/(decrease) of trading securities	13		-	-
- Interests paid	14		-	-
- Corporate income tax paid	15	V.14	(17.648.537.386)	(13.974.282.236)
- Other cash inflows	16	V.20	-	5.400.000
- Other cash outflows	17	V.18a, V.20, V.21	(7.886.253.166)	(4.390.004.200)
Net cash flows from operating activities	20		108.555.244.399	114.592.505.069
II. Cash flows from investing activities				
1. Purchases and construction of fixed assets and other non-current assets	21	V.9, V.10 V.11, VII	(29.119.396.945)	(26.731.385.541)
2. Proceeds from disposals of fixed assets and other non-current assets	22	V.9, VI.8	1.469.696.969	-
3. Cash outflow for lending, buying debt instruments of other entities	23	V.2a	(290.000.000.000)	(175.000.000.000)
4. Cash recovered from lending, selling debt instruments of other entities	24	V.2a	260.000.000.000	99.000.000.000
5. Investments in other entities	25		-	-
6. Withdrawals of investments in other entities	26		-	-
7. Interest earned, dividends and profits received	27	V.5a, VI.3	6.225.828.828	3.717.032.873
Net cash flows from investing activities	30		(51.423.871.148)	(99.014.352.668)

This statement should be read in conjunction with the Notes to the Interim Financial Statements




VIETNAM TECHNOLOGY AND TELECOMMUNICATION JOINT STOCK COMPANY

Address: 16th Floor, WTC Tower Building, No. 1 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City

INTERIM FINANCIAL STATEMENTSFor the 4th quarter of the fiscal year ending 31 December 2025**Interim Cash Flow Statement (cont.)**

ITEMS	Code	Note	Current year	Previous year
III. Cash flows from financing activities				
1. Proceeds from issuing stocks and capital contributions from owners	31		-	-
2. Repayment for capital contributions and re-purchases of stocks already issued	32		-	-
3. Proceeds from borrowings	33		-	-
4. Repayment for loan principal	34		-	-
5. Payments for financial leased assets	35		-	-
6. Dividends and profit paid to the owners	36	V.18a, V.21	(32.334.561.000)	(25.635.364.850)
<i>Net cash flows from financing activities</i>	<i>40</i>		<i>(32.334.561.000)</i>	<i>(25.635.364.850)</i>
<i>Net cash flows during the period</i>	<i>50</i>		<i>24.796.812.251</i>	<i>(10.057.212.449)</i>
<i>Beginning cash and cash equivalents</i>	<i>60</i>	V.1	<i>38.811.252.844</i>	<i>48.809.915.063</i>
Effects of fluctuations in foreign exchange rates	61		321.913.916	58.550.230
<i>Ending cash and cash equivalents</i>	<i>70</i>	V.1	<i>63.929.979.011</i>	<i>38.811.252.844</i>


 Vi Ngoc Dai
 Preparer


 Nguyen Van Phuc
 Chief Accountant

Ho Chi Minh City, 22 January 2026



Phạm Tuan Anh
 General Director



NOTES TO THE INTERIM FINANCIAL STATEMENTS
For the 4th quarter of the fiscal year ending 31 December 2025

I. GENERAL INFORMATION

1. Ownership form

Vietnam Technology & Telecommunication Joint Stock Company (hereinafter referred to as "the Company") is a joint stock company.

2. Operating fields

The Company has operated in various fields.

3. Principal business activities

The principal business activities of the Company are to provide telecommunications, information technology and system integration services; survey, provide consultancy, execute and install telecommunications, information technology and automation works; electrical and electronic works, refrigeration works, water supply-drainage works, fire-fighting works; act as an agent for trading goods and electrical, electronic, telecommunications, information technology equipment, construction materials, office and civil equipment and trade in real estate.

4. Normal operating cycle

The normal operating cycle of the Company is within 12 months.

5. Structure of the Company

Subsidiary

The Company only invested in VNTT Solutions Company Limited (a subsidiary) located at No. 2, Road No. 3, BW Supply Chain Industrial Park, Binh Duong Ward, Ho Chi Minh City. The principal business activity of this subsidiary is publishing software. According to the Business Registration Certificate No. 3702979423, initially registered on 14 May 2021, and 3rd amended on 15 April 2024, granted by the Department of Planning and Investment of Binh Duong Province, the Company's capital contribution rate in this subsidiary is 100%, equivalent to the voting rate and benefit rate. As of the balance sheet date, the Company contributed 100% of capital to the subsidiary.

Affiliates which are not legal entities and cannot do accounting works independently

Affiliates	Address
Telecommunications Service Center – Branch of Vietnam Technology & Telecommunication Joint Stock Company	No. 2, Road No. 3, BW Supply Chain Industrial Park, Binh Duong Ward, Ho Chi Minh City
Representative office in Hai Phong City – Vietnam Technology & Telecommunication Joint Stock Company	No. 3 Bac Nam Road, VSIP Hai Phong, Hoa Binh Ward, Hai Phong City
Representative office in Quang Ngai – Vietnam Technology & Telecommunication Joint Stock Company	No. 8 Huu Nghi Boulevard, Vietnam – Singapore Industrial Park, Tho Phong Commune, Quang Ngai Province
Representative office in Nghe An – Vietnam Technology & Telecommunication Joint Stock Company	No. 11, Road No. 1, VSIP Nghe An, Hung Nguyen Commune, Nghe An Province
Business location in Ho Chi Minh City – Vietnam Technology & Telecommunication Joint Stock Company	Lot J46, Unit P1G, NJ17 Road, 3B Residence Area, Thoi Hoa Ward, Ho Chi Minh City



VIETNAM TECHNOLOGY AND TELECOMMUNICATION JOINT STOCK COMPANY

Address: 16th Floor, WTC Tower Building, No. 1 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City

INTERIM FINANCIAL STATEMENTS

For the 4th quarter of the fiscal year ending 31 December 2025

Notes to the Interim Financial Statements (cont.)

6. Statement of information comparability on the Interim Financial Statements

The corresponding figures of the previous period can be comparable with figures of the current period.

7. Headcount

As of the balance sheet date, the Company's headcount is 337 (headcount at the beginning of the year: 294).

II. FISCAL YEAR AND ACCOUNTING CURRENCY

1. Fiscal year

The fiscal year of the Company is from 01 January to 31 December annually.

2. Accounting currency unit

The accounting currency unit is Vietnamese Dong (VND) because transactions of the Company are primarily made in VND.

III. ACCOUNTING STANDARDS AND SYSTEM

1. Accounting System

The Company applies the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued in accordance with the Circular No. 200/2014/TT-BTC dated 22 December 2014 guiding the Vietnamese Enterprise Accounting System, the Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing certain articles of the Circular No. 200/2014/TT-BTC dated 22 December 2014 as well as other Circulars guiding the implementation of Vietnamese Accounting Standards of the Ministry of Finance in preparation and presentation of the Interim Financial Statements.

2. Statement of the compliance with the Accounting Standards and System

The Board of Directors ensures to follow all the requirements of the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, which were issued together with the Circular No. 200/2014/TT-BTC dated 22 December 2014, the Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing certain articles of the Circular No. 200/2014/TT-BTC dated 22 December 2014 as well as other Circulars guiding the implementation of the Vietnamese Accounting Standards of the Ministry of Finance in preparation and presentation of the Interim Financial Statements.

IV. ACCOUNTING POLICIES

1. Accounting convention

All the Interim Financial Statements are prepared on the accrual basis (except for the information related to cash flows).

2. Foreign currency transactions

Transactions in foreign currencies are converted at the actual exchange rates ruling as of the transaction dates. The ending balances of monetary items in foreign currencies are converted at the actual exchange rates ruling as of the balance sheet date.

Foreign exchange differences arisen from foreign currency transactions during the period shall be included into financial income or financial expenses. Foreign exchange differences due to the revaluation of ending balances of the monetary items in foreign currencies after offsetting their

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Notes to the Interim Financial Statements (cont.)

positive differences against negative differences shall be included into financial income or financial expenses.

The exchange rate used to convert foreign currency transactions is the actual exchange rate ruling as at the time of these transactions. The actual exchange rates applied to foreign currency transactions are as follows:

- For the foreign currency trading contract (including spot contract, forward contract, future contract, option contract, currency swap): the exchange rate stipulated in the contracts of trading foreign currency between the Company and the Bank.
- For capital contribution made or received: the buying rate of the bank where the Company opens its account to receive capital contributed from investors as of the date of capital contribution.
- For receivables: the buying rate of foreign currency ruling as at the time of transaction of the commercial bank where the Company designates the customers to make payments.
- For payables: the selling rate of foreign currency ruling as at the time of transaction of the commercial bank where the Company supposes to make payments.
- For purchases of assets or expenses with immediate payment in foreign currencies (not included as the payables): the buying rate of commercial bank where the Company makes such payments.

The exchange rate used to re-evaluate ending balances of monetary items in foreign currencies is determined in accordance with following principles:

- For foreign currency deposits: the buying rate of the bank where the Company opens its foreign currency account.
- For monetary items in foreign currencies classified as other assets: the buying rate of Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) - Binh Duong Branch, where the Company frequently conducts transactions.
- For monetary items in foreign currencies classified as liabilities: the selling rate of Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) - Binh Duong Branch, where the Company frequently conducts transactions.

3. Cash and cash equivalents

Cash includes cash on hand and cash in bank. Cash equivalents are short-term investments of which the due dates do not exceed 3 months from the dates of the investments that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value as of the balance sheet date.

