

**VIETNAM TECHNOLOGY &
TELECOMMUNICATION JOINT
STOCK COMPANY**

No: 32.../2025/ CBTT-VNTT

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Hồ Chí Minh City, August 27th, 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 16th, 2020 of the Ministry of Finance proving guidelines on disclosure of information on the securities market, Vietnam Technology & Telecommunication Joint Stock Company implement information disclosure on Consolidated Financial Statements for semi-annual of 2025 with the Hanoi Stock Exchange and the State Securities Commission as follows:

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

2. Content of disclosure:
 - Financial Statements for the semi-annual of 2025
 - ☐ Separate Financial Statements (The company does not have subsidiary companies and the superior accountant unit has dependent units);
 - ☒ Consolidated Financial Statements (The company has subsidiary companies);
 - ☐ General Financial Statements (The company has dependent accountant units and holds separate accountant apparatus).

- The cases have to explain the reason:

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

☐ Yes

☐ No

Explanatory document in the case of tick Yes:

☐ Yes

☐ No



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

☐ Yes

☐ No

Explanatory document in the case of tick Yes:

☐ Yes

☐ No

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

☒ Yes

☐ No

Explanatory document in the case of tick Yes:

☒ Yes

☐ No

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

☐ Yes

☐ No

Explanatory document in the case of tick Yes:

☐ Yes

☐ No

This information was published on the Company's website on August 27th, 2025, at the link: <https://vnvt.com.vn/bao-cao-tai-chinh/>

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

Attached file:

- Consolidated Financial statements for the semi-annual of 2025;
- Explanatory Document.

Organizational representative

Legal representative

General Director



PHAM TUAN ANH



**VIETNAM TECHNOLOGY & TELECOMMUNICATION
JOINT STOCK COMPANY**

No. 419 /CV-VNTT

*Regarding the explanation of the difference in after- tax
profit in consolidated financial statements
between the semi-annual of 2025 and the semi-annual of
2024 of the public company*

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Ho Chi Minh City, August 27, 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 hereby explains the main
reasons for the fluctuation in after-tax profit of the consolidated financial statement for the
semi-annual of 2025, which increased by 15.4% compared to the semi-annual of 2024, as
follows:

- Consolidated after-tax profit in the semi-annual of 2024: 31,553,020,818 VND
- Consolidated after-tax profit in the semi-annual of 2025: 36,424,815,051 VND

Reasons:

- Total revenue from sales and service provision increased by 13.1%, equivalent to an
increase of 20.1 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 12.4%, equivalent to 15 billion VND
- Financial revenue from deposit interest increased by 55.9%, equivalent to 1.6 billion
VND.

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

Respectfully submitted!

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



TOTRINHCB25080340

**CONSOLIDATED INTERIM
FINANCIAL STATEMENTS**

**FOR THE FIRST 6 MONTHS
OF THE FISCAL YEAR ENDING 31 DECEMBER 2025**

**VIETNAM TECHNOLOGY &
TELECOMMUNICATION
JOINT STOCK COMPANY**

CONTENTS

	Page
1. Contents	1
2. Statement of the Board of Directors	2 - 5
3. Report on the Review of Interim Financial Information	6
4. Consolidated Interim Balance Sheet as of 30 June 2025	7 - 10
5. Consolidated Interim Income Statement for the first 6 months of the fiscal year ending 31 December 2025	11
6. Consolidated Interim Cash Flow Statement for the first 6 months of the fiscal year ending 31 December 2025	12 - 13
7. Notes to the Consolidated Interim Financial Statements for the first 6 months of the fiscal year ending 31 December 2025	14 - 46
8. Appendix	47 - 50

STATEMENT OF THE BOARD OF DIRECTORS

The Board of Directors of Vietnam Technology & Telecommunication Joint Stock Company (hereinafter referred to as “the Company”) presents this statement together with the Consolidated Interim Financial Statements for the first 6 months of the fiscal year ending 31 December 2025, including the Interim Financial Statements of the Company and those of its subsidiary (hereinafter collectively referred to as “the Group”).

Business highlights

Vietnam Technology & Telecommunication Joint Stock Company has been operating in accordance with the Business Registration Certificate No. 3700861497, initially registered on 02 January 2008 and 11th amended on 04 August 2025, granted by the Ho Chi Minh City Department of Finance.

Head office

- Address : 16th Floor, WTC Tower, No. 1 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City
- Tel. : +84 (0274) 363 5201
- Fax : +84 (0274) 363 5200

The Company’s affiliates are as follows:

<u>Affiliates</u>	<u>Address</u>
Telecommunications Service Center – Branch of Vietnam Technology & Telecommunication Joint Stock Company	No. 2 Tien Phong 3 Road, Binh Duong Industry – Urban – Service Complex, 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

The Company’s principal business activities are:

- Wired telecommunications activities;
- Architectural and related engineering consultancy services;
- Installation of other construction systems;
- Information technology services and other computer-related services;
- Software publishing;
- Manufacture of electronic components;
- Computer consultancy and computer systems management services;
- Training and technology transfer in the fields of telecommunications and information technology;
- Wholesale of construction materials and other installation equipment;
- Wholesale of electronic and telecommunications equipment and components;
- Wholesale of other household goods;
- Installation of electrical systems;
- Manufacture of computers and peripheral equipment;
- Manufacture of communication equipment;
- Manufacture of consumer electronics;

- Manufacture of optical instruments and equipment;
- Manufacture of other electrical equipment;
- Manufacture of office machinery and equipment (except for computers and computer peripherals);
- Repair of electronic and optical equipment;
- Repair of electrical equipment;
- Repair of other equipment;
- Other specialized construction activities;
- Wholesale of computers, computer peripherals, and software;
- Wholesale of machinery, equipment, and spare parts;
- General wholesale;
- Retail sale of computers, peripherals, software, and telecommunications equipment in specialized stores;
- Retail sale of audio-visual equipment in specialized stores;
- Retail sale of household electrical appliances, furniture (beds, wardrobes, tables, chairs, and similar items), lamps and lighting equipment, and other household goods n.e.c. in specialized stores;
- Television broadcasting activities;
- Cable, satellite, and subscription programming services;
- Wireless telecommunications activities;
- Satellite telecommunications activities;
- Other telecommunications activities;
- Computer programming services;
- Data processing, hosting, and related activities;
- Web portal services;
- Real estate business, including own, leased, or used land use rights;
- Specialized design activities;
- Rental of motor vehicles;
- Educational support services;
- Repair of computers and peripherals;
- Repair of communication equipment;
- Construction of residential buildings;
- Construction of non-residential buildings;
- Construction of roads and highways;
- Construction of power projects;
- Construction of water supply and sewerage projects;
- Construction of other civil engineering projects;
- Construction of telecommunications and communication works;
- Construction of other public utility works;
- News agency activities;
- Rental of machinery, equipment, and tangible goods without operators;
- Installation of water supply, sewerage, heating, and air-conditioning systems;
- Demolition activities;
- Other information services;
- Site preparation activities;
- Solar power generation;
- Agency, brokerage, and auction of goods;
- Finishing of construction works;
- General support services;
- General cleaning of buildings;
- Industrial cleaning and cleaning of specialized facilities;
- Landscaping services (care and maintenance);
- Combined office administrative services.

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY
STATEMENT OF THE BOARD OF DIRECTORS (cont.)

Board of Management and Executive Board

The Board of Management and the Executive Board of the Company during the period and as of the date of this statement include:

The Board of Management

Full name	Position	Appointing/re-appointing/resigning date
Mr. Le Phan Minh Vu	Chairman	Appointed on 18 April 2025
Mr. Duong Ngoc Hoang Vu	Chairman	Resigned on 18 April 2025
Ms. Vo Thi Thanh Huong	Member	Appointed on 20 April 2022
Mr. Pham Tuan Anh	Member	Appointed on 20 April 2022
Mr. Quang Van Viet Cuong	Member	Resigned on 18 April 2025
Mr. Nguyen Ba Thuoc	Member	Re-appointed on 20 April 2022
Mr. Le Nguyen Bao Trong	Member	Appointed on 18 April 2025

The Supervisory Board

Full name	Position	Appointing/resigning date
Mr. Nguyen Hai Hoang	Head of the Board	Appointed on 24 April 2025
Ms. Nguyen Thi Thuy Duong	Head of the Board	Resigned on 18 April 2025
Mr. Nguyen Minh Duong	Member	Appointed on 18 April 2025
Ms. Nguyen Thi Thanh Tra	Member	Appointed on 18 April 2023

The Board of Directors

Full name	Position	Appointing/resigning date
Mr. Pham Tuan Anh	General Director	Appointed on 11 August 2022
Mr. Le Xuan Vinh	Deputy General Director	Resigned on 02 January 2025
Mr. Nguyen Chau Thanh Hien	Deputy General Director	Appointed on 01 September 2024

Legal representative

The Company's legal representative during the period and as of the date of this statement is Mr. Pham Tuan Anh – General Director (appointed on 11 August 2022).

Auditor

A&C Auditing and Consulting Co., Ltd. has been appointed to perform the review on the Group's Consolidated Interim Financial Statements for the first 6 months of the fiscal year ending 31 December 2025.

Responsibilities of the Board of Directors

The Board of Directors of the Company is responsible for the preparation of the Consolidated Interim Financial Statements to give a true and fair view of the consolidated financial position, the consolidated financial performance and the consolidated cash flows of the Group during the period. In order to prepare these Consolidated Interim Financial Statements, the Board of Directors must:

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates reasonably and prudently;
- State clearly whether the accounting standards applied to the Group are followed or not, and all the material differences from these standards are disclosed and explained in the Consolidated Interim Financial Statements;
- Prepare the Consolidated Interim Financial Statements of the Group on the going-concern basis, except for the cases that the going-concern assumption is considered inappropriate;
- Design and implement effectively the internal control system to minimize the risks of material misstatements due to frauds or errors in the preparation and presentation of the Consolidated Interim Financial Statements.

