

**VIETNAM TECHNOLOGY &  
TELECOMMUNICATION JOINT  
STOCK COMPANY**

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

No: 31/2025/ CBTT-VN TT

Ho Chi Minh City, August 27<sup>th</sup>, 2025

**PERIODIC INFORMATION DISCLOSURE  
ON FINANCIAL STATEMENTS**

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

Implementing the regulations in Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16<sup>th</sup>, 2020 of the Ministry of Finance proving guidelines on disclosure of information on the securities market, Vietnam Technology & Telecommunication Joint Stock Company implement information disclosure on Separate Financial Statements for the 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@vn tt.com.vn](mailto:cbtt@vn tt.com.vn)

Website: [vn tt.com.vn](http://vn tt.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);

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

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

- The cases have to explain the reason:

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

☐ Yes

☐ No

Explanatory document in the case of tick Yes:

☐ Yes

☐ No



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

☐ Yes

☐ No

Explanatory document in the case of tick Yes:

☐ Yes

☐ No

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

☒ Yes

☐ No

Explanatory document in the case of tick Yes:

☒ Yes

☐ No

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

☐ Yes

☐ No

Explanatory document in the case of tick Yes:

☐ Yes

☐ No

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



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

**Attached file:**

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

**Organizational representative**

Legal representative

**General Director**



**PHAM TUAN ANH**



**VIETNAM TECHNOLOGY & TELECOMMUNICATION  
JOINT STOCK COMPANY**

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

No.: 411 /CV-VNTT

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

*Hồ Chí 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 in the semi-annual of 2025 separate financial  
statement, which increased by 16.7% compared to the semi-annual of 2024, as follows:

- Separate after-tax profit in the semi-annual of 2024: 31,061,552,162 VND
- Separate after-tax profit in the semi-annual of 2025: 36,253,015,982 VND

**Reasons:**

- Total revenue from sales and service provision increased by 14.9%, equivalent to an  
increase of 22.4 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 14.7%, equivalent to 17.4 billion VND.
- Financial revenue from deposit interest increased by 55.5%, equivalent to 1.5 billion  
VND.

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

Respectfully submitted!

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



# **INTERIM FINANCIAL STATEMENTS**

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

**VIETNAM TECHNOLOGY &  
TELECOMMUNICATION  
JOINT STOCK COMPANY**



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## **STATEMENT OF THE BOARD OF DIRECTORS**

The Board of Directors of Vietnam Technology & Telecommunication Joint Stock Company (hereinafter referred to as “the Company”) present this statement together with the Interim Financial Statements for the first 6 months of the fiscal year ending 31 December 2025.

### **Business highlights**

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

### **Head office**

- Address : 16<sup>th</sup> 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:

| 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                          |

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.

**Board of Management, Supervisory Board and Executive Board**

The Board of Management, the Supervisory Board and the Board of Directors 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 Company's 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 Interim Financial Statements to give a true and fair view of the financial position, the financial performance and the cash flows of the Company during the period. In order to prepare these 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 Company are followed or not, and all the material differences from these standards are disclosed and explained in the Interim Financial Statements;
- Prepare the Interim Financial Statements of the Company 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 Interim Financial Statements.



The Board of Directors hereby ensures that all the proper accounting books of the Company have been fully recorded and can fairly reflect the financial position of the Company 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 Company's assets and consequently has taken appropriate measures to prevent and detect frauds and other irregularities.

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

**Approval of the Interim Financial Statements**

The Board of Directors hereby approves the accompanying Interim Financial Statements, which give a true and fair view of the financial position as of 30 June 2025 of the Company, its financial performance and its 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 Interim Financial Statements.

For and on behalf of the Board of Directors,



**Phạm Tuan Anh**  
**General Director**

Date: 25 August 2025



# A&C AUDITING AND CONSULTING CO., LTD.

Head Office : 02 Truong Son St., Ward 2, Tan Binh Dist., Ho Chi Minh City, Vietnam

Branch in Ha Noi : 40 Giang Vo St., Dong Da Dist., Ha Noi City, Vietnam

Branch in Nha Trang : Lot 5TH 06A.01, St. No.13, Le Hong Phong II Urban Area, Phuoc Hai Ward, Nha Trang City, Vietnam

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No. 1.1374/25/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 Interim Financial Statements of Vietnam Technology & Telecommunication Joint Stock Company (hereinafter referred to as "the Company"), which were prepared on 25 August 2025 (from page 7 to page 49), including the Interim Balance Sheet as of 30 June 2025, the Interim Income Statement, the Interim Cash Flow Statement for the first 6 months of the fiscal year ending 31 December 2025 and the Notes to the Interim Financial Statements.

### Responsibility of the Board of Directors

The Board Directors of the Company is responsible for the preparation, true and fair presentation of the 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 Interim Financial Statements; and responsible for the internal control as the Board of Directors determines necessary to enable the preparation and presentation of the Interim Financial Statements to be free from material misstatements due to frauds or errors.

### Responsibility of Auditors

Our responsibility is to express conclusion on these 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 Interim Financial Statements have not given a true and fair view, in all material respects, of the financial position as of 30 June 2025 of Vietnam Technology & Telecommunication Joint Stock Company, its financial performance and its 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 Interim Financial Statements.

For and on behalf of

A&C Auditing and Consulting Co., Ltd.



**Hoang Thai Vuong**

**Partner**

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

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

**INTERIM FINANCIAL STATEMENTS**

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

**INTERIM BALANCE SHEET**

(Full form)

As of 30 June 2025

Unit: VND

| ITEMS   | Code       | Note       | Ending balance         | Beginning balance      |
|---|------------|------------|------------------------|------------------------|
| <b>A - CURRENT ASSETS</b>   | <b>100</b> |            | <b>443.777.438.570</b> | <b>411.935.884.767</b> |
| <b>I. Cash and cash equivalents</b>                               | <b>110</b> | <b>V.1</b> | <b>61.125.110.240</b>  | <b>38.811.252.844</b>  |
| 1. Cash   | 111        |            | 36.125.110.240         | 33.811.252.844         |
| 2. Cash equivalents   | 112        |            | 25.000.000.000         | 5.000.000.000          |
| <b>II. Short-term financial investments</b>                       | <b>120</b> |            | <b>160.000.000.000</b> | <b>155.000.000.000</b> |
| 1. Trading securities   | 121        |            | -                      | -                      |
| 2. Provisions for devaluation of trading securities               | 122        |            | -                      | -                      |
| 3. Held-to-maturity investments                                   | 123        | V.2a       | 160.000.000.000        | 155.000.000.000        |
| <b>III. Short-term receivables</b>                                | <b>130</b> |            | <b>93.577.808.631</b>  | <b>104.309.260.677</b> |
| 1. Short-term trade receivables                                   | 131        | V.3        | 73.291.695.331         | 83.411.715.548         |
| 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       | 20.760.852.219         | 18.616.123.684         |
| 7. Allowance for short-term doubtful debts                        | 137        | V.6        | (4.405.340.935)        | (4.405.340.935)        |
| 8. Deficit assets for treatment                                   | 139        |            | -                      | -                      |
| <b>IV. Inventories</b>  | <b>140</b> |            | <b>125.209.520.974</b> | <b>110.974.921.828</b> |
| 1. Inventories  | 141        | V.7        | 125.209.520.974        | 110.974.921.828        |
| 2. Allowance for devaluation of inventories                       | 149        |            | -                      | -                      |
| <b>V. Other current assets</b>                                    | <b>150</b> |            | <b>3.864.998.725</b>   | <b>2.840.449.418</b>   |
| 1. Short-term prepaid expenses                                    | 151        | V.8a       | 2.932.974.417          | 2.275.043.008          |
| 2. Deductible VAT   | 152        |            | -                      | -                      |
| 3. Taxes and other receivables from the State                     | 153        | V.14       | 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

**INTERIM FINANCIAL STATEMENTS**

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

**Interim Balance Sheet (cont.)**

| ITEMS  | Code       | Note | Ending balance         | Beginning balance      |
|--|------------|------|------------------------|------------------------|
| <b>B- NON-CURRENT ASSETS</b>                                     | <b>200</b> |      | <b>155.787.224.889</b> | <b>165.887.855.442</b> |
| <b>I. Long-term receivables</b>                                  | <b>210</b> |      | <b>676.140.141</b>     | <b>231.204.474</b>     |
| 1. Long-term trade receivables                                   | 211        |      | -                      | -                      |
| 2. Long-term prepayments to suppliers                            | 212        |      | -                      | -                      |
| 3. Working capital in affiliates                                 | 213        |      | -                      | -                      |
| 4. Long-term inter-company receivables                           | 214        |      | -                      | -                      |
| 5. Receivables for long-term loans                               | 215        |      | -                      | -                      |
| 6. Other long-term receivables                                   | 216        | V.5b | 676.140.141            | 231.204.474            |
| 7. Allowance for long-term doubtful debts                        | 219        |      | -                      | -                      |
| <b>II. Fixed assets</b>  | <b>220</b> |      | <b>106.577.066.644</b> | <b>112.097.132.270</b> |
| 1. Tangible fixed assets   | 221        | V.9  | 100.741.784.970        | 105.795.242.452        |
| - Historical cost  | 222        |      | 364.592.953.960        | 358.096.475.240        |
| - Accumulated depreciation                                       | 223        |      | (263.851.168.990)      | (252.301.232.788)      |
| 2. Financial leased assets                                       | 224        |      | -                      | -                      |
| - Historical cost  | 225        |      | -                      | -                      |
| - Accumulated depreciation                                       | 226        |      | -                      | -                      |
| 3. Intangible fixed assets                                       | 227        | V.10 | 5.835.281.674          | 6.301.889.818          |
| - Initial cost   | 228        |      | 18.891.936.518         | 18.697.924.382         |
| - Accumulated amortization                                       | 229        |      | (13.056.654.844)       | (12.396.034.564)       |
| <b>III. Investment property</b>                                  | <b>230</b> |      | -                      | -                      |
| - Historical costs   | 231        |      | -                      | -                      |
| - Accumulated depreciation                                       | 232        |      | -                      | -                      |
| <b>IV. Long-term assets in process</b>                           | <b>240</b> |      | <b>25.746.922.089</b>  | <b>32.491.050.965</b>  |
| 1. Long-term work in process                                     | 241        |      | -                      | -                      |
| 2. Construction-in-progress                                      | 242        | V.11 | 25.746.922.089         | 32.491.050.965         |
| <b>V. Long-term financial investments</b>                        | <b>250</b> |      | <b>12.761.718.114</b>  | <b>12.827.821.488</b>  |
| 1. Investments in subsidiaries                                   | 251        | V.2b | 25.000.000.000         | 25.000.000.000         |
| 2. Investments in joint ventures and associates                  | 252        |      | -                      | -                      |
| 3. Investments in other entities                                 | 253        |      | -                      | -                      |
| 4. Provisions for devaluation of long-term financial investments | 254        | V.2b | (12.238.281.886)       | (12.172.178.512)       |
| 5. Held-to-maturity investments                                  | 255        |      | -                      | -                      |
| <b>VI. Other non-current assets</b>                              | <b>260</b> |      | <b>10.025.377.901</b>  | <b>8.240.646.245</b>   |
| 1. Long-term prepaid expenses                                    | 261        | V.8b | 10.025.377.901         | 8.240.646.245          |
| 2. Deferred income tax assets                                    | 262        |      | -                      | -                      |
| 3. Long-term components and spare parts                          | 263        |      | -                      | -                      |
| 4. Other non-current assets                                      | 268        |      | -                      | -                      |
| <b>TOTAL ASSETS</b>  | <b>270</b> |      | <b>599.564.663.459</b> | <b>577.823.740.209</b> |



**VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY**

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

**INTERIM FINANCIAL STATEMENTS**

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

**Interim Balance Sheet (cont.)**

| ITEMS   | Code       | Note     | Ending balance         | Beginning balance     |
|---|------------|----------|------------------------|-----------------------|
| <b>C - LIABILITIES</b>  | <b>300</b> |          | <b>126.842.013.818</b> | <b>99.720.376.879</b> |
| <b>I. Current liabilities</b>                                   | <b>310</b> |          | <b>115.923.587.488</b> | <b>90.190.540.773</b> |
| 1. Short-term trade payables                                    | 311        | V.12     | 29.819.961.576         | 35.811.254.936        |
| 2. Short-term advances from customers                           | 312        | V.13     | 2.253.662.390          | 1.354.775.451         |
| 3. Taxes and other obligations to the State Budget              | 313        | V.14     | 6.041.907.110          | 6.457.333.414         |
| 4. Payables to employees  | 314        | V.15     | 9.014.820.628          | 10.085.290.652        |
| 5. Short-term accrued expenses                                  | 315        | V.16     | 7.497.095.766          | 9.250.173.026         |
| 6. Short-term inter-company payables                            | 316        |          | -                      | -                     |
| 7. Payables according to the progress of construction contracts | 317        |          | -                      | -                     |
| 8. Short-term unearned revenue                                  | 318        | V.17     | 10.867.312.959         | 11.725.477.705        |
| 9. Other short-term payables                                    | 319        | V.18a, c | 46.306.388.296         | 11.610.815.171        |
| 10. Short-term borrowings and financial leases                  | 320        |          | -                      | -                     |
| 11. Provisions for short-term payables                          | 321        | V.19a    | 872.921.060            | 1.299.132.608         |
| 12. Bonus and welfare funds                                     | 322        | V.20     | 3.249.517.703          | 2.596.287.810         |
| 13. Price stabilization fund                                    | 323        |          | -                      | -                     |
| 14. Trading Government bonds                                    | 324        |          | -                      | -                     |
| <b>II. Non-current liabilities</b>                              | <b>330</b> |          | <b>10.918.426.330</b>  | <b>9.529.836.106</b>  |
| 1. Long-term trade payables                                     | 331        |          | -                      | -                     |
| 2. Long-term advances from customers                            | 332        |          | -                      | -                     |
| 3. Long-term accrued expenses                                   | 333        |          | -                      | -                     |
| 4. Inter-company payables for working capital                   | 334        |          | -                      | -                     |
| 5. Long-term inter-company payables                             | 335        |          | -                      | -                     |
| 6. Long-term unearned revenue                                   | 336        | V.17     | 1.468.374.176          | 1.132.268.680         |
| 7. Other long-term payables                                     | 337        | V.18b, 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        |          | -                      | -                     |
| 12. Provisions for long-term payables                           | 342        | V.19b    | 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


**INTERIM FINANCIAL STATEMENTS**


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

**Interim Balance Sheet (cont.)**

| ITEMS   | Code       | Note | Ending balance         | Beginning balance      |
|---|------------|------|------------------------|------------------------|
| <b>D - OWNER'S EQUITY</b>   | <b>400</b> |      | <b>472.722.649.641</b> | <b>478.103.363.330</b> |
| <b>I. Owner's equity</b>  | <b>410</b> |      | <b>472.722.649.641</b> | <b>478.103.363.330</b> |
| 1. Owner's capital  | 411        | V.21 | 367.275.000.000        | 367.275.000.000        |
| - Ordinary shares carrying voting rights                          | 411a       |      | 367.275.000.000        | 367.275.000.000        |
| - Preferred shares  | 411b       |      | -                      | -                      |
| 2. Share premiums   | 412        | V.21 | (382.600.000)          | (382.600.000)          |
| 3. Bond conversion options  | 413        |      | -                      | -                      |
| 4. Other sources of capital                                       | 414        |      | -                      | -                      |
| 5. Treasury stocks  | 415        |      | -                      | -                      |
| 6. Differences on asset revaluation                               | 416        |      | -                      | -                      |
| 7. Foreign exchange differences                                   | 417        |      | -                      | -                      |
| 8. Investment and development fund                                | 418        | V.21 | 61.481.795.646         | 46.213.087.998         |
| 9. Business arrangement supporting fund                           | 419        |      | -                      | -                      |
| 10. Other funds   | 420        | V.21 | 439.285.060            | 439.285.060            |
| 11. Retained earnings   | 421        | V.21 | 43.909.168.935         | 64.558.590.272         |
| - Retained earnings accumulated to the end of the previous period | 421a       |      | 7.656.152.953          | 64.558.590.272         |
| - Retained earnings of the current period                         | 421b       |      | 36.253.015.982         | -                      |
| 12. Construction investment fund                                  | 422        |      | -                      | -                      |
| <b>II. Other sources and funds</b>                                | <b>430</b> |      | <b>-</b>               | <b>-</b>               |
| 1. Sources of expenditure   | 431        |      | -                      | -                      |
| 2. Fund to form fixed assets                                      | 432        |      | -                      | -                      |
| <b>TOTAL LIABILITIES AND OWNER'S EQUITY</b>                       | <b>440</b> |      | <b>599.564.663.459</b> | <b>577.823.740.209</b> |

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

**INTERIM FINANCIAL STATEMENTS**

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

**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 | 173.271.843.936       | 150.865.395.345       |
| 2. Revenue deductions                                     | 02   |      | -                     | -                     |
| 3. Net revenue  | 10   |      | 173.271.843.936       | 150.865.395.345       |
| 4. Cost of sales  | 11   | VI.2 | 110.022.976.216       | 92.985.436.117        |
| 5. Gross profit   | 20   |      | 63.248.867.720        | 57.879.959.228        |
| 6. Financial income                                       | 21   | VI.3 | 4.237.690.380         | 2.726.063.314         |
| 7. Financial expenses                                     | 22   | VI.4 | 66.103.374            | (1.471.758.865)       |
| In which: Interest expenses                               | 23   |      | -                     | -                     |
| 8. Selling expenses                                       | 25   | VI.5 | 8.050.518.662         | 8.560.084.120         |
| 9. General and administration expenses                    | 26   | VI.6 | 14.363.230.294        | 15.777.431.874        |
| 10. Net operating profit                                  | 30   |      | 45.006.705.770        | 37.740.265.413        |
| 11. Other income  | 31   | VI.7 | 708.460.846           | 1.099.400.408         |
| 12. Other expenses  | 32   | VI.8 | 389.759.834           | 9.243.404             |
| 13. Other profit  | 40   |      | 318.701.012           | 1.090.157.004         |
| 14. Total accounting profit before tax                    | 50   |      | 45.325.406.782        | 38.830.422.417        |
| 15. Current income tax                                    | 51   | V.14 | 9.072.390.800         | 7.768.870.255         |
| 16. Deferred income tax                                   | 52   |      | -                     | -                     |
| 17. Profit after tax                                      | 60   |      | <u>36.253.015.982</u> | <u>31.061.552.162</u> |
| 18. Basic earnings per share                              | 70   | VI.9 |                       |                       |
| 19. Diluted earnings per share                            | 71   | VI.9 |                       |                       |

