

**VIETNAM TECHNOLOGY &  
TELECOMMUNICATION JOINT  
STOCK COMPANY**

**SOCIALIST REPUBLIC OF VIETNAM**  
**Independence - Freedom - Happiness**

No: 33.../2025/ CBTT-VNTT

*Ho Chi Minh City, October 23<sup>rd</sup>, 2025*

**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 16<sup>th</sup>, 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 3<sup>rd</sup> 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](mailto:cbtt@vntt.com.vn) Website: [vntt.com.vn](http://vntt.com.vn)

2. Content of disclosure:

- Financial Statements for the the 3<sup>rd</sup> 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 October 23<sup>rd</sup>, 2025, 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 3<sup>rd</sup> quarter of 2025;
- Explanatory Document.

**Organizational representative**

Legal representative

**General Director**



**PHAM TUAN ANH**



**VIETNAM TECHNOLOGY & TELECOMMUNICATION  
JOINT STOCK COMPANY**

No. 488 CV-VNTT

*Regarding the explanation of the difference in  
after-tax profit in separate financial statements  
between the third quarter of 2025 and third quarter of  
2024 of the public company*

**SOCIALIST REPUBLIC OF VIETNAM**  
**Independence – Freedom – Happiness**

*Hồ Chí Minh City, October 23<sup>th</sup>, 2025*

**To: STATE SECURITIES COMMISSION OF VIETNAM  
HANOI STOCK EXCHANGE**

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

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

Vietnam Technology & Telecommunication Joint Stock Company explains the main reasons for the fluctuation in after-tax profit in the third quarter of 2025 separate financial statement, which increased by 52.2% compared to third of 2024, as follows:

- Separate after-tax profit in the third quarter of 2024: 14.631.915.306 VND
- Separate after-tax profit in the third quarter of 2025: 22.269.036.471 VND

**Reasons:**

- Total revenue from sales and service provision increased by 63.3%, equivalent to an increase of 56.3 billion VND compared to the same period last year. In particular, revenue from the core business services that generate profit for the Company, namely telecommunications services and Data center services, maintained good growth, increasing by 9.7%, equivalent to 6.4 billion VND.

More specifically, the construction and maintenance service segment has a strong revenue increased by 200.1%, equivalent to an increase of 50.2 billion VND, in particular, the construction group combined with smart solutions reached 42.6 billion VND.

- Financial revenue from deposit interest increased by 67.8%, equivalent to 865 million VND.

This is the explanatory report of Vietnam Technology & Telecommunication Joint Stock Company regarding the fluctuation in after-tax profit of the separate financial statement for third quarter of 2025 compared to third quarter of 2024.

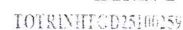
Respectfully submitted!

**VIETNAM TECHNOLOGY & TELECOMMUNICATION  
JOINT STOCK COMPANY  
GENERAL DIRECTOR**



**Phạm Tuan Anh**







**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 3<sup>rd</sup> quarter of the fiscal year ending 31 December 2025**INTERIM BALANCE SHEET**

(Full form)

As of 30 September 2025

Unit: VND

ITEMS	Code	Note	Ending balance	Beginning balance
<b>A - CURRENT ASSETS</b>	<b>100</b>		<b>447.634.054.918</b>	<b>411.935.884.767</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>	<b>V.1</b>	<b>18.580.934.975</b>	<b>38.811.252.844</b>
1. Cash	111		18.580.934.975	33.811.252.844
2. Cash equivalents	112		-	5.000.000.000
<b>II. Short-term financial investments</b>	<b>120</b>		<b>175.000.000.000</b>	<b>155.000.000.000</b>
1. Trading securities	121		-	-
2. Provisions for devaluation of trading securities	122		-	-
3. Held-to-maturity investments	123	V.2a	175.000.000.000	155.000.000.000
<b>III. Short-term receivables</b>	<b>130</b>		<b>143.407.113.867</b>	<b>104.309.260.677</b>
1. Short-term trade receivables	131	V.3	122.771.846.697	83.411.715.548
2. Short-term prepayments to suppliers	132	V.4	5.601.499.122	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	19.439.108.983	18.616.123.684
7. Allowance for short-term doubtful debts	137	V.6	(4.405.340.935)	(4.405.340.935)
8. Deficit assets for treatment	139		-	-
<b>IV. Inventories</b>	<b>140</b>		<b>106.887.670.039</b>	<b>110.974.921.828</b>
1. Inventories	141	V.7	106.887.670.039	110.974.921.828
2. Allowance for inventories	149		-	-
<b>V. Other current assets</b>	<b>150</b>		<b>3.758.336.037</b>	<b>2.840.449.418</b>
1. Short-term prepaid expenses	151	V.8a	3.142.516.680	2.275.043.008
2. Deductible VAT	152		-	-
3. Taxes and other receivables from the State	153	V.14	615.819.357	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 1



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**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 3<sup>rd</sup> quarter of the fiscal year ending 31 December 2025**Interim Balance Sheet (cont.)**

ITEMS	Code	Note	Ending balance	Beginning balance
<b>B- NON-CURRENT ASSETS</b>	<b>200</b>		<b>152.577.824.891</b>	<b>165.887.855.442</b>
<b>I. Long-term receivables</b>	<b>210</b>		<b>679.463.967</b>	<b>231.204.474</b>
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	679.463.967	231.204.474
7. Allowance for long-term doubtful debts	219		-	-
<b>II. Fixed assets</b>	<b>220</b>		<b>100.559.772.854</b>	<b>112.097.132.270</b>
1. Tangible fixed assets	221	V.9	94.950.481.755	105.795.242.452
- Historical cost	222		366.570.288.822	358.096.475.240
- Accumulated depreciation	223		(271.619.807.067)	(252.301.232.788)
2. Financial leased assets	224		-	-
- Historical cost	225		-	-
- Accumulated depreciation	226		-	-
3. Intangible fixed assets	227	V.10	5.609.291.099	6.301.889.818
- Initial cost	228		18.911.764.018	18.697.924.382
- Accumulated amortization	229		(13.302.472.919)	(12.396.034.564)
<b>III. Investment property</b>	<b>230</b>		-	-
- Historical costs	231		-	-
- Accumulated depreciation	232		-	-
<b>IV. Long-term assets in process</b>	<b>240</b>		<b>27.890.295.374</b>	<b>32.491.050.965</b>
1. Long-term work in process	241		-	-
2. Construction-in-progress	242	V.11	27.890.295.374	32.491.050.965
<b>V. Long-term financial investments</b>	<b>250</b>		<b>12.674.660.146</b>	<b>12.827.821.488</b>
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	(12.325.339.854)	(12.172.178.512)
5. Held-to-maturity investments	255		-	-
<b>VI. Other non-current assets</b>	<b>260</b>		<b>10.773.632.550</b>	<b>8.240.646.245</b>
1. Long-term prepaid expenses	261	V.8b	10.773.632.550	8.240.646.245
2. Deferred income tax assets	262		-	-
3. Long-term components and spare parts	263		-	-
4. Other non-current assets	268		-	-
<b>TOTAL ASSETS</b>	<b>270</b>		<b>600.211.879.809</b>	<b>577.823.740.209</b>