The Board of Directors hereby ensures that all the proper accounting books of the Group have been fully recorded and can fairly reflect the financial position of the Group at any time, and that all the accounting books have been prepared in compliance with the applicable Accounting System. The Board of Directors is also responsible for managing the Group's assets and consequently has taken appropriate measures to prevent and detect frauds and other irregularities.

The Board of Directors hereby commits to the compliance with the aforementioned requirements in preparation of the Consolidated Interim Financial Statements.

Approval of the Consolidated Interim Financial Statements

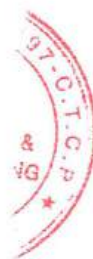
The Board of Directors hereby approves the accompanying Consolidated Interim Financial Statements, which give a true and fair view of the financial position as of 30 June 2025 of the Group, its consolidated financial performance and its consolidated cash flows for the first 6 months of the fiscal year ending 31 December 2025, in conformity with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of the Consolidated Interim Financial Statements.

For and on behalf of the Board of Directors,



Phạm Tuan Anh
General Director

Date: 25 August 2025



No. 1.1375/25/TC-AC

REPORT ON THE REVIEW OF INTERIM FINANCIAL INFORMATION

**To: THE SHAREHOLDERS, THE BOARD OF MANAGEMENT AND THE BOARD OF DIRECTORS
VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY**

We have reviewed the accompanying Consolidated Interim Financial Statements of Vietnam Technology & Telecommunication Joint Stock Company (hereinafter referred to as “the Company”) and its subsidiary (hereinafter collectively referred to as “the Group”), which were prepared on 25 August 2025 (from page 7 to page 50), including the Consolidated Interim Balance Sheet as of 30 June 2025, the Consolidated Interim Income Statement, the Consolidated Interim Cash Flow Statement for the first 6 months of the fiscal year ending 31 December 2025 and the Notes to the Consolidated Interim Financial Statements.

Responsibility of the Board of Directors

The Company’s Board of Directors is responsible for the preparation, true and fair presentation of the Group’s Consolidated Interim Financial Statements in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of the Consolidated Interim Financial Statements; and responsible for the internal control as the Board of Directors determines necessary to enable the preparation and presentation of the Consolidated Interim Financial Statements to be free from material misstatement due to fraud or error.

Responsibility of Auditors

Our responsibility is to express conclusion on these Consolidated Interim Financial Statements based on our review. We have conducted the review in accordance with the Vietnamese Standard on Review Engagements No. 2410 – Review on interim financial information performed by independent auditor of the entity.

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

Conclusion of Auditors

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Consolidated Interim Financial Statements have not given a true and fair view, in all material respects, of the consolidated financial position as of 30 June 2025 of the Group, its consolidated financial performance and its consolidated cash flows for the first 6 months of the fiscal year ending 31 December 2025, in conformity with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of the Consolidated Interim Financial Statements.

For and on behalf of

A&C Auditing and Consulting Co., Ltd.

**Hoàng Thái Vương**
Partner

Audit Practice Registration Certificate No. 2129-2023-008-1

Authorized Signatory

Ho Chi Minh City, 25 August 2025

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

CONSOLIDATED INTERIM BALANCE SHEET

(Full form)

As of 30 June 2025

Unit: VND

ITEMS	Code	Note	Ending balance	Beginning balance
A - CURRENT ASSETS	100		453.389.804.954	421.183.333.047
I. Cash and cash equivalents	110	V.1	61.725.558.823	40.126.663.024
1. Cash	111		36.725.558.823	35.126.663.024
2. Cash equivalents	112		25.000.000.000	5.000.000.000
II. Short-term financial investments	120		168.500.000.000	162.500.000.000
1. Trading securities	121		-	-
2. Provisions for devaluation of trading securities	122		-	-
3. Held-to-maturity investments	123	V.2	168.500.000.000	162.500.000.000
III. Short-term receivables	130		93.959.812.263	104.746.776.639
1. Short-term trade receivables	131	V.3	73.576.160.131	83.763.180.348
2. Short-term prepayments to suppliers	132	V.4	3.930.602.016	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	20.981.123.451	18.824.907.246
7. Allowance for short-term doubtful debts	137	V.6	(4.528.073.335)	(4.528.073.335)
8. Deficit assets for treatment	139		-	-
IV. Inventories	140		125.348.858.474	110.974.921.828
1. Inventories	141	V.7	125.348.858.474	110.974.921.828
2. Allowance for devaluation of inventories	149		-	-
V. Other current assets	150		3.855.575.394	2.834.971.556
1. Short-term prepaid expenses	151	V.8a	2.910.599.768	2.256.613.828
2. Deductible VAT	152		12.951.318	12.951.318
3. Taxes and other receivables from the State	153	V.15	932.024.308	565.406.410
4. Trading Government bonds	154		-	-
5. Other current assets	155		-	-

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

Consolidated Interim Balance Sheet (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
B- NON-CURRENT ASSETS	200		145.424.736.172	155.784.933.311
I. Long-term receivables	210		676.140.141	239.604.474
1. Long-term trade receivables	211		-	-
2. Long-term prepayments to suppliers	212		-	-
3. Working capital in affiliates	213		-	-
4. Long-term inter-company receivables	214		-	-
5. Receivables for long-term loans	215		-	-
6. Other long-term receivables	216	V.5b	676.140.141	239.604.474
7. Allowance for long-term doubtful debts	219		-	-
II. Fixed assets	220		108.956.737.722	114.799.510.456
1. Tangible fixed assets	221	V.9	100.716.568.730	105.788.904.150
- Historical cost	222		364.990.413.248	358.493.934.528
- Accumulated depreciation	223		(264.273.844.518)	(252.705.030.378)
2. Financial leased assets	224		-	-
- Historical cost	225		-	-
- Accumulated depreciation	226		-	-
3. Intangible fixed assets	227	V.10	8.240.168.992	9.010.606.306
- Initial cost	228		22.945.550.392	22.751.538.256
- Accumulated amortization	229		(14.705.381.400)	(13.740.931.950)
III. Investment property	230		-	-
- Historical costs	231		-	-
- Accumulated depreciation	232		-	-
IV. Long-term assets in process	240		25.746.922.089	32.491.050.965
1. Long-term work in process	241		-	-
2. Construction-in-progress	242	V.11	25.746.922.089	32.491.050.965
V. Long-term financial investments	250		-	-
1. Investments in subsidiaries	251		-	-
2. Investments in joint ventures and associates	252		-	-
3. Investments in other entities	253		-	-
4. Provisions for devaluation of long-term financial investments	254		-	-
5. Held-to-maturity investments	255		-	-
VI. Other non-current assets	260		10.044.936.220	8.254.767.416
1. Long-term prepaid expenses	261	V.8b	10.044.936.220	8.254.767.416
2. Deferred income tax assets	262	V.12	-	-
3. Long-term components and spare parts	263		-	-
4. Other non-current assets	268		-	-
5. Goodwill	269		-	-
TOTAL ASSETS	270		598.814.541.126	576.968.266.358

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

Consolidated Interim Balance Sheet (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
C - LIABILITIES	300		129.368.549.939	102.313.360.551
I. Current liabilities	310		116.199.247.989	90.593.602.614
1. Short-term trade payables	311	V.13	29.826.714.496	35.812.714.696
2. Short-term advances from customers	312	V.14	2.253.662.390	1.354.775.451
3. Taxes and other obligations to the State Budget	313	V.15	6.048.507.110	6.460.333.414
4. Payables to employees	314	V.16	9.029.820.628	10.181.370.152
5. Short-term accrued expenses	315	V.17	7.497.610.766	9.270.173.026
6. Short-term inter-company payables	316		-	-
7. Payables according to the progress of construction contracts	317		-	-
8. Short-term unearned revenue	318	V.18	11.113.835.540	12.008.000.286
9. Other short-term payables	319	V.19a, c	46.306.658.296	11.610.815.171
10. Short-term borrowings and financial leases	320		-	-
11. Provisions for short-term payables	321	V.20a	872.921.060	1.299.132.608
12. Bonus and welfare funds	322	V.21	3.249.517.703	2.596.287.810
13. Price stabilization fund	323		-	-
14. Trading Government bonds	324		-	-
II. Non-current liabilities	330		13.169.301.950	11.719.757.937
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.18	1.468.374.176	1.132.268.680
7. Other long-term payables	337	V.19b, c	8.952.156.497	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	V.22	2.250.875.620	2.189.921.831
12. Provisions for long-term payables	342	V.20b	497.895.657	291.651.000
13. Science and technology development fund	343		-	-

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY


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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

Consolidated Interim Balance Sheet (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
D - OWNER'S EQUITY	400		469.445.991.187	474.654.905.807
I. Owner's equity	410		469.445.991.187	474.654.905.807
1. Owner's capital	411	V.23	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.23	(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.23	61.481.795.646	46.213.087.998
9. Business arrangement supporting fund	419		-	-
10. Other funds	420	V.23	439.285.060	439.285.060
11. Retained earnings	421	V.23	40.632.510.481	61.110.132.749
- Retained earnings accumulated to the end of the previous period	421a		4.207.695.430	61.110.132.749
- Retained earnings of the current period	421b		36.424.815.051	-
12. Construction investment fund	422		-	-
13. Benefits of non-controlling shareholders	429		-	-
II. Other sources and funds	430		-	-
1. Sources of expenditure	431		-	-
2. Fund to form fixed assets	432		-	-
TOTAL LIABILITIES AND OWNER'S EQUITY	440		598.814.541.126	576.968.266.358


Vi Ngoc Dai
Preparer


Nguyen Van Phuc
Chief Accountant

Ho Chi Minh City, 25 August 2025


Pham Tuan Anh
General Director

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

CONSOLIDATED INTERIM INCOME STATEMENT


(Full form)