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

**INTERIM FINANCIAL STATEMENTS**

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

**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           |
|---|------|----------------------|------------------------|-------------------------|
| <b>I. Cash flows from operating activities</b>                                    |      |                      |                        |                         |
| 1. Profit before tax  | 01   |                      | 45.325.406.782         | 38.830.422.417          |
| 2. Adjustments  |      |                      |                        |                         |
| - Depreciation/(Amortization) of fixed assets and investment properties           | 02   | V.9, V.10            | 16.164.942.172         | 15.178.461.316          |
| - Provisions and allowances   | 03   | V.2b, V.19           | (153.863.517)          | (2.518.709.457)         |
| - Exchange gain/(loss) 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.8           | (3.610.585.383)        | (2.383.060.272)         |
| - Interest expenses   | 06   |                      | -                      | -                       |
| - Others  | 07   |                      | -                      | -                       |
| 3. Operating profit before changes of working capital                             | 08   |                      | 57.527.386.411         | 49.095.933.701          |
| - Increase/(decrease) of receivables  | 09   |                      | 9.991.632.934          | 56.954.636.372          |
| - Increase/(decrease) of inventories  | 10   |                      | (14.234.599.146)       | (23.628.147.968)        |
| - Increase/(decrease) of payables   | 11   |                      | (6.295.301.441)        | 13.871.799.536          |
| - Increase/(decrease) of prepaid expenses   | 12   |                      | (2.442.663.065)        | (684.528.794)           |
| - Increase/(decrease) of trading securities                                       | 13   |                      | -                      | -                       |
| - Interest paid   | 14   |                      | -                      | -                       |
| - Corporate income tax paid   | 15   | V.14                 | (9.148.537.386)        | (7.274.282.236)         |
| - Other cash inflows  | 16   | V.20                 | 7.020.000              | 5.400.000               |
| - Other cash outflows   | 17   | V.18a, V.20, V.21    | (7.261.273.166)        | (3.600.504.200)         |
| <b>Net cash flows from operating activities</b>                                   | 20   |                      | <b>28.143.665.141</b>  | <b>84.740.306.411</b>   |
| <b>II. Cash flows from investing activities</b>                                   |      |                      |                        |                         |
| 1. Purchases and construction of fixed assets and other non-current assets        | 21   | V.9, V.10, V.11, VII | (4.687.189.421)        | (14.280.346.962)        |
| 2. Proceeds from disposals of fixed assets and other non-current assets           | 22   | V.9, VI.8            | 68.181.818             | -                       |
| 3. Cash outflow for lending, buying debt instruments of other entities            | 23   | V.2a                 | (169.000.000.000)      | (75.000.000.000)        |
| 4. Cash recovered from lending, selling debt instruments of other entities        | 24   | V.2a                 | 164.000.000.000        | 15.000.000.000          |
| 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           | 3.906.153.215          | 2.215.227.396           |
| <b>Net cash flows from investing activities</b>                                   | 30   |                      | <b>(5.712.854.388)</b> | <b>(72.065.119.566)</b> |



**VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY**

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**INTERIM FINANCIAL STATEMENTS**

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


**Interim Cash Flow Statement (cont.)**

| ITEMS  | Code      | Note        | Accumulated from the beginning of the year |                         |
|--|-----------|-------------|--|-------------------------|
|  |           |             | Current year                               | Previous year           |
| III. Cash flows from financing activities  |           |             |  |                         |
| 1. Proceeds from issuing stocks and capital contributions from owners            | 31        |             | -  | -                       |
| 2. Repayment for capital contributions and re-purchases of stocks already issued | 32        |             | -  | -                       |
| 3. Proceeds from borrowings  | 33        |             | -  | -                       |
| 4. Repayment for borrowing principal   | 34        |             | -  | -                       |
| 5. Payments for financial lease principal  | 35        |             | -  | -                       |
| 6. Dividends and profit paid to the owners                                       | 36        | V.18a, V.21 | (315.467.000)                              | (24.046.075.350)        |
| <i>Net cash flows from financing activities</i>                                  | <i>40</i> |             | <i>(315.467.000)</i>                       | <i>(24.046.075.350)</i> |
| Net cash flows during the period   | 50        |             | 22.115.343.753                             | (11.370.888.505)        |
| Beginning cash and cash equivalents  | 60        | V.1         | 38.811.252.844                             | 48.809.915.063          |
| Effects of fluctuations in foreign exchange rates                                | 61        |             | 198.513.643                                | 11.180.303              |
| Ending cash and cash equivalents   | 70        | V.1         | 61.125.110.240                             | 37.450.206.861          |

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

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

**NOTES TO THE 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”) is a joint stock company.

**2. Operating fields**

The Company has operated in various fields.

**3. Principal business activities**

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

**4. Normal operating cycle**

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

**5. Structure of the Company*****Subsidiary***

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

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

| Affiliates   | Address   |
|--|---|
| Telecommunications Service Center – Branch of Vietnam Technology & Telecommunication Joint Stock Company | No. 2 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: 16<sup>th</sup> Floor, WTC Tower, No. 1 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City

## **INTERIM FINANCIAL STATEMENTS**

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

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

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#### **6. Statement of information comparability on the Interim Financial Statements**

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

#### **7. Headcount**

As of the balance sheet date, the Company's headcount is 318 (headcount at the beginning of the year: 294).

### **II. FISCAL YEAR AND ACCOUNTING CURRENCY**

#### **1. Fiscal year**

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

#### **2. Accounting currency unit**

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

### **III. ACCOUNTING STANDARDS AND SYSTEM**

#### **1. Accounting System**

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

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

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

### **IV. ACCOUNTING POLICIES**

#### **1. Accounting convention**

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

#### **2. Foreign currency transactions**

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

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

# VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

## INTERIM FINANCIAL STATEMENTS

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

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

---

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

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

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

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

### 3. Cash and cash equivalents

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

### 4. Financial investments

#### *Held-to-maturity investments*

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

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

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



# VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

## INTERIM FINANCIAL STATEMENTS

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

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

---

#### *Investments in subsidiary*

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

#### *Initial recognition*

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

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

#### *Provisions for impairment of investments in subsidiary*

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

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

## 5. Receivables

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

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

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

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

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

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

## VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

### INTERIM FINANCIAL STATEMENTS

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

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

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#### 6. 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.

#### 7. Prepaid expenses

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

##### *Expenses of tools*

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

##### *Land rental*

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

##### *Survey materials and equipment*

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

##### *Construction and repair expenses*

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

#### 8. Operating leased assets

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



# VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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

## INTERIM FINANCIAL STATEMENTS

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

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

#### 9. Tangible fixed assets

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

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

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

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

#### 10. Intangible fixed assets

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

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

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

The intangible fixed assets of the Company include:

##### *Land use right*

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

##### *Computer software*

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

#### 11. Construction-in-progress

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



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

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#### 12. Contractual arrangement

##### *Jointly controlled operations*

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

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

#### 13. Payables and accrued expenses

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

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

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

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

#### 14. Provisions for payables

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

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

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

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

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

#### 15. Owner's capital

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



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#### 16. Profit distribution

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

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

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

#### 17. Recognition of revenue and income

##### *Revenue from sales of merchandise*

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

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

##### *Revenue from provisions of services*

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

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

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

##### *Revenue from real estate sold in form of land plots*

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

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

##### *Revenue from operating lease*

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



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

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##### **Interest**

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

#### **18. Construction contract**

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

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

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

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

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

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

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

#### **19. Borrowing costs**

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

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

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

#### **20. Expenses**

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

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



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

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## 21. Corporate income tax

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

### *Current income tax*

Current income tax is the tax amount computed based on the assessable income. Assessable income is different from accounting profit due to the adjustments of temporary differences between tax and accounting figures, non-deductible expenses as well as those of non-taxable income and losses brought forward.

### *Deferred income tax*

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

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

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

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

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

## 22. Related parties

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

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

## 23. Segment reporting

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

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

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

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

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

|   | <b>Ending balance</b> | <b>Beginning balance</b> |
|---|-----------------------|--------------------------|
| Cash on hand  | 565.597.675           | 611.134.349              |
| Cash in bank  | 35.559.512.565        | 33.200.118.495           |
| Cash equivalents (Bank deposits of which the principal maturity is from 3 months or less) | 25.000.000.000        | 5.000.000.000            |
| <b>Total</b>  | <b>61.125.110.240</b> | <b>38.811.252.844</b>    |

**2. Financial investments**

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

**2a. Held-to-maturity investments**

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

**2b. Investments in subsidiary**

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

*Fair value*

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

*Operation of the subsidiary*

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

*Provisions for investments in other entities*

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

|                                     | <b>Current period</b> | <b>Previous period</b> |
|-------------------------------------|-----------------------|------------------------|
| Beginning balance                   | 12.172.178.512        | 13.556.532.226         |
| Provisions/(Reversal of provisions) | 66.103.374            | (1.472.376.763)        |
| <b>Ending balance</b>               | <b>12.238.281.886</b> | <b>12.084.155.463</b>  |



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**Notes to the Interim Financial Statements (cont.)***Transactions with the subsidiary*

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

|                                 | <b>Accumulated from the beginning of the year</b> |                      |
|---------------------------------|---|----------------------|
|                                 | <b>Current year</b>                               | <b>Previous year</b> |
| Provision of goods and services | 2.390.000   | 2.390.000            |
| Purchase of computer            | -   | 3.321.189            |

**3. Short-term trade receivables**

|   | <b>Ending balance</b> | <b>Beginning balance</b> |
|---|-----------------------|--------------------------|
| <i>Receivables from related parties</i>   | <i>45.626.332.645</i> | <i>52.656.477.678</i>    |
| Investment and Industrial Development Joint Stock Corporation   | 23.465.538.547        | 21.959.311.925           |
| Binh Duong Trade and Development Joint-Stock Company  | 9.277.990.162         | 9.039.851.162            |
| Becamex - VSIP Power Investment and Development Joint Stock Company                                       | 3.311.915.486         | 3.547.743.486            |
| 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              |
| 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                |



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|  | <b>Ending balance</b> |  | <b>Beginning balance</b> |  |
|--|-----------------------|--|--------------------------|--|
| 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>27.665.362.686</i> |  | <i>30.755.237.870</i>    |  |
| <b>Total</b>                                 | <b>73.291.695.331</b> |  | <b>83.411.715.548</b>    |  |

| <b>4. Short-term prepayments to suppliers</b>         |                       |  |                          |  |
|---|-----------------------|--|--------------------------|--|
|   | <b>Ending balance</b> |  | <b>Beginning balance</b> |  |
| 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 Technical Company Limited              | 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            |  |
| <b>Total</b>  | <b>3.930.602.016</b>  |  | <b>6.686.762.380</b>     |  |

| <b>5. Other receivables</b>   |                       |                  |                          |                  |
|---|-----------------------|------------------|--------------------------|------------------|
| <b>5a. Other short-term receivables</b>   |                       |                  |                          |                  |
|   | <b>Ending balance</b> |                  | <b>Beginning balance</b> |                  |
|   | <b>Value</b>          | <b>Allowance</b> | <b>Value</b>             | <b>Allowance</b> |
| <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                  | -                |