4. Financial investments

Held-to-maturity investments

Investments are classified as held-to-maturity investments that the Company intends and is able to hold to maturity. Held-to-maturity investments of the Company include term deposits.

Held-to-maturity investments are initially recognized at cost including the acquisition cost and other transaction costs. After initial recognition, these investments are recorded at recoverable value. Interest from these held-to-maturity investments after acquisition date is recognized in Income Statement on the basis of the interest income to be received. Interest incurred prior to the Company's acquisition of held-to-maturity investments is deducted into the costs at the acquisition time.

When there is reliable evidence proving that a part or the whole investment cannot be recovered and the loss is reliably measured, the loss is recognized as financial expenses during the period and directly deducted into the investment costs.

Investments in subsidiary

Subsidiary is an entity that is controlled by the Company. Control is the Company's power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

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Initial recognition

Investments in subsidiary are initially recognized at costs, including the acquisition cost or capital contributions plus other directly attributable transaction cost. In case of investment in non-monetary assets, the costs of the investment are recognized at the fair value of non-monetary assets at the arising time.

Profits incurred prior to the acquisition of investments are deducted into the investment costs. Profits incurred after the acquisition of investments are recorded into the Company's financial income.

Provisions for impairment of investments in subsidiary

Provisions for impairment of investments in subsidiary are made when the subsidiary suffers from losses at the rate equal to the difference between the actual capital invested by investors in subsidiary and the actual owner's equity multiplying (x) by the Company's rate of capital contribution over the total actual capital invested by investors in subsidiary. If the subsidiary is consolidated into Consolidated Interim Financial Statements, the basis for impairment provisions is the Consolidated Interim Financial Statements

Increases/(decreases) in the provisions for impairment of investments in subsidiary as of the balance sheet date are recorded into financial expenses.

5. Receivables

Receivables are recognized at the carrying amounts less allowances for doubtful debts.

The classification of receivables as trade receivables and other receivables is made according to the following principles:

- Trade receivables reflect receivables concerning the commercial nature arising from purchase and sale transactions between the Company and customers who are independent to the Company.
- Other receivables reflect receivables not concerning the commercial nature and irrelevant to purchase and sale transactions.

Allowance is made for each doubtful debt on the basis of the age of debts after offsetting against liabilities (if any) or estimated loss as follows:

- As for overdue debts for telecommunications, IT, post-paid television, retail of goods with deferred/installment payment from individuals:
 - 30% of the value of debts overdue between 3 months and less than 6 months.
 - 50% of the value of debts overdue between 6 months and less than 9 months.
 - 70% of the value of debts overdue between 9 months and less than 12 months.
 - 100% of the value of debts overdue from 12 months and more.
- As for other overdue debts:
 - 30% of the value of debts overdue between 6 months and less than 1 year.
 - 50% of the value of debts overdue between 1 year and less than 2 years.
 - 70% of the value of debts overdue between 2 years and less than 3 years.
 - 100% of the value of debts overdue from 3 years or more.
- As for doubtful debts: Allowance is made on the basis of the estimated loss.

Increases/(decreases) in the obligatory allowance for doubtful debts as of the balance sheet date are recorded into general and administration expenses.

6. Inventories

Inventories are recognized at the lower of cost or net realizable value.

Cost of inventories is determined as follows:



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- For materials and merchandise: Costs comprise costs of purchases and other directly relevant costs incurred in bringing the inventories to their present location and conditions.
- Work-in-process: Costs comprise costs of main materials, labors and other directly relevant expenses.

Stock-out costs are determined in accordance with the weighted average method and recorded in line with the perpetual method.

Net realizable value is the estimated selling price of inventories in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Allowance for devaluation of inventories is recognized for each type of inventories when their costs are higher than their net realizable values. For services in progress, allowance is recognized for each type of services at their own specific prices. Increases/(decreases) in the obligatory allowance for devaluation of inventories as of the balance sheet date are recorded into costs of sales.

7. Prepaid expenses

Prepaid expenses comprise actual expenses incurred and relevant to financial performance in several accounting periods. Prepaid expenses of the Company mainly include expenses of tools, land rental, survey materials and equipment, construction and repair expenses. These prepaid expenses are allocated over the prepayment period or period in which corresponding benefits are realized.

Expenses of tools

Expenses of tools being put into use are allocated into costs in accordance with the straight-line method for the maximum period of 2 years.

Land rental

Land rental reflects the rental prepaid for the land being used by the Company. Land rental is allocated over the lease term as stated in the land lease contract.

Survey materials and equipment

Installing materials and equipment being put into use are allocated into costs in accordance with the straight-line method for the maximum period of 5 years.

Construction and repair expenses

Construction and repair expenses are allocated into costs in accordance with the straight-line method for the maximum period of 3 years.

8. Operating leased assets

A lease is classified as an operating lease if it transfers substantially all the risks and rewards incident to ownership belonging to the lessor. The lease expenses are allocated in the Company's operation costs in accordance with the straight-line method over the lease term and do not depend on the method of lease payment.

9. Tangible fixed assets

Tangible fixed assets are determined by their historical costs less accumulated depreciation. Historical costs of tangible fixed assets include all the expenses paid by the Company to bring the asset to its working condition for its intended use. Other expenses arising subsequent to initial recognition are included into historical costs of fixed assets only if it can be clearly demonstrated that the expenditure has resulted in future economic benefits expected to be obtained from the use of these assets. Those which do not meet the above conditions will be recorded into operation costs during the period.



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When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the period.

Tangible fixed assets are depreciated in accordance with the straight-line method over their estimated useful lives. The depreciation period applied is as follows:

<u>Fixed assets</u>	<u>Years</u>
Buildings and structures	02 – 25
Machinery and equipment	03 – 15
Vehicles	05 – 20
Office equipment	03 – 05
Other tangible fixed assets	03 – 05

10. Intangible fixed assets

Intangible fixed assets are determined by their initial costs less accumulated amortization.

Initial costs of intangible fixed assets include all the costs paid by the Company to bring the asset to its working condition for its intended use. Other costs relevant to intangible fixed assets arising subsequent to initial recognition are included into operation costs during the period only if these costs are associated with a specific intangible fixed asset and result in future economic benefits expected to be obtained from the use of these assets.

When an intangible fixed asset is sold or disposed, its initial costs and accumulated amortization are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the period.

The intangible fixed assets of the Company include:

Land use right

Land use right includes all the actual expenses paid by the Company directly related to the land being used such as expenses to obtain the land use right, expenses for house removal, land clearance and ground leveling, registration fees, etc. If the land use right is permanent, it is not amortized.

Computer software

Expenses attributable to computer software, which is not a part associated with the relevant hardware, will be capitalized. Costs of computer software include all the expenses paid by the Company until the date the software is put into use. Computer software is amortized in accordance with the straight-line method from 2 years to 5 years.

11. Construction-in-progress

Construction-in-progress reflects the expenses (including relevant interest expenses following the accounting policies of the Company) directly attributable to assets under construction, machinery and equipment under installation for purposes of production, leasing and management as well as the repair of fixed assets in progress. These assets are recorded at historical costs and not depreciated.

12. Contractual arrangement***Jointly controlled operations***

In respect of its interest in jointly controlled operations, the Company shall recognize in its Interim Financial Statements:

- the assets that the Company controls.
- the liabilities that the Company incurs.
- the Company earns from the sale of goods or services by the joint venture.
- the expenses that the Company incurs.

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13. Payables and accrued expenses

Payables and accrued expenses are recorded for the amounts payable in the future associated with the goods and services received. Accrued expenses are recorded based on reasonable estimates for the amounts payable.

The classification of payables as trade payables, accrued expenses and other payables is made on the basis of following principles:

- Trade payables reflect payables of commercial nature arising from the purchase of goods, services, or assets, of which the seller is an independent entity with the Company.
- Accrued expenses reflect expenses for goods, services received from suppliers or supplied to customers but have not been paid, invoiced or lack of accounting records and supporting documents; pay on leave payable to employees; and accrual of operation expenses.
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

The payables and accrued expenses are classified as short-term and long-term items in the Interim Balance Sheet on the basis of their remaining term as of the balance sheet date.

14. Provisions for payables

Provisions are recorded when the Company has present obligations (legal or constructive) as a result of a past event; it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and a reliable estimate can be made of the amount of the obligation.

If time causes material effects, the provisions will be determined by deducting the amount to be spent in future to settle the liability at the pre-tax discount rate that reflects the assessments of the time value of money and the specific risks from this liability in the current market. The increase in provisions due to the effect of time will be recognized as a financial expense.

The Company's provisions for payables only include provisions for warranty of construction works.

Provisions for warranty expenses are made for each type of construction works under the commitment of warranty.

The extraction of provisions for warranty of is 3% on total value of the construction (same period of the previous year: 3%). This rate is estimated on the basis of the warranty expenses in the previous years and weighted rate of all the possible consequences with corresponding probability. Upon expiry of the warranty period, provisions for warranty of construction works which are not used or not used up are recorded in other income.

15. Owner's capital

The contributed capital is recorded according to the actual amounts invested by shareholders.

16. Profit distribution

Profit after tax is distributed to the shareholders after appropriation for funds under the Charter of the Company as well as legal regulations and approved by the General Meeting of Shareholders by voting.

The distribution of profits to the shareholders is made with consideration toward non-cash items in the retained earnings that may affect cash flows and payment of dividends such as profit due to revaluation of assets contributed as investment capital, profit due to revaluation of monetary items, financial instruments and other non-cash items.

Dividends are recorded as payables upon approval of the General Meeting of Shareholders by voting and Announcement of dividend payment of the Board of Management.