For the first 6 months of the fiscal year ending 31 December 2025


Unit: VND

ITEMS	Code	Note	Current year	Previous year
1. Revenue from sales of goods and provisions of services	01	VI.1	173.811.953.936	153.745.218.161
2. Revenue deductions	02		-	-
3. Net revenue	10	VI.1	173.811.953.936	153.745.218.161
4. Cost of sales	11	VI.2	110.613.708.785	93.989.800.187
5. Gross profit	20		63.198.245.151	59.755.417.974
6. Financial income	21	VI.3	4.375.535.317	2.807.699.632
7. Financial expenses	22		5.394	617.898
In which: Interest expenses	23		-	-
8. Gain or loss in joint ventures, associates	24		-	-
9. Selling expenses	25	VI.4	8.070.000.918	8.735.488.305
10. General and administration expenses	26	VI.5	14.264.315.528	15.844.437.763
11. Net operating profit	30		45.239.458.628	37.982.573.640
12. Other income	31	VI.6	708.460.846	1.099.401.008
13. Other expenses	32	VI.7	389.759.834	9.283.628
14. Other profit	40		318.701.012	1.090.117.380
15. Total accounting profit before tax	50		45.558.159.640	39.072.691.020
16. Current income tax	51	V.15	9.072.390.800	7.768.870.255
17. Deferred income tax	52	VI.8	60.953.789	(249.200.052)
18. Profit after tax	60		<u>36.424.815.051</u>	<u>31.553.020.818</u>
19. Profit after tax of the Parent Company	61	V.23	36.424.815.051	31.553.020.818
20. Profit after tax of non-controlling shareholders	62		-	-
21. Basic earnings per share	70	VI.9	<u>855</u>	<u>745</u>
22. Diluted earnings per share	71	VI.9	<u>855</u>	<u>745</u>

Ho Chi Minh City, 25 August 2025


 Vi Ngoc Dai
 Preparer


 Nguyen Van Phuc
 Chief Accountant


 Pham Tuan Anh
 General Director

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

CONSOLIDATED INTERIM CASH FLOW STATEMENT

(Full form)

(Indirect method)

For the first 6 months of the fiscal year ending 31 December 2025

Unit: VND

ITEMS	Code	Note	Current year	Previous year
I. Cash flows from operating activities				
1. Profit before tax	01		45.558.159.640	39.072.691.020
2. Adjustments				
- Depreciation/(Amortization) of fixed assets and investment properties	02	V.9, V.10	16.487.649.280	15.517.124.177
- Provisions and allowances	03	V.6, V.20	(219.966.891)	(1.046.332.694)
- Exchange gain due to revaluation of monetary items in foreign currencies	04	VI.3	(198.513.643)	(11.180.303)
- Gain/(loss) from investing activities	05	VI.3, VI.7	(3.748.402.321)	(2.464.666.241)
- Interest expenses	06		-	-
- Others	07		-	-
3. Operating profit before changes of working capital	08		57.878.926.065	51.067.635.959
- Increase/(decrease) of receivables	09		10.028.032.934	55.007.821.720
- Increase/(decrease) of inventories	10		(14.373.936.646)	(23.438.295.578)
- Increase/(decrease) of payables	11		(6.422.702.781)	13.553.702.094
- Increase/(decrease) of prepaid expenses	12		(2.444.154.744)	(676.184.065)
- Increase/(decrease) of trading securities	13		-	-
- Interest paid	14		-	-
- Corporate income tax paid	15	V.15	(9.148.537.386)	(7.274.282.236)
- Other cash inflows	16	V.21	7.020.000	5.400.000
- Other cash outflows	17	V.19a, V.21, V.23	(7.261.273.166)	(3.600.504.200)
Net cash flows from operating activities	20		28.263.374.276	84.645.293.694
II. Cash flows from investing activities				
1. Purchases and construction of fixed assets and other non-current assets	21	V.9, V.10, V.11, VII	(4.687.189.421)	(14.280.346.962)
2. Proceeds from disposals of fixed assets and other non-current assets	22	V.9, VI.7	68.181.818	-
3. Cash outflow for lending, buying debt instruments of other entities	23	V.2	(174.500.000.000)	(79.000.000.000)
4. Cash recovered from lending, selling debt instruments of other entities	24	V.2	168.500.000.000	16.000.000.000
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	4.071.482.483	2.322.252.544
Net cash flows from investing activities	30		(6.547.525.120)	(74.958.094.418)

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2024

Consolidated 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 principal	35		-	-
6. Dividends and profit paid to the owners	36	V.19a, V.23	(315.467.000)	(24.046.075.350)
Net cash flows from financing activities	40		(315.467.000)	(24.046.075.350)
Net cash flows during the year	50		21.400.382.156	(14.358.876.074)
Beginning cash and cash equivalents	60	V.1	40.126.663.024	53.079.343.877
Effects of fluctuations in foreign exchange rates	61		198.513.643	11.180.303
Ending cash and cash equivalents	70	V.1	61.725.558.823	38.731.648.106

Ho Chi Minh City, 25 August 2025


Vi Ngoc Dai
 Preparer


Nguyen Van Phuc
 Chief Accountant


Phạm Tuan Anh
 General Director

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANYAddress: 16th Floor, WTC Tower, No. 1 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City**CONSOLIDATED INTERIM FINANCIAL STATEMENTS**

For the first 6 months of the fiscal year ending 31 December 2025

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months 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” or “the Parent Company”) is a joint stock company.

2. Operating fields

The Company has operated in various fields.

3. Principal business activities

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 real estate.

4. Normal operating cycle

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

5. Structure of the Group

The Group includes the Parent Company and 1 subsidiary under the control of the Parent Company.

The Parent Company only invested in VNTT Solutions Company Limited (a subsidiary) located at No. 2, Tien Phong 3 Road, Binh Duong Industry – Urban – Service Complex, Binh Duong Ward, Ho Chi Minh City. The principal business activities of this subsidiary is publishing software. According to the Business Registration Certificate No. 3702979423, initially registered on 14 May 2021 and 3rd amended on 15 April 2024, granted by the Department of Planning and Investment of Binh Duong Province, the Parent 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 Parent Company fully contributed the registered charter capital.

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

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

Notes to the Consolidated Interim Financial Statements (cont.)

6. Statement of information comparability on the Consolidated 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 Group's headcount is 319 (headcount at the beginning of the year: 295).

II. FISCAL YEAR AND ACCOUNTING CURRENCY

1. Fiscal year

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

2. Accounting currency unit

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

III. ACCOUNTING STANDARDS AND SYSTEM

1. Accounting System

The Group companies apply 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, the Circular No. 53/2016/TT-BTC dated 21 March 2016 guiding the Vietnamese Enterprise Accounting System, the Circular No. 202/2014/TT-BTC dated 22 December 2014, guiding the preparation and presentation of the Consolidated Financial Statements as well as other Circulars guiding the implementation of the Accounting Standards of the Ministry of Finance in the preparation and presentation of the Consolidated 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, the Circular No. 202/2014/TT-BTC dated 22 December 2014, guiding the preparation and presentation of the Consolidated Financial Statements as well as other Circulars guiding the implementation of the Accounting Standards of the Ministry of Finance in preparation and presentation of the Consolidated Interim Financial Statements.

IV. ACCOUNTING POLICIES

1. Accounting convention

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

2. Consolidation bases

The Consolidated Interim Financial Statements include the Interim Financial Statements of the Parent Company and those of its subsidiary. A subsidiary is an enterprise that is controlled by the Parent Company. The control exists when the Parent Company has the power to directly or indirectly govern the financial and operating policies of the subsidiary to obtain economic benefits from its activities. In determining the control power, the potential voting right arising from options or debt and capital instruments that can be converted into common shares as of the balance sheet date should also be taken into consideration.

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

Notes to the Consolidated Interim Financial Statements (cont.)

The financial performance of subsidiary, which is bought or sold during the period, is included in the Consolidated Interim Income Statement from the date of acquisition or until the date of selling investments in the subsidiary.

The Interim Financial Statements of the Parent Company and those of subsidiary used for consolidation are prepared in the same accounting period and apply consistently accounting policies to the same types of transactions and events in similar circumstances. In the case that the accounting policy of a subsidiary is different from the accounting policy applied consistently in the Group, the Interim Financial Statements of that subsidiary will be properly adjusted before being used for the preparation of the Consolidated Interim Financial Statements.

Intra-group balances in the Balance Sheet and intra-group transactions and unrealized profits resulting from these transactions must be completely eliminated. Unrealized losses resulting from intra-group transactions are also eliminated unless costs cannot be recovered.

Benefits of non-controlling shareholders reflect profit or loss and net assets of subsidiary, which are not hold by the Group and presented in a separate item of the Consolidated Interim Income Statement and Consolidated Interim Balance Sheet (classified under owner's equity). Benefits of non-controlling shareholders include the values of their non-controlling benefits at the initial date of business combination and those arise within the ranges of changes in owner's equity from the date of business combination. The losses arising in the subsidiary are attributed equally to the ownership rate of non-controlling shareholders, even if such losses are higher than the interest owned by these shareholders in net assets of the subsidiary.

3. 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 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 Group and the Bank.
- For capital contribution made or received: the buying rate of the bank where the Group 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 Group 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 Group 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 Group makes such payments.

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

Notes to the Consolidated Interim Financial Statements (cont.)

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 Group opens its foreign currency account.
- For monetary items in foreign currencies classified as other assets: the buying rate of the bank where the Group companies frequently conducts transactions.
- For monetary items in foreign currencies classified as liabilities: the selling rate of the bank where the Group companies frequently conducts transactions.

4. 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.

5. Held-to-maturity investments

Investments are classified as held-to-maturity investments that the Group intends and is able to hold to maturity. Held-to-maturity investments include of the Group 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 the profit or loss on the basis of the interest income to be received. Interest incurred prior to the Group'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.