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

|  | Ending balance        |                        | Beginning balance     |                        |
|--|-----------------------|------------------------|-----------------------|------------------------|
|  | Value                 | Allowance              | Value                 | Allowance              |
| Branch of Becamex Hospitality Company Limited - Service charges  | 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 – Service revenue distributed | 106.432.843           | -                      | -                     | -                      |
| BW Supply Chain City Limited Liability Company - Deposits, mortgages                                   | 63.108.000            | -                      | 63.108.000            | -                      |
| <i>Receivables from other organizations and individuals</i>  | <i>20.579.540.696</i> | <i>(2.309.450.910)</i> | <i>18.095.028.016</i> | <i>(2.309.450.910)</i> |
| Mr. Le Xuan Vinh - Advance   | 453.878.200           | -                      | -                     | -                      |
| Advances to other subjects   | 11.666.426.234        | -                      | 11.831.522.568        | -                      |
| Short-term mortgages and deposits  | 34.453.839            | -                      | 54.453.839            | -                      |
| Term deposit interest to be received   | 2.701.989.247         | -                      | 2.630.254.794         | -                      |
| Other short-term receivables   | 5.722.793.176         | (2.309.450.910)        | 3.578.796.815         | (2.309.450.910)        |
| <b>Total</b>   | <b>20.760.852.219</b> | <b>(2.309.450.910)</b> | <b>18.616.123.684</b> | <b>(2.309.450.910)</b> |

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

|  | Ending balance     |           | Beginning balance  |           |
|--|--------------------|-----------|--------------------|-----------|
|  | Value              | Allowance | Value              | Allowance |
| <i>Receivables from related parties</i>  | <i>593.971.528</i> | -         | <i>142.315.528</i> | -         |
| Investment and Industrial Development Joint Stock Corporation - Long-term deposits     | 461.656.000        | -         | 10.000.000         | -         |
| MTV Aspire Company Limited - Long-term deposits  | 61.835.200         | -         | 61.835.200         | -         |
| Becamex Binh Dinh Joint Stock Company - Long-term deposits                             | 51.000.000         | -         | 51.000.000         | -         |
| Becamex Binh Phuoc Infrastructure Development Joint Stock Company - Long-term deposits | 10.000.000         | -         | 10.000.000         | -         |
| Vietnam-Singapore Industrial Park J.V. Co., Ltd. - Long-term deposits                  | 9.480.328          | -         | 9.480.328          | -         |
| <i>Receivables from other organizations and individuals</i>                            | <i>82.168.613</i>  | -         | <i>88.888.946</i>  | -         |
| <b>Total</b>   | <b>676.140.141</b> | -         | <b>231.204.474</b> | -         |



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**Notes to the Interim Financial Statements (cont.)****6. Doubtful debts**

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

**7. Inventories**

|                        | Ending balance         |           | Beginning balance      |           |
|------------------------|------------------------|-----------|------------------------|-----------|
|                        | Original costs         | Allowance | Original costs         | Allowance |
| Materials and supplies | 23.991.689.743         | -         | 42.288.715.963         | -         |
| Tools                  | 25.952.822             | -         | 100.752.822            | -         |
| Work-in-process        | 79.717.937.486         | -         | 46.062.709.520         | -         |
| Merchandise            | 21.473.940.923         | -         | 22.522.743.523         | -         |
| <b>Total</b>           | <b>125.209.520.974</b> | <b>-</b>  | <b>110.974.921.828</b> | <b>-</b>  |

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

|                                   | Ending balance       | Beginning balance    |
|-----------------------------------|----------------------|----------------------|
| Tools                             | 368.291.491          | 447.345.643          |
| Other short-term prepaid expenses | 2.564.682.926        | 1.827.697.365        |
| <b>Total</b>                      | <b>2.932.974.417</b> | <b>2.275.043.008</b> |

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

|                                  | Ending balance        | Beginning balance    |
|----------------------------------|-----------------------|----------------------|
| Tools                            | 351.221.425           | 337.924.878          |
| 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 | 942.203.635           | 1.241.660.754        |
| <b>Total</b>                     | <b>10.025.377.901</b> | <b>8.240.646.245</b> |

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**Notes to the Interim Financial Statements (cont.)****9. Tangible fixed assets**

|  | Buildings and<br>structures | Machinery and<br>equipment | Vehicles              | Office<br>equipment  | Other<br>tangible fixed<br>assets | Total                  |
|--|-----------------------------|----------------------------|-----------------------|----------------------|-----------------------------------|------------------------|
| <b>Historical costs</b>                      |                             |                            |                       |                      |                                   |                        |
| Beginning balance                            | 18.291.910.157              | 234.921.413.656            | 95.268.418.611        | 8.177.105.350        | 1.437.627.466                     | 358.096.475.240        |
| Acquisition during the<br>period             | -                           | 116.390.000                | -                     | -                    | -                                 | 116.390.000            |
| Completed<br>constructions                   | 3.885.564.631               | 3.512.746.486              | 3.100.396.774         | 144.685.697          | 126.564.925                       | 10.769.958.513         |
| Liquidation, disposal                        | -                           | (2.454.303.320)            | (1.849.235.473)       | (86.331.000)         | -                                 | (4.389.869.793)        |
| Reclassification                             | -                           | -                          | -                     | 419.758.662          | (419.758.662)                     | -                      |
| <b>Ending balance</b>                        | <b>22.177.474.788</b>       | <b>236.096.246.822</b>     | <b>96.519.579.912</b> | <b>8.655.218.709</b> | <b>1.144.433.729</b>              | <b>364.592.953.960</b> |
| <i>In which:</i>                             |                             |                            |                       |                      |                                   |                        |
| Assets fully depreciated<br>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<br>liquidation            | -                           | -                          | -                     | -                    | -                                 | -                      |
| <b>Depreciation</b>                          |                             |                            |                       |                      |                                   |                        |
| Beginning balance                            | 9.878.220.288               | 181.103.850.467            | 58.472.328.022        | 1.756.076.539        | 1.090.757.472                     | 252.301.232.788        |
| Depreciation during the<br>period            | 441.481.178                 | 8.868.941.178              | 5.390.512.118         | 762.560.138          | 40.827.280                        | 15.504.321.892         |
| Liquidation, disposal                        | -                           | (2.454.303.320)            | (1.413.751.370)       | (86.331.000)         | -                                 | (3.954.385.690)        |
| Reclassification                             | -                           | -                          | -                     | 145.383.521          | (145.383.521)                     | -                      |
| <b>Ending balance</b>                        | <b>10.319.701.466</b>       | <b>187.518.488.325</b>     | <b>62.449.088.770</b> | <b>2.577.689.198</b> | <b>986.201.231</b>                | <b>263.851.168.990</b> |
| <b>Carrying values</b>                       |                             |                            |                       |                      |                                   |                        |
| Beginning balance                            | 8.413.689.869               | 53.817.563.189             | 36.796.090.589        | 6.421.028.811        | 346.869.994                       | 105.795.242.452        |
| <b>Ending balance</b>                        | <b>11.857.773.322</b>       | <b>48.577.758.497</b>      | <b>34.070.491.142</b> | <b>6.077.529.511</b> | <b>158.232.498</b>                | <b>100.741.784.970</b> |
| <i>In which:</i>                             |                             |                            |                       |                      |                                   |                        |
| Assets temporarily not<br>in use             | -                           | -                          | -                     | -                    | -                                 | -                      |
| Assets waiting for<br>liquidation            | -                           | -                          | -                     | -                    | -                                 | -                      |

**10. Intangible fixed assets**

|   | Land use right       | Computer software     | Total                 |
|---|----------------------|-----------------------|-----------------------|
| <b>Initial costs</b>                    |                      |                       |                       |
| Beginning balance                       | 3.906.733.692        | 14.791.190.690        | 18.697.924.382        |
| Completed constructions                 | 194.012.136          | -                     | 194.012.136           |
| <b>Ending balance</b>                   | <b>4.100.745.828</b> | <b>14.791.190.690</b> | <b>18.891.936.518</b> |
| <i>In which:</i>                        |                      |                       |                       |
| Assets fully amortized but still in use | -                    | 8.188.487.917         | 8.188.487.917         |
| <b>Amortization</b>                     |                      |                       |                       |
| Beginning balance                       | -                    | 12.396.034.564        | 12.396.034.564        |
| Amortization during the period          | -                    | 660.620.280           | 660.620.280           |
| <b>Ending balance</b>                   | <b>-</b>             | <b>13.056.654.844</b> | <b>13.056.654.844</b> |
| <b>Carrying values</b>                  |                      |                       |                       |
| Beginning balance                       | 3.906.733.692        | 2.395.156.126         | 6.301.889.818         |
| <b>Ending balance</b>                   | <b>4.100.745.828</b> | <b>1.734.535.846</b>  | <b>5.835.281.674</b>  |
| <i>In which:</i>                        |                      |                       |                       |
| Assets temporarily not in use           | -                    | -                     | -                     |
| Assets waiting for liquidation          | -                    | -                     | -                     |



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**Notes to the Interim Financial Statements (cont.)****11. Construction-in-progress**

|  | Beginning balance     | Increases during the period | Inclusion into fixed assets during the period | Other decreases      | Ending balance        |
|--|-----------------------|-----------------------------|---|----------------------|-----------------------|
| <i>Acquisition of fixed assets</i>   | <i>12.307.585.178</i> | <i>184.415.707</i>          | <i>(3.293.665.707)</i>                        | <i>(29.550.000)</i>  | <i>9.168.785.178</i>  |
| <i>Construction-in-progress</i>  | <i>20.183.465.787</i> | <i>4.432.830.497</i>        | <i>(7.670.304.942)</i>                        | <i>(367.854.431)</i> | <i>16.578.136.911</i> |
| 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 VNTT 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         |
| <b>Total</b>   | <b>32.491.050.965</b> | <b>4.617.246.204</b>        | <b>(10.963.970.649)</b>                       | <b>(397.404.431)</b> | <b>25.746.922.089</b> |

**12. Short-term trade payables**

|   | Ending balance        | Beginning balance     |
|---|-----------------------|-----------------------|
| <i>Payables to related parties</i>  | <i>6.752.193.835</i>  | <i>6.462.629.393</i>  |
| 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            |
| Becamex Binh Phuoc Infrastructure Development Joint Stock Company   | 36.433.966            | 38.164.167            |
| MTV Aspire Company Limited  | 34.009.360            | 34.009.360            |
| 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           |
| <i>Payables to other suppliers</i>  | <i>23.067.767.741</i> | <i>29.348.625.543</i> |
| 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   | 13.116.724.060        | 13.295.958.351        |
| <b>Total</b>  | <b>29.819.961.576</b> | <b>35.811.254.936</b> |

The Company has no overdue trade payables.