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Notes to the Interim Financial Statements (cont.)

17. Recognition of revenue and income

Revenue from sales of merchandise

Revenue from sales of merchandise shall be recognized when all of the following conditions are satisfied:

- The Company transfers most of risks and benefits incident to the ownership of merchandise to customers.
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the merchandise sold.
- The amount of revenue can be measured reliably. When the contracts stipulate that buyers have the right to return merchandise purchased under specific conditions, the revenue is recorded only when those specific conditions are no longer exist and buyers retains no right to return merchandise (except for the case that such returns are in exchange for other merchandise or services).
- The Company received or shall probably receive the economic benefits associated with sale transactions.
- The cost incurred or to be incurred in respect of the sale transaction can be measured reliably.

Revenue from provisions of services

Revenue from provisions of services shall be recognized when all of the following conditions are satisfied:

- The amount of revenue can be measured reliably. When the contract stipulates that the buyer is entitled to return the services provided under specific conditions, the revenue is recognized only when these specific conditions are no longer existed and the buyer is not entitled to return the services provided.
- The Company received or shall probably receive the economic benefits associated with the provision of services.
- The stage of completion of the transaction at the end of reporting period can be measured reliably.
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

In the case that the services are provided in several accounting periods, the determination of revenue is done on the basis of the volume of work done as of the balance sheet date.

Revenue from real estate sold in form of land plots

Revenue from real estate sold in form of land plots under irrevocable contracts shall be recognized when all of the following conditions are satisfied:

- the Company has transferred most of risks and benefits incidents to the ownership of the land use right to the buyer.
- the amount of revenue can be measured reliably.
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.
- the Company received or shall probably receive the economic benefits associated with the transaction.

Revenue from operating lease

Revenue from operating lease is recognized in accordance with the straight-line method during the lease term. Rentals received in advance for several periods are allocated to revenue in consistence with the lease term.

Interest

Interest is recorded, based on the term and the actual interest rate applied in each particular period.

18. Construction contract

Construction contract is a contract agreed for acquisition of an asset or combined assets closely relevant or mutually dependent on their design, technology, function or basic using purpose.

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When the results of the contract implementation can be estimated reliably:

- For construction contracts in which the contractor is entitled to pay according to construction progress: revenue and expenses relevant to the contracts are recognized to corresponding completed assignment determined by the Company as of the balance sheet date.
- For construction contract in which the contractor is entitled to pay according to volume of work done: revenue and expenses relevant to the contracts are recognized to corresponding completed assignment determined by the customers and reflected in the invoices.

Increases/decreases in construction volume, compensations and other receivables are only recognized into revenue when these are mutually agreed with the customer.

When the results of the contract implementation cannot be estimated reliably:

- Revenue is only recognized equivalent to the contract's expenses and the payment is relatively reliable.
- The contract's expenses are only recognized as the expenses when they occur.

Difference between total accumulated revenue of construction contract recognized and the accumulated amount in the invoice of payment under the contract plan is recognized as receivable or payable under the contract plan.

19. Borrowing costs

Borrowing costs are interest and other costs that the Company directly incurs in connection with the borrowing.

Borrowing costs are recorded as an expense when it is incurred. In case the borrowing costs are directly attributable to the construction or the production of an asset in progress, which takes a substantial period of time (over 12 months) to get ready for intended use or sales of the asset, these costs will be included in the cost of that asset. To the extent that the borrowings are especially for the purpose of construction of fixed assets and investment properties, the borrowing cost is eligible for capitalization even if construction period is under 12 months. Incomes arisen from provisional investments as borrowings are recognized as a decrease in the costs of relevant assets.

In the event that general borrowings are partly used for the acquisition, construction or production of an asset in progress, the costs eligible for capitalization will be determined by applying the capitalization rate to average accumulated expenditure on construction or production of that asset. The capitalization rate is computed at the weighted average interest rate of the borrowings not yet paid during the period, except for particular borrowings serving the purpose of obtaining a specific asset.

20. Expenses

Expenses are those that result in outflows of the economic benefits and are recorded at the time of transactions or when incurrence of the transaction is reliable regardless of whether payment for expenses is made or not.

Expenses and their corresponding revenues are simultaneously recognized in accordance with matching principle. In the event that matching principle conflicts with prudence principle, expenses are recognized based on the nature and regulations of accounting standards in order to guarantee that transactions can be fairly and truly reflected.

21. Corporate income tax

Corporate income tax includes current income tax and deferred income tax.

Current income tax

Current income tax is the tax amount computed based on the assessable income. Assessable income is different from accounting profit due to the adjustments of temporary differences between tax and



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accounting figures, non-deductible expenses as well as those of non-taxable income and losses brought forward.

Deferred income tax

Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between book values of assets and liabilities serving the preparation of the Financial Statements and the values for tax purposes. Deferred income tax liabilities are recognized for all the temporary taxable differences. Deferred income tax assets are recorded only when there is an assurance on the availability of assessable income in the future against which the temporarily deductible differences can be used.

Carrying values of deferred corporate income tax assets are considered as of the balance sheet date and will be reduced to the rate that ensures enough assessable income against which the benefits from part of or all of the deferred income tax can be used. Deferred corporate income tax assets, which have not been recorded before, are considered as of the balance sheet date and are recorded when there is certainly enough assessable income to use these unrecognized deferred corporate income tax assets.

Deferred income tax assets and deferred income tax liabilities are determined at the estimated rate to be applied in the year when the assets are recovered or the liabilities are settled based on the effective tax rates as of the balance sheet date. Deferred income tax is recognized in the Income Statement. In the case that deferred income tax is related to the items of the owner's equity, corporate income tax will be included in the owner's equity.

The Company shall offset deferred tax assets and deferred tax liabilities if:

- The Company has the legal right to offset current income tax assets against current income tax liabilities; and
- Deferred income tax assets and deferred income tax liabilities are relevant to corporate income tax which is under the management of one tax authority either:
 - Of the same subject to corporate income tax; or
 - The Company has intention to pay current income tax liabilities and current income tax assets on a net basis or recover tax assets and settle tax liability simultaneously in each future period to the extent that the majority of deferred income tax liabilities or deferred income tax assets are paid or recovered.

22. Related parties

A party is considered a related party of the Company in case that party is able to control the Company or to cause material effects on the financial decisions as well as the operations of the Company. A party is also considered a related party of the Company in case that party is under the same control or is subject to the same material effects.

Considering the relationship of related parties, the nature of relationship is focused more than its legal form.

23. Segment reporting

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or services and that is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments.

The segment information is prepared and presented in conformity with the accounting policies applicable to the preparation and presentation of the Interim Financial Statements of the Company.



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	Ending balance	Beginning balance
Cash on hand	811.634.948	611.134.349
Cash in bank	33.118.344.063	33.200.118.495
Cash equivalents (Bank deposits of which the principal maturity is from 3 months or less)	30.000.000.000	5.000.000.000
Total	63.929.979.011	38.811.252.844

2. Financial investments

The financial investments of the Company include held-to-maturity investments and investments in other entities. The Company's financial investments are as follows:

2a. Held-to-maturity investments

This item reflects deposits of which the term is from 9 months to 12 months at BIDV – Binh Duong Branch.

2b. Investments in subsidiary

According to the Business Registration Certificate No. 3702979423, initially registered on 14 May 2021 and 3rd amended on 15 April 2024, granted by the Department of Planning and Investment of Binh Duong Province, the Company invests in VNTT Solutions Company Limited an amount of VND 25.000.000.000, equivalent to 100% of charter capital. As of the balance sheet date, the Company fully contributed the capital to VNTT Solutions Company Limited.

Fair value

The Company has not measured the fair value of the investments because there is no specific instruction on measurement of fair value.

Operation of the subsidiary

VNTT Solutions Company Limited is in the early stage of operation and has not yet generated profit.

Provisions for investments in other entities

Changes in provisions for investments in other entities are as follows:

	Current period	Previous period
Beginning balance	12.172.178.512	13.556.532.226
Provisions/(Reversal of provisions)	(34.968.083)	(1.384.353.714)
Ending balance	12.137.210.429	12.172.178.512

Transactions with the subsidiary

Significant transactions between the Company and VNTT Solutions Company Limited are as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
Provision of goods and services	4.790.000	4.790.000
Purchase of computer	-	3.321.189
Software maintenance fee	-	1.134.750.000
Purchase of software	-	1.139.606.376
Service charges	650.260.000	-