**VIETNAM TECHNOLOGY AND TELECOMMUNICATION JOINT STOCK COMPANY**

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**INTERIM FINANCIAL STATEMENTS**For the 3<sup>rd</sup> quarter of the fiscal year ending 31 December 2025**Interim Balance Sheet (cont.)**

ITEMS	Code	Note	Ending balance	Beginning balance
<b>C - LIABILITIES</b>	<b>300</b>		<b>105.220.193.697</b>	<b>99.720.376.879</b>
<b>I. Current liabilities</b>	<b>310</b>		<b>93.284.045.696</b>	<b>90.190.540.773</b>
1. Short-term trade payables	311	V.12	30.676.123.552	35.811.254.936
2. Short-term advances from customers	312	V.13	2.616.025.982	1.354.775.451
3. Taxes and other obligations to the State Budget	313	V.14	8.559.560.412	6.457.333.414
4. Payables to employees	314	V.15	10.948.598.255	10.085.290.652
5. Short-term accrued expenses	315	V.16	8.311.590.379	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	14.678.762.598	11.725.477.705
9. Other short-term payables	319	V.18a,c	13.356.942.339	11.610.815.171
10. Short-term borrowings and financial leases	320		-	-
11. Provisions for short-term payables	321	V.19a	1.518.924.476	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		-	-
<b>II. Non-current liabilities</b>	<b>330</b>		<b>11.936.148.001</b>	<b>9.529.836.106</b>
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	1.662.059.010	1.132.268.680
7. Other long-term payables	337	V.18b,c	9.279.341.989	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	994.747.002	291.651.000
13. Science and technology development fund	343		-	-

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 CÔNG TY  
 CỔ PHẦN  
 CÔNG NGHỆ  
 THÔNG TIN  
 VIỆT NAM  
 HỒ CHÍ MINH



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

For the 3<sup>rd</sup> quarter of the fiscal year ending 31 December 2025

ITEMS	Code	Note	Ending balance	Beginning balance
<b>D - OWNER'S EQUITY</b>	<b>400</b>		<b>494.991.686.112</b>	<b>478.103.363.330</b>
<b>I. Owner's equity</b>	<b>410</b>		<b>494.991.686.112</b>	<b>478.103.363.330</b>
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	66.178.205.406	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		58.522.052.453	-
12. Construction investment fund	422		-	-
<b>II. Other sources and funds</b>	<b>430</b>		<b>-</b>	<b>-</b>
1. Sources of expenditure	431		-	-
2. Fund to form fixed assets	432		-	-
<b>TOTAL LIABILITIES AND OWNER'S EQUITY</b>	<b>440</b>		<b>600.211.879.809</b>	<b>577.823.740.209</b>

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 STATEMENTS**For the 3<sup>rd</sup> quarter of the fiscal year ending 31 December 2025**INTERIM INCOME STATEMENT**

(Full form)

For the 3<sup>rd</sup> quarter of the fiscal year ending 31 December 2025

Unit: VND

ITEMS	Code	Note	The 3 <sup>rd</sup> quarter		Accumulated from the beginning of the year	
			Current year	Previous year	Current year	Previous year
1. Sales	01	VI.1	145,237,150,160	88,925,346,461	318,508,994,096	239,790,741,806
2. Sales deductions	02		-	-	-	-
3. Net sales	10		145,237,150,160	88,925,346,461	318,508,994,096	239,790,741,806
4. Cost of sales	11	VI.2	109,175,850,284	60,643,906,649	219,198,826,500	153,629,342,766
5. Gross profit	20		36,061,299,876	28,281,439,812	99,310,167,596	86,161,399,040
6. Financial income	21	VI.3	2,141,575,301	1,276,513,755	6,379,265,681	4,002,577,069
7. Financial expenses	22	VI.4	87,057,968	49,208,627	153,161,342	(1,422,550,238)
In which: Loan interest expenses	23		-	-	-	-
8. Selling expenses	25	VI.5	4,218,769,415	3,741,972,017	12,269,288,077	12,302,056,137
9. General and administration expenses	26	VI.6	6,441,441,160	7,633,431,869	20,804,671,454	23,410,863,743
10. Net operating profit	30		27,455,606,634	18,133,341,054	72,462,312,404	55,873,606,467
11. Other income	31	VI.7	399,689,512	351,894,538	1,108,150,358	1,451,294,946
12. Other expenses	32	VI.8	124,685	195,341,460	389,884,519	204,584,864
13. Other profit	40		399,564,827	156,553,078	718,265,839	1,246,710,082
14. Total accounting profit before tax	50		27,855,171,461	18,289,894,132	73,180,578,243	57,120,316,549



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



TOTRINHGTGD25100259

**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 3<sup>rd</sup> quarter of the fiscal year ending 31 December 2025  
**Interim Income Statement (cont.)**

	Code	Note	The 3 <sup>rd</sup> quarter		Accumulated from the beginning of the year	
			Current year	Previous year	Current year	Previous year
15. Current income tax	51	V.14	5.586.134.990	3.657.978.826	14.658.525.790	11.426.849.081
16. Deferred income tax	52		-	-	-	-
17. Profit after tax	60		22.269.036.471	14.631.915.306	58.522.052.453	45.693.467.468
18. Basic earnings per share	70		-	-	-	-
19. Diluted earnings per share	71	VI.9	-	-	-	-

Vi Ngoc Dai  
Preparer

Nguyen Van Phuc  
Chief Accountant

Ho Chi Minh City, 20 October 2025

Pham Tuan Anh  
General Director

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



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**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 3<sup>rd</sup> quarter of the fiscal year ending 31 December 2025**INTERIM CASH FLOW STATEMENT**

(Full form)

(Indirect method)