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**Notes to the Interim Financial Statements (cont.)****13. Short-term advances from customers**

|  | <u>Ending balance</u> | <u>Beginning balance</u> |
|--|-----------------------|--------------------------|
| 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            |
| <b>Total</b>   | <b>2.253.662.390</b>  | <b>1.354.775.451</b>     |

**14. Taxes and other obligations to the State Budget**

|                                    | <u>Beginning balance</u> |                    | <u>Increases during the period</u> |                         | <u>Ending balance</u> |                    |
|------------------------------------|--------------------------|--------------------|------------------------------------|-------------------------|-----------------------|--------------------|
|                                    | <u>Payables</u>          | <u>Receivables</u> | <u>Amount payable</u>              | <u>Amount paid</u>      | <u>Payables</u>       | <u>Receivables</u> |
| 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                | 767.363.128              | -                  | 1.151.047.257                      | (2.236.401.700)         | 17.870.035            | 317.991.315        |
| Property tax                       | -                        | -                  | 28.710.348                         | (28.710.348)            | -                     | -                  |
| Other taxes                        | -                        | -                  | 29.519.513                         | (29.519.513)            | -                     | -                  |
| Fees, legal fees, and other duties | -                        | -                  | 18.160.708                         | (18.160.708)            | -                     | -                  |
| <b>Total</b>                       | <b>6.457.333.414</b>     | <b>565.406.410</b> | <b>17.279.728.880</b>              | <b>(18.079.643.117)</b> | <b>6.041.907.110</b>  | <b>932.024.308</b> |

**Value added tax (VAT)**

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

- Computer software Not subject to tax
- Goods and other services<sup>(\*)</sup> 8% and 10%

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

**Corporate income tax**

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

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

|   | <u>Accumulated from the beginning of the year</u> |                      |
|---|---|----------------------|
|   | <u>Current year</u>                               | <u>Previous year</u> |
| Total accounting profit before tax                                      | 45.325.406.782                                    | 38.830.422.417       |
| Increases/(decreases) of accounting profit to determine taxable income: |   |                      |
| - Increases   | 36.547.216  | 13.928.857           |
| - Decreases   | -   | -                    |
| Assessable income   | 45.361.953.998                                    | 38.844.351.274       |
| Corporate income tax rate   | 20%   | 20%                  |
| <b>Corporate income tax payable</b>                                     | <b>9.072.390.800</b>                              | <b>7.768.870.255</b> |

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



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**Notes to the Interim Financial Statements (cont.)****Other taxes**

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

**15. Payables to employees**

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

**16. Short-term accrued expenses**

|                                   | <b>Ending balance</b> | <b>Beginning balance</b> |
|-----------------------------------|-----------------------|--------------------------|
| 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 | 270.560.000           | 596.563.889              |
| <b>Total</b>                      | <b>7.497.095.766</b>  | <b>9.250.173.026</b>     |

**17. Unearned revenue**

This item reflects channel rental to be received in advance.

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

|   | <b>Ending balance</b> | <b>Beginning balance</b> |
|---|-----------------------|--------------------------|
| <b>Payables to related parties</b>  | <b>18.811.636.612</b> | <b>584.370.272</b>       |
| 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               |
| <b>Payables to other organizations and individuals</b>  | <b>27.494.751.684</b> | <b>11.026.444.899</b>    |
| Trade Union's expenditure and insurance premiums  | 1.391.977.300         | 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 other short-term deposits  | 141.655.501           | -                        |
| Other short-term payables   | 297.892.754           | 329.573.724              |
| <b>Total</b>  | <b>46.306.388.296</b> | <b>11.610.815.171</b>    |

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

|  | <b>Ending balance</b> | <b>Beginning balance</b> |
|--|-----------------------|--------------------------|
| <b>Payables to related parties</b>   | <b>23.100.000</b>     | <b>23.100.000</b>        |
| 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                |
| <b>Payables to other organizations and individuals</b>                         | <b>8.929.056.497</b>  | <b>8.082.816.426</b>     |
| Receipt of other long-term deposits  | 8.929.056.497         | 8.082.816.426            |
| <b>Total</b>   | <b>8.952.156.497</b>  | <b>8.105.916.426</b>     |

**18c. Overdue debts**

The Company has no other overdue payables.

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**Notes to the Interim Financial Statements (cont.)****19. Provisions for payables****19a. Provisions for short-term payables**

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

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

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

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

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

**20. Bonus and welfare funds**

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

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

**21. Owner's equity****21a. Statement of changes in owner's equity**

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

**21b. Details of owner's capital**

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

**21c. Shares**

|  | <b>Ending balance</b> | <b>Beginning balance</b> |
|--|-----------------------|--------------------------|
| Number of shares registered to be issued | 36.727.500            | 36.727.500               |
| Number of shares sold to the public      | 36.727.500            | 36.727.500               |
| - Common shares                          | 36.727.500            | 36.727.500               |
| - Preferred shares                       | -                     | -                        |
| Number of shares repurchased             | -                     | -                        |
| - Common shares                          | -                     | -                        |
| - Preferred shares                       | -                     | -                        |



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|                              | <u>Ending balance</u> | <u>Beginning balance</u> |
|------------------------------|-----------------------|--------------------------|
| Number of outstanding shares | 36.727.500            | 36.727.500               |
| - <i>Common shares</i>       | 36.727.500            | 36.727.500               |
| - <i>Preferred shares</i>    | -                     | -                        |

Par value per outstanding share: VND 10.000.

**21d. Profit distribution**

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

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

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

As of the balance sheet date, cash includes USD 525.890,04 (beginning balance: USD 225.162,56).

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

|                                     | <u>Accumulated from the beginning of the year</u> |                        |
|-------------------------------------|---|------------------------|
|                                     | <u>Current year</u>                               | <u>Previous year</u>   |
| Revenue from sales of merchandise   | 22.429.099.440                                    | 6.090.556.015          |
| Revenue from provisions of services | 138.680.220.799                                   | 118.842.553.271        |
| Revenue from construction contracts | 12.162.523.697                                    | 6.573.564.385          |
| Revenue from real estate            | -   | 19.358.721.674         |
| <b>Total</b>                        | <b>173.271.843.936</b>                            | <b>150.865.395.345</b> |

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

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

|   | <u>Accumulated from the beginning of the year</u> |                      |
|---|---|----------------------|
|   | <u>Current year</u>                               | <u>Previous year</u> |
| <b><i>Investment and Industrial Development Joint Stock Corporation</i></b> |   |                      |
| Sales of equipment  | 4.667.971.182                                     | 834.588.000          |
| Sales of software   | 9.608.586.008                                     | -                    |
| Service provisions  | 2.740.770.024                                     | 2.231.834.008        |
| Construction works  | 9.051.038.797                                     | 925.177.400          |
| <b><i>My Phuoc Hospital Joint Stock Company</i></b>                         |   |                      |
| Service provisions  | 270.290.000                                       | 9.000.000            |
| Construction works  | 155.790.000                                       | 129.065.000          |

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Notes to the Interim Financial Statements (cont.)

|   | Accumulated from the beginning of the year |               |
|---|--|---------------|
|   | Current year                               | Previous year |
| <b><i>Binh Duong Trade and Development Joint-Stock Company</i></b>                |  |               |
| Service provisions  | 315.047.690                                | 313.131.239   |
| <b><i>Becamex Urban Development Joint Stock Company</i></b>                       |  |               |
| Service provisions  | 9.362.923                                  | 9.392.226     |
| <b><i>Becamex Infrastructure Development Joint Stock Company</i></b>              |  |               |
| Service provisions  | 979.816.803                                | 880.471.722   |
| Construction works  | 290.154.800                                | 768.684.778   |
| <b><i>Binh Duong Construction &amp; Civil Engineering Joint Stock Company</i></b> |  |               |
| Sales of equipment  | 80.000                                     | 1.410.000     |
| Service provisions  | 248.334.692                                | 315.131.618   |
| <b><i>Eastern International University</i></b>                                    |  |               |
| 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                                  | -             |
| <b><i>Enlie Pharmaceutical Joint Stock Company</i></b>                            |  |               |
| Service provisions  | 9.000.000                                  | 9.000.000     |
| <b><i>Becamex Tokyu Co., Ltd.</i></b>   |  |               |
| Sales of equipment  | 800.000                                    | 10.320.000    |
| Service provisions  | 323.059.898                                | 339.015.689   |
| <b><i>Binh Duong Rubber Joint Stock Company</i></b>                               |  |               |
| Service provisions  | 1.750.000                                  | 9.000.000     |
| <b><i>Becamex Hospitality Company Limited</i></b>                                 |  |               |
| Sales of equipment  | 16.824.000                                 | 37.167.000    |
| Service provisions  | 85.290.288                                 | 88.567.497    |
| <b><i>Becamex Trade Company Limited</i></b>                                       |  |               |
| Service provisions  | 19.786.721                                 | 115.424.971   |
| Construction works  | -  | 4.000.000     |
| <b><i>Vietnam-Singapore Industrial Park J.V. Co., Ltd.</i></b>                    |  |               |
| Sales of equipment  | -  | 36.087.000    |
| Service provisions  | 124.080.000                                | 114.960.000   |
| Construction works  | 577.328.000                                | 287.852.000   |
| <b><i>Setiabecamex Joint Stock Company</i></b>                                    |  |               |
| Service provisions  | 1.162.500                                  | (3.454.699)   |
| Construction works  | 624.620.000                                | -             |



