TỔNG CÔNG TY CỔ PHẦN ĐẦU TƯ QUỐC TẾ VIETTEL

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viettel global

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY

SEPARATE FINANCIAL STATEMENTS

For the interim accounting period of the 3rd quarter of 2026

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INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Unit: VND

	ASSETS	Code	Notes	Closing balance	Opening balance (Restated)
A.	**CURRENT ASSETS**	**100**		**48,836,564,930,663**	**39,834,449,322,288**
I.	**Cash and cash equivalents**	**110**	**4**	**6,623,946,274,969**	**252,453,650,180**
1.	Cash	111		2,905,703,756,114	252,453,650,180
2.	Cash equivalents	112		3,718,242,518,855	-
II.	**Short-term financial investments**	**120**	**5**	**29,359,334,242,903**	**28,435,051,016,309**
1.	Held-to-maturity investments	123		48,167,518,472,131	47,534,875,970,535
2.	Provision for short-term held-to-maturity investments	124		(18,808,184,229,228)	(19,099,824,954,226)
III.	**Short-term receivables**	**130**		**11,976,142,186,343**	**10,001,934,732,980**
1.	**Short-term trade receivables**	**131**	**6**	**12,180,128,272,296**	**10,553,333,274,170**
2.	Short-term advances to suppliers	132		25,478,527,898	15,700,977,555
3.	Other short-term receivables	135	7	7,782,544,470,410	6,825,452,532,540
4.	Provision for doubtful short-term receivables (*)	136	8	(8,012,009,084,261)	(7,392,552,051,285)
IV.	**Inventories**	**140**		**24,674,627,800**	**310,997,321,765**
1.	Inventories	141	9	24,674,627,800	310,997,321,765
V.	**Other short-term assets**	**160**		**852,467,598,648**	**834,012,601,054**
1.	Short-term prepayments	161	10	3,629,303,560	13,989,682,601
2.	Deductible value added tax	162		848,838,295,088	820,022,918,453

INTERIM STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 September 2026

Unit: VND

	ASSETS	Code	Notes	Closing balance	Opening balance (Restated)
B.	**LONG-TERM ASSETS**	**200**		**9,244,541,528,448**	**9,067,992,285,190**
I.	**Long-term receivables**	**210**		**2,785,398,708,255**	**2,825,595,631,972**
1.	Long-term trade receivables	211	6	2,781,734,033,794	2,821,930,957,511
2.	Other long-term receivables	215	7	3,664,674,461	3,664,674,461
II.	**Fixed assets**	**220**		**6,728,427,054**	**8,218,095,535**
1.	Tangible fixed assets	221	11	3,685,076,117	4,039,516,832
	- Cost	*222*		*83,035,574,348*	*82,380,827,158*
	- Accumulated depreciation	*223*		*(79,350,498,231)*	*(78,341,310,326)*
2.	Intangible assets	227		3,043,350,937	4,178,578,703
	- Cost	*228*		*11,332,630,119*	*11,201,590,119*
	- Accumulated depreciation	*229*		*(8,289,279,182)*	*(7,023,011,416)*
III.	**Long-term assets in progress**	**250**		**622,430,000**	**-**
1.	Long-term construction in progress	252		622,430,000	-
IV.	**Long-term financial investments**	**260**	5	**6,434,457,261,368**	**6,215,849,332,601**
1.	Investments in subsidiaries	261		3,057,032,808,428	3,057,032,808,428
2.	Investments in associates	262		4,407,312,508,394	4,407,312,508,394
3.	Equity investments in other entities	263		583,660,000	583,660,000
4.	Provision for impairment of long-term investments in other entities	264		(5,055,879,288,057)	(5,055,879,288,057)
5.	Held-to-maturity investments	265		4,025,407,572,603	3,806,799,643,836
V.	**Other long-term assets**	**270**		**17,334,701,771**	**18,329,225,082**
1.	Long-term prepayments	271	10	17,334,701,771	18,329,225,082
	TOTAL ASSETS (280=100+200)	**280**		**58,081,106,459,111**	**48,902,441,607,478**

The accompanying notes are an integral part of these interim separate financial statements