For the 3<sup>rd</sup> 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
<b>I. Cash flows from operating activities</b>				
1. Profit before tax	01		73.180.578.243	57.120.316.549
2. Adjustments				
- Depreciation of fixed assets and investment properties	02	V.9, V.10	24.179.398.324	23.021.928.823
- Provisions and allowances	03	V.2b, V.6, V.19	1.076.049.212	(2.557.394.035)
- Exchange gain/(loss) due to revaluation of monetary items in foreign currencies	04	VI.3	(284.897.274)	(11.180.303)
- Gain/(loss) from investing activities	05	VI.3, VI.8	(5.710.611.371)	(3.651.580.818)
- Interest expenses	06		-	-
- Others	07		-	-
3. Operating profit before changes of working capital	08		92.440.517.134	73.922.090.216
- Increase/(decrease) of receivables	09		(38.387.465.357)	57.841.298.357
- Increase/(decrease) of inventories	10		4.087.251.789	(34.460.553.732)
- Increase/(decrease) of payables	11		1.639.267.699	3.990.674.801
- Increase/(decrease) of prepaid expenses	12		(3.400.459.977)	137.924.560
- Increase/(decrease) of trading securities	13		-	-
- Interests paid	14		-	-
- Corporate income tax paid	15	V.14	(13.148.537.386)	(11.174.282.236)
- Other cash inflows	16	V.20	-	-
- Other cash outflows	17	V.18a, V.20, V.21	(7.886.253.166)	(4.134.604.200)
<b>Net cash flows from operating activities</b>	<b>20</b>		<b>35.344.320.736</b>	<b>86.122.547.766</b>
<b>II. Cash flows from investing activities</b>				
1. Purchases and construction of fixed assets and other non-current assets	21	V.9, V.10 V.11, VII	(8.639.812.980)	(17.187.443.116)
2. Proceeds from disposals of fixed assets and other non-current assets	22	V.9, VI.8	68.181.818	-
3. Cash outflow for lending, buying debt instruments of other entities	23	V.2a	(260.000.000.000)	(130.000.000.000)
4. Cash recovered from lending, selling debt instruments of other entities	24	V.2a	240.000.000.000	64.000.000.000
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	4.868.853.383	3.280.402.736
<b>Net cash flows from investing activities</b>	<b>30</b>		<b>(23.702.777.779)</b>	<b>(79.907.040.380)</b>




**VIETNAM TECHNOLOGY AND TELECOMMUNICATION JOINT STOCK COMPANY**

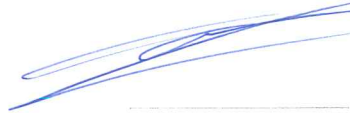
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**INTERIM FINANCIAL STATEMENTS**For the 3<sup>rd</sup> quarter of the fiscal year ending 31 December 2025**Interim Cash Flow Statement (cont.)**

ITEMS	Code	Note	Accumulated from the beginning of the year	
			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	(32.156.758.100)	(25.456.238.850)
Net cash flows from financing activities	40		(32.156.758.100)	(25.456.238.850)
Net cash flows during the period	50		(20.515.215.143)	(19.240.731.464)
Beginning cash and cash equivalents	60	V.1	38.811.252.844	48.809.915.063
Effects of fluctuations in foreign exchange rates	61		284.897.274	11.180.303
Ending cash and cash equivalents	70	V.1	18.580.934.975	29.580.363.902

Ho Chi Minh City, 20 October 2025

  
 Vi Ngoc Dai  
 Preparer

  
 Nguyen Van Phuc  
 Chief Accountant

  
 Phan Tuan Anh  
 General Director




# VIETNAM TECHNOLOGY AND TELECOMMUNICATION JOINT STOCK COMPANY

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

## INTERIM FINANCIAL STATEMENTS

For the 3<sup>rd</sup> quarter of the fiscal year ending 31 December 2025

## NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the 3<sup>rd</sup> 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 3<sup>rd</sup> 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



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#### **Notes to the Interim Financial Statements (cont.)**

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**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 335 (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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#### Notes to the Interim Financial Statements (cont.)

##### *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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#### Notes to the Interim Financial Statements (cont.)

- 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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#### Notes to the Interim Financial Statements (cont.)

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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#### Notes to the Interim Financial Statements (cont.)

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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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#### Notes to the Interim Financial Statements (cont.)

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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**Notes to the Interim Financial Statements (cont.)****V. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM BALANCE SHEET****1. Cash and cash equivalents**

	<b>Ending balance</b>	<b>Beginning balance</b>
Cash on hand	246.427.606	611.134.349
Cash in bank	18.334.507.369	33.200.118.495
Cash equivalents (Bank deposits of which the principal maturity is from 3 months or less)	-	5.000.000.000
<b>Total</b>	<b>18.580.934.975</b>	<b>38.811.252.844</b>

**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 3<sup>rd</sup> 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:

	<b>Current period</b>	<b>Previous period</b>
Beginning balance	12.172.178.512	13.556.532.226
Provisions/(Reversal of provisions)	153.161.342	(1.423.656.443)
<b>Ending balance</b>	<b>12.325.339.854</b>	<b>12.132.875.783</b>

*Transactions with the subsidiary*

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

	<b>Accumulated from the beginning of the year</b>	
	<b>Current year</b>	<b>Previous year</b>
Provision of goods and services	4.790.000	4.790.000
Purchase of computer	-	3.321.189

**3. Short-term trade receivables**

	<b>Ending balance</b>	<b>Beginning balance</b>
<b>Receivables from related parties</b>	<b>91.076.534.605</b>	<b>52.656.477.678</b>
Investment and Industrial Development Joint Stock Corporation	51.598.642.455	21.959.311.925

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





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	<u>Ending balance</u>	<u>Beginning balance</u>
Becamex - VSIP Power Investment and Development Joint Stock Company	22.529.948.246	3.547.743.486
Binh Duong Trade and Development Joint-Stock Company	9.282.850.228	9.039.851.162
Setiabecamex Joint Stock Company	3.202.522.630	2.980.233.050
Becamex Infrastructure Development Joint Stock Company	2.418.200.145	3.173.930.855
Becamex Binh Phuoc Infrastructure Development Joint Stock Company	484.238.447	182.743.114
Vietnam-Singapore Industrial Park J.V. Co., Ltd.	393.784.740	1.682.921.302
Becamex Urban Development Joint Stock Company	337.064.522	366.886.322
East Saigon Investment and Industrial Development Joint Stock Company	219.109.000	-
Binh Duong Construction & Civil Engineering Joint Stock Company	158.558.500	1.023.548.500
Becamex Tokyu Co., Ltd.	121.962.260	305.249.716
Branch of Becamex Hospitality Company Limited	114.460.000	28.810.000
WTC Binh Duong One Member Company Limited	70.616.000	7.770.000
Becamex Hospitality Company Limited	38.279.560	121.170.100
Eastern International University	37.998.932	129.504.321
Becamex Tokyu Bus Co., Ltd.	23.028.000	6.000.000
Becamex Binh Dinh Joint Stock Company	10.896.001	5.632.469.997
<i>Branch of Binh Duong Trade and Development Joint-Stock Company – My Phuoc Ready-mixed Concrete Enterprise</i>	9.350.000	9.350.000
Becamex Trade Company Limited	6.876.937	158.955.800
MTV Aspire Company Limited	5.500.000	5.500.000
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
Binh Duong Plastic Production Trading MTV Company Limited	2.750.000	2.750.000
My Phuoc Hospital Joint Stock Company	1.650.000	1.782.958.800
Becamex Binh Dinh Infrastructure Development Co., Ltd.	1.518.000	-
Becamex Binh Phuoc Power Joint Stock Company	240.000	1.650.000
VNPT Binh Duong	2	23.056.416
VNPT – Binh Duong Business Center – Branch of VNPT Vinaphone Corporation	-	475.972.812
Binh Duong Rubber Joint Stock Company	-	1.650.000
<b><i>Receivables from other customers</i></b>	<b><i>31.695.312.092</i></b>	<b><i>30.755.237.870</i></b>
<b>Total</b>	<b><u>122.771.846.697</u></b>	<b><u>83.411.715.548</u></b>