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|  | Accumulated from the beginning of the year |               |
|--|--|---------------|
|  | Current year                               | Previous year |
| <b><i>Becamex Binh Phuoc Infrastructure Development Joint Stock Company</i></b>        |  |               |
| Sales of equipment   | 261.734.000                                | -             |
| Service provisions   | 178.841.933                                | 291.267.149   |
| Construction works   | 366.588.000                                | 24.374.000    |
| <b><i>Becamex Binh Dinh Joint Stock Company</i></b>                                    |  |               |
| Service provisions   | 730.015.369                                | 248.148.333   |
| Construction works   | 74.541.000                                 | -             |
| <b><i>East Saigon Investment and Industrial Development Joint Stock Company</i></b>    |  |               |
| Sales of equipment   | -  | 8.230.000     |
| Service provisions   | 117.000.000                                | 125.940.000   |
| <b><i>Branch of Becamex Hospitality Company Limited</i></b>                            |  |               |
| Sales of equipment   | 7.800.000                                  | 3.250.000     |
| Service provisions   | 224.238.017                                | 143.185.688   |
| Construction works   | -  | 12.000.000    |
| <b><i>Becamex - VSIP Power Investment and Development Joint Stock Company</i></b>      |  |               |
| Sales of equipment   | 169.850.000                                | 318.473.364   |
| Service provisions   | 101.257.650                                | 17.500.000    |
| <b><i>VNPT – Binh Duong Business Center – Branch of VNPT Vinaphone Corporation</i></b> |  |               |
| Service provisions   | 3.173.594.611                              | 2.131.273.316 |
| <b><i>VNPT Binh Duong</i></b>  |  |               |
| Service provisions   | 2.172.431.153                              | 1.509.397.889 |
| <b><i>WTC Binh Duong One Member Company Limited</i></b>                                |  |               |
| Service provisions   | 19.531.816                                 | 22.881.929    |
| <b><i>Becamex Tokyu Bus Co., Ltd.</i></b>  |  |               |
| Service provisions   | 65.573.576                                 | 65.606.033    |
| <b><i>MTV Aspire Company Limited</i></b>   |  |               |
| Service provisions   | 30.382.295                                 | 30.395.546    |
| <b><i>Becamex Binh Duong Football Club Joint Stock Company</i></b>                     |  |               |
| Sales of equipment   | -  | 80.000        |
| Service provisions   | 20.400.000                                 | 20.400.000    |
| <b><i>Vietnam - Singapore Smart Energy Solutions Joint Stock Company</i></b>           |  |               |
| Service provisions   | 15.400.737                                 | 15.987.109    |

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

|   | <u>Accumulated from the beginning of the year</u><br><u>Current year</u> | <u>Previous year</u> |
|---|--|----------------------|
| <i><b>Binh Duong Plastic Production Trading MTV Company Limited</b></i>   |  |                      |
| Sales of equipment  | -  | 890.000              |
| Service provisions  | 15.000.000   | 18.818.000           |
| <i><b>Becamex Binh Phuoc Power Joint Stock Company</b></i>  |  |                      |
| Service provisions  | 25.320.000   | 25.320.000           |
| <i><b>Becamex International General Hospital Joint Stock Company</b></i>  |  |                      |
| Service provisions  | -  | 21.000.000           |
| <i><b>Ha Tien Kien Giang - Becamex Cement Joint Stock Company</b></i>   |  |                      |
| Service provisions  | 24.556.408   | 24.585.546           |
| <i><b>Becamex Binh Dinh Infrastructure Development Co., Ltd.</b></i>  |  |                      |
| Service provisions  | 8.280.000  | 9.833.333            |
| <i><b>BW Supply Chain City Limited Liability Company</b></i>  |  |                      |
| Service provisions  | 9.120.328  | 26.036.667           |
| <i><b>Branch of Binh Duong Trade and Development Joint-Stock Company – My Phuoc Ready-mixed Concrete Enterprise</b></i> |  |                      |
| Service provisions  | 51.000.000   | 42.120.000           |
| <i><b>BW Industrial Development Hai Phong One Member Limited Company</b></i>  |  |                      |
| Service provisions  | 8.100.000  | 8.100.000            |
| <i><b>VSIP Can Tho Joint Stock Company</b></i>  |  |                      |
| Construction works  | -  | 156.253.000          |
| <i><b>Ho Chi Minh City - Thu Dau Mot - Chon Thanh Expressway Joint Stock Company</b></i>                                |  |                      |
| Service provisions  | 119.828.505  | -                    |
| <i><b>Sao Hoa Toan Quoc Joint Stock Company</b></i>   |  |                      |
| Service provisions  | 18.000.000   | 18.000.000           |

**2. Costs of sales**

|                                 | <u>Accumulated from the beginning of the year</u><br><u>Current year</u> | <u>Previous year</u>  |
|---------------------------------|--|-----------------------|
| Costs of merchandise sold       | 21.443.321.906   | 6.401.427.933         |
| Costs of services provided      | 78.132.280.251   | 69.358.014.305        |
| Costs of construction contracts | 10.447.374.059   | 5.309.039.325         |
| Costs of trading real estate    | -  | 11.916.954.554        |
| <b>Total</b>                    | <b>110.022.976.216</b>   | <b>92.985.436.117</b> |



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**Notes to the Interim Financial Statements (cont.)****3. Financial income**

|  | <b>Accumulated from the beginning of the year</b> |                      |
|--|---|----------------------|
|  | <b>Current year</b>                               | <b>Previous year</b> |
| Income from term deposit interest  | 3.977.887.668                                     | 2.383.060.272        |
| Income from demand deposit interest  | 19.652.858  | 13.322.739           |
| Exchange gain arising  | 41.636.211  | 318.500.000          |
| Exchange gain due to the revaluation of monetary items in foreign currencies | 198.513.643                                       | 11.180.303           |
| <b>Total</b>   | <b>4.237.690.380</b>                              | <b>2.726.063.314</b> |

**4. Financial expenses**

|   | <b>Accumulated from the beginning of the year</b> |                        |
|---|---|------------------------|
|   | <b>Current year</b>                               | <b>Previous year</b>   |
| Provision/(Reversal of provision) for investment loss | 66.103.374  | (1.472.376.763)        |
| Other financial expenses                              | -   | 617.898                |
| <b>Total</b>  | <b>66.103.374</b>                                 | <b>(1.471.758.865)</b> |

**5. Selling expenses**

|   | <b>Accumulated from the beginning of the year</b> |                      |
|---|---|----------------------|
|   | <b>Current year</b>                               | <b>Previous year</b> |
| Expenses for employees                      | 5.975.052.992                                     | 6.217.620.844        |
| Tools, supplies                             | 41.655.094  | 58.800.113           |
| Depreciation/(amortization) of fixed assets | 145.612.002                                       | 145.612.002          |
| Expenses for external services              | 272.990.321                                       | 33.884.756           |
| Other expenses                              | 1.615.208.253                                     | 2.104.166.405        |
| <b>Total</b>                                | <b>8.050.518.662</b>                              | <b>8.560.084.120</b> |

**6. General and administration expenses**

|   | <b>Accumulated from the beginning of the year</b> |                       |
|---|---|-----------------------|
|   | <b>Current year</b>                               | <b>Previous year</b>  |
| Expenses for employees                      | 6.640.045.992                                     | 8.279.772.486         |
| Office supplies                             | 188.715.816                                       | 230.504.171           |
| Office stationery                           | 191.493.595                                       | 394.575.035           |
| Depreciation/(amortization) of fixed assets | 683.496.967                                       | 861.589.206           |
| Expenses for external services              | 614.925.718                                       | 650.303.172           |
| Other expenses                              | 6.044.552.206                                     | 5.360.687.804         |
| <b>Total</b>                                | <b>14.363.230.294</b>                             | <b>15.777.431.874</b> |

**7. Other income**

|  | <b>Accumulated from the beginning of the year</b> |                      |
|--|---|----------------------|
|  | <b>Current year</b>                               | <b>Previous year</b> |
| Income from fines for violation of the contract        | 26.000.000  | 11.600.000           |
| Reversal of provision for constructions under warranty | 673.803.372                                       | 1.033.432.694        |
| Other income   | 8.657.474   | 54.367.714           |
| <b>Total</b>   | <b>708.460.846</b>                                | <b>1.099.400.408</b> |

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**Notes to the Interim Financial Statements (cont.)****8. Other expenses**

|   | <b>Accumulated from the beginning of the year</b> |                      |
|---|---|----------------------|
|   | <b>Current year</b>                               | <b>Previous year</b> |
| Loss from liquidation, disposal of fixed assets | 367.302.285                                       | -                    |
| Fines for late payment to the State Budget      | 22.249.716  | -                    |
| Other expenses                                  | 207.833   | 9.243.404            |
| <b>Total</b>                                    | <b>389.759.834</b>                                | <b>9.243.404</b>     |

**9. Earnings per share**

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

**10. Operating costs by factors**

|   | <b>Accumulated from the beginning of the year</b> |                        |
|---|---|------------------------|
|   | <b>Current year</b>                               | <b>Previous year</b>   |
| Materials and supplies                      | 50.707.809.813                                    | 39.371.586.418         |
| Labor costs                                 | 34.786.659.541                                    | 31.017.685.637         |
| Depreciation/(amortization) of fixed assets | 16.164.942.172                                    | 15.178.461.316         |
| Expenses for external services              | 42.958.383.914                                    | 37.661.669.924         |
| Other expenses                              | 21.245.701.486                                    | 15.899.796.873         |
| <b>Total</b>                                | <b>165.863.496.926</b>                            | <b>139.129.200.168</b> |