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	<u>Ending balance</u>	<u>Beginning balance</u>
<i>Receivables from related parties</i>	<i>30.641.244.388</i>	<i>52.656.477.678</i>
Binh Duong Trade and Development Joint-Stock Company	9.167.195.522	9.039.851.162
Investment and Industrial Development Joint Stock Corporation	7.977.760.617	21.959.311.925
Vietnam-Singapore Industrial Park J.V. Co., Ltd.	3.577.480.820	1.682.921.302
Becamex - VSIP Power Investment and Development Joint Stock Company	3.274.681.356	3.547.743.486
Setiabecamex Joint Stock Company	3.134.197.510	2.980.233.050
Becamex Infrastructure Development Joint Stock Company	2.480.875.167	3.173.930.855
Becamex Binh Phuoc Infrastructure Development Joint Stock Company	541.483.971	182.743.114
Becamex Tokyu Co., Ltd.	122.107.094	305.249.716
VNPT Ho Chi Minh City	89.128.872	-
Eastern International University	51.119.503	129.504.321
Becamex Hospitality Company Limited	36.343.120	121.170.100
Becamex Binh Phuoc Power Joint Stock Company	36.144.000	1.650.000
Branch of Becamex Hospitality Company Limited	30.460.000	28.810.000
East Saigon Investment and Industrial Development Joint Stock Company	26.350.500	-
My Phuoc Hospital Joint Stock Company	26.112.000	1.782.958.800
Becamex Tokyu Bus Co., Ltd.	23.028.000	6.000.000
WTC Binh Duong One Member Company Limited	16.514.834	7.770.000
<i>Branch of Binh Duong Trade and Development Joint-Stock Company – My Phuoc Ready-mixed Concrete Enterprise</i>	<i>9.350.000</i>	<i>9.350.000</i>
Binh Duong Construction & Civil Engineering Joint Stock Company	6.281.500	1.023.548.500
Sao Hoa Toan Quoc Joint Stock Company	3.850.000	-
Becamex Binh Duong Football Club Joint Stock Company	3.740.000	3.740.000
Vietnam - Singapore Smart Energy Solutions Joint Stock Company	2.750.000	2.750.000
Becamex Trade Company Limited	2.640.000	158.955.800
Becamex Urban Development Joint Stock Company	1.650.002	366.886.322
Becamex Binh Dinh Joint Stock Company	-	5.632.469.997
VNPT – Binh Duong Business Center – Branch of VNPT Vinaphone Corporation	-	475.972.812
VNPT Binh Duong	-	23.056.416
MTV Aspire Company Limited	-	5.500.000
Binh Duong Plastic Production Trading MTV Company Limited	-	2.750.000
Binh Duong Rubber Joint Stock Company	-	1.650.000
<i>Receivables from other customers</i>	<i>29.869.150.862</i>	<i>30.755.237.870</i>
Total	60.510.395.250	83.411.715.548

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	Ending balance	Beginning balance
Hoang Long Van Technical Company Limited	2.504.197.600	-
Phan Khang Technology Service Trading Company Limited	1.009.011.244	1.009.011.244
Digital Communication Infrastructure Company Limited	636.474.783	1.117.703.473
Power company Binh Duong	469.127.425	1.628.237.055
Other suppliers	2.487.949.220	2.931.810.608
Total	7.106.760.272	6.686.762.380

5. Other receivables**5a. Other short-term receivables**

	Ending balance		Beginning balance	
	Value	Allowance	Value	Allowance
<i>Receivables from related parties</i>	<i>66.977.066</i>	<i>-</i>	<i>521.095.668</i>	<i>-</i>
Mr. Le Xuan Vinh - Advance	-	-	453.878.200	-
BW Supply Chain City Limited Liability Company - Service charges	20.000	-	20.000	-
Becamex Trade Company Limited - Service charges	40.400	-	359.790	-
Becamex Infrastructure Development Joint Stock Company - Service charges	44.795	-	63.951	-
Ha Tien Kien Giang - Becamex Cement Joint Stock Company - Service charges	47.919	-	110.340	-
Becamex - VSIP Power Investment and Development Joint Stock Company - Service charges	58.690	-	51.627	-
Becamex Urban Development Joint Stock Company - Service charges	60.501	-	61.818	-
MTV Aspire Company Limited - Service charges	61.118	-	60.600	-
Becamex Binh Dinh Joint Stock Company - Service charges	70.000	-	-	-
Becamex Binh Phuoc Infrastructure Development Joint Stock Company - Service charges	70.910	-	70.910	-
Binh Duong Trade and Development Joint-Stock Company - Service charges	80.000	-	80.000	-
Vietnam - Singapore Smart Energy Solutions Joint Stock Company - Service charges	86.515	-	63.920	-
Investment and Industrial Development Joint Stock Corporation - Service charges	120.200	-	140.200	-
Becamex Hospitality Company Limited - Service charges	123.542	-	398.751	-
Becamex Tokyu Bus Co., Ltd. - Service charges	159.281	-	158.158	-
Vietnam-Singapore Industrial Park J.V. Co., Ltd. - Service charges	180.000	-	180.000	-

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	Ending balance		Beginning balance	
	Value	Allowance	Value	Allowance
Binh Duong Construction & Civil Engineering Joint Stock Company - Service charges	306.544	-	300.800	-
Branch of Becamex Hospitality Company Limited - Service charges	362.802	-	449.689	-
Becamex Tokyu Co., Ltd. - Service charges	527.118	-	564.244	-
Eastern International University - Service charges	1.448.731	-	974.670	-
BW Supply Chain City Limited Liability Company - Deposits, mortgages	63.108.000	-	63.108.000	-
Receivables from other organizations and individuals	19.121.604.239	(2.763.329.110)	18.095.028.016	(2.309.450.910)
Mr. Le Xuan Vinh - Other receivable	453.878.200	-	-	-
Advances to other subjects	10.406.332.989	-	11.831.522.568	-
Short-term mortgages and deposits	28.715.062	-	54.453.839	-
Term deposit interest to be received	4.777.284.932	-	2.630.254.794	-
Other short-term receivables	3.455.393.056	(2.763.329.110)	3.578.796.815	(2.309.450.910)
Total	19.188.581.305	(2.763.329.110)	18.616.123.684	(2.309.450.910)

5b. Other long-term receivables

	Ending balance		Beginning balance	
	Value	Allowance	Value	Allowance
Receivables from related parties	593.971.528	-	142.315.528	-
Investment and Industrial Development Joint Stock Corporation - Long-term deposits	461.656.000	-	10.000.000	-
MTV Aspire Company Limited - Long-term deposits	61.835.200	-	61.835.200	-
Becamex Binh Dinh Joint Stock Company - Long-term deposits	51.000.000	-	51.000.000	-
Becamex Binh Phuoc Infrastructure Development Joint Stock Company - Long-term deposits	10.000.000	-	10.000.000	-
Vietnam-Singapore Industrial Park J.V. Co., Ltd. - Long-term deposits	9.480.328	-	9.480.328	-
Receivables from other organizations and individuals	473.276.965	-	88.888.946	-
Total	1.067.248.493	-	231.204.474	-

6. Doubtful debts

Overdue period	Ending balance		Beginning balance	
	Original amount	Amount recoverable	Original amount	Amount recoverable
Trade receivables for sales of goods and service provisions from individuals				
From 3 to 6 months	35.546.482	24.882.537	203.002	142.101
From 6 to 9 months	48.812.370	24.406.185	66.474.509	33.237.255
From 9 to 12 months	75.055.282	22.516.585	139.472.136	41.841.641
More than 12 months	958.696.697	-	789.415.055	-

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Less than 1 year	-	-	-	-
From more than 1 year to less than 2 years	4.805.173	3.363.621	15.994.660	7.997.330
From more than 2 years to less than 3 years	-	-	511.598.709	153.479.613
From 3 years or more	15.455.660	4.636.698	537.193.968	-
<i>Other receivables from individuals</i>	1.048.766.254	-	-	-
From 3 years or more	2.763.329.110	-	2.309.450.910	-
<i>Advances receivable from individuals</i>	-	-	453.878.200	453.878.200
From 3 years or more	-	-	453.878.200	453.878.200
<i>Prepayments receivable from suppliers</i>	-	-	-	-
From more than 2 years to less than 3 years	10.000.000	3.000.000	-	-
From 3 years or more	272.235.926	-	272.235.926	-
Total	5.232.702.954	82.805.626	5.095.917.075	690.576.140

Changes in allowances for doubtful debts are as follows:

	<u>Current year</u>	<u>Previous year</u>
Beginning balance	4.405.340.935	4.209.628.006
Allowances made	744.556.393	195.712.929
Ending balance	5.149.897.328	4.405.340.935

7. Inventories

	<u>Ending balance</u>		<u>Beginning balance</u>	
	<u>Original costs</u>	<u>Allowance</u>	<u>Original costs</u>	<u>Allowance</u>
Materials and supplies	29.232.819.934	-	42.288.715.963	-
Tools	43.457.822	-	100.752.822	-
Work-in-process	80.620.530.431	-	46.062.709.520	-
Merchandise	21.511.450.173	-	22.522.743.523	-
Total	131.408.258.360	-	110.974.921.828	-

8. Prepaid expenses**8a. Short-term prepaid expenses**

	<u>Ending balance</u>	<u>Beginning balance</u>
Tools	572.261.897	447.345.643
Other short-term prepaid expenses	3.182.709.611	1.827.697.365
Total	3.754.971.508	2.275.043.008

8b. Long-term prepaid expenses

	<u>Ending balance</u>	<u>Beginning balance</u>
Tools	1.269.517.842	337.924.878
Land rental	8.467.292.370	6.432.075.470
Survey materials and equipment	14.729.171	32.229.167
Construction and repair expenses	982.445.650	196.755.976
Other long-term prepaid expenses	1.163.426.643	1.241.660.754
Total	11.897.411.676	8.240.646.245