6. 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 Group and customers who are independent to the Group.
- 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 ages 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 12 months or 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.

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

Notes to the Consolidated Interim Financial Statements (cont.)

- 70% of the value of debts overdue between 2 years and less than 3 years.
- 100% of the value of debts overdue 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.

7. Inventories

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

Cost of inventories is determined as follows:

- 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.

8. Prepaid expenses

Prepaid expenses comprise actual expenses incurred and relevant to financial performance in several accounting periods. Prepaid expenses of the Group 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 Group. 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.

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

Notes to the Consolidated Interim Financial Statements (cont.)

9. 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 Group's operation costs in accordance with the straight-line method over the lease term and do not depend on the method of lease payment.

10. 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 Group 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.

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 year 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

11. 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 Group 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 Group include:

Land use right

Land use right includes all the actual expenses paid by the Group 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 Group until the date the software is put into use. Computer software is amortized in accordance with the straight-line method from 2 years to 6 years.

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

Notes to the Consolidated Interim Financial Statements (cont.)

12. Construction-in-progress

Construction-in-progress reflects the expenses (including relevant interest expenses following the accounting policies of the Group) 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.

13. Contractual arrangement

Jointly controlled operations

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

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

14. 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 Group.
- 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 Consolidated Interim Balance Sheet on the basis of their remaining term as of the balance sheet date.

15. Provisions for payables

Provisions are recorded when the Group 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 Group'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.

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

Notes to the Consolidated Interim Financial Statements (cont.)

The extraction of provisions for warranty of is 3% on total value of the construction (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.

16. Owner's capital

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

17. 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 voted to approve by the General Meeting of Shareholders.

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 after being voted to approve by the General Meeting of Shareholders and Announcement of dividend payment of the Board of Management.

18. 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 Group transfers most of risks and benefits incident to the ownership of merchandise to customers.
- The Group 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 Group 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 Group 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.

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

Notes to the Consolidated Interim Financial Statements (cont.)

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 Group 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 Group received or shall probably receive the economic benefits associated with the transaction.

Interest

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

19. 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.

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 Group 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.

20. Borrowing costs

Borrowing costs are interest and other costs that the Group 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 year, except for particular borrowings serving the purpose of obtaining a specific asset.

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

Notes to the Consolidated Interim Financial Statements (cont.)

21. 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.

22. 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 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 Group shall offset deferred tax assets and deferred tax liabilities if:

- The Group 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 Group 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.

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

Notes to the Consolidated Interim Financial Statements (cont.)**23. Related parties**

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

24. Segment reporting

A business segment is a distinguishable component of the Group 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 Group 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 Consolidated Interim Financial Statements of the Group.

V. ADDITIONAL INFORMATION ON THE ITEMS OF THE CONSOLIDATED INTERIM BALANCE SHEET**1. Cash and cash equivalents**

	Ending balance	Beginning balance
Cash on hand	565.597.675	611.134.349
Cash in bank	36.159.961.148	34.515.528.675
Cash equivalents (Bank deposits of which the principal maturity is from 3 months or less)	25.000.000.000	5.000.000.000
Total	61.725.558.823	40.126.663.024

2. Held-to-maturity investments

This item reflects deposits of which the term is from 6 months to 12 months at BIDV – Binh Duong Branch.

3. Short-term trade receivables

	Ending balance	Beginning balance
Receivables from related parties	45.898.297.445	53.007.942.478
Investment and Industrial Development Joint Stock Corporation	23.465.538.547	21.959.311.925
Binh Duong Trade and Development Joint-Stock Company	9.523.454.962	9.285.315.962
Becamex - VSIP Power Investment and Development Joint Stock Company	3.338.415.486	3.653.743.486
Becamex Infrastructure Development Joint Stock Company	3.275.619.349	3.173.930.855
Setiabecamex Joint Stock Company	3.062.908.870	2.980.233.050
Becamex Binh Phuoc Infrastructure Development Joint Stock Company	848.481.814	182.743.114
VNPT – Binh Duong Business Center – Branch of VNPT Vinaphone Corporation	524.412.522	475.972.812

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

Notes to the Consolidated Interim Financial Statements (cont.)

	Ending balance	Beginning balance
Becamex Urban Development Joint Stock Company	337.064.522	366.886.322
Vietnam-Singapore Industrial Park J.V. Co., Ltd.	299.977.620	1.682.921.302
Becamex Binh Dinh Joint Stock Company	294.085.001	5.632.469.997
VNPT Binh Duong	235.694.305	23.056.416
Eastern International University	216.345.787	129.504.321
Becamex Tokyu Co., Ltd.	119.784.260	305.249.716
Ho Chi Minh City- Thu Dau Mot - Chon Thanh Expressway Joint Stock Company	118.252.000	-
Branch of Becamex Hospitality Company Limited	91.399.000	28.810.000
Binh Duong Construction & Civil Engineering Joint Stock Company	37.306.500	1.023.548.500
East Saigon Investment and Industrial Development Joint Stock Company	35.018.500	-
Becamex Hospitality Company Limited	14.080.000	121.170.100
WTC Binh Duong One Member Company Limited	14.040.000	7.770.000
Branch of Binh Duong Trade and Development Joint-Stock Company – My Phuoc Ready-mixed Concrete Enterprise	9.350.000	9.350.000
Becamex Tokyu Bus Co., Ltd.	6.000.000	6.000.000
MTV Aspire Company Limited	5.500.000	5.500.000
Ha Tien Kien Giang - Becamex Cement Joint Stock Company	4.400.000	-
Becamex Binh Duong Football Club Joint Stock Company	3.740.000	3.740.000
Binh Duong Rubber Joint Stock Company	3.575.000	1.650.000
Becamex Trade Company Limited	3.403.400	158.955.800
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 Phuoc Power Joint Stock Company	1.650.000	1.650.000
Enlie Pharmaceutical Joint Stock Company	1.650.000	-
<i>Receivables from other customers</i>	<i>27.677.862.686</i>	<i>30.755.237.870</i>
Total	73.576.160.131	83.763.180.348

4. Short-term prepayments to suppliers

	Ending balance	Beginning balance
PC Binh Duong	469.127.425	1.628.237.055
Digital Communication Infrastructure Company Limited	888.780.430	1.117.703.473
Hoang Long Van Engineering One Member Limited Liability Company	542.700.000	-
Phan Khang Technology Service Trading Company Limited	1.009.011.244	1.009.011.244
Other suppliers	1.020.982.917	2.931.810.608
Total	3.930.602.016	6.686.762.380

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

Notes to the Consolidated Interim Financial Statements (cont.)**5. Other receivables****5a. Other short-term receivables**

	Ending balance		Beginning balance	
	Value	Allowance	Value	Allowance
<i>Receivables from related parties</i>	<i>181.311.523</i>	-	<i>521.095.668</i>	-
Mr. Le Xuan Vinh - Advance	-	-	453.878.200	-
BW Supply Chain City Limited Liability Company – Service charges	20.000	-	20.000	-
Becamex - VSIP Power Investment and Development Joint Stock Company – Service charges	53.791	-	51.627	-
Vietnam - Singapore Smart Energy Solutions Joint Stock Company – Service charges	59.525	-	63.920	-
Becamex Urban Development Joint Stock Company – Service charges	60.000	-	61.818	-
MTV Aspire Company Limited – Service charges	60.000	-	60.600	-
Becamex Infrastructure Development Joint Stock Company – Service charges	65.361	-	63.951	-
Becamex Binh Phuoc Infrastructure Development Joint Stock Company – Service charges	70.910	-	70.910	-
Becamex Trade Company Limited – Service charges	74.276	-	359.790	-
Binh Duong Trade and Development Joint-Stock Company – Service charges	83.737	-	80.000	-
Ha Tien Kien Giang - Becamex Cement Joint Stock Company – Service charges	86.169	-	110.340	-
Investment and Industrial Development Joint Stock Corporation – Service charges	140.600	-	140.200	-
Becamex Tokyu Bus Co., Ltd. – Service charges	163.498	-	158.158	-
Vietnam-Singapore Industrial Park J.V. Co., Ltd. – Service charges	180.000	-	180.000	-
Binh Duong Construction & Civil Engineering Joint Stock Company – Service charges	301.000	-	300.800	-
Branch of Becamex Hospitality Company Limited – Service charges	302.813	-	449.689	-
Becamex Hospitality Company Limited – Service charges	352.520	-	398.751	-
Becamex Tokyu Co., Ltd. – Service charges	687.051	-	564.244	-
WTC Binh Duong One Member Company Limited – Service charges	4.000.000	-	-	-
Eastern International University – Service charges	1.179.429	-	974.670	-
Becamex Binh Dinh Infrastructure Development Co., Ltd. – Service charges	1.380.000	-	-	-
Becamex Binh Dinh Joint Stock Company – Service charges	2.450.000	-	-	-
VNPT – Binh Duong Business Center – Branch of VNPT Vinaphone Corporation – Receivables from service revenue distributed	106.432.843	-	-	-

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

Notes to the Consolidated Interim Financial Statements (cont.)