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

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

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

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

|                             | <b>Ending balance</b> | <b>Beginning balance</b> |
|-----------------------------|-----------------------|--------------------------|
| 1 year or less              | 15.913.850.000        | 17.333.420.000           |
| More than 1 year to 5 years | 4.109.960.000         | 11.535.540.000           |
| <b>Total</b>                | <b>20.023.810.000</b> | <b>28.868.960.000</b>    |

**2. Transactions and balances with related parties**

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

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

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



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**Notes to the Interim Financial Statements (cont.)***Transactions with the key managers and their related individuals*

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

|                     | <b>Accumulated from the beginning of the year</b> |                      |
|---------------------|---|----------------------|
|                     | <b>Current year</b>                               | <b>Previous year</b> |
| Mr. Le Xuan Vinh    | -   | 23.030.000           |
| Mr. Nguyen Ba Thuoc | -   | 21.000.000           |

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

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

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

*Remuneration of the key managers and the Supervisory Board*

|   | <b>Salary</b>      | <b>Bonus</b>         | <b>Compensation</b> | <b>Total remuneration</b> |
|---|--------------------|----------------------|---------------------|---------------------------|
| <b>Current period</b>   |                    |                      |                     |                           |
| Mr. Le Phan Minh Vu – Chairman (appointed on 18 April 2025)                           | -                  | -                    | -                   | -                         |
| Mr. Duong Ngoc Hoang Vu – Chairman (resigned on 18 April 2025)                        | -                  | -                    | 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               |
| <b>Total</b>  | <b>821.350.000</b> | <b>1.672.185.059</b> | <b>717.000.000</b>  | <b>3.210.535.059</b>      |

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|   | Salary             | Bonus                | Compensation       | Total remuneration   |
|---|--------------------|----------------------|--------------------|----------------------|
| <b>Previous period</b>                                    |                    |                      |                    |                      |
| 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          |
| <b>Total</b>  | <b>946.200.000</b> | <b>1.244.970.210</b> | <b>415.000.000</b> | <b>2.606.170.210</b> |

**2b. Transactions and balances with other related parties**

Other related parties of the Company include:

| <b>Other related parties</b>  | <b>Relationship</b>   |
|---|---|
| Investment and Industrial Development Joint Stock Corporation         | Shareholder   |
| Vietnam Posts and Telecommunications Group (VNPT)                     | Shareholder   |
| VNTT Solutions Company Limited  | Subsidiary  |
| My Phuoc Hospital Joint Stock Company                                 | Company of the same investor  |
| Binh Duong Trade and Development Joint-Stock Company                  | Company of the same investor  |
| Becamex Urban Development Joint Stock Company                         | Company of the same investor  |
| Becamex Infrastructure Development Joint Stock Company                | Company of the same investor  |
| Binh Duong Construction & Civil Engineering Joint Stock Company       | Company of the same investor  |
| Eastern International University                                      | Company of the same investor  |
| Enlie Pharmaceutical Joint Stock Company                              | Company of the same investor  |
| Binh Duong Rubber Joint Stock Company                                 | Company of the same investor  |
| Becamex Tokyu Co., Ltd.   | Company of the same investor  |
| Becamex Hospitality Company Limited                                   | Company of the same investor  |
| Becamex Trade Company Limited   | Company of the same investor  |
| 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            |



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

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

| <b>Other related parties</b>  | <b>Relationship</b>   |
|---|---|
| Becamex Construction Material Joint Stock Company                                   | Subsidiary of Binh Duong Trade and Development Joint-Stock Company              |
| Sinviet J.I Co., Ltd.   | Associate of Binh Duong Trade and Development Joint-Stock Company               |
| WTC Binh Duong One Member Company Limited   | Subsidiary of Becamex Infrastructure Development Joint Stock Company            |
| WTC Hai Phong One Member Company Limited  | Subsidiary of Becamex Infrastructure Development Joint Stock Company            |
| BW Industrial Development Joint Stock Company                                       | Associate of Investment and Industrial Development Joint Stock Corporation      |
| BW Industrial Development Thoi Hoa One Member Limited Liability Company             | Subsidiary of BW Industrial Development Joint Stock Company                     |
| BW Industrial Development Thoi Hoa (Project 2) One Member Limited Liability Company | Subsidiary of BW Industrial Development Joint Stock Company                     |
| BW Supply Chain City Limited Liability Company                                      | Subsidiary of BW Industrial Development Joint Stock Company                     |
| BW Industrial Development Bau Bang (Project 3) Limited Liability Company            | Subsidiary of BW Industrial Development Joint Stock Company                     |
| BW Industrial Development Bau Bang - BB04 Limited Liability Company                 | Subsidiary of BW Industrial Development Joint Stock Company                     |
| BW Industrial Development Bau Bang - BB05 Limited Liability Company                 | Subsidiary of BW Industrial Development Joint Stock Company                     |
| BW Industrial Development Bau Bang - BB06 Limited Liability Company                 | Subsidiary of BW Industrial Development Joint Stock Company                     |
| BW Industrial Development Bau Bang - BB01 Limited Liability Company                 | Subsidiary of BW Industrial Development Joint Stock Company                     |
| BW Industrial Development My Phuoc 3 Limited Liability Company                      | Subsidiary of BW Industrial Development Joint Stock Company                     |
| BW Industrial Development Hai Phong One Member Limited Company                      | Subsidiary of BW Industrial Development Joint Stock Company                     |
| MTV Aspire Company Limited  | Subsidiary of Eastern International University                                  |
| Eastern Educational Development Joint Stock Company                                 | Associate of Investment and Industrial Development Joint Stock Corporation      |
| Becamex Tokyu Bus Co., Ltd.   | Subsidiary of Becamex Tokyu Co., Ltd.   |
| Becamex Binh Dinh Infrastructure Development Co., Ltd.                              | Subsidiary of Becamex Binh Dinh Joint Stock Company                             |
| Becamex Binh Phuoc Power Joint Stock Company  | Subsidiary of Becamex Binh Phuoc Infrastructure Development Joint Stock 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      |

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

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

| <b>Other related parties</b>  | <b>Relationship</b>  |
|---|--|
| VNPT – Binh Duong Business Center – Branch of VNPT Vinaphone Corporation  | Company related to the Board Member  |
| VNPT Binh Duong   | Company related to the Board Member  |
| Ho Chi Minh City- Thu Dau Mot - Chon Thanh Expressway Joint Stock Company | Associate of Investment and Industrial Development Joint Stock Corporation |
| Sao Hoa Toan Quoc Joint Stock Company                                     | Subsidiary of BW Industrial Development Joint Stock Company                |

*Transactions with other related parties*

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

|   | <b>Accumulated from the beginning of the year</b> |                      |
|---|---|----------------------|
|   | <b>Current year</b>                               | <b>Previous year</b> |
| <b><i>Investment and Industrial Development Joint Stock Corporation</i></b> |   |                      |
| 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                                       | -                    |
| <b><i>Becamex Infrastructure Development Joint Stock Company</i></b>        |   |                      |
| Dividends payable   | 1.530.000.000                                     | -                    |
| Dividends distributed   | -   | 1.190.000.000        |
| <b><i>Eastern International University</i></b>                              |   |                      |
| Power charges and room rental   | 50.939.372  | -                    |
| <b><i>Becamex Tokyu Co., Ltd.</i></b>                                       |   |                      |
| Expenses distributed under cooperation contract                             | 11.134.140  | 23.090.564           |
| Power charges and room rental   | -   | 10.133.013           |
| <b><i>Becamex Hospitality Company Limited</i></b>                           |   |                      |
| Service charges   | 6.140.331   | 240.519.387          |
| <b><i>Branch of Becamex Hospitality Company Limited</i></b>                 |   |                      |
| Service charges   | 3.101.700   | 9.384.900            |
| <b><i>Becamex Trade Company Limited</i></b>                                 |   |                      |
| Purchase of goods, services   | 123.262.263                                       | 215.666.308          |
| <b><i>Vietnam-Singapore Industrial Park J.V. Co., Ltd.</i></b>              |   |                      |
| 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                                       | -                    |
| <b><i>Setiabecamex Joint Stock Company</i></b>                              |   |                      |
| Expenses distributed under cooperation contract                             | 31.035.362  | 26.866.636           |



**VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY**Address: 16<sup>th</sup> Floor, WTC Tower, No. 1 Hung Vuong Street, Binh Duong Ward, Ho Chi Minh City**INTERIM FINANCIAL STATEMENTS**

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

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

|   | <b>Accumulated from the beginning of the year</b> |                      |
|---|---|----------------------|
|   | <b>Current year</b>                               | <b>Previous year</b> |
| <b><i>Becamex Binh Phuoc Infrastructure Development Joint Stock Company</i></b>   |   |                      |
| Expenses distributed under cooperation contract   | 189.246.920                                       | 160.085.400          |
| House rental  | 30.000.000  | 30.000.000           |
| <b><i>Becamex Binh Dinh Joint Stock Company</i></b>   |   |                      |
| Leasing properties, premises  | 60.979.832  | 47.113.938           |
| Expenses distributed under cooperation contract   | 53.762.396  | 60.511.826           |
| <b><i>VNPT – Binh Duong Business Center – Branch of VNPT Vinaphone Corporation</i></b>                                  |   |                      |
| 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            |
| <b><i>VNPT Binh Duong</i></b>   |   |                      |
| Purchase of materials   | 30.483.828  | 10.716.180           |
| Leasing properties, premises  | 227.518.170                                       | 774.215.972          |
| <b><i>WTC Binh Duong One Member Company Limited</i></b>   |   |                      |
| Service charges   | 55.900.168  | 44.050.000           |
| <b><i>MTV Aspire Company Limited</i></b>  |   |                      |
| Leasing properties, premises  | 185.505.600                                       | 211.410.664          |
| <b><i>Becamex International General Hospital Joint Stock Company</i></b>  |   |                      |
| Service charges   | 480.441.000                                       | 392.308.000          |
| Power charges and room rental   | 30.963.328  | 11.603.584           |
| <b><i>BW Supply Chain City Limited Liability Company</i></b>  |   |                      |
| Leasing properties, premises  | 4.050.997.680                                     | 4.050.997.680        |
| <b><i>Branch of Binh Duong Trade and Development Joint-Stock Company – My Phuoc Ready-mixed Concrete Enterprise</i></b> |   |                      |
| Purchase of materials   | 25.585.185  | 57.654.629           |
| <b><i>Sinviet J.I Co., Ltd.</i></b>   |   |                      |
| Purchase of goods   | 2.590.000   | 81.985.000           |
| <b><i>Binh Duong Plastic Production Trading MTV Company Limited</i></b>   |   |                      |
| 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.

## VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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### INTERIM FINANCIAL STATEMENTS

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

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

##### *Receivables from and payables to other related parties*

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

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

### 3. Segment information

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

#### 3a. Information on business segment

The Company has the following main business segments:

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


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


#### 3b. Information on geographical segment

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

### 4. Subsequent events

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

  
Vi Ngoc Dai  
Preparer

  
Nguyen Van Phuc  
Chief Accountant

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

## INTERIM FINANCIAL STATEMENTS

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

### Appendix 01: Statement of changes 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        | 37.737.397.938        | 447.969.242.220        |
| Profit in the previous period  | -                      | -                    | -                               | -                  | 31.061.552.162        | 31.061.552.162         |
| Appropriation for funds in the previous period   | -                      | -                    | 3.312.928.776                   | -                  | (6.625.857.552)       | (3.312.928.776)        |
| Dividend distribution in the previous period   | -                      | -                    | -                               | -                  | (25.709.250.000)      | (25.709.250.000)       |
| Compensation to the Board of Management, the Supervisory Board and bonus for the Executive Board | -                      | -                    | -                               | -                  | (1.250.000.000)       | (1.250.000.000)        |
| <b>Ending balance of the previous period</b>   | <b>367.275.000.000</b> | <b>(382.600.000)</b> | <b>46.213.087.998</b>           | <b>439.285.060</b> | <b>35.213.842.548</b> | <b>448.758.615.606</b> |
| Beginning balance of the current year  | 367.275.000.000        | (382.600.000)        | 46.213.087.998                  | 439.285.060        | 64.558.590.272        | 478.103.363.330        |
| Profit in the current period   | -                      | -                    | -                               | -                  | 36.253.015.982        | 36.253.015.982         |
| 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, the Supervisory Board and bonus for the Executive Board | -                      | -                    | -                               | -                  | (2.471.496.612)       | (2.471.496.612)        |
| <b>Ending balance of the current period</b>  | <b>367.275.000.000</b> | <b>(382.600.000)</b> | <b>61.481.795.646</b>           | <b>439.285.060</b> | <b>43.909.168.935</b> | <b>472.722.649.641</b> |

**Vi Ngoc Dai**  
Preparer

**Nguyen Van Phuc**  
Chief Accountant

**Pham Tuan Anh**  
General Director

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  
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 Company is as follows:

| Current period   | Service provision      | Construction          | Real estate | Others                | Total                  |
|--|------------------------|-----------------------|-------------|-----------------------|------------------------|
| Net external revenue   | 138.680.220.799        | 12.162.523.697        | -           | 22.429.099.440        | 173.271.843.936        |
| Net inter-segment revenue  | -                      | -                     | -           | -                     | -                      |
| <b>Total net revenue</b>   | <b>138.680.220.799</b> | <b>12.162.523.697</b> | <b>-</b>    | <b>22.429.099.440</b> | <b>173.271.843.936</b> |
| Segment financial performance  |                        |                       |             |                       |                        |
| Expenses not attributable to segments  | 60.547.940.548         | 1.715.149.638         | -           | 985.777.534           | 63.248.867.720         |
| Operating profit   |                        |                       |             |                       | (22.413.748.956)       |
| Financial income   |                        |                       |             |                       | 40.835.118.764         |
| Financial expenses   |                        |                       |             |                       | 4.237.690.380          |
| Other income   |                        |                       |             |                       | (66.103.374)           |
| Other expenses   |                        |                       |             |                       | 708.460.846            |
| Current income tax   |                        |                       |             |                       | (389.759.834)          |
| Deferred income tax  |                        |                       |             |                       | (9.072.390.800)        |
| <b>Profit after tax</b>  |                        |                       |             |                       | <b>-</b>               |
|  |                        |                       |             |                       | <b>36.253.015.982</b>  |
| <b>Total expenses on acquisition of fixed assets and other non-current assets</b>  | <b>5.757.276.569</b>   | <b>504.924.295</b>    | <b>-</b>    | <b>931.138.759</b>    | <b>7.193.339.623</b>   |
| <b>Total depreciation/(amortization) and allocation of long-term prepayments</b>   | <b>15.772.257.689</b>  | <b>1.383.257.517</b>  | <b>-</b>    | <b>2.550.886.738</b>  | <b>19.706.401.944</b>  |
| <b>Total remarkable non-cash expenses (except for depreciation/(amortization) and allocation of long-term prepayments)</b> | <b>-</b>               | <b>(219.966.891)</b>  | <b>-</b>    | <b>-</b>              | <b>(219.966.891)</b>   |



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

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

|                                       | Service provision      | Construction         | Real estate           | Others               | Total                  |
|---------------------------------------|------------------------|----------------------|-----------------------|----------------------|------------------------|
| <b>Previous period</b>                |                        |                      |                       |                      |                        |
| Net external revenue                  | 118,842,553.271        | 6,573,564.385        | 19,358,721.674        | 6,090,556.015        | 150,865,395.345        |
| Net inter-segment revenue             | -                      | -                    | -                     | -                    | -                      |
| <b>Total net revenue</b>              | <b>118,842,553.271</b> | <b>6,573,564.385</b> | <b>19,358,721.674</b> | <b>6,090,556.015</b> | <b>150,865,395.345</b> |
| <b>Segment financial performance</b>  |                        |                      |                       |                      |                        |
| Expenses not attributable to segments |                        |                      |                       |                      |                        |
| Operating profit                      | 49,484,538.966         | 1,264,525.060        | 7,441,767.120         | (310,871.918)        | 57,879,959.228         |
| Financial income                      |                        |                      |                       |                      | (24,337,515.994)       |
| Financial expenses                    |                        |                      |                       |                      | 33,542,443.234         |
| Other income                          |                        |                      |                       |                      | 2,726,063.314          |
| Other expenses                        |                        |                      |                       |                      | 1,471,758.865          |
| Current income tax                    |                        |                      |                       |                      | 1,099,400.408          |
| Deferred income tax                   |                        |                      |                       |                      | (9,243.404)            |
| <b>Profit after tax</b>               |                        |                      |                       |                      | (7,768,870.255)        |
|                                       |                        |                      |                       |                      | -                      |
|                                       |                        |                      |                       |                      | <b>31,061,552.162</b>  |

|                |             |               |             |                |
|----------------|-------------|---------------|-------------|----------------|
| 11.260.352.871 | 622.846.384 | 1.834.242.291 | 577.081.256 | 14.294.522.802 |
|----------------|-------------|---------------|-------------|----------------|

|                |             |               |             |                |
|----------------|-------------|---------------|-------------|----------------|
| 13.335.998,992 | 737.657,056 | 2.172.352,290 | 683.455,939 | 16.929.464,278 |
|----------------|-------------|---------------|-------------|----------------|

|   |                 |   |                 |
|---|-----------------|---|-----------------|
| - | (1,033,432,694) | - | (1,033,432,694) |
|---|-----------------|---|-----------------|

# VIETNAM TECHNOLOGY & TELECOMMUNICATION JOINT STOCK COMPANY

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## 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 Company's assets and liabilities according to business segments are as follows:

|                                      | Service provision | Construction   | Real estate    | Others | Total                  |
|--------------------------------------|-------------------|----------------|----------------|--------|------------------------|
| <b>Ending balance</b>                |                   |                |                |        |                        |
| Direct assets of segment             | 66.627.566.166    | 79.717.937.486 | 21.499.893.745 | -      | 167.845.397.397        |
| Allocated assets                     | -                 | -              | -              | -      | -                      |
| Unallocated assets                   | -                 | -              | -              | -      | 431.719.266.062        |
| <b>Total assets</b>                  |                   |                |                |        | <b>599.564.663.459</b> |
| <b>Direct liabilities of segment</b> | 14.589.349.525    | 1.370.816.717  | -              | -      | 15.960.166.242         |
| Allocated liabilities                | -                 | -              | -              | -      | -                      |
| Unallocated liabilities              | -                 | -              | -              | -      | 110.881.847.576        |
| <b>Total liabilities</b>             |                   |                |                |        | <b>126.842.013.818</b> |
| <b>Beginning balance</b>             |                   |                |                |        |                        |
| Direct assets of segment             | 91.982.218.561    | 46.062.709.520 | 22.623.496.345 | -      | 160.668.424.426        |
| Allocated assets                     | -                 | -              | -              | -      | -                      |
| Unallocated assets                   | -                 | -              | -              | -      | 417.155.315.783        |
| <b>Total assets</b>                  |                   |                |                |        | <b>577.823.740.209</b> |
| <b>Direct liabilities of segment</b> | 14.212.521.836    | 1.590.783.608  | -              | -      | 15.803.305.444         |
| Allocated liabilities                | -                 | -              | -              | -      | -                      |
| Unallocated liabilities              | -                 | -              | -              | -      | 83.917.071.435         |
| <b>Total liabilities</b>             |                   |                |                |        | <b>99.720.376.879</b>  |



Vi Ngoc Dai  
Preparer

Nguyen Van Phuc  
Chief Accountant

Pham Tuan Anh  
General Director