INTERIM STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 September 2026

Unit: VND

	RESOURCES	Code	Notes	Closing balance	Opening balance (Restated)
C.	**LIABILITIES**	**300**		**14,848,401,810,564**	**3,554,822,122,561**
I.	**Current liabilities**	**310**		**13,788,741,995,523**	**2,816,276,782,960**
1.	Short-term trade payables	311	12	2,720,917,855,435	1,963,660,367,649
2.	Short-term advances from customers	312	13	27,583,834,306	9,037,230,352
3.	Dividends and profit payable	313		10,047,421,853,750	2,978,388,750
4.	Taxes and other payables to the State budget	314	14	50,582,980,095	43,011,770,396
5.	Payables to employees	315		23,402,745,204	107,200,809,384
6.	Short-term accrued expenses	316	15	470,762,424,197	167,803,647,126
7.	Short-term deferred revenue	319	16	12,611,166,073	12,611,166,073
8.	Other current payables	320	17	336,130,726,321	361,368,525,228
9.	Short-term loans and obligations under finance leases	321		-	110,681,615,523
10.	Bonus and welfare funds	323		99,328,410,142	37,923,262,479
II.	**Long-term liabilities**	**330**		**1,059,659,815,041**	**738,545,339,601**
1.	Long-term trade payables	331	12	498,872,191,245	125,751,552,029
2.	Long-term deferred revenue	337	16	28,375,128,071	37,833,504,632
3.	Deferred tax liabilities	342	18	532,412,495,725	574,960,282,940

INTERIM STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 September 2026

Unit: VND

	RESOURCES	Code	Notes	Closing balance	Opening balance (Restated)
D.	**OWNER'S EQUITY**	**400**	**19**	**43,232,704,648,547**	**45,347,619,484,917**
1.	Owner's contributed capital	411		30,438,112,000,000	30,438,112,000,000
	- Ordinary shares carrying voting rights	*411a*		*30,438,112,000,000*	*30,438,112,000,000*
1.	Investment and development fund	418		4,739,531,055,090	2,963,176,224,889
2.	Retained earnings	420		8,055,061,593,457	11,946,331,260,028
	- Retained earnings accumulated to the prior year end	*420a*		*40,493,084,563*	*5,243,361,824,849*
	- Retained earnings of the current year	*420b*		*8,014,568,508,894*	*6,702,969,435,179*
	TOTAL RESOURCES (440=300+400)	**440**		**58,081,106,459,111**	**48,902,441,607,478**

Le Anh Tuan	**Truong Bach Duong**	**Nguyen Cao Loi**
Preparer	**Chief Accountant**	**Deputy General Director**
As at 29 October 2026		(As per Authorization Letter No. 2267/GUQ-VTG dated 22/07/2026 of the Company's Chief Executive Officer)

The accompanying notes are an integral part of these interim separate financial statements

INTERIM INCOME STATEMENT

3rd Quarter 2026

Unit: VND

	ITEMS	Code	Notes	3rd Quarter		Year to date as at the end of this quarter	
				Current year	Prior year (Restated)	Current year	Prior year (Restated)
1.	**Gross revenue from goods sold and services rendered**	**01**	**22**	**1,862,374,604,354**	**872,050,843,576**	**4,517,478,790,826**	**2,462,122,177,455**
2.	**Net revenue from goods sold and services rendered (10=01)**	**10**		**1,862,374,604,354**	**872,050,843,576**	**4,517,478,790,826**	**2,462,122,177,455**
3.	Cost of goods sold and services rendered	11	23	1,436,887,152,782	548,054,558,792	3,338,871,255,883	1,503,412,549,359
4.	**Gross profit from goods sold and services rendered (20=10-11)**	**20**		**425,487,451,572**	**323,996,284,784**	**1,178,607,534,943**	**958,709,628,096**
5.	Financial income	22	25	3,078,251,778,145	2,772,842,582,923	7,858,386,519,819	6,799,027,117,747
6.	Financial expenses	23	26	170,687,501,625	773,885,869,048	(241,629,088,718)	2,529,218,571,281
	- In which: Borrowing costs	*24*		*6,198,380*	*3,746,492,101*	*316,618,162*	*7,578,679,460*
7.	Selling expenses	25	27	5,966,664,967	4,836,107,450	9,661,181,303	11,557,845,543
8.	General and administration expenses	26	27	141,338,849,020	200,514,297,542	818,158,820,492	946,873,602,136

The accompanying notes are an integral part of these interim separate financial statements

INTERIM INCOME STATEMENT (Continued)