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	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Other tangible fixed assets	Total
Historical costs						
Beginning balance	18.291.910.157	234.921.413.656	95.268.418.611	8.596.864.012	1.017.868.804	358.096.475.240
Acquisition during the period	3.099.653.571	1.512.590.684	883.259.320	2.036.762.791	-	7.532.266.366
Completed constructions	785.911.060	5.227.265.153	6.382.474.758	1.254.868.606	126.564.925	13.777.084.502
Liquidation, disposal	-	(6.708.628.871)	(3.335.643.964)	(263.456.800)	-	(10.307.729.635)
				11.625.038.60		
Ending balance	22.177.474.788	234.952.640.622	99.198.508.725	9	1.144.433.729	369.098.096.473
<i>In which:</i>						
Assets fully depreciated but still in use	4.345.971.956	91.874.224.629	24.326.238.200	772.197.075	939.749.622	122.258.381.482
Assets waiting for liquidation	-	-	-	-	-	-
Depreciation						
Beginning balance	9.878.220.288	181.103.850.467	58.472.328.022	1.901.460.060	945.373.951	252.301.232.788
Depreciation during the period	913.842.368	17.429.992.664	10.806.996.264	1.550.043.844	71.068.730	30.771.943.870
Liquidation, disposal	-	(6.632.669.422)	(2.274.164.853)	(263.456.800)	-	(9.170.291.075)
Ending balance	10.792.062.656	191.901.173.709	67.005.159.433	3.188.047.104	1.016.442.681	273.902.885.583
Carrying values						
Beginning balance	8.413.689.869	53.817.563.189	36.796.090.589	6.695.403.952	72.494.853	105.795.242.452
Ending balance	11.385.412.132	43.051.466.913	32.193.349.292	8.436.991.505	127.991.048	95.195.210.890
<i>In which:</i>						
Assets temporarily not in use	-	-	-	-	-	-
Assets waiting for liquidation	-	-	-	-	-	-

10. Intangible fixed assets

	Land use right	Computer software	Total
Initial costs			
Beginning balance	3.906.733.692	14.791.190.690	18.697.924.382
Completed constructions	213.839.636	-	213.839.636
Ending balance	4.120.573.328	(4.077.645.510)	(4.077.645.510)
<i>In which:</i>			
Assets fully amortized but still in use	-	6.432.569.680	6.432.569.680
Amortization			
Beginning balance	-	12.396.034.564	12.396.034.564
Amortization during the period	-	1.120.487.131	1.120.487.131
Ending balance	-	(4.077.645.510)	(4.077.645.510)
		9.438.876.185	9.438.876.185
Carrying values			
Beginning balance	3.906.733.692	2.395.156.126	6.301.889.818
Ending balance	4.120.573.328	1.274.668.995	5.395.242.323
<i>In which:</i>			
Assets temporarily not in use	-	-	-
Assets waiting for liquidation	-	-	-

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	Beginning balance	Increases during the period	Inclusion into fixed assets during the period	Other decreases	Ending balance
Acquisition of fixed assets	12.307.585.178	1.663.436.027	(4.802.236.027)	-	9.168.785.178
Construction-in-progress	20.183.465.787	28.564.951.394	(13.777.084.502)	(4.179.888.307)	30.791.444.372
Total	32.491.050.965	30.228.387.421	(18.579.320.529)	(4.179.888.307)	39.960.229.550

12. Short-term trade payables

	Ending balance	Beginning balance
<i>Payables to related parties</i>	<i>9.479.108.116</i>	<i>6.462.629.393</i>
Binh Duong Trade and Development Joint-Stock Company	5.595.725.973	5.595.725.973
VNPT Ho Chi Minh City	2.780.191.208	-
VNTT Solutions Company Limited	662.280.800	-
Vietnam-Singapore Industrial Park J.V. Co., Ltd.	186.110.451	96.514.107
Becamex - VSIP Power Investment and Development Joint Stock Company	64.969.215	-
Investment and Industrial Development Joint Stock Corporation	41.842.164	30.643.355
Becamex Binh Phuoc Infrastructure Development Joint Stock Company	34.274.311	38.164.167
MTV Aspire Company Limited	34.009.360	34.009.360
WTC Binh Duong One Member Company Limited	22.988.000	-
Eastern International University	18.717.365	-
Becamex Binh Dinh Joint Stock Company	9.751.190	83.160
Becamex International General Hospital Joint Stock Company	9.195.310	-
Becamex Tokyu Co., Ltd.	6.999.420	8.313.168
VNPT Binh Duong	6.621.571	-
Setiabecamex Joint Stock Company	5.431.778	-
Becamex Trade Company Limited	-	50.871.517
Branch of Becamex Hospitality Company Limited	-	200.000.000
VNPT – Binh Duong Business Center – Branch of VNPT Vinaphone Corporation	-	96.828.580
Branch of Binh Duong Trade and Development Joint-Stock Company – My Phuoc Ready-mixed Concrete Enterprise	-	311.476.006
<i>Payables to other suppliers</i>	<i>39.027.412.449</i>	<i>29.348.625.543</i>
Quang Dung Technology Distribution Joint Stock Company	401.453.811	12.159.964.712
Adtech Vietnam Technology Development Company Limited	220.055.880	3.892.702.480
Other suppliers	38.405.902.758	13.295.958.351
Total	48.506.520.565	35.811.254.936

The Company has no overdue trade payables.

13. Short-term advances from customers

	Ending balance	Beginning balance
BW Supply Chain City Limited Liability Company	2.200.000	2.200.000

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Notes to the Interim Financial Statements (cont.)

	Ending balance	Beginning balance
(a related party)		
Orion Vina Food Company Limited Branch	1.300.984.200	-
Other customers	1.523.125.441	1.352.575.451
Total	2.826.309.641	1.354.775.451

14. Taxes and other obligations to the State Budget

	Beginning balance		Increases during the period		Ending balance	
	Payables	Receivables	Amount payable	Amount paid	Payables	Receivables
VAT on local sales	50.917.932	565.406.410	15.813.485.480	(15.929.696.779)	-	630.699.777
Corporate income tax	5.639.052.354	-	18.053.874.457	(17.648.537.386)	6.044.389.425	-
Personal income tax	767.363.128	-	2.648.329.241	(3.363.108.399)	52.583.970	-
Property tax	-	-	28.710.348	(28.710.348)	-	-
Other taxes	-	-	126.290.389	(115.088.352)	11.202.037	-
Fees, legal fees, and other duties	-	-	18.160.708	(18.160.708)	-	-
Total	6.457.333.414	565.406.410	36.688.850.623	(37.103.301.972)	6.108.175.432	630.699.777

Value added tax (VAT)

The Company has to pay VAT in accordance with the deduction method. The VAT rates are as follows:

- Computer software Not subject to tax
- Goods and other services (*) 8% and 10%

- (*) From 01 January 2025 to 30 June 2025, the Company applied VAT rate of 8% according to the Government's Decree No. 180/2024/NĐ-CP dated 31 December 2024 prescribing VAT reduction policy under the Resolution No. 174/2024/QH15 dated 30 November 2024 of the National Assembly. From 01 July 2025 to 31 December 2026, the Company applied VAT rate of 8% according to the Government's Decree No. 174/2025/NĐ-CP dated 30 June 2025 prescribing VAT reduction policy under the Resolution No. 204/2025/QH15 dated 17 June 2025 of the National Assembly.

Corporate income tax

Income from other activities is subject to corporate income tax at the rate of 20%.

The estimated corporate income tax payable during the period is as follows:

	Current period	Previous period
Total accounting profit before tax	16.914.271.402	18.402.100.723
Increases/(decreases) of accounting profit to determine taxable income:		
- Increases	62.471.935	44.240.799
- Decreases	-	-
Assessable income	16.976.743.337	18.446.341.522
Corporate income tax rate	20%	20%
Corporate income tax payable	3.395.348.667	3.689.268.305

Determination of corporate income tax liability of the Company is based on currently applicable regulations on tax. Nonetheless, these tax regulations may change from time to time and tax regulations applicable to variety of transactions can be interpreted differently. Hence, the tax amounts presented in the Interim Financial Statements can be changed upon the inspection of tax authorities.

Other taxes

The Company has declared and paid these taxes in line with the prevailing regulations.

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This item reflects salary and bonus to be paid to employees.

16. Short-term accrued expenses

	<u>Ending balance</u>	<u>Beginning balance</u>
Construction works expenses	1.510.718.879	2.715.084.177
Revenue division expenses	5.756.862.952	5.938.524.960
Other short-term accrued expenses	846.131.915	596.563.889
Total	8.113.713.746	9.250.173.026

17. Unearned revenue

This item reflects channel rental to be received in advance.

18. Other payables**18a. Other short-term payables**

	<u>Ending balance</u>	<u>Beginning balance</u>
<i>Payables to related parties</i>	<i>1.224.181.412</i>	<i>584.370.272</i>
Executive Board – Bonus	1.221.496.612	550.000.000
VNPT – Binh Duong Business Center – Branch of VNPT Vinaphone Corporation – Payables for service revenue distributed	-	34.370.272
Becamex Infrastructure Development Joint Stock Company - Other payable	2.684.800	-
<i>Payables to other organizations and individuals</i>	<i>13.714.053.046</i>	<i>11.026.444.899</i>
Trade Union's expenditure and insurance premiums	242.105.200	204.179.000
Dividends payable	9.093.609.300	8.373.420.300
Executive Office of NTT Vietnam Corporation in Binh Duong - Payables for revenue distributed under cooperation contract	3.874.584.207	2.119.271.875
Receipt of other short-term deposits	161.435.153	-
Other short-term payables	342.319.186	329.573.724
Total	14.938.234.458	11.610.815.171

18b. Other long-term payables

	<u>Ending balance</u>	<u>Beginning balance</u>
<i>Payables to related parties</i>	<i>3.300.000</i>	<i>23.100.000</i>
Binh Duong Rubber Joint Stock Company – Receipt of long-term deposits	-	19.800.000
BW Supply Chain City Limited Liability Company – Receipt of long-term deposits	3.300.000	3.300.000
<i>Payables to other organizations and individuals</i>	<i>9.428.751.489</i>	<i>8.082.816.426</i>
Receipt of other long-term deposits	9.428.751.489	8.082.816.426
Total	9.432.051.489	8.105.916.426

18c. Overdue debts

The Company has no other overdue payables.