	Ending balance		Beginning balance	
	Value	Allowance	Value	Allowance
BW Supply Chain City Limited Liability Company – Short-term deposits	63.108.000	-	63.108.000	-
<i>Receivables from other organizations and individuals</i>	<i>20.799.811.928</i>	<i>(2.309.450.910)</i>	<i>18.303.811.578</i>	<i>(2.309.450.910)</i>
Mr. Le Xuan Vinh – Advance	453.878.200	-	-	-
Advances for other parties	11.666.426.234	-	11.833.922.568	-
Short-term mortgages and deposits	59.053.839	-	70.653.839	-
Term deposit interest to be received	2.864.660.479	-	2.820.438.356	-
Other short-term receivables	5.755.793.176	(2.309.450.910)	3.578.796.815	(2.309.450.910)
Total	20.981.123.451	(2.309.450.910)	18.824.907.246	(2.309.450.910)

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>150.715.528</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	-	70.235.200	-
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, individuals</i>	<i>82.168.613</i>	-	<i>88.888.946</i>	-
Long-term mortgages, deposits	82.168.613	-	88.888.946	-
Total	676.140.141	-	239.604.474	-

6. Doubtful debts

	Ending balance		Beginning balance	
	Original amount	Amount recoverable	Original amount	Amount recoverable
Overdue period				
<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	261.459.460	130.729.730	261.459.460	130.729.730
From more than 2 years to less than 3 years	511.598.709	153.479.613	511.598.709	153.479.613
More than 3 years	537.193.968	-	537.193.968	-
<i>Other receivables from individuals</i>				
More than 3 years	2.309.450.910	-	2.309.450.910	-

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

Notes to the Consolidated Interim Financial Statements (cont.)

	Ending balance		Beginning balance	
	Original amount	Amount recoverable	Original amount	Amount recoverable
Overdue period				
<i>Advances receivable from individuals</i>				
More than 3 years	453.878.200	453.878.200	453.878.200	453.878.200
<i>Prepayments receivable from suppliers</i>				
More than 3 years	272.235.926	-	272.235.926	-
Total	5.341.381.875	813.308.540	5.341.381.875	813.308.540

7. Inventories

	Ending balance		Beginning balance	
	Original costs	Allowance	Original costs	Allowance
Materials and supplies	23.991.689.743	-	42.288.715.963	-
Tools	25.952.822	-	100.752.822	-
Work-in-process	79.857.274.986	-	46.062.709.520	-
Merchandise	21.473.940.923	-	22.522.743.523	-
Total	125.348.858.474	-	110.974.921.828	-

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

	Ending balance	Beginning balance
Expenses of tools	368.291.491	447.345.643
Other short-term prepaid expenses	2.542.308.777	1.809.268.185
Total	2.910.599.768	2.256.613.828

8b. Long-term prepaid expenses

	Ending balance	Beginning balance
Expenses of tools	339.429.078	348.299.892
Land rental	8.592.018.696	6.432.075.470
Survey materials and equipment	23.479.169	32.229.167
Construction and repair expenses	116.454.976	196.755.976
Other long-term prepaid expenses	973.554.301	1.245.406.911
Total	10.044.936.220	8.254.767.416

9. Tangible fixed assets

	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Other tangible fixed assets	Total
Historical costs						
Beginning balance	18.291.910.157	235.161.616.580	95.268.418.611	8.334.361.714	1.437.627.466	358.493.934.528
Acquisition during the period	-	116.390.000	-	-	-	116.390.000
Completed constructions	3.885.564.631	3.512.746.486	3.100.396.774	144.685.697	126.564.925	10.769.958.513
Disposal and liquidation	-	(2.454.303.320)	(1.849.235.473)	(86.331.000)	-	(4.389.869.793)
Reclassification	-	-	-	419.758.662	(419.758.662)	-
Ending balance	22.177.474.788	236.336.449.746	96.519.579.912	8.812.475.073	1.144.433.729	364.990.413.248

In which:

Assets fully depreciated but still in use	4.345.971.956	61.078.910.014	20.503.371.311	949.322.875	760.950.740	87.638.526.896
Assets waiting for liquidation	-	-	-	-	-	-

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

Notes to the Consolidated Interim Financial Statements (cont.)

	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Other tangible fixed assets	Total
Depreciation						
Beginning balance	9.878.220.288	181.350.391.693	58.472.328.022	1.913.332.903	1.090.757.472	252.705.030.378
Depreciation during the period	441.481.178	8.887.819.116	5.390.512.118	762.560.138	40.827.280	15.523.199.830
Disposal and liquidation	-	(2.454.303.320)	(1.413.751.370)	(86.331.000)	-	(3.954.385.690)
Reclassification	-	-	-	145.383.521	(145.383.521)	-
Ending balance	10.319.701.466	187.783.907.489	62.449.088.770	2.734.945.562	986.201.231	264.273.844.518
Carrying values						
Beginning balance	8.413.689.869	53.811.224.887	36.796.090.589	6.421.028.811	346.869.994	105.788.904.150
Ending balance	11.857.773.322	48.552.542.257	34.070.491.142	6.077.529.511	158.232.498	100.716.568.730
<i>In which:</i>						
Assets temporarily not in use	-	-	-	-	-	-
Assets waiting for liquidation	-	-	-	-	-	-

10. Intangible fixed assets

	Land use right	Computer software	Total
Initial costs			
Beginning balance	3.906.733.692	18.844.804.564	22.751.538.256
Completed constructions	194.012.136	-	194.012.136
Ending balance	4.100.745.828	18.844.804.564	22.945.550.392
<i>In which:</i>			
Assets fully amortized but still in use	-	8.188.487.917	8.188.487.917
Amortization			
Beginning balance	-	13.740.931.950	13.740.931.950
Amortization during the period	-	964.449.450	964.449.450
Ending balance	-	14.705.381.400	14.705.381.400
Carrying values			
Beginning balance	3.906.733.692	5.103.872.614	9.010.606.306
Ending balance	4.100.745.828	4.139.423.164	8.240.168.992
<i>In which:</i>			
Assets temporarily not in use	-	-	-
Assets waiting for liquidation	-	-	-

11. Construction-in-progress

	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	(3.293.665.707)	(29.550.000)	9.168.785.178
Construction-in-progress	20.183.465.787	4.432.830.497	(7.670.304.942)	(367.854.431)	16.578.136.911
Building and renovating My Phuoc 3 Transaction Office	1.018.562.903	148.161.000	-	(5.802.012)	1.160.921.891
Telecommunications network infrastructure of My Phuoc 4	3.766.959.640	-	-	-	3.766.959.640
Construction of telecommunications infrastructure of Bau Bang Residence Area	3.356.500.942	29.823.786	(48.849.511)	(9.143.696)	3.328.331.521
Building and renovating VNIT Data Center	1.240.770.979	-	(1.240.770.979)	-	-
Investment in active fiber cable network monitoring system	-	1.011.550.000	-	-	1.011.550.000
Investment in PowerProtect DD6900 system	2.976.367.840	-	(2.976.367.840)	-	-
Other constructions	7.824.303.483	3.243.295.711	(3.404.316.612)	(352.908.723)	7.310.373.859
Total	32.491.050.965	4.617.246.204	(10.963.970.649)	(397.404.431)	25.746.922.089

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

Notes to the Consolidated Interim Financial Statements (cont.)**12. Deferred income tax assets****12a. Recognized deferred income tax assets**

Deferred income tax assets are related to gain/loss from inter-company transactions in the Consolidated Interim Financial Statements. Details during the period are as follows:

	Current period	Previous period
Beginning balance	-	-
Inclusion into operation results	196.780.757	289.789.172
Offsetting against deferred income tax liabilities	(196.780.757)	(289.789.172)
Ending balance	-	-

The corporate income tax rate used for determining deferred income tax assets is 20%.

12b. Unrecognized deferred income tax assets

The Group has not recognized deferred income tax assets for the taxable loss of VNTT Solutions Company Limited. Details of unrecognized taxable losses are as follows:

2022	4.100.199.937
2023	5.689.328.730
Total	9.789.528.667

According to the current Law on Corporate Income Tax, the loss of any tax year is brought forward to offset against the profit of the following years for the maximum period of 5 years from year after the loss suffering year. Deferred income tax assets are not recognized for these accounts since there is little possibility on the availability of taxable income in the future against which these accounts can be used.

13. Short-term trade payables

	Ending balance	Beginning balance
Payables to related parties	6.756.813.835	6.462.629.393
Binh Duong Trade and Development Joint-Stock Company	5.595.725.973	5.595.725.973
Becamex International General Hospital Joint Stock Company	490.996.868	-
Branch of Binh Duong Trade and Development Joint-Stock Company – My Phuoc Ready-mixed Concrete Enterprise	197.190.006	311.476.006
VNPT – Binh Duong Business Center – Branch of VNPT Vinaphone Corporation	188.891.919	96.828.580
Vietnam-Singapore Industrial Park J.V. Co., Ltd.	113.141.161	96.514.107
Investment and Industrial Development Joint Stock Corporation	44.481.218	30.643.355
MTV Aspire Company Limited	38.629.360	34.009.360
Becamex Binh Phuoc Infrastructure Development Joint Stock Company	36.433.966	38.164.167
Becamex Trade Company Limited	10.303.901	50.871.517
WTC Binh Duong One Member Company Limited	10.000.000	-
Becamex Binh Dinh Joint Stock Company	9.270.404	83.160
Eastern International University	8.870.669	-
Becamex Tokyu Co., Ltd.	6.804.541	8.313.168
Setiabecamex Joint Stock Company	6.073.849	-
Branch of Becamex Hospitality Company Limited	-	200.000.000

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

Notes to the Consolidated Interim Financial Statements (cont.)

	Ending balance	Beginning balance
Payables to other suppliers	23.069.900.661	29.350.085.303
Quang Dung Technology Distribution Joint Stock Company	106.078.985	12.159.964.712
ADTECH Vietnam Technology Development Company Limited	579.402.496	3.892.702.480
Noventiq Vietnam Company Limited	9.265.562.200	-
Other suppliers	13.118.856.980	13.297.418.111
Total	29.826.714.496	35.812.714.696

The Group has no overdue trade payables.