3rd Quarter 2026

Unit: VND

	ITEMS	Code	Notes	3rd Quarter		Year to date as at the end of this quarter	
				Current year	Prior year (Restated)	Current year	Prior year (Restated)
10.	**Net operating profit (30=20+22-(23+25+26))**	**30**		**3,185,746,214,105**	**2,117,602,593,667**	**8,450,803,141,685**	**4,270,086,726,883**
11.	Other income	31		1,557,404	1,681,327,700	739,753,591	2,070,787,708
12.	Other expenses	32		5,011,911,679	3,578,559,689	12,310,961,373	8,197,958,903
13.	**Other loss (40=31-32)**	**40**		**(5,010,354,275)**	**(1,897,231,989)**	**(11,571,207,782)**	**(6,127,171,195)**
14.	**Accounting profit before tax (50=30+40)**	**50**		**3,180,735,859,830**	**2,115,705,361,678**	**8,439,231,933,903**	**4,263,959,555,688**
15.	Current corporate income tax expense	51	28	209,474,886,723	260,610,011,040	467,211,212,224	449,178,575,515
16.	Deferred corporate income tax expense/(income)	52	28	(38,384,073,524)	(16,360,341,455)	(42,547,787,215)	71,235,826,505
17.	**Net profit after corporate income tax (60=50-51-52)**	**60**		**3,009,645,046,631**	**1,871,455,692,093**	**8,014,568,508,894**	**3,743,545,153,668**

Le Anh Tuan	**Truong Bach Duong**	**Nguyen Cao Loi**
Preparer	**Chief Accountant**	**Deputy General Director**

As at 29 October 2026

The accompanying notes are an integral part of these interim separate financial statements

INTERIM CASH FLOW STATEMENT

(Indirect method)
3rd Quarter 2026

Unit: VND

	ITEMS	Code	Current year	Prior year
I.	**CASH FLOWS FROM OPERATING ACTIVITIES**			
1.	***Profit before tax***	***01***	***8,439,231,933,903***	***4,263,959,555,688***
2.	***Adjustments for:***			
	Depreciation and amortisation of fixed assets	02	2,560,206,062	1,418,700,956
	Provisions	03	327,816,307,978	3,324,606,611,153
	Foreign exchange gain arising from revaluation of monetary items denominated in foreign currencies	04	24,263,964,899	(1,505,289,761,008)
	Gain from investing activities	05	(7,493,479,743,956)	(4,855,116,064,634)
	Interest expense	06	316,618,162	7,578,679,460
3.	***Operating profit before movements in working capital***	***08***	***1,300,709,287,048***	***1,237,157,721,615***
	Changes in receivables	09	(1,545,137,083,702)	557,006,759,762
	Changes in inventories	10	286,322,693,965	(2,957,001,358)
	Changes in payables (excluding interest payable and corporate income tax payable)	11	1,196,307,758,927	314,465,538,122
	Decreases in deferred expenses	12	11,354,902,352	10,338,384,461
	Interest paid	14	(391,243,965)	(7,421,358,422)
	Corporate income tax paid	15	(44,409,794,387)	(37,346,359,673)
	Other cash outflows	17	(20,440,837,062)	(14,807,183,155)
	Net cash generated by operating activities	***20***	***1,184,315,683,176***	***2,056,436,501,352***

INTERIM CASH FLOW STATEMENT (Continued)

(Indirect method)
3rd Quarter 2026

Unit: VND

	ITEMS	Code	Current year	Prior year
II.	**CASH FLOWS FROM INVESTING ACTIVITIES**			
1.	Acquisition and construction of fixed assets and other long-term assets	21	(1,692,967,581)	(3,663,664,746)
2.	Proceeds from disposals of fixed assets and other long-term assets	22	138,510,175	-
3.	Cash outflow for lending, buying debt instruments of other entities	23	(18,645,836,537,527)	(16,834,500,000,000)
4.	Cash recovered from lending, selling debt instruments of other entities	24	19,353,506,881,376	14,373,351,753,000
5.	Interest earned, dividends and profits received	27	4,603,458,685,490	2,113,462,168,926
	Net cash generated by/(used in) investing activities	***30***	***5,309,574,571,933***	***(351,349,742,820)***
II I.	**CASH FLOWS FROM FINANCING ACTIVITIES**			
1.	Proceeds from borrowings	33	3,187,496,393	548,330,967,217
2.	Repayment of borrowings	34	(113,869,111,916)	(221,623,470,431)
3.	Dividends and profits paid to owners	36	(133,495,000)	(2,280,878,099,275)
	Net cash (used in)/generated by financing activities	***40***	***(110,815,110,523)***	***(1,954,170,602,489)***
	Net increases in cash and cash equivalents (50=20+30+40)	**50**	**6,383,075,144,586**	**(249,083,843,957)**
	Cash and cash equivalents at the beginning of the period	**60**	**252,453,650,180**	**650,378,928,134**
	Effects of changes in foreign exchange rates	61	(11,582,519,797)	769,910,016
	Cash and cash equivalents at the end of the period (70=50+60+61)	**70**	**6,623,946,274,969**	**402,064,994,193**