19. Provisions for payables**19a. Provisions for short-term payables**

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The provision for short-term payables is related to warranty of construction works. Details are as follows:

	Current period	Previous period
Beginning balance	1.299.132.608	2.189.455.267
Increase due to extraction	1.557.770.910	-
Reversal of provision	(1.353.697.238)	(1.202.631.037)
Amount used	-	(5.372.222)
Transfer from provision for long-term payables	39.139.494	317.680.600
Ending balance	1.542.345.774	1.299.132.608

19b. Provisions for long-term payables

The provision for long-term payables is related to warranty of construction works. Details are as follows:

	Current period	Previous period
Beginning balance	291.651.000	446.333.081
Increase due to extraction	904.821.408	182.257.200
Amount used	-	(19.258.681)
Transfer to provision for short-term payables	(39.139.494)	(317.680.600)
Ending balance	1.157.332.914	291.651.000

20. Bonus and welfare funds

The Company only has bonus fund. Details are as follows:

	Current period	Previous period
Beginning balance	2.596.287.810	2.267.963.234
Increase due to appropriation from profit	6.107.483.059	3.312.928.776
Other increases	7.020.000	5.400.000
Disbursement	(6.093.273.166)	(2.990.004.200)
Ending balance	2.617.517.703	2.596.287.810

21. Owner's equity**21a. Details of owner's capital**

	Ending balance	Beginning balance
Investment and Industrial Development Joint Stock Corporation	178.446.000.000	178.446.000.000
Vietnam Posts and Telecommunications Group (VNPT)	20.000.000.000	20.000.000.000
Other shareholders	168.829.000.000	168.829.000.000
Total	367.275.000.000	367.275.000.000

21b. Shares

	Ending balance	Beginning balance
Number of shares registered to be issued	36.727.500	36.727.500
Number of shares sold to the public	36.727.500	36.727.500
- Common shares	36.727.500	36.727.500
- Preferred shares	-	-
Number of shares repurchased	-	-
- Common shares	-	-
- Preferred shares	-	-
Number of outstanding shares	36.727.500	36.727.500

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	<u>Ending balance</u>	<u>Beginning balance</u>
- Common shares	36.727.500	36.727.500
- Preferred shares	-	-

Par value per outstanding share: VND 10.000.

21c. Profit distribution

As of the balance sheet date, the Company distributed 2024 profit in accordance with the Resolution No. 01/2025/NQ-ĐHĐCĐ dated 18 April 2025 of 2025 Annual General Meeting of Shareholders as follows:

	<u>Amount (VND)</u>
• Dividends distributed to shareholders	: 33.054.750.000
• Appropriation for investment and development fund	: 15.268.707.648
• Appropriation for bonus and welfare funds	: 6.107.483.059
• Compensation to the Board of Management, the Supervisory Board	: 1.250.000.000
• Bonus for the Executive Board	: 1.221.496.612

22. Off-Interim balance sheet items**Foreign currencies**

As of the balance sheet date, cash includes USD 14.242,08 (beginning balance: USD 225.162,56).

VI. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM INCOME STATEMENT**1. Revenue from sales of goods and provisions of services****1a. Gross revenue**

	<u>Current period</u>	<u>Previous period</u>
Revenue from sales of merchandise	9.149.062.719	3.094.460.520
Revenue from provisions of services	72.261.732.772	71.131.481.961
Revenue from construction contracts	17.442.728.156	43.205.433.713
Total	98.853.523.647	117.431.376.194

1b. Revenue from sales of goods and provisions of services to related parties

Sales of goods and service provisions to related parties are as follows:

	<u>Current period</u>	<u>Previous period</u>
Investment and Industrial Development Joint Stock Corporation		
Sales of equipment	2.901.155.000	1.240.041.000
Service provisions	1.327.771.094	2.150.565.282
Construction works	6.121.199.578	16.718.618.170
My Phuoc Hospital Joint Stock Company		
Service provisions	49.800.000	4.500.000
Construction works	-	1.649.360.000
Binh Duong Trade and Development Joint-Stock Company		
Sales of equipment	64.870.000	46.000.000
Service provisions	164.045.286	169.641.535

These Notes form an integral part of and should be read in conjunction with the Interim Financial Statements



VIETNAM TECHNOLOGY AND TELECOMMUNICATION JOINT STOCK COMPANYAddress: 16th Floor, WTC Tower Building, No. 1 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City**INTERIM FINANCIAL STATEMENTS**For the 4th quarter of the fiscal year ending 31 December 2025**Notes to the Interim Financial Statements (cont.)**

	<u>Current period</u>	<u>Previous period</u>
<i>Becamex Urban Development Joint Stock Company</i>		
Service provisions	4.681.501	4.687.935
Construction works	-	27.245.000
<i>Becamex Infrastructure Development Joint Stock Company</i>		
Sales of equipment	204.080.000	118.580.000
Service provisions	376.868.644	432.585.083
Construction works	1.345.507.000	8.000.000
<i>Binh Duong Construction & Civil Engineering Joint Stock Company</i>		
Sales of equipment	3.000.000	-
Service provisions	113.202.221	293.385.325
<i>Eastern International University</i>		
Service provisions	116.828.494	184.740.068
<i>Enlie Pharmaceutical Joint Stock Company</i>		
Service provisions	4.500.000	4.500.000
<i>Becamex Tokyu Co., Ltd.</i>		
Sales of equipment	80.000	13.660.000
Service provisions	167.174.956	275.887.059
<i>Binh Duong Rubber Joint Stock Company</i>		
Service provisions	-	4.500.000
<i>Becamex Hospitality Company Limited</i>		
Sales of equipment	104.614.000	103.291.000
Service provisions	39.111.206	44.571.599
<i>Becamex Trade Company Limited</i>		
Service provisions	8.034.400	154.328.886
<i>Vietnam-Singapore Industrial Park J.V. Co., Ltd.</i>		
Sales of equipment	155.192.000	48.660.000
Service provisions	269.440.000	1.082.040.000
Construction works	2.862.740.000	-
<i>Setiabecamex Joint Stock Company</i>		
Service provisions	581.250	581.252
Construction works	66.008.000	-
<i>Becamex Binh Phuoc Infrastructure Development Joint Stock Company</i>		
Service provisions	439.221.687	163.982.032

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VIETNAM TECHNOLOGY AND TELECOMMUNICATION JOINT STOCK COMPANYAddress: 16th Floor, WTC Tower Building, No. 1 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City**INTERIM FINANCIAL STATEMENTS**For the 4th quarter of the fiscal year ending 31 December 2025**Notes to the Interim Financial Statements (cont.)**

	<u>Current period</u>	<u>Previous period</u>
<i>Becamex Binh Dinh Joint Stock Company</i>		
Service provisions	9.279.653	125.685.000
Construction works	-	5.038.653.058
<i>East Saigon Investment and Industrial Development Joint Stock Company</i>		
Service provisions	59.805.000	61.470.000
<i>Branch of Becamex Hospitality Company Limited</i>		
Service provisions	84.548.788	80.299.741
<i>Becamex - VSIP Power Investment and Development Joint Stock Company</i>		
Sales of equipment	31.225.000	108.350.000
Service provisions	59.004.424	80.509.408
Construction works	1.556.911.000	10.208.381.130
<i>VNPT – Binh Duong Business Center – Branch of VNPT Vinaphone Corporation</i>		
Sales of equipment	-	80.000
Service provisions	-	1.524.635.354
<i>VNPT Ho Chi Minh City</i>		
Service provisions	2.697.072.709	-
<i>VNPT Binh Duong</i>		
Service provisions	-	920.504.080
<i>WTC Binh Duong One Member Company Limited</i>		
Service provisions	9.972.385	11.190.908
<i>Becamex Tokyu Bus Co., Ltd.</i>		
Service provisions	32.367.407	32.316.774
<i>MTV Aspire Company Limited</i>		
Service provisions	15.228.720	15.726.483
<i>Becamex Binh Duong Football Club Joint Stock Company</i>		
Service provisions	10.200.000	10.200.000
<i>Vietnam - Singapore Smart Energy Solutions Joint Stock Company</i>		
Service provisions	7.744.526	7.705.071
<i>Binh Duong Plastic Production Trading MTV Company Limited</i>		
Service provisions	7.500.000	7.500.000

These Notes form an integral part of and should be read in conjunction with the Interim Financial Statements



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VIETNAM TECHNOLOGY AND TELECOMMUNICATION JOINT STOCK COMPANYAddress: 16th Floor, WTC Tower Building, No. 1 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City**INTERIM FINANCIAL STATEMENTS**For the 4th quarter of the fiscal year ending 31 December 2025**Notes to the Interim Financial Statements (cont.)**