14. 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	-
Other customers	1.637.917.250	1.352.575.451
Total	2.253.662.390	1.354.775.451

15. 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	6.979.900.254	(6.618.313.462)	461.131.307	614.032.993
Corporate income tax	5.639.052.354	-	9.072.390.800	(9.148.537.386)	5.562.905.768	-
Personal income tax	770.363.128	-	1.175.009.857	(2.256.764.300)	24.470.035	317.991.315
Property tax	-	-	28.710.348	(28.710.348)	-	-
Other taxes	-	-	32.519.513	(32.519.513)	-	-
Fees, legal fees, and other duties	-	-	18.160.708	(18.160.708)	-	-
Total	6.460.333.414	565.406.410	17.306.691.480	(18.103.005.717)	6.048.507.110	932.024.308

Value added tax (VAT)

The Group companies have to pay VAT in accordance with the deduction method. The VAT rates are as follows:

- Computer software Not subject to tax
- Merchandise and other services (*) 08% or 10%

- (*) From 01 January 2025 to 30 June 2025, the Group companies applied the 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.

Corporate income tax

VNTT Solutions Company Limited has to pay corporate income tax on assessable income from new investment projects in the field of software production at the rate of 10% in 15 years. VNTT Solutions Company Limited is exempted from tax in 4 years and reduced by 50% of tax payable in the next 9 years for the income from new investment projects in the field of software production according to the Circular No. 78/2014/TT-BTC dated 18 June 2014 of the Ministry of Finance.

Vietnam Technology & Telecommunication Joint Stock Company has to pay corporate income tax on assessable income at the rate of 20%.

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

Notes to the Consolidated Interim Financial Statements (cont.)

The Group's corporate income tax payable during the period only includes the corporate income tax of Vietnam Technology & Telecommunication Joint Stock Company for an amount of VND 9.072.390.800 (same period of the previous year: VND 7.768.870.255).

Determination of corporate income tax liability of the Group 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 Consolidated Interim Financial Statements can be changed upon the inspection of tax authorities.

Other taxes

The Group companies have declared and paid these taxes in line with the prevailing regulations.

16. Payables to employees

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

17. Short-term accrued expenses

	Ending balance	Beginning balance
Construction works expenses	1.816.498.679	2.715.084.177
Revenue division expenses	5.410.037.087	5.938.524.960
Other short-term accrued expenses	271.075.000	616.563.889
Total	7.497.610.766	9.270.173.026

18. Unearned revenues

This item reflects channel rental to be received in advance.

19. Other payables**19a. Other short-term payables**

	Ending balance	Beginning balance
Payables to related parties	18.811.636.612	584.370.272
Executive Board – Bonus	1.221.496.612	550.000.000
Becamex Infrastructure Development Joint Stock Company – Dividends payable	1.530.000.000	-
Investment and Industrial Development Joint Stock Corporation – Dividends payable	16.060.140.000	-
VNPT – Binh Duong Business Center – Branch of VNPT Vinaphone Corporation - Payables for service revenue distributed	-	34.370.272
Payables to other organizations and individuals	27.495.021.684	11.026.444.899
Trade Union's expenditure, insurance premiums	1.392.247.300	204.179.000
Dividends payable	23.522.563.300	8.373.420.300
Executive Office of NTT Vietnam Corporation in Binh Duong - Payables for revenue distributed under cooperation contract	2.140.662.829	2.119.271.875
Receipt of short-term deposits	141.655.501	-
Other short-term payables	297.892.754	329.573.724
Total	46.306.658.296	11.610.815.171

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

Notes to the Consolidated Interim Financial Statements (cont.)**19b. Other long-term payables**

	Ending balance	Beginning balance
<i>Payables to related parties</i>	23.100.000	23.100.000
Binh Duong Rubber Joint Stock Company – Receipt of long-term deposits	19.800.000	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>	8.929.056.497	8.082.816.426
Receipt of other long-term deposits	8.929.056.497	8.082.816.426
Total	8.952.156.497	8.105.916.426

19c. Overdue debts

The Group has no other overdue payables.

20. Provisions for payables**20a. Provisions for short-term payables**

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

	Current period	Previous period
Beginning balance	1.299.132.608	2.189.455.267
Increase due to extraction	218.150.154	-
Reversal	(673.803.372)	(1.033.432.694)
Transfer from provision for long-term payables	29.441.670	233.117.147
Ending balance	872.921.060	1.389.139.720

20b. Provisions for long-term payables

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

	Current period	Previous period
Beginning balance	291.651.000	446.333.081
Increase due to extraction	235.686.327	-
Amount used	-	(12.900.000)
Transfer to provision for short-term payables	(29.441.670)	(233.117.147)
Ending balance	497.895.657	200.315.934

21. Bonus and welfare funds

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

	Current period	Previous period
Beginning balance	2.596.287.810	2.267.963.234
Increase due to appropriation from profit	6.107.483.059	3.312.928.776
Other increases	7.020.000	5.400.000
Disbursement	(5.461.273.166)	(2.200.504.200)
Ending balance	3.249.517.703	3.385.787.810

22. Deferred income tax liabilities

Deferred income tax liabilities are related to the provision for loss of investment in the subsidiary. Details are as follows:

	Current period	Previous period
Beginning balance	2.189.921.831	2.376.241.973
Inclusion into operation results	257.734.546	40.589.120
Offsetting against deferred income tax assets	(196.780.757)	(289.789.172)
Ending balance	2.250.875.620	2.127.041.921

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

Notes to the Consolidated Interim Financial Statements (cont.)**23. Owner's equity****23a. Statement of changes in owner's equity**

Information on changes in owner's equity is presented in the attached Appendix 01.

23b. Details of owner's capital

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

23c. Shares

	<u>Ending balance</u>	<u>Beginning balance</u>
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.

23d. Profit distribution

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

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

24. Off-Consolidated interim balance sheet items**Foreign currencies**

	<u>Ending balance</u>	<u>Beginning balance</u>
US Dollar (USD)	525.930,64	225.216,36
Euro (EUR)	52,84	63,30

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

Notes to the Consolidated Interim Financial Statements (cont.)

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

	Accumulated from the beginning of the year	
	Current year	Previous year
Revenue from sales of merchandise	22.429.099.440	6.090.556.015
Revenue from provisions of services	139.220.330.799	121.722.376.087
Revenue from construction contracts	12.162.523.697	6.573.564.385
Revenue from real estate	-	19.358.721.674
Total	173.811.953.936	153.745.218.161

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:

	Accumulated from the beginning of the year	
	Current year	Previous year
<i>Investment and Industrial Development Joint Stock Corporation</i>		
Sales of equipment	4.667.971.182	834.588.000
Sales of software	9.608.586.008	-
Service provisions	2.740.770.024	4.572.725.400
Construction works	9.051.038.797	925.177.400
<i>My Phuoc Hospital Joint Stock Company</i>		
Service provisions	366.290.000	105.000.000
Construction works	155.790.000	129.065.000
<i>Binh Duong Trade and Development Joint-Stock Company</i>		
Service provisions	382.547.690	400.631.239
<i>Becamex Urban Development Joint Stock Company</i>		
Service provisions	9.362.923	9.392.226
<i>Becamex Infrastructure Development Joint Stock Company</i>		
Service provisions	979.816.803	880.471.722
Construction works	290.154.800	768.684.778
<i>Binh Duong Construction & Civil Engineering Joint Stock Company</i>		
Sales of equipment	80.000	1.410.000
Service provisions	248.334.692	371.381.618
<i>Eastern International University</i>		
Sales of equipment	104.598.000	-
Sales of software	54.440.000	-
Service provisions	251.722.685	304.341.673
Construction works	8.837.500	-
<i>Enlie Pharmaceutical Joint Stock Company</i>		
Service provisions	9.000.000	9.000.000

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

Notes to the Consolidated Interim Financial Statements (cont.)

	Accumulated from the beginning of the year	
	Current year	Previous year
<i>Becamex Tokyu Co., Ltd.</i>		
Sales of equipment	800.000	10.320.000
Service provisions	323.059.898	339.015.689
<i>Binh Duong Rubber Joint Stock Company</i>		
Service provisions	1.750.000	9.000.000
<i>Becamex Hospitality Company Limited</i>		
Sales of equipment	16.824.000	37.167.000
Service provisions	85.290.288	88.567.497
<i>Becamex Trade Company Limited</i>		
Service provisions	19.786.721	115.424.971
Construction works	-	4.000.000
<i>Vietnam-Singapore Industrial Park J.V. Co., Ltd.</i>		
Sales of equipment	-	36.087.000
Service provisions	124.080.000	114.960.000
Construction works	577.328.000	287.852.000
<i>Setiabecamex Joint Stock Company</i>		
Service provisions	1.162.500	(3.454.699)
Construction works	624.620.000	-
<i>Becamex Binh Phuoc Infrastructure Development Joint Stock Company</i>		
Sales of equipment	261.734.000	-
Service provisions	178.841.933	291.267.149
Construction works	366.588.000	24.374.000
<i>Becamex Binh Dinh Joint Stock Company</i>		
Service provisions	730.015.369	373.148.331
Construction works	74.541.000	-
<i>East Saigon Investment and Industrial Development Joint Stock Company</i>		
Sales of equipment	-	8.230.000
Service provisions	192.000.000	200.940.000
<i>Branch of Becamex Hospitality Company Limited</i>		
Sales of equipment	7.800.000	3.250.000
Service provisions	224.238.017	143.185.688
Construction works	-	12.000.000
<i>Becamex - VSIP Power Investment and Development Joint Stock Company</i>		
Sales of equipment	169.850.000	318.473.364
Service provisions	101.257.650	17.500.000

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

Notes to the Consolidated Interim Financial Statements (cont.)