Le Anh Tuan	**Truong Bach Duong**	**Nguyen Cao Loi**
Preparer	**Chief Accountant**	**Deputy General Director**

As at 29 October 2026

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statements

1. GENERAL INFORMATION

Viettel Global Investment Joint Stock Company (formerly Viettel Global Investment Joint Stock Company, hereinafter referred to as the "Company") is a joint stock company established under the Vietnam Law on Enterprises and operates under Enterprise Registration Certificate No. 0103020282 dated 24 October 2007 and the 29th amended Enterprise Registration Certificate No. 0102409426 dated 17 July 2026, both issued by the Hanoi Authority for Planning and Investment.

The parent company of the Company is Viettel Group (Viettel Military Industry and Telecoms Group). The Company has its registered head office on the 39th - 40th Floors, Keangnam Hanoi Landmark Tower, Lot E6, Cau Giay New Urban Area, Yen Hoa Ward, Hanoi, Vietnam.

The total number of employees of the Company as at 30 September 2026 was 586 (as at 31 December 2025: 556).

Operating industry and principal activities

The operating industries of the Company include:

- Management consultancy (excluding legal and finance consultancy);
- Manufacturing originated products; manufacturing goods from bamboo, neohouzeaua, straw and plaiting materials;
- Wholesales of materials and other assembling equipment in construction;
- Retails of other novel goods in specialised shops;
- Constructing other civil works; constructing telecommunication, information technology and power transmission works;
- Architectural services and related technical consultancy;
- Post services;
- Other telecommunication services;
- Production of consumer electronic commodities;
- Wholesales of electronic and telecommunication equipment and spare parts;
- Vocational training;
- Operation of job consulting centers, acting as recruiting agencies consulting on employment;
- Manpower management and supply;
- Temporary manpower supply;
- Other support services related to transportation;
- Lease of machinery, equipment and other fixed assets; and
- Other business support services, not elsewhere classified.

The principal activities of the Company and its subsidiaries are to invest in and operate telecommunication networks in overseas markets and provide related information technology services.

Normal business cycle

The Company's normal business cycle is carried out for a time period of 12 months or less.

The Company's structure

As at 30 September 2026, details of subsidiaries, associates and other long-term investments of the Company are as follows:

Company name	Place of incorporation and operation	Proportion of ownership interest (%)	Proportion of voting power (%)	Principal activities
Subsidiaries				
Viettel Timor Leste Unipessoal LDA ("VTL")	Timor-Leste	100	100	Owning and operating the Telemor telecommunication network in Timor-Leste.
Viettel (Cambodia) Pte., Ltd ("VTC")	Cambodia	90	90	Owning and operating the Metfone telecommunication network in Cambodia.
Movitel, S.A. ("Movitel")	Mozambique	70	70	Owning and operating the Movitel telecommunication network in Mozambique.
National Telecom, S.A. ("Natcom")	Haiti	60	60	Owning and operating the Natcom telecommunication network and providing the Natcash e-wallet service in Haiti.
Viettel Burundi, S.A. ("VTB")	Burundi	85	85	Owning and operating the Lumitel telecommunication network in Burundi.
Viettel Tanzania Public Limited Company ("VTZ")	Tanzania	99.99	99.99	Owning and operating the Halotel telecommunication network in Tanzania.
E-Mola, S.A. ("Mola") (i)	Mozambique	67.2	96	Providing e-wallet services in Mozambique.
Viettel E-commerce Tanzania ("VTE") (ii)	Tanzania	99.99	100	Providing e-wallet services in Tanzania.
Lumicash SU Company (iii)	Burundi	85	100	Providing e-wallet services in Burundi.
Telemor Fintech Unipessoal LDA ("TFU") (iv)	Timor-Leste	100	100	Providing e-wallet services in Timor-Leste.
E-money Payment Solutions Public Limited Company ("E-money") (v)	Cambodia	89.1	99	Providing e-wallet services in Cambodia.
Metfone Network (Cambodia) Co., Ltd ("MNET") (v)	Cambodia	90	100	Providing network construction, installation and operation services in Cambodia.

Company name	Place of incorporation and operation	Proportion of ownership interest (%)	Proportion of voting power (%)	Principal activities
Metfone Tower Solutions ("MTO") (v)	Cambodia	90	100	Investing in, constructing, operating and leasing telecommunication infrastructure (antenna towers, stations, power supply) in Cambodia.
Nattransfer Maison De Transfert, S.A. ("NATTRANSFER") (vi)	Haiti	60	99.99	Financial and banking services.