	<u>Current period</u>	<u>Previous period</u>
<i>Becamex Binh Phuoc Power Joint Stock Company</i>		
Service provisions	11.534.546	15.380.000
<i>Becamex International General Hospital Joint Stock Company</i>		
Service provisions	-	7.000.000
<i>Ha Tien Kien Giang - Becamex Cement Joint Stock Company</i>		
Service provisions	12.183.368	12.223.274
<i>Becamex Binh Dinh Infrastructure Development Co., Ltd.</i>		
Service provisions	4.140.000	3.754.060
<i>BW Supply Chain City Limited Liability Company</i>		
Service provisions	4.560.000	4.560.000
<i>Branch of Binh Duong Trade and Development Joint-Stock Company – My Phuoc Ready-mixed Concrete Enterprise</i>		
Sales of equipment	-	80.000
Service provisions	25.500.000	27.222.727
<i>BW Industrial Development Hai Phong One Member Limited Company</i>		
Service provisions	4.050.000	4.050.000
<i>Ho Chi Minh - Thu Dau Mot - Chon Thanh Expressway Joint Stock Company</i>		
Service provisions	1.523.076	-
<i>Sao Hoa Toan Quoc Joint Stock Company</i>		
Service provisions	10.000.000	9.000.000
2. Costs of sales		
	<u>Current period</u>	<u>Previous period</u>
Costs of merchandise sold	8.687.176.728	2.904.878.403
Costs of services provided	41.717.117.423	41.341.657.658
Costs of construction contracts	20.496.738.855	41.676.906.235
Total	<u>70.901.033.006</u>	<u>85.923.442.296</u>
3. Financial income		
	<u>Current period</u>	<u>Previous period</u>
Income from term deposit interest	2.305.120.551	1.531.764.383
Income from demand deposit interest	6.225.009	5.931.259
Exchange gain arising	-	82.487.977
Exchange gain due to the revaluation of monetary items in foreign currencies	78.652.853	58.550.230
Total	<u>2.389.998.413</u>	<u>1.678.733.849</u>

These Notes form an integral part of and should be read in conjunction with the Interim Financial Statements



VIETNAM TECHNOLOGY AND TELECOMMUNICATION JOINT STOCK COMPANYAddress: 16th Floor, WTC Tower Building, No. 1 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City**INTERIM FINANCIAL STATEMENTS**For the 4th quarter of the fiscal year ending 31 December 2025**Notes to the Interim Financial Statements (cont.)****4. Financial expenses**

	Current period	Previous period
Provision/(Reversal of provision) for investment loss	(188.129.425)	39.302.729
Other financial expenses	-	362.532
Total	(188.129.425)	39.665.261

5. Selling expenses

	Current period	Previous period
Expenses for employees	4.741.267.191	4.483.334.363
Tools, supplies	49.753.232	39.209.013
Depreciation/(amortization) of fixed assets	77.793.954	72.806.001
Expenses for external services	116.389.338	428.090.555
Other expenses	906.018.437	740.917.309
Total	5.891.222.152	5.764.357.241

6. General and administration expenses

	Current period	Previous period
Expenses for employees	3.559.126.605	6.214.516.144
Office supplies	85.403.230	120.672.206
Office stationery	59.847.801	218.723.506
Depreciation/(amortization) of fixed assets	236.412.348	431.025.414
Allowances for doubtful debts	744.556.393	195.712.929
Expenses for external services	571.779.398	398.032.352
Other expenses	3.105.828.395	2.221.920.538
Total	8.362.954.170	9.800.603.089

7. Other income

	Current period	Previous period
Reversal of provision for constructions under warranty	288.337.466	853.185.006
Proceeds from liquidation of assets	263.490.316	-
Income from fines for violation of the contract	6.800.000	10.200.000
Other income	80.830.591	1.525.174
Total	639.458.373	864.910.180

8. Other expenses

	Current period	Previous period
Other expenses	1.629.128	44.851.613
Total	1.629.128	44.851.613

9. Earnings per share

Information on earnings per share is presented in the Consolidated Interim Financial Statements.

10. Operating costs by factors

	Current period	Previous period
Materials and supplies	40.282.382.948	24.923.420.728
Labor costs	24.650.167.947	20.915.625.759
Depreciation/(amortization) of fixed assets	8.130.040.262	7.676.866.129

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VIETNAM TECHNOLOGY AND TELECOMMUNICATION JOINT STOCK COMPANYAddress: 16th Floor, WTC Tower Building, No. 1 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City**INTERIM FINANCIAL STATEMENTS**For the 4th quarter of the fiscal year ending 31 December 2025**Notes to the Interim Financial Statements (cont.)**

	Current period	Previous period
Expenses for external services	23.908.618.978	21.525.246.630
Other expenses	16.835.027.686	8.189.575.046
Total	113.806.237.821	83.230.734.292

VI. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM CASH FLOW STATEMENT

As of the balance sheet date, the Company's payables for acquisition of fixed assets are VND 6.176.939.355(beginning balance: VND 6.303.967.211).

VII. OTHER DISCLOSURES**1. Operating leased assets**

As at the balance sheet date, the total minimum rental to be collected in the future from irrevocable operating leases is as follows:

	Ending balance	Beginning balance
1 year or less	12.004.714.000	17.333.420.000
More than 1 year to 5 years	2.698.362.000	11.535.540.000
Total	14.703.076.000	28.868.960.000

2. Transactions and balances with related parties

The Company's related parties include the key managers, their related individuals and other related parties.

2a. Transactions and balances with the key managers and their related individuals

The key managers include the Board of Management, the Supervisory Board and the Executive Board (the Board of Directors and the Chief Accountant). The key managers' related individuals are their close family members.

Transactions with the key managers and their related individuals

The Company has no sales of goods and service provisions with the key managers and their related individuals.

Receivables from and payables to the key managers and their related individuals

The receivables from and payables to the key managers and their related individuals are presented in Notes No. V.5a and V.18a.

The receivables from the key managers and their related individuals are unsecured and will be paid in cash. No allowances have been made for the receivables from the key managers and their related individuals.

Remuneration of the key managers and the Supervisory Board

	Salary	Bonus	Compensation	Total remuneration
Current period				
Mr. Le Phan Minh Vu – Chairman (appointed on 18 April 2025)	-	-	49.000.000	49.000.000
Mr. Pham Tuan Anh – Vice Chairman cum General Director	168.900.000	59.280.000	44.000.000	272.180.000
Ms. Vo Thi Thanh Huong – Board Member	-	-	40.000.000	40.000.000

These Notes form an integral part of and should be read in conjunction with the Interim Financial Statements



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VIETNAM TECHNOLOGY AND TELECOMMUNICATION JOINT STOCK COMPANYAddress: 16th Floor, WTC Tower Building, No. 1 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City**INTERIM FINANCIAL STATEMENTS**For the 4th quarter of the fiscal year ending 31 December 2025**Notes to the Interim Financial Statements (cont.)**

	Salary	Bonus	Compensation	Total remuneration
Mr. Nguyen Ba Thuoc – Board Member	-	-	40.000.000	40.000.000
Mr. Le Nguyen Bao Trong – Board Member (appointed on 18 April 2025)	-	-	40.000.000	40.000.000
Mr. Nguyen Hai Hoang – Head of the Supervisory Board	-	-	40.000.000	40.000.000
Ms. Nguyen Thi Thanh Tra – Supervisor	-	-	24.000.000	24.000.000
Mr. Nguyen Minh Duong – Supervisor (appointed on 18 April 2025)	-	-	24.000.000	24.000.000
Mr. Nguyen Chau Thanh Hien – Deputy General Director	111.000.000	26.880.000	-	137.880.000
Mr. Nguyen Van Phuc – Chief Accountant	117.000.000	40.416.000	-	157.416.000
Total	396.900.000	126.576.000	301.000.000	824.476.000

Previous period

Mr. Duong Ngoc Hoang Vu – Chairman	-	-	60.000.000	60.000.000
Mr. Pham Tuan Anh – Vice Chairman cum General Director	168.900.000	171.880.000	50.000.000	390.780.000
Ms. Vo Thi Thanh Huong – Board Member	-	-	50.000.000	50.000.000
Mr. Quang Van Viet Cuong – Board Member	-	-	50.000.000	50.000.000
Mr. Nguyen Ba Thuoc – Board Member	-	-	50.000.000	50.000.000
Ms. Nguyen Thi Thuy Duong – Head of the Supervisory Board	-	-	50.000.000	50.000.000
Mr. Nguyen Hai Hoang – Supervisor	-	-	30.000.000	30.000.000
Ms. Nguyen Thi Thanh Tra – Supervisor	-	-	30.000.000	30.000.000
Mr. Le Xuan Vinh – Deputy General Director (resigned on 02 January 2025)	97.650.000	92.442.000	-	190.092.000
Mr. Lai Xuan Nghia – Deputy General Director (resigned on 01 September 2024)	-	18.642.273	-	18.642.273
Mr. Nguyen Chau Thanh Hien – Deputy General Director	96.000.000	90.880.000	-	186.880.000
Mr. Nguyen Van Phuc – Chief Accountant	132.000.000	132.416.000	-	264.416.000
Total	494.550.000	506.260.273	370.000.000	1.370.810.273

2b. Transactions and balances with other related parties

Other related parties of the Company include:

Other related parties	Relationship
Investment and Industrial Development Joint Stock Corporation	Shareholder
Vietnam Posts and Telecommunications Group (VNPT)	Shareholder
VNTT Solutions Company Limited	Subsidiary
My Phuoc Hospital Joint Stock Company	Company of the same investor
Binh Duong Trade and Development Joint-Stock Company	Company of the same investor
Becamex Urban Development Joint Stock Company	Company of the same investor
Becamex Infrastructure Development Joint Stock Company	Company of the same investor
Binh Duong Construction & Civil Engineering Joint Stock Company	Company of the same investor
Eastern International University	Company of the same investor
Enlie Pharmaceutical Joint Stock Company	Company of the same investor

These Notes form an integral part of and should be read in conjunction with the Interim Financial Statements



VIETNAM TECHNOLOGY AND TELECOMMUNICATION JOINT STOCK COMPANYAddress: 16th Floor, WTC Tower Building, No. 1 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City**INTERIM FINANCIAL STATEMENTS**For the 4th quarter of the fiscal year ending 31 December 2025**Notes to the Interim Financial Statements (cont.)**