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	<u>Ending balance</u>	<u>Beginning balance</u>
Power company Binh Duong	469.127.425	1.628.237.055
Digital Communication Infrastructure Company Limited	636.474.783	1.117.703.473
Phan Khang Technology Service Trading Company Limited	1.009.011.244	1.009.011.244
Hoang Long Van Technical Company Limited	559.872.000	-
Au Lac Technology Applications and Media Company Limited	1.019.917.753	-
Other suppliers	1.907.095.917	2.931.810.608
<b>Total</b>	<b><u>5.601.499.122</u></b>	<b><u>6.686.762.380</u></b>

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

	<u>Ending balance</u>		<u>Beginning balance</u>	
	<u>Value</u>	<u>Allowance</u>	<u>Value</u>	<u>Allowance</u>
<i>Receivables from related parties</i>	<b>66.535.327</b>	-	<b>521.095.668</b>	-
Mr. Le Xuan Vinh - Advance	-	-	453.878.200	-
Investment and Industrial Development Joint Stock Corporation - Service charges	140.000	-	140.200	-
Binh Duong Trade and Development Joint-Stock Company - Service charges	80.000	-	80.000	-
Becamex Binh Dinh Joint Stock Company - Service charges	70.000	-	-	-
Becamex - VSIP Power Investment and Development Joint Stock Company - Service charges	86.221	-	51.627	-
Becamex Infrastructure Development Joint Stock Company - Service charges	62.414	-	63.951	-
Binh Duong Construction & Civil Engineering Joint Stock Company - Service charges	300.000	-	300.800	-
Vietnam-Singapore Industrial Park J.V. Co., Ltd. - Service charges	180.000	-	180.000	-
Becamex Urban Development Joint Stock Company - Service charges	60.000	-	61.818	-
Becamex Tokyu Co., Ltd. - Service charges	588.201	-	564.244	-
Becamex Binh Phuoc Infrastructure Development Joint Stock Company - Service charges	72.350	-	70.910	-
Becamex Trade Company Limited - Service charges	75.220	-	359.790	-
Eastern International University - Service charges	736.013	-	974.670	-
Becamex Hospitality Company Limited - Service charges	250.032	-	398.751	-

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### Notes to the Interim Financial Statements (cont.)

	Ending balance		Beginning balance	
	Value	Allowance	Value	Allowance
Branch of Becamex Hospitality Company Limited - Service charges	254.929	-	449.689	-
Becamex Tokyu Bus Co., Ltd. - Service charges	207.468	-	158.158	-
MTV Aspire Company Limited - Service charges	81.816	-	60.600	-
Vietnam - Singapore Smart Energy Solutions Joint Stock Company - Service charges	74.030	-	63.920	-
Ha Tien Kien Giang - Becamex Cement Joint Stock Company - Service charges	88.633	-	110.340	-
BW Supply Chain City Limited Liability Company - Service charges	20.000	-	20.000	-
BW Supply Chain City Limited Liability Company - Deposits, mortgages	63.108.000	-	63.108.000	-
<i>Receivables from other organizations and individuals</i>	<i>19.372.573.656</i>	<i>(2.309.450.910)</i>	<i>18.095.028.016</i>	<i>(2.309.450.910)</i>
Mr. Le Xuan Vinh - Advance	453.878.200	-	-	-
Advances to other subjects	12.195.046.762	-	11.831.522.568	-
Short-term mortgages and deposits	28.814.085	-	54.453.839	-
Term deposit interest to be received	3.839.315.067	-	2.630.254.794	-
Other short-term receivables	2.855.519.542	(2.309.450.910)	3.578.796.815	(2.309.450.910)
<b>Total</b>	<b>19.439.108.983</b>	<b>(2.309.450.910)</b>	<b>18.616.123.684</b>	<b>(2.309.450.910)</b>

#### 5b. Other long-term receivables

	Ending balance		Beginning balance	
	Value	Allowance	Value	Allowance
<i>Receivables from related parties</i>	<i>593.971.528</i>	-	<i>142.315.528</i>	-
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	-
<i>Receivables from other organizations and individuals</i>	<i>85.492.439</i>	-	<i>88.888.946</i>	-
<b>Total</b>	<b>679.463.967</b>	-	<b>231.204.474</b>	-





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## Notes to the Interim Financial Statements (cont.)

### 6. Doubtful debts

Overdue period	Ending balance		Beginning balance	
	Original amount	Amount recoverable	Original amount	Amount recoverable
<i>Trade receivables for sales of goods and service provisions from individuals</i>				
From 3 to 6 months	203.002	142.101	203.002	142.101
From 6 to 9 months	66.474.509	33.237.255	66.474.509	33.237.255
From 9 to 12 months	139.472.136	41.841.641	139.472.136	41.841.641
More than 12 months	789.415.055	-	789.415.055	-
<i>Trade receivables for sales of goods and service provisions from organizations</i>				
Less than 1 year	-	-	-	-
From more than 1 year to less than 2 years	15.994.660	7.997.330	15.994.660	7.997.330
From more than 2 years to less than 3 years	511.598.709	153.479.613	511.598.709	153.479.613
From 3 years or more	537.193.968	-	537.193.968	-
<i>Other receivables from individuals</i>				
From 3 years or more	2.309.450.910	-	2.309.450.910	-
<i>Advances receivable from individuals</i>				
From 3 years or more	453.878.200	453.878.200	453.878.200	453.878.200
<i>Prepayments receivable from suppliers</i>				
From 3 years or more	272.235.926	-	272.235.926	-
<b>Total</b>	<b>5.095.917.075</b>	<b>690.576.140</b>	<b>5.095.917.075</b>	<b>690.576.140</b>

### 7. Inventories

	Ending balance		Beginning balance	
	Original costs	Allowance	Original costs	Allowance
Materials and supplies	34.361.661.716	-	42.288.715.963	-
Tools	94.617.531	-	100.752.822	-
Work-in-process	50.957.354.319	-	46.062.709.520	-
Merchandise	21.474.036.473	-	22.522.743.523	-
<b>Total</b>	<b>106.887.670.039</b>	<b>-</b>	<b>110.974.921.828</b>	<b>-</b>