Company name	Place of incorporation and operation	Proportion of ownership interest (%)	Proportion of voting power (%)	Principal activities
Associates				
Star Telecom Co., Ltd ("STL")	Laos	49	49	Owning and operating the Unitel telecommunication network in Laos.

(i) M-Mola S.A. is the subsidiary of Movitel.

(ii) Viettel E-commerce Tanzania is the subsidiary of Viettel Tanzania.

(iii) Lumicash SU Company ("Lumicash") is the subsidiary of Viettel Burundi, S.A.

(iv) Telemor Fintech Unipessoal, Lda ("TFU") is the subsidiary of Viettel Timor Leste.

(v) E-money Payment Solutions Public Limited Company("E-money"), Metfone Network (Cambodia) Co., Ltd ("MNET"), and Metfone Tower Solutions ("MTO") are the subsidiaries of Viettel (Cambodia) Pte. Ltd.

(vi) Nattransfer Maison De Transfert, S.A. ("NATTRANSFER") is the subsidiary of National Telecom, S.A. ("Natcom")..

As at 30 September 2026, the Company presents the investment in Viettel Cameroon S.A.R.L ("VCR") (proportion of ownership interest is 70%) under Equity investments in other entities due to its failure to obtain the financial statements of VCR for the period from 01 November 2018 to 30 September 2026 (see details in Note 05).

Disclosure of information comparability in the separate financial statements

Comparative figures for the balance sheet are the figures of the audited balance sheet as at 31 December 2025. Comparative figures for the income statement and the cash flow statement are the figures of the income statement for the period ended 30 September 2025. From 1 January 2026, the Company has applied Circular No. 99/2025/TT-BTC issued by the Ministry of Finance guiding the corporate accounting regime. As a result of this change in

accounting policy, the presentation of certain items in the financial statements has changed. Certain comparative figures as at 1 January 2026 and for the period ended 30 September 2025 have been reclassified to conform with the presentation requirements of Circular No. 99, as disclosed in Note 33.

2. BASIS OF PREPARATION AND FINANCIAL YEAR

Basis of preparation of the interim separate financial statements

The accompanying interim separate financial statements, expressed in Vietnam Dong (VND), are prepared under the historical cost convention and in accordance with Vietnamese Accounting Standards, the Vietnamese corporate accounting regime and legal regulations relating to the preparation and presentation of interim financial statements.

The accompanying interim separate financial statements are not intended to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam.

Financial year

The Company's financial year begins on 01 January and ends on 31 December. These interim separate financial statements are prepared for the third quater ended at 30 September 2026.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies, which have been adopted by the Company in the preparation of these interim separate financial statements, are as follows:

Accounting estimates

The preparation of interim separate financial statements in conformity with Vietnamese Accounting Standards, the Vietnamese corporate accounting regime and legal regulations relating to the preparation and presentation of interim financial statements requires the Executive Board to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the interim separate financial statements and the reported amounts of revenues and expenses during the reporting period. Although these accounting estimates are based on the Executive Board's best knowledge, actual results may differ from those estimates.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, bank current deposits and short-term, highly liquid investments that are readily convertible into cash and subject to an insignificant risk of changes in value. Cash equivalents comprise bank term deposits with an original term of no more than 3 months from the deposit date.

Financial investments

Held-to-maturity investments

Held-to-maturity investments comprise investments that the Company has the positive intent and ability to hold to maturity. Held-to-maturity investments are bank term deposits held to earn periodic interest.

Held-to-maturity investments are recognised from the purchase date and initially measured at the purchase price and other costs directly attributable to the acquisition. Interest income

from held-to-maturity investments after the purchase date is recognised in the interim income statement on an accrual basis. Interest earned before the Company holds the investments is deducted from the cost at the purchase date.

Held-to-maturity investments are measured at cost less provision for impairment.

Provision for impairment of held-to-maturity investments is made in accordance with prevailing accounting regulations.

Investments in subsidiaries and associates

Investments in subsidiaries

A subsidiary is an entity over which the Company has control. Control is achieved where the Company has the power to govern the financial and operating policies of an investee so as to obtain benefits from its activities.

Investments in associates

An associate is an entity over which the Company has significant influence and that is neither a subsidiary nor an interest in a joint venture. Significant influence is the power to participate in the financial and operating policy decisions of the investee but not control or joint control over those policies.