Other related parties	Relationship
Binh Duong Rubber Joint Stock Company	Company of the same investor
Becamex Tokyu Co., Ltd.	Company of the same investor
Becamex Hospitality Company Limited	Company of the same investor
Becamex Trade Company Limited	Company of the same investor
Setiabecamex Joint Stock Company	Company of the same investor
Vietnam-Singapore Industrial Park J.V. Co., Ltd.	Company of the same investor
Becamex Binh Phuoc Infrastructure Development Joint Stock Company	Company of the same investor
Becamex Binh Dinh Joint Stock Company	Company of the same investor
East Saigon Investment and Industrial Development Joint Stock Company	Company of the same investor
Becamex International General Hospital Joint Stock Company	Company of the same investor
Binh Duong Plastic Production Trading MTV Company Limited	Subsidiary of Binh Duong Construction & Civil Engineering Joint Stock Company
Ha Tien Kien Giang - Becamex Cement Joint Stock Company	Subsidiary of Binh Duong Trade and Development Joint-Stock Company
Becamex Construction Material Joint Stock Company	Subsidiary of Binh Duong Trade and Development Joint-Stock Company
Sinviet J.I Co., Ltd.	Associate of Binh Duong Trade and Development Joint-Stock Company
WTC Binh Duong One Member Company Limited	Subsidiary of Becamex Infrastructure Development Joint Stock Company
WTC Hai Phong One Member Company Limited	Subsidiary of Becamex Infrastructure Development Joint Stock Company
BW Industrial Development Joint Stock Company	Associate of Investment and Industrial Development Joint Stock Corporation
BW Industrial Development Thoi Hoa One Member Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company
BW Industrial Development Thoi Hoa (Project 2) One Member Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company
BW Supply Chain City Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company
BW Industrial Development Bau Bang (Project 3) Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company
BW Industrial Development Bau Bang - BB04 Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company
BW Industrial Development Bau Bang - BB05 Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company
BW Industrial Development Bau Bang - BB06 Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company
BW Industrial Development Bau Bang - BB01 Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company
BW Industrial Development My Phuoc 3 Limited Liability Company	Subsidiary of BW Industrial Development Joint Stock Company
BW Industrial Development Hai Phong One Member Limited Company	Subsidiary of BW Industrial Development Joint Stock Company
MTV Aspire Company Limited	Subsidiary of Eastern International University
Eastern Educational Development Joint Stock Company	Associate of Investment and Industrial Development Joint Stock Corporation
Becamex Tokyu Bus Co., Ltd.	Subsidiary of Becamex Tokyu Co., Ltd.

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VIETNAM TECHNOLOGY AND TELECOMMUNICATION JOINT STOCK COMPANYAddress: 16th Floor, WTC Tower Building, No. 1 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City**INTERIM FINANCIAL STATEMENTS**For the 4th quarter of the fiscal year ending 31 December 2025**Notes to the Interim Financial Statements (cont.)**

Other related parties	Relationship
Becamex Binh Dinh Infrastructure Development Co., Ltd.	Subsidiary of Becamex Binh Dinh Joint Stock Company
Becamex Binh Phuoc Power Joint Stock Company	Subsidiary of Becamex Binh Phuoc Infrastructure Development Joint Stock Company
Becamex IDC - Block 71 Startup Support MTV Company Limited	Company of the same investor
Becamex Binh Duong Football Club Joint Stock Company	Company of the same investor
Savi Pharmaceutical Joint Stock Company	Associate of Investment and Industrial Development Joint Stock Corporation
Vietnam - Singapore Smart Energy Solutions Joint Stock Company	Associate of Investment and Industrial Development Joint Stock Corporation
Becamex - VSIP Power Investment and Development Joint Stock Company	Associate of Investment and Industrial Development Joint Stock Corporation
VSIP Can Tho Joint Stock Company	Associate of Investment and Industrial Development Joint Stock Corporation
VNPT - Binh Duong Business Center - Branch of VNPT Vinaphone Corporation	Company related to the Board Member
VNPT Ho Chi Minh City	Company related to the Board Member
VNPT Binh Duong	Company related to the Board Member
Ho Chi Minh City- Thu Dau Mot - Chon Thanh Expressway Joint Stock Company	Associate of Investment and Industrial Development Joint Stock Corporation
Sao Hoa Toan Quoc Joint Stock Company	Subsidiary of BW Industrial Development Joint Stock Company

Transactions with other related parties

Apart from sales of goods and service provisions presented in Note No. VI.1b, the Company also has other following transactions with other related parties:

	Current period	Previous period
<i>Investment and Industrial Development Joint Stock Corporation</i>		
Expenses on infrastructure management and maintenance	77.814.294	48.150.630
<i>Binh Duong Trade and Development Joint-Stock Company</i>		
Purchase of real estate	-	9.168.785.178
<i>Eastern International University</i>		
Power charges and room rental	35.896.343	15.572.684
<i>Becamex Tokyu Co., Ltd.</i>		
Expenses distributed under cooperation contract	8.132.761	11.573.722
<i>Becamex Hospitality Company Limited</i>		
Service charges	-	5.762.845
<i>Branch of Becamex Hospitality Company Limited</i>		
Service charges	5.055.750	200.000.000

These Notes form an integral part of and should be read in conjunction with the Interim Financial Statements



VIETNAM TECHNOLOGY AND TELECOMMUNICATION JOINT STOCK COMPANYAddress: 16th Floor, WTC Tower Building, No. 1 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City**INTERIM FINANCIAL STATEMENTS**For the 4th quarter of the fiscal year ending 31 December 2025**Notes to the Interim Financial Statements (cont.)**

	<u>Current period</u>	<u>Previous period</u>
<i>Becamex Trade Company Limited</i>		
Purchase of goods, services	5.659.111	113.280.987
<i>Vietnam-Singapore Industrial Park J.V. Co., Ltd.</i>		
Service charges	40.809.138	39.045.019
Expenses distributed under cooperation contract	343.894.566	365.001.229
<i>Setiabecamex Joint Stock Company</i>		
Expenses distributed under cooperation contract	17.194.713	14.926.967
<i>Becamex Binh Phuoc Infrastructure Development Joint Stock Company</i>		
House rental	16.911.291	15.000.000
Expenses distributed under cooperation contract	113.041.922	97.787.700
<i>VNTT Solutions Company Limited</i>		
Service charges	650.260.000	-
<i>Becamex Binh Dinh Joint Stock Company</i>		
Leasing properties, premises	17.122.400	7.027.209
Expenses distributed under cooperation contract	27.493.124	13.494.813
<i>VNPT – Binh Duong Business Center – Branch of VNPT Vinaphone Corporation</i>		
Payables for revenue distributed under cooperation contract	1.960.784.961	9.022.183.225
Service charges	210.895	43.538.416
<i>VNPT Ho Chi Minh City</i>		
Payables for revenue distributed under cooperation contract	6.464.154.447	-
Service charges	7.655.114	-
<i>VNPT Binh Duong</i>		
Purchase of materials	6.019.610	-
<i>WTC Binh Duong One Member Company Limited</i>		
Service charges	31.780.000	16.800.000
<i>MTV Aspire Company Limited</i>		
Leasing properties, premises	92.752.800	92.752.800
<i>Becamex International General Hospital Joint Stock Company</i>		
Power charges and room rental	16.058.880	9.361.792
<i>BW Supply Chain City Limited Liability Company</i>		
Leasing properties, premises	1.350.332.560	1.350.332.560

These Notes form an integral part of and should be read in conjunction with the Interim Financial Statements



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VIETNAM TECHNOLOGY AND TELECOMMUNICATION JOINT STOCK COMPANYAddress: 16th Floor, WTC Tower Building, No. 1 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City**INTERIM FINANCIAL STATEMENTS**For the 4th quarter of the fiscal year ending 31 December 2025**Notes to the Interim Financial Statements (cont.)**

	<u>Current period</u>	<u>Previous period</u>
<i>Branch of Binh Duong Trade and Development Joint-Stock Company – My Phuoc Ready-mixed Concrete Enterprise</i>		
Purchase of materials	-	105.820.371
<i>Sinviet J.I Co., Ltd.</i>		
Purchase of goods	-	38.352.000
<i>Becamex - VSIP Power Investment and Development Joint Stock Company</i>		
Service charges	60.156.681	-

The prices of merchandise and services supplied to other related parties are mutually agreed prices. The purchases of merchandise and services from other related parties are done at the agreed prices.

Receivables from and payables to other related parties

The receivables from and payables to other related parties are presented in Notes No. V.3, V.5, V.12, V.13 and V.18.

The receivables from other related parties are unsecured and will be paid in cash. No allowances have been made for the receivables from other related parties.

3. Segment information

The segment information is presented according to business segment and geographical segment. The primary reporting format is the business segment.

3a. Information on business segment

The Company has the following main business segments:


- Segment 01: service provision.
- Segment 02: construction.
- Segment 03: real estate.
- Segment 04: others (sales of goods).

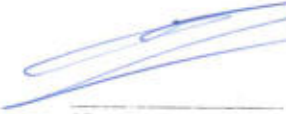
3b. Information on geographical segment


All operations of the Company take place only in Vietnamese territory.

4. Subsequent events

There are no material subsequent events which are required adjustments or disclosures in the Interim Financial Statements.


Vi Ngoc Dai
Preparer


Nguyen Van Phuc
Chief Accountant


Pham Tuan Anh
General Director



Ho Chi Minh City, 22 January 2026

These Notes form an integral part of and should be read in conjunction with the Interim Financial Statements