### 8. Prepaid expenses

#### 8a. Short-term prepaid expenses

	Ending balance	Beginning balance
Tools	402.973.727	447.345.643
Other short-term prepaid expenses	2.739.542.953	1.827.697.365
<b>Total</b>	<b>3.142.516.680</b>	<b>2.275.043.008</b>

#### 8b. Long-term prepaid expenses

	Ending balance	Beginning balance
Tools	690.974.272	337.924.878
Land rental	8.529.655.533	6.432.075.470
Survey materials and equipment	19.104.170	32.229.167
Construction and repair expenses	93.262.764	196.755.976
Other long-term prepaid expenses	1.440.635.811	1.241.660.754
<b>Total</b>	<b>10.773.632.550</b>	<b>8.240.646.245</b>



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	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Other tangible fixed assets	Total
<b>Historical costs</b>						
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	116.390.000	-	-	-	3.216.043.571
Completed constructions	785.911.060	3.512.746.486	5.077.731.636	144.685.697	126.564.925	9.647.639.804
Liquidation, disposal	-	(2.454.303.320)	(1.849.235.473)	(86.331.000)	-	(4.389.869.793)
<b>Ending balance</b>	<b>22.177.474.788</b>	<b>236.096.246.822</b>	<b>98.496.914.774</b>	<b>8.655.218.709</b>	<b>1.144.433.729</b>	<b>366.570.288.822</b>
<i>In which:</i>						
Assets fully depreciated but still in use	4.345.971.956	61.362.343.953	23.524.030.745	949.322.875	939.749.622	91.121.419.151
Assets waiting for liquidation	-	-	-	-	-	-
<b>Depreciation</b>						
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	677.661.773	13.248.815.206	8.136.786.011	1.148.862.452	60.834.527	23.272.959.969
Liquidation, disposal	-	(2.454.303.320)	(1.413.751.370)	(86.331.000)	-	(3.954.385.690)
<b>Ending balance</b>	<b>10.555.882.061</b>	<b>191.898.362.353</b>	<b>65.195.362.663</b>	<b>2.963.991.512</b>	<b>1.006.208.478</b>	<b>271.619.807.067</b>
<b>Carrying values</b>						
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
<b>Ending balance</b>	<b>11.621.592.727</b>	<b>44.197.884.469</b>	<b>33.301.552.111</b>	<b>5.691.227.197</b>	<b>138.225.251</b>	<b>94.950.481.755</b>
<i>In which:</i>						
Assets temporarily not in use	-	-	-	-	-	-
Assets waiting for liquidation	-	-	-	-	-	-

**10. Intangible fixed assets**

	Land use right	Computer software	Total
<b>Initial costs</b>			
Beginning balance	3.906.733.692	14.791.190.690	18.697.924.382
Completed constructions	213.839.636	-	213.839.636
<b>Ending balance</b>	<b>4.120.573.328</b>	<b>14.791.190.690</b>	<b>18.911.764.018</b>
<i>In which:</i>			
Assets fully amortized but still in use	-	10.510.215.190	10.510.215.190
<b>Amortization</b>			
Beginning balance	-	12.396.034.564	12.396.034.564
Amortization during the period	-	906.438.355	906.438.355
<b>Ending balance</b>	<b>-</b>	<b>13.302.472.919</b>	<b>13.302.472.919</b>
<b>Carrying values</b>			
Beginning balance	3.906.733.692	2.395.156.126	6.301.889.818
<b>Ending balance</b>	<b>4.120.573.328</b>	<b>1.488.717.771</b>	<b>5.609.291.099</b>
<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	184.415.707	(3.323.215.707)	-	9.168.785.178
Construction-in-progress	20.183.465.787	9.333.391.516	(9.647.639.804)	(1.147.707.303)	18.721.510.196
<b>Total</b>	<b>32.491.050.965</b>	<b>9.517.807.223</b>	<b>(12.970.855.511)</b>	<b>(1.147.707.303)</b>	<b>27.890.295.374</b>

**12. Short-term trade payables**

	Ending balance	Beginning balance
<b><i>Payables to related parties</i></b>	<b>6.135.713.509</b>	<b>6.462.629.393</b>
Binh Duong Trade and Development Joint-Stock Company	5.595.725.973	5.595.725.973
Branch of Binh Duong Trade and Development Joint-Stock Company – My Phuoc Ready-mixed Concrete Enterprise	205.870.006	311.476.006
Vietnam-Singapore Industrial Park J.V. Co., Ltd.	97.183.282	96.514.107
Becamex Trade Company Limited	68.348.901	50.871.517
VNPT – Binh Duong Business Center – Branch of VNPT Vinaphone Corporation	52.169.693	96.828.580
Investment and Industrial Development Joint Stock Corporation	44.742.769	30.643.355
Becamex Binh Phuoc Infrastructure Development Joint Stock Company	34.239.917	38.164.167
Becamex Tokyu Co., Ltd.	10.647.409	8.313.168
Becamex Binh Dinh Joint Stock Company	10.103.377	83.160
Eastern International University	9.130.182	-
WTC Binh Duong One Member Company Limited	7.552.000	-
Branch of Becamex Hospitality Company Limited	-	200.000.000
MTV Aspire Company Limited	-	34.009.360
<b><i>Payables to other suppliers</i></b>	<b>24.540.410.043</b>	<b>29.348.625.543</b>
Quang Dung Technology Distribution Joint Stock Company	638.885.871	12.159.964.712
Adtech Vietnam Technology Development Company Limited	457.152.896	3.892.702.480
Other suppliers	23.444.371.276	13.295.958.351
<b>Total</b>	<b>30.676.123.552</b>	<b>35.811.254.936</b>

The Company has no overdue trade payables.

**13. Short-term advances from customers**

	Ending balance	Beginning balance
BW Supply Chain City Limited Liability Company (a related party)	2.200.000	2.200.000
Rohto-Mentholatum (Vietnam) Co., Ltd	613.545.140	-
Dong Tay Electrical Construction Trading Service Company Limited	800.000.000	-
ACT Telecommunication Joint Stock Company	391.173.360	-
Other customers	1.422.652.622	1.352.575.451
<b>Total</b>	<b>2.616.025.982</b>	<b>1.354.775.451</b>





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Notes to the Interim Financial Statements (cont.)