	Accumulated from the beginning of the year	
	Current year	Previous year
<i>VNPT - Binh Duong Business Center – Branch of VNPT Vinaphone Corporation</i>		
Service provisions	3.173.594.611	2.131.273.316
<i>VNPT Binh Duong</i>		
Service provisions	2.172.431.153	1.509.397.889
<i>WTC Binh Duong One Member Company Limited</i>		
Service provisions	19.531.816	22.881.929
<i>Becamex Tokyu Bus Co., Ltd.</i>		
Service provisions	65.573.576	65.606.033
<i>MTV Aspire Company Limited</i>		
Service provisions	30.382.295	30.395.546
<i>Becamex Binh Duong Football Club Joint Stock Company</i>		
Sales of equipment	-	80.000
Service provisions	20.400.000	20.400.000
<i>Vietnam - Singapore Smart Energy Solutions Joint Stock Company</i>		
Service provisions	15.400.737	15.987.109
<i>Binh Duong Plastic Production Trading MTV Company Limited</i>		
Sales of equipment	-	890.000
Service provisions	15.000.000	18.818.000
<i>Becamex Binh Phuoc Power Joint Stock Company</i>		
Service provisions	38.820.000	36.891.426
<i>Becamex International General Hospital Joint Stock Company</i>		
Service provisions	-	21.000.000
<i>Ha Tien Kien Giang - Becamex Cement Joint Stock Company</i>		
Service provisions	24.556.408	24.585.546
<i>Becamex Binh Dinh Infrastructure Development Co., Ltd.</i>		
Service provisions	8.280.000	9.833.333
<i>BW Supply Chain City Limited Liability Company</i>		
Service provisions	9.120.328	26.036.667
<i>Branch of Binh Duong Trade and Development Joint-Stock Company – My Phuoc Ready-mixed Concrete Enterprise</i>		
Service provisions	51.000.000	42.120.000

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

Notes to the Consolidated Interim Financial Statements (cont.)

	Accumulated from the beginning of the year	
	Current year	Previous year
<i>BW Industrial Development Hai Phong One Member Limited Company</i>		
Service provisions	8.100.000	8.100.000
<i>VSIP Can Tho Joint Stock Company</i>		
Construction works	-	156.253.000
<i>Ho Chi Minh City- Thu Dau Mot - Chon Thanh Expressway Joint Stock Company</i>		
Service provisions	119.828.505	-
<i>Sao Hoa Toan Quoc Joint Stock Company</i>		
Service provisions	18.000.000	18.000.000
2. Costs of sales		
	Accumulated from the beginning of the year	
	Current year	Previous year
Costs of merchandise sold	21.443.321.906	6.401.427.933
Costs of services provided	78.723.012.820	70.362.378.375
Costs of construction contracts	10.447.374.059	5.309.039.325
Costs of trading real estate	-	11.916.954.554
Total	110.613.708.785	93.989.800.187
3. Financial income		
	Accumulated from the beginning of the year	
	Current year	Previous year
Term deposit interest	4.115.704.606	2.464.666.241
Demand deposit interest	19.652.858	13.322.739
Exchange gain arising	41.664.210	318.530.349
Exchange gain due to the revaluation of monetary items in foreign currencies	198.513.643	11.180.303
Total	4.375.535.317	2.807.699.632
4. Selling expenses		
	Accumulated from the beginning of the year	
	Current year	Previous year
Expenses for employees	5.988.051.992	6.371.475.844
Tools, supplies	43.484.080	64.231.704
Depreciation/(amortization) of fixed assets	145.612.002	145.612.002
Expenses for external services	277.644.591	50.002.350
Other expenses	1.615.208.253	2.104.166.405
Total	8.070.000.918	8.735.488.305

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

Notes to the Consolidated Interim Financial Statements (cont.)**5. General and administration expenses**

	Accumulated from the beginning of the year	
	Current year	Previous year
Expenses for employees	6.732.080.492	8.483.117.486
Office supplies	189.172.314	230.960.669
Office stationery	185.007.708	334.990.433
Depreciation/(amortization) of fixed assets	444.109.098	625.868.017
Expenses for external services	666.393.710	800.697.394
Other expenses	6.047.552.206	5.368.803.764
Total	14.264.315.528	15.844.437.763

6. Other income

	Accumulated from the beginning of the year	
	Current year	Previous year
Reversal of provision for constructions under warranty	673.803.372	1.033.432.694
Income from fines for violation of the contract	26.000.000	11.600.000
Other income	8.657.474	54.368.314
Total	708.460.846	1.099.401.008

7. Other expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Loss from liquidation of fixed assets	367.302.285	-
Tax fines and tax collected in arrears	22.249.716	40.224
Other expenses	207.833	9.243.404
Total	389.759.834	9.283.628

8. Deferred income tax

	Accumulated from the beginning of the year	
	Current year	Previous year
Deferred income tax arising from temporarily deductible differences	(196.780.757)	(289.789.172)
Deferred income tax arising from temporarily taxable differences	257.734.546	40.589.120
Total	60.953.789	(249.200.052)

9. Earnings per share**9a. Basic/diluted earnings per share**

	Accumulated from the beginning of the year	
	Current year	Previous year
Accounting profit after corporate income tax of the Parent Company	36.424.815.051	31.553.020.818
Appropriation for bonus and welfare funds	(3.642.481.505)	(3.155.302.082)
Bonus for the Board of Management, the Executive Board and the Supervisory Board	(1.378.496.301)	(1.031.060.416)
Profit used to calculate basic earnings per share	31.403.837.245	27.366.658.320
The weighted average number of ordinary shares outstanding during the period	36.727.500	36.727.500
Basic/diluted earnings per share	855	745

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

Notes to the Consolidated Interim Financial Statements (cont.)

9b. Other information

There are no transactions over the common share or potential common share from the balance sheet date until the date of these Consolidated Interim Financial Statements.

10. Operating costs by factors

	Accumulated from the beginning of the year	
	Current year	Previous year
Materials and supplies	50.703.609.410	39.322.174.497
Labor costs	34.951.693.041	31.706.181.052
Depreciation/(amortization) of fixed assets	16.487.649.280	15.517.124.177
Expenses for external services	43.144.865.011	37.915.993.148
Other expenses	21.250.401.486	15.950.874.254
Total	166.538.218.228	140.412.347.128

VII. ADDITIONAL INFORMATION ON THE ITEMS OF THE CONSOLIDATED INTERIM CASH FLOW STATEMENT

As of the balance sheet date, the Group's payables for acquisition of fixed assets are VND 5.953.009.563 (beginning balance: VND 6.303.967.211).

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

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

	Ending balance	Beginning balance
1 year or less	15.913.850.000	17.333.420.000
More than 1 year to 5 years	4.109.960.000	11.535.540.000
Total	20.023.810.000	28.868.960.000

2. Transactions and balances with related parties

The Group'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 Group has no sales of goods and service provisions with the key managers and their related individuals and only distributes dividends to the key managers as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
Mr. Le Xuan Vinh	-	23.030.000
Mr. Nguyen Ba Thuoc	-	21.000.000

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

Notes to the Consolidated Interim Financial Statements (cont.)*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.19a.

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

Remuneration of the key managers and the Supervisory Board:

	Salary	Bonus	Compensation	Total remuneration
Current period				
Mr. Le Phan Minh Vu – Chairman (appointed on 18 April 2025)	-	-	-	-
Mr. Duong Ngoc Hoang Vu – Chairman (resigned on 18 April 2025)	-	-	117.500.000	117.500.000
Mr. Pham Tuan Anh – Vice Chairman cum General Director	337.800.000	710.911.400	105.500.000	1.154.211.400
Ms. Vo Thi Thanh Huong – Board Member	-	-	94.500.000	94.500.000
Mr. Quang Van Viet Cuong – Board Member (resigned on 18 April 2025)	-	-	94.500.000	94.500.000
Mr. Nguyen Ba Thuoc – Board Member	-	-	94.500.000	94.500.000
Mr. Le Nguyen Bao Trong – Board Member (appointed on 18 April 2025)	-	-	-	-
Ms. Nguyen Thi Thuy Duong – Head of the Supervisory Board (resigned on 18 April 2025)	-	-	94.500.000	94.500.000
Mr. Nguyen Hai Hoang – Head of the Supervisory Board	-	-	58.000.000	58.000.000
Ms. Nguyen Thi Thanh Tra – Supervisor	-	-	58.000.000	58.000.000
Mr. Nguyen Minh Duong – Supervisor (appointed on 18 April 2025)	-	-	-	-
Mr. Le Xuan Vinh – Deputy General Director (resigned on 02 January 2025)	32.550.000	205.929.810	-	238.479.810
Mr. Nguyen Chau Thanh Hien – Deputy General Director	192.000.000	231.469.650	-	423.469.650
Mr. Nguyen Van Phuc – Chief Accountant	259.000.000	523.874.199	-	782.874.199
Total	821.350.000	1.672.185.059	717.000.000	3.210.535.059
Previous period				
Mr. Duong Ngoc Hoang Vu – Chairman	-	-	70.000.000	70.000.000
Mr. Pham Tuan Anh – Vice Chairman cum General Director	300.000.000	415.847.500	55.000.000	770.847.500
Ms. Vo Thi Thanh Huong – Board Member	-	-	55.000.000	55.000.000
Mr. Quang Van Viet Cuong – Board Member	-	-	55.000.000	55.000.000
Mr. Nguyen Ba Thuoc – Board Member	-	-	55.000.000	55.000.000
Ms. Nguyen Thi Thuy Duong – Head of the Supervisory Board	-	-	55.000.000	55.000.000
Mr. Nguyen Hai Hoang – Supervisor	-	-	35.000.000	35.000.000
Ms. Nguyen Thi Thanh Tra – Supervisor	-	-	35.000.000	35.000.000
Mr. Le Xuan Vinh – Deputy General Director	195.300.000	291.115.170	-	486.415.170
Mr. Lai Xuan Nghia – Deputy General Director	195.300.000	203.142.880	-	398.442.880
Mr. Nguyen Van Phuc – Chief Accountant	255.600.000	334.864.660	-	590.464.660
Total	946.200.000	1.244.970.210	415.000.000	2.606.170.210

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

Notes to the Consolidated Interim Financial Statements (cont.)**2b. Transactions and balances with other related parties**

Other related parties of the Group include:

Other related parties	Relationship
Investment and Industrial Development Joint Stock Corporation	Shareholder
Vietnam Posts and Telecommunications Group (VNPT)	Shareholder
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
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

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

Notes to the Consolidated Interim Financial Statements (cont.)