Investments in subsidiaries and associates are initially recognised at cost. The Company's share of the net accumulated profit of the investee arising after the date of investment is recognised in the interim income statement. Other distributions received other than such profit share are regarded as a recovery of investment and are deducted from the cost of the investments.

Investments in subsidiaries and associates are carried in the interim balance sheet at cost less provision for impairment (if any). Provision for impairment of investments in other entities is made in accordance with Circular No. 99/2025/TT-BTC of the Ministry of Finance on "Guidance on the corporate accounting regime".

Receivables

Receivables represent the amounts recoverable from customers or other debtors. Receivables are stated at book value less provision for doubtful debts.

Provision for doubtful debts is made for receivables that the debtor is unlikely to be able to repay due to dissolution, bankruptcy or similar difficulties.

Inventories

Inventories are stated at the lower of cost and net realisable value. Cost comprises direct materials, direct labour and manufacturing overheads, if any, incurred in bringing the inventories to their present location and condition. Cost is determined using the specific identification method. Net realisable value represents the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution. The Company uses the perpetual method in inventory accounting.

Provision for inventory write-down is made in accordance with prevailing accounting regulations, which allow the Company to make provisions for obsolete, damaged or sub-standard inventories and for those whose cost is higher than net realisable value as at the end of the accounting period.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation.

The costs of purchased tangible fixed assets comprise their purchase prices and any directly attributable costs of bringing the assets to their working conditions and locations for their intended use. The costs of tangible fixed assets formed from construction investment by contractual mode or self-construction or self-generating process are the settled costs of the invested construction projects in accordance with the prevailing State's regulations on investment and construction management, directly related expenses and registration fee (if any). In the event the construction project has been completed and put into use but the settled costs thereof have not been approved, the cost of tangible fixed assets is recognised at the estimated cost based on the actual cost incurred. The estimated cost will be adjusted according to the settled costs approved by competent authorities.

Tangible fixed assets are depreciated using the straight-line method over their following estimated useful lives:

	Current year (Years)
Buildings and structures	5
Machinery and equipment	3 - 5
Motor vehicles, transmission equipment	6
Management tools and equipment	3 - 5

Gains or losses resulting from sales and disposals of tangible fixed assets are the difference between the proceeds from sales or disposals and the residual values of the assets, and are recognised in the interim income statement.

Intangible assets and amortisation

Computer software

Intangible assets include computer software that is amortised using the straight-line method over 3 years.

Leasing

Leases where substantially all the rewards and risks of ownership of assets remain with the lessor are accounted for as operating leases. Operating lease expenses are recognised in the interim income statement on a straight-line basis over the term of the relevant lease. Amounts received or receivable as an incentive to enter into an operating lease are also recognised on a straight-line basis over the lease term.

Long-term construction in progress

Assets in the course of construction for production, rental, administrative or any other purposes are recorded at cost. This cost includes the costs necessary to form the asset in compliance with the Company's accounting policies. Depreciation of these assets is calculated on the same basis as for other assets, starting from the time the assets are ready for their intended use.

Long-term prepayments

Prepayments are expenses which have already been incurred but relate to the results of operations of multiple accounting periods. Long-term prepayments include prepayments for long-term indefeasible right of use (IRU) capacity, prepayments related to fixed assets held

under operating leases, tools and supplies issued for consumption and other long-term prepayments.

Indefeasible Right of Use (IRU)

IRU represents prepayments to Viettel Telecom - Viettel Group for the indefeasible right of use of capacity for 15 years. Such prepayments are charged to the interim income statement using the straight-line method over the lease term.

Tools and supplies

Tools and supplies issued for consumption are recognised in the interim income statement using the straight-line method over a period of not exceeding 3 years.

Operating lease

Prepayments for operating leases represent the office rentals that have been paid in advance for 12 months. Prepaid operating leases are charged to the interim income statement using the straight-line method over the lease term.

Other expenses

Other expenses comprise other long-term prepayments that are allocated using the straight-line method over 2 to 5 years in accordance with the permitted period of use.

Provisions

Provisions are recognised when the Company has a present obligation as a result of a past event, and it is probable that the Company will be required to settle that obligation. Provisions are measured at the Executive Board's best estimate of the expenditure required to settle the obligation at the end of the accounting period.