**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	14.026.630.727	(12.759.536.914)	1.368.424.692	615.819.357
Corporate income tax	5.639.052.354	-	14.658.525.790	(13.148.537.386)	7.149.040.758	-
Personal income tax	767.363.128	-	2.156.782.939	(2.884.204.565)	39.941.502	-
Property tax	-	-	28.710.348	(28.710.348)	-	-
Other taxes	-	-	65.550.148	(63.396.688)	2.153.460	-
Fees, legal fees, and other duties	-	-	18.160.708	(18.160.708)	-	-
<b>Total</b>	<b>6.457.333.414</b>	<b>565.406.410</b>	<b>30.954.360.660</b>	<b>(28.902.546.609)</b>	<b>8.559.560.412</b>	<b>615.819.357</b>

**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	27.855.171.461	18.289.894.132
Increases/(decreases) of accounting profit to determine taxable income:		
- Increases	75.503.490	-
- Decreases	-	-
Assessable income	27.930.674.951	18.289.894.132
Corporate income tax rate	20%	20%
<b>Corporate income tax payable</b>	<b>5.586.134.990</b>	<b>3.657.978.826</b>

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.

**15. Payables to employees**

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



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	<b>Ending balance</b>	<b>Beginning balance</b>
Construction works expenses	2.167.137.079	2.715.084.177
Revenue division expenses	5.896.071.455	5.938.524.960
Other short-term accrued expenses	248.381.845	596.563.889
<b>Total</b>	<b>8.311.590.379</b>	<b>9.250.173.026</b>

**17. Unearned revenue**

This item reflects channel rental to be received in advance.

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

	<b>Ending balance</b>	<b>Beginning balance</b>
<i>Payables to related parties</i>	<i>1.221.496.612</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
<i>Payables to other organizations and individuals</i>	<i>12.135.445.727</i>	<i>11.026.444.899</i>
Trade Union's expenditure and insurance premiums	229.779.200	204.179.000
Dividends payable	9.271.412.200	8.373.420.300
Executive Office of NTT Vietnam Corporation in Binh Duong – Payables for revenue distributed under cooperation contract	2.166.267.498	2.119.271.875
Receipt of other short-term deposits	141.655.501	-
Other short-term payables	326.331.328	329.573.724
<b>Total</b>	<b>13.356.942.339</b>	<b>11.610.815.171</b>

**18b. Other long-term payables**

	<b>Ending balance</b>	<b>Beginning balance</b>
<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>9.276.041.989</i>	<i>8.082.816.426</i>
Receipt of other long-term deposits	9.276.041.989	8.082.816.426
<b>Total</b>	<b>9.279.341.989</b>	<b>8.105.916.426</b>

**18c. Overdue debts**

The Company has no other overdue payables.

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

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

	<b>Current period</b>	<b>Previous period</b>
Beginning balance	1.299.132.608	2.189.455.267
Increase due to extraction	1.254.729.960	221.791.350

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



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Reversal of provision	(1.065.359.772)	(1.336.270.261)
Transfer from provision for long-term payables	30.421.680	233.117.147
<b>Ending balance</b>	<b>1.518.924.476</b>	<b>1.308.093.503</b>

**19b. Provisions for long-term payables**

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

	<b>Current period</b>	<b>Previous period</b>
Beginning balance	291.651.000	446.333.081
Increase due to extraction	733.517.682	-
Amount used	-	(19.258.681)
Transfer to provision for short-term payables	(30.421.680)	(233.117.147)
<b>Ending balance</b>	<b>994.747.002</b>	<b>193.957.253</b>

**20. Bonus and welfare funds**

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

	<b>Current period</b>	<b>Previous period</b>
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)	(2.740.004.200)
<b>Ending balance</b>	<b>2.617.517.703</b>	<b>2.846.287.810</b>

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

	<b>Ending balance</b>	<b>Beginning balance</b>
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
<b>Total</b>	<b>367.275.000.000</b>	<b>367.275.000.000</b>

**21b. Shares**

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

Par value per outstanding share: VND 10.000.





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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:

	Amount (VND)
• 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 175.386,47 (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**

	Current period	Previous period
Revenue from sales of merchandise	8.786.850.113	12.733.155.692
Revenue from provisions of services	70.899.764.201	64.963.790.950
Revenue from construction contracts	65.550.535.846	11.228.399.819
<b>Total</b>	<b>145.237.150.160</b>	<b>88.925.346.461</b>

**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:

	Current period	Previous period
<b>Investment and Industrial Development Joint Stock Corporation</b>		
Sales of equipment	2.880.876.000	73.876.000
Sell software	506.420.000	9.313.647.972
Service provisions	1.928.119.527	1.318.376.634
Construction works	45.110.653.600	2.531.908.000
<b>My Phuoc Hospital Joint Stock Company</b>		
Service provisions	27.150.000	6.990.000
<b>Binh Duong Trade and Development Joint-Stock Company</b>		
Sales of equipment	-	29.400.000
Service provisions	156.974.439	350.117.576
<b>Becamex Urban Development Joint Stock Company</b>		
Service provisions	4.684.207	4.691.002



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	Current period	Previous period
<b><i>Becamex Infrastructure Development Joint Stock Company</i></b>		
Sales of equipment	23.530.000	-
Service provisions	397.480.853	438.058.695
Construction works	-	7.475.194.819
<b><i>Binh Duong Construction &amp; Civil Engineering Joint Stock Company</i></b>		
Service provisions	120.456.240	159.335.035
<b><i>Eastern International University</i></b>		
Service provisions	104.013.754	159.583.049
<b><i>Enlie Pharmaceutical Joint Stock Company</i></b>		
Service provisions	4.500.000	90.480.000
<b><i>Becamex Tokyu Co., Ltd.</i></b>		
Sales of equipment	800.000	-
Service provisions	166.471.733	169.049.785
<b><i>Binh Duong Rubber Joint Stock Company</i></b>		
Service provisions	-	4.500.000
<b><i>Becamex Hospitality Company Limited</i></b>		
Sales of equipment	22.407.000	16.420.000
Service provisions	39.332.920	44.220.005
<b><i>Becamex Trade Company Limited</i></b>		
Service provisions	9.486.507	10.254.142
<b><i>Vietnam-Singapore Industrial Park J.V. Co., Ltd.</i></b>		
Sales of equipment	242.414.000	311.986.000
Service provisions	62.040.000	69.642.834
Construction works	-	450.000.000
<b><i>Setiabecamex Joint Stock Company</i></b>		
Service provisions	581.250	581.250
Construction works	129.272.000	-
<b><i>Becamex Binh Phuoc Infrastructure Development Joint Stock Company</i></b>		
Sales of equipment	2.400.000	107.778.000
Service provisions	99.335.954	176.995.849
<b><i>VNTT Solutions Company Limited</i></b>		
Service provisions	2.400.000	2.400.000
<b><i>Becamex Binh Dinh Joint Stock Company</i></b>		
Service provisions	9.500.000	134.705.000