Other related parties	Relationship
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 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 Group also has other following transactions with other related parties:

	Accumulated from the beginning of the year	
	Current year	Previous year
<i>Investment and Industrial Development Joint Stock Corporation</i>		
Dividends payable	16.060.140.000	-
Dividends distributed	-	12.491.220.000
Expenses on infrastructure management and maintenance	164.780.794	92.596.068
Deposit	451.656.000	-

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

Notes to the Consolidated Interim Financial Statements (cont.)

	Accumulated from the beginning of the year	
	Current year	Previous year
<i>Becamex Infrastructure Development Joint Stock Company</i>		
Dividends payable	1.530.000.000	-
Dividends distributed	-	1.190.000.000
<i>Eastern International University</i>		
Power charges and room rental	50.939.372	-
<i>Becamex Tokyu Co., Ltd.</i>		
Expenses distributed under cooperation contract	11.134.140	23.090.564
Power charges and room rental	-	10.133.013
<i>Becamex Hospitality Company Limited</i>		
Service charges	6.140.331	240.519.387
<i>Branch of Becamex Hospitality Company Limited</i>		
Service charges	3.101.700	9.384.900
<i>Becamex Trade Company Limited</i>		
Purchase of goods, services	123.262.263	215.666.308
<i>Vietnam-Singapore Industrial Park J.V. Co., Ltd.</i>		
Service charges	87.795.241	86.443.704
Expenses distributed under cooperation contract	441.256.586	439.695.251
Tax on transfer of real estate	18.160.708	-
Purchase of real estate	135.649.999	-
<i>Setiabecamex Joint Stock Company</i>		
Expenses distributed under cooperation contract	31.035.362	26.866.636
<i>Becamex Binh Phuoc Infrastructure Development Joint Stock Company</i>		
Expenses distributed under cooperation contract	189.246.920	160.085.400
House rental	30.000.000	30.000.000
<i>Becamex Binh Dinh Joint Stock Company</i>		
Leasing properties, premises	60.979.832	47.113.938
Expenses distributed under cooperation contract	53.762.396	60.511.826
<i>VNPT – Binh Duong Business Center – Branch of VNPT Vinaphone Corporation</i>		
Payables for revenue distributed under cooperation contract	17.216.154.584	16.941.331.299
Service charges	84.824.261	48.321.723
Purchase of materials	763.636	1.183.636

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

Notes to the Consolidated Interim Financial Statements (cont.)

	Accumulated from the beginning of the year	
	Current year	Previous year
<i>VNPT Binh Duong</i>		
Purchase of materials	30.483.828	10.716.180
Leasing properties, premises	227.518.170	774.215.972
<i>WTC Binh Duong One Member Company Limited</i>		
Service charges	55.900.168	44.050.000
<i>MTV Aspire Company Limited</i>		
Leasing properties, premises	213.225.600	239.130.664
<i>Becamex International General Hospital Joint Stock Company</i>		
Service charges	480.441.000	392.308.000
Power charges and room rental	30.963.328	11.603.584
<i>BW Supply Chain City Limited Liability Company</i>		
Leasing properties, premises	4.050.997.680	4.050.997.680
<i>Branch of Binh Duong Trade and Development Joint-Stock Company – My Phuoc Ready-mixed Concrete Enterprise</i>		
Purchase of materials	25.585.185	57.654.629
<i>Sinviet J.I Co., Ltd.</i>		
Purchase of goods	2.590.000	81.985.000
<i>Binh Duong Plastic Production Trading MTV Company Limited</i>		
Purchase of materials	55.752.000	-

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.13, V.14 and V.19.

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.

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

Notes to the Consolidated Interim Financial Statements (cont.)

3a. Information on business segment

The Group has the following main business segments:

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

Segment information on business segment of the Group is presented in the attached Appendix 02.


3b. Information on geographical segment


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

4. Subsequent events

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

Ho Chi Minh City, 25 August 2025


Vi Ngoc Dai
Preparer


Nguyen Van Phuc
Chief Accountant




Pham Tuan Anh
General Director

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

Appendix 01: Statement of fluctuations in owner's equity

Unit: VND

	Owner's capital	Share premiums	Investment and development fund	Other funds	Retained earnings	Total
Beginning balance of the previous year	367.275.000.000	(382.600.000)	42.900.159.222	439.285.060	33.620.409.710	443.852.253.992
Profit in the previous period	-	-	-	-	31.553.020.818	31.553.020.818
Appropriation for funds in the previous period	-	-	3.312.928.776	-	(6.625.857.552)	(3.312.928.776)
period	-	-	-	-	(25.709.250.000)	(25.709.250.000)
Compensation to the Board of Management, bonus to the Executive Board	-	-	-	-	(1.250.000.000)	(1.250.000.000)
Ending balance of the previous period	367.275.000.000	(382.600.000)	46.213.087.998	439.285.060	31.588.322.976	445.133.096.034
Beginning balance of the current year	367.275.000.000	(382.600.000)	46.213.087.998	439.285.060	61.110.132.749	474.654.905.807
Profit in the current period	-	-	-	-	36.424.815.051	36.424.815.051
Appropriation for funds in the current period	-	-	15.268.707.648	-	(21.376.190.707)	(6.107.483.059)
Dividend distribution in the current period	-	-	-	-	(33.054.750.000)	(33.054.750.000)
Compensation to the Board of Management, bonus to the Executive Board	-	-	-	-	(2.471.496.612)	(2.471.496.612)
Ending balance of the current period	367.275.000.000	(382.600.000)	61.481.795.646	439.285.060	40.632.510.481	469.445.991.187

Vi Ngoc Dai
Preparer

Nguyen Van Phuc
Chief Accountant

Pham Tuan Anh
General Director



VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

Appendix 02: Segment information according to business segments

Unit: VND

The information on financial performance, fixed assets, other non-current assets and remarkable non-cash expenses according to business segments of the Group is as follows:

	Service provision	Construction	Trading real estate	Others	Total
Current period					
Net external revenue	139,220,330,799	12,162,523,697	-	22,429,099,440	173,811,953,936
Net inter-segment revenue	-	-	-	-	-
Total net revenue	139,220,330,799	12,162,523,697	-	22,429,099,440	173,811,953,936
Segment financial performance					
Expenses not attributable to segments	60,497,317,979	1,715,149,638	-	985,777,534	63,198,245,151
Operating profit					(22,334,316,446)
Financial income					40,863,928,705
Financial expenses					4,375,535,317
Other income					(5,394)
Other expenses					708,460,846
Current income tax					(389,759,834)
Deferred income tax					(9,072,390,800)
Profit after tax					(60,953,789)
					36,424,815,051
Total expenses on acquisition of fixed assets and other non-current assets	5,757,276,569	504,924,295	-	931,138,759	7,193,339,623
Total depreciation/(amortization) and allocation of long-term prepayments	15,576,699,437	1,383,257,517	-	2,550,886,738	19,510,843,692
Total remarkable non-cash expenses (except for depreciation/(amortization) and allocation of long-term prepayments)	-	(219,966,891)	-	-	(219,966,891)

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

Appendix 02: Segment information according to business segments (cont.)

Previous period	Service provision	Construction	Trading real estate	Others	Total
Net external revenue	121.722.376.087	6.573.564.385	19.358.721.674	6.090.556.015	153.745.218.161
Net inter-segment revenue	-	-	-	-	-
Total net revenue	121.722.376.087	6.573.564.385	19.358.721.674	6.090.556.015	153.745.218.161
Segment financial performance					
Expenses not attributable to segments	51.359.997.712	1.264.525.060	7.441.767.120	(310.871.918)	59.755.417.974
Operating profit					(24.579.926.068)
Financial income					35.175.491.906
Financial expenses					2.807.699.632
Other income					(617.898)
Other expenses					1.099.401.008
Current income tax					(9.283.628)
Deferred income tax					(7.768.870.255)
Profit after tax					249.200.052
					31.553.020.818
Total expenses on acquisition of fixed assets and other non-current assets	11.260.352.871	622.846.384	1.834.242.291	577.081.256	14.294.522.802
Total depreciation/(amortization) and allocation of long-term prepayments	13.148.838.741	737.657.056	2.172.352.290	683.455.939	16.742.304.027
Total remarkable non-cash expenses (except for depreciation/(amortization) and allocation of long-term prepayments)	-	(1.033.432.694)	-	-	(1.033.432.694)

VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the first 6 months of the fiscal year ending 31 December 2025

Appendix 02: Segment information according to business segments (cont.)

The Group's assets and liabilities according to business segments are as follows:

	Service provision	Construction	Trading real estate	Others	Total
Ending balance					
Direct assets of segment	65.877.443.833	79.717.937.486	21.499.893.745	-	167.095.275.064
Allocated assets	-	-	-	-	-
Unallocated assets	-	-	-	-	431.719.266.062
Total assets					598.814.541.126
Direct liabilities of segment	17.115.885.646	1.370.816.717	-	-	18.486.702.363
Allocated liabilities	-	-	-	-	-
Unallocated liabilities	-	-	-	-	110.881.847.576
Total liabilities					129.368.549.939
Beginning balance					
Direct assets of segment	91.126.744.710	46.062.709.520	22.623.496.345	-	159.812.950.575
Allocated assets	-	-	-	-	-
Unallocated assets	-	-	-	-	417.155.315.783
Total assets					576.968.266.358
Direct liabilities of segment	16.805.505.508	1.590.783.608	-	-	18.396.289.116
Allocated liabilities	-	-	-	-	-
Unallocated liabilities	-	-	-	-	83.917.071.435
Total liabilities					102.313.360.551



Vi Ngoc Dai
Preparer



Nguyen Van Phuc
Chief Accountant


Ho Chi Minh City, 25 August 2025
Pham Tuan Anh
General Director