Revenue recognition

Revenue from sales of goods

Revenue from the sale of goods is recognised when all five (5) following conditions are satisfied:

(a) (a) The Company has transferred to the buyer the significant risks and rewards of ownership of the goods;

(b) (b) The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;

(c) (c) The amount of revenue can be measured reliably;

(d) (d) It is probable that the economic benefits associated with the transaction will flow to the Company; and

(e) (e) The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from rendering services

Revenue of a transaction involving the rendering of services is recognised when the outcome of such transaction can be measured reliably. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognised in each period by reference

to the percentage of completion of the transaction at the balance sheet date of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

(a) (c) The amount of revenue can be measured reliably;
(b) (b) It is probable that the economic benefits associated with the transaction will flow to the Company;
(c) (c) The percentage of completion of the transaction at the balance sheet date can be measured reliably; and
(d) (d) The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Revenue from economic contracts comprising multiple transactions

Where an economic contract provides for the sale of goods and after-sales services (other than the normal warranty), revenue from the sale of goods and revenue from the rendering of services are recognised separately.

Where a contract requires the seller to install the products or goods for the buyer, revenue is recognised only after the installation is completed.

Revenue from sales of goods and rendering of services on deferred payment terms

Revenue from sales of goods and rendering of services on deferred payment terms is recognised by the Company at the nominal value of the amounts to be received in the future, rather than discounting the nominal value of the amounts to be received in the future to their present value at the revenue recognition date at the prevailing interest rate.

Interest income from deposits is recognised on an accrual basis, determined based on the balances of deposit accounts and the applicable interest rates.
Income from investments is recognised when the Company is entitled to receive the income.

Revenue from leasing

Revenue from operating leases is recognised on a straight-line basis over the lease term. Initial direct costs incurred in negotiating an operating lease are added to the carrying amount of the leased asset and recognised on a straight-line basis over the lease term.

Foreign currencies

Transactions arising in foreign currencies are translated at exchange rates ruling at the transaction date. The balances of monetary items denominated in foreign currencies at the end of the accounting period are retranslated at the exchange rates ruling at that date. Exchange differences arising from the translation of these items are recognised in the interim income statement.

Borrowing costs

Borrowing costs are recognised in the interim income statement when incurred.

Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the period. Taxable profit differs from profit before tax as reported in the interim income statement because it excludes items of income or expense that are taxable or deductible in other periods (including carried-forward losses, if any) and it further excludes items that are never taxable or deductible.

Deferred tax is recognised on differences between the carrying amounts of assets and liabilities in the interim separate financial statements and the corresponding tax bases used in the computation of taxable profit, and is accounted for using the balance sheet liability method. Deferred tax liabilities are recognised for all temporary differences and deferred tax assets are recognised only to the extent that it is probable that taxable profit will be available against which deductible temporary differences can be utilised.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the asset is realised or the liability is settled. Deferred tax is charged or credited to the interim income statement, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same tax authority and the Company intends to settle its current tax assets and liabilities on a net basis.

The determination of the Company's income tax is based on current tax regulations. However, these regulations are subject to periodic variation and their ultimate determination depends on the results of examinations by the competent tax authorities.

Other taxes are paid in accordance with the prevailing tax laws in Vietnam.

4. CASH AND CASH EQUIVALENTS

	Closing balance VND	Opening balance VND
Cash on hand	1,052,646,922	4,547,041,450
Demand deposits	2,904,651,109,192	247,906,608,730
Cash equivalents	3,718,242,518,855	-
Total	**6,623,946,274,969**	**252,453,650,180**

	Closing balance VND	Opening balance VND
Details of demand deposits at banks		
Military Commercial Joint Stock Bank	1,120,934,220,355	9,148,926,828
Vietnam Bank for Agriculture and Rural Development	378,273,463,337	107,062,431,743
Vietnam Technological and Commercial Joint Stock Bank	108,864,916,153	46,143,843,792
Joint Stock Commercial Bank for Investment and Development of Vietnam	494,172,312,045	44,509,018,692
Other banks	802,406,197,302	41,042,387,675
Total	**2,904,651,109,192**	**247,906,608,730**

	Closing balance VND	Opening balance VND
Details of cash equivalents at banks		
Joint Stock Commercial Bank for Investment and Development of Vietnam	553,189,722,602	-
Vietnam Joint Stock Commercial Bank for Industry and Trade	982,037,027,397	-
Vietnam Bank for Agriculture and Rural Development	956,103,880,137	-
Other banks	1,226,911,888,719	-
Total	**3,718,242,518,855**	**-**