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	<u>Current period</u>	<u>Previous period</u>
<i><b>East Saigon Investment and Industrial Development Joint Stock Company</b></i>		
Service provisions	71.755.000	61.470.000
<i><b>Branch of Becamex Hospitality Company Limited</b></i>		
Sales of equipment	84.000.000	8.582.000
Service provisions	84.586.080	305.413.685
Construction works	-	298.864.000
<i><b>Becamex - VSIP Power Investment and Development Joint Stock Company</b></i>		
Sales of equipment	135.895.000	341.030.000
Service provisions	72.986.746	8.266.363
Construction works	17.565.372.000	-
<i><b>VNPT – Binh Duong Business Center – Branch of VNPT Vinaphone Corporation</b></i>		
Service provisions	1.607.657.582	1.434.660.574
<i><b>VNPT Binh Duong</b></i>		
Service provisions	1.086.318.887	762.919.280
<i><b>WTC Binh Duong One Member Company Limited</b></i>		
Service provisions	64.169.089	14.683.635
<i><b>Becamex Tokyu Bus Co., Ltd.</b></i>		
Service provisions	32.463.797	32.354.972
<i><b>MTV Aspire Company Limited</b></i>		
Service provisions	15.279.689	15.285.923
<i><b>Becamex Binh Duong Football Club Joint Stock Company</b></i>		
Service provisions	25.620.000	10.280.000
<i><b>Vietnam - Singapore Smart Energy Solutions Joint Stock Company</b></i>		
Service provisions	7.731.673	7.781.425
<i><b>Binh Duong Plastic Production Trading MTV Company Limited</b></i>		
Service provisions	7.500.000	7.500.000
<i><b>Becamex Binh Phuoc Power Joint Stock Company</b></i>		
Service provisions	7.376.364	9.940.000
<i><b>Becamex International General Hospital Joint Stock Company</b></i>		
Service provisions	-	10.500.000

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	<u>Current period</u>	<u>Previous period</u>
<i><b>Ha Tien Kien Giang - Becamex Cement Joint Stock Company</b></i>		
Service provisions	12.302.466	12.161.883
<i><b>Becamex Binh Dinh Infrastructure Development Co., Ltd.</b></i>		
Service provisions	4.140.000	3.000.000
<i><b>BW Supply Chain City Limited Liability Company</b></i>		
Service provisions	4.560.000	4.560.000
<i><b>Branch of Binh Duong Trade and Development Joint-Stock Company – My Phuoc Ready-mixed Concrete Enterprise</b></i>		
Service provisions	25.500.000	21.060.000
<i><b>BW Industrial Development Hai Phong One Member Limited Company</b></i>		
Service provisions	4.050.000	4.050.000
<i><b>Ho Chi Minh - Thu Dau Mot - Chon Thanh Expressway Joint Stock Company</b></i>		
Service provisions	1.523.076	-
<i><b>Sao Hoa Toan Quoc Joint Stock Company</b></i>		
Service provisions	9.000.000	9.000.000
<b>2. Costs of sales</b>		
	<u>Current period</u>	<u>Previous period</u>
Costs of merchandise sold	7.935.989.448	12.396.702.759
Costs of services provided	40.219.215.316	38.661.821.006
Costs of construction contracts	61.020.645.520	9.585.382.884
<b>Total</b>	<u><b>109.175.850.284</b></u>	<u><b>60.643.906.649</b></u>
<b>3. Financial income</b>		
	<u>Current period</u>	<u>Previous period</u>
Income from term deposit interest	2.089.850.747	1.268.520.546
Income from demand deposit interest	6.977.134	7.993.209
Exchange gain due to the revaluation of monetary items in foreign currencies	44.747.420,00	-
<b>Total</b>	<u><b>2.141.575.301</b></u>	<u><b>1.276.513.755</b></u>
<b>4. Financial expenses</b>		
	<u>Current period</u>	<u>Previous period</u>
Provision/(Reversal of provision) for investment loss	87.057.968	48.720.320
Other financial expenses	-	488.307
<b>Total</b>	<u><b>87.057.968</b></u>	<u><b>49.208.627</b></u>

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	<b>Current period</b>	<b>Previous period</b>
Expenses for employees	3.102.885.940	2.918.270.454
Tools, supplies	47.783.682	30.127.856
Depreciation/(amortization) of fixed assets	72.806.001	72.806.001
Expenses for external services	121.689.130	180.225.550
Other expenses	873.604.662	540.542.156
<b>Total</b>	<b>4.218.769.415</b>	<b>3.741.972.017</b>

**6. General and administration expenses**

	<b>Current period</b>	<b>Previous period</b>
Expenses for employees	3.252.042.803	4.565.367.029
Office supplies	109.929.169	74.067.803
Office stationery	82.171.696	168.327.369
Depreciation/(amortization) of fixed assets	259.355.431	431.203.610
Expenses for external services	385.289.438	475.845.093
Other expenses	2.352.652.623	1.918.620.965
<b>Total</b>	<b>6.441.441.160</b>	<b>7.633.431.869</b>

**7. Other income**

	<b>Current period</b>	<b>Previous period</b>
Reversal of provision for constructions under warranty	391.556.400	302.837.567
Income from fines for violation of the contract	7.800.000	10.000.000
Other income	333.112	39.056.971
<b>Total</b>	<b>399.689.512</b>	<b>351.894.538</b>

**8. Other expenses**

	<b>Current period</b>	<b>Previous period</b>
Other expenses	124.685	195.341.460
<b>Total</b>	<b>124.685</b>	<b>195.341.460</b>

**9. Earnings per share**

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

**10. Operating costs by factors**

	<b>Current period</b>	<b>Previous period</b>
Materials and supplies	24.398.984.291	25.118.261.130
Labor costs	19.302.763.613	15.659.643.618
Depreciation/(amortization) of fixed assets	8.399.654.860	8.384.251.461
Expenses for external services	23.091.426.236	20.917.327.335
Other expenses	11.850.836.134	8.083.273.289
<b>Total</b>	<b>87.043.665.134</b>	<b>78.162.756.833</b>



**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 6.140.921.651 (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:

	<b>Ending balance</b>	<b>Beginning balance</b>
1 year or less	13.022.515.000	17.333.420.000
More than 1 year to 5 years	2.754.440.000	11.535.540.000
<b>Total</b>	<b>15.776.955.000</b>	<b>28.868.960.000</b>

**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*

	<b>Salary</b>	<b>Bonus</b>	<b>Compensation</b>	<b>Total remuneration</b>
<b>Current period</b>				
Mr. Le Phan Minh Vu – Chairman (appointed on 18 April 2025)	-	-	-	-
Mr. Duong Ngoc Hoang Vu – Chairman (resigned on 18 April 2025)	-	-	-	-
Mr. Pham Tuan Anh – Vice Chairman cum General Director	168.900.000	61.280.000	-	230.180.000
Ms. Vo Thi Thanh Huong – Board Member	-	-	-	-
Mr. Quang Van Viet Cuong – Board Member (resigned on 18 April 2025)	-	-	-	-
Mr. Nguyen Ba Thuoc – Board Member	-	-	-	-
Mr. Le Nguyen Bao Trong – Board Member (appointed on 18 April 2025)	-	-	-	-
Ms. Nguyen Thi Thuy Duong – Head of the	-	-	-	-





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	Salary	Bonus	Compensation	Total remuneration
Supervisory Board (resigned on 18 April 2025)				
Mr. Nguyen Hai Hoang – Head of the Supervisory Board	-	-	-	-
Ms. Nguyen Thi Thanh Tra – Supervisor	-	-	-	-
Mr. Nguyen Minh Duong – Supervisor (appointed on 18 April 2025)	-	-	-	-
Mr. Le Xuan Vinh – Deputy General Director (resigned on 02 January 2025)	-	-	-	-
Mr. Nguyen Chau Thanh Hien – Deputy General Director	96.000.000	28.880.000	-	124.880.000
Mr. Nguyen Van Phuc – Chief Accountant	117.000.000	42.416.000	-	159.416.000
<b>Total</b>	<b>381.900.000</b>	<b>132.576.000</b>	<b>-</b>	<b>514.476.000</b>
<b>Previous period</b>				
Mr. Duong Ngoc Hoang Vu – Chairman	-	-	30.000.000	30.000.000
Mr. Pham Tuan Anh – Vice Chairman cum General Director	156.300.000	42.000.000	25.000.000	223.300.000
Ms. Vo Thi Thanh Huong – Board Member	-	-	25.000.000	25.000.000
Mr. Quang Van Viet Cuong – Board Member	-	-	25.000.000	25.000.000
Mr. Nguyen Ba Thuoc – Board Member	-	-	25.000.000	25.000.000
Ms. Nguyen Thi Thuy Duong – Head of the Supervisory Board	-	-	25.000.000	25.000.000
Mr. Nguyen Hai Hoang – Supervisor	-	-	15.000.000	15.000.000
Ms. Nguyen Thi Thanh Tra – Supervisor	-	-	15.000.000	15.000.000
Mr. Le Xuan Vinh – Deputy General Director	97.650.000	27.342.000	-	124.992.000
Mr. Lai Xuan Nghia – Deputy General Director	97.650.000	27.342.000	-	124.992.000
Mr. Nguyen Van Phuc – Chief Accountant	129.200.000	35.784.000	-	164.984.000
<b>Total</b>	<b>480.800.000</b>	<b>132.468.000</b>	<b>185.000.000</b>	<b>798.268.000</b>

**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
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

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<b>Other related parties</b>	<b>Relationship</b>
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.
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

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<b>Other related parties</b>	<b>Relationship</b>
	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 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:

	<b>Current period</b>	<b>Previous period</b>
<b><i>Investment and Industrial Development Joint Stock Corporation</i></b>		
Dividends shared	16.060.140.000	-
Expenses on infrastructure management and maintenance	77.427.445	41.822.169
<b><i>Becamex Infrastructure Development Joint Stock Company</i></b>		
Dividends shared	1.530.000.000	-
<b><i>Eastern International University</i></b>		
Power charges and room rental	26.236.045	18.284.069
<b><i>Becamex Tokyu Co., Ltd.</i></b>		
Expenses distributed under cooperation contract	5.456.604	5.576.566
<b><i>Binh Duong Rubber Joint Stock Company</i></b>		
Deposit refund	19.800.000	-
<b><i>Becamex Hospitality Company Limited</i></b>		
Service charges	-	4.238.063
<b><i>Branch of Becamex Hospitality Company Limited</i></b>		
Service charges	-	58.091.396

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





**VIETNAM TECHNOLOGY AND TELECOMMUNICATION JOINT STOCK COMPANY**Address: 16<sup>th</sup> Floor, WTC Tower Building, No. 1 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City**INTERIM FINANCIAL STATEMENTS**For the 3<sup>rd</sup> quarter of the fiscal year ending 31 December 2025**Notes to the Interim Financial Statements (cont.)**

	<u>Current period</u>	<u>Previous period</u>
<b><i>Becamex Trade Company Limited</i></b>		
Purchase of goods, services	160.545.746	84.668.188
<b><i>Vietnam-Singapore Industrial Park J.V. Co., Ltd.</i></b>		
Service charges	41.570.600	40.017.176
Expenses distributed under cooperation contract	321.179.141	327.305.620
<b><i>Setiabecamex Joint Stock Company</i></b>		
Expenses distributed under cooperation contract	18.409.134	16.495.795
Event sponsorship expenses	27.272.727	-
<b><i>Becamex Binh Phuoc Infrastructure Development Joint Stock Company</i></b>		
House rental	15.000.000	10.000.000
Expenses distributed under cooperation contract	95.111.291	78.846.193
<b><i>Becamex Binh Dinh Joint Stock Company</i></b>		
Leasing properties, premises	26.208.900	23.290.719
Expenses distributed under cooperation contract	25.206.586	25.131.123
<b><i>VNPT – Binh Duong Business Center – Branch of VNPT Vinaphone Corporation</i></b>		
Payables for revenue distributed under cooperation contract	8.257.665.552	9.029.779.465
Service charges	6.273.427	10.528.417
<b><i>VNPT Binh Duong</i></b>		
Purchase of materials	10.707.520	10.716.200
Leasing properties, premises	227.518.170	227.518.170
<b><i>WTC Binh Duong One Member Company Limited</i></b>		
Service charges	6.900.000	-
<b><i>MTV Aspire Company Limited</i></b>		
Leasing properties, premises	92.752.800	92.752.800
<b><i>Becamex International General Hospital Joint Stock Company</i></b>		
Power charges and room rental	-	15.793.408
<b><i>BW Supply Chain City Limited Liability Company</i></b>		
Leasing properties, premises	2.025.498.840	2.025.498.840



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	Current period	Previous period
<i>Branch of Binh Duong Trade and Development Joint-Stock Company – My Phuoc Ready-mixed Concrete Enterprise</i>		
Purchase of materials	64.574.074	262.783.334
<i>Sinviet J.I Co., Ltd.</i>		
Purchase of goods	-	20.640.000

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.

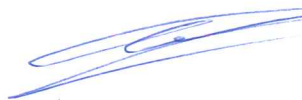
**4. Subsequent events**

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

Ho Chi Minh City, 20 October 2025



**Vi Ngoc Dai**  
Preparer



**Nguyen Van Phuc**  
Chief Accountant



**Phạm Tuấn Anh**  
General Director