5. FINANCIAL INVESTMENTS

a) Held-to-maturity investments

	Closing balance			Opening balance		
			VND			VND
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
a. Held-to-maturity investments	**52,192,926,044,734**	**33,384,741,815,506**	**18,808,184,229,228**	**51,341,675,614,371**	**32,241,850,660,145**	**19,099,824,954,226**
Short-term	**48,167,518,472,131**	**29,359,334,242,903**	**18,808,184,229,228**	**47,534,875,970,535**	**28,435,051,016,309**	**19,099,824,954,226**
Term deposits (i)	***28,463,362,055,225***	***28,463,362,055,225***	-	***26,480,606,514,174***	***26,480,606,514,174***	-
Vietnam Prosperity Joint Stock Commercial Bank - VPBank	*6,747,180,056,155*	6,747,180,056,155	-	*5,097,622,573,100*	5,097,622,573,100	-
Saigon – Hanoi Commercial Joint Stock Bank, Hanoi Branch	*4,967,886,139,728*	4,967,886,139,728	-	*4,724,356,235,618*	4,724,356,235,618	-
Vietnam Technological and Commercial Joint Stock Bank	*2,836,579,876,558*	2,836,579,876,558	-	*153,924,021,918*	153,924,021,918	-
Ho Chi Minh City Development Joint Stock Commercial Bank	*1,695,015,586,300*	1,695,015,586,300	-	*1,568,026,268,490*	1,568,026,268,490	-
Saigon Thuong Tin Commercial Joint Stock Bank	*472,506,134,243*	472,506,134,243	-	*3,896,808,457,532*	3,896,808,457,532	-
Other banks	*11,744,194,262,241*	11,744,194,262,241	-	*11,039,868,957,516*	11,039,868,957,516	-
	19,704,156,416,906	***895,972,187,678***	***18,808,184,229,228***	***21,054,269,456,361***	***1,954,444,502,135***	***19,099,824,954,226***

	Closing balance			Opening balance		
			VND			VND
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
Loans						
- Related parties	***15,328,994,693,792***	***895,972,187,678***	***14,433,022,506,114***	***16,679,107,733,247***	***1,954,444,502,135***	***14,724,663,231,112***
Viettel Tanzania Public Limited Company	*5,699,294,535,812*	*2,186,847,854*	*5,697,107,687,958*	*5,699,304,387,237*	*208,027,947,307*	*5,491,276,439,930*
Telecom International Myanmar Co., Ltd	*9,614,501,147,491*	*878,586,329,335*	*8,735,914,818,156*	*10,783,841,207,801*	*1,550,454,416,619*	*9,233,386,791,182*
Viettel Burundi, S.A.	*15,199,010,489*	*15,199,010,489*	-	*195,962,138,209*	*195,962,138,209*	-
- Other parties	***4,375,161,723,114***	**-**	***4,375,161,723,114***	***4,375,161,723,114***	**-**	***4,375,161,723,114***
Viettel Cameroon S.A.R.L	*4,375,161,723,114*	-	*4,375,161,723,114*	*4,375,161,723,114*	-	*4,375,161,723,114*

	Closing balance			Opening balance		
			VND			VND
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
b. Held-to-maturity investments						
Long-term	**4,025,407,572,603**	**4,025,407,572,603**	**-**	***3,806,799,643,836***	**3,806,799,643,836**	**-**
Term deposits (ii)	***4,025,407,572,603***	**4,025,407,572,603**	**-**	***3,806,799,643,836***	**3,806,799,643,836**	**-**
Vietnam Maritime Commercial Joint Stock Bank	*820,378,904,110*	*820,378,904,110*	-	*775,165,616,438*	*775,165,616,438*	-
Saigon – Hanoi Commercial Joint Stock Bank	*641,622,706,849*	*641,622,706,849*	-	*606,268,832,877*	*606,268,832,877*	-
Vietnam Technological and Commercial Joint Stock Bank	*2,122,007,386,302*	*2,122,007,386,302*	-	*2,005,327,934,247*	*2,005,327,934,247*	-
Other banks	*441,398,575,342*	*441,398,575,342*	-	*420,037,260,274*	*420,037,260,274*	-

- Short-term held-to-maturity investments include bank term deposits with an original term of over 3 months and a remaining term of 12 months or less from the reporting date.

b) Equity investments in other entities

	Closing balance			Opening balance		
			VND			VND
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
b. Long-term financial investments	**7,464,928,976,822**	**2,409,049,688,765**	**5,055,879,288,057**	**7,464,928,976,822**	**2,409,049,688,765**	**5,055,879,288,057**
- Investments in subsidiaries	***3,057,032,808,428***	***1,879,955,342,972***	***1,177,077,465,456***	***3,057,032,808,428***	***1,879,955,342,972***	***1,177,077,465,456***
Viettel Tanzania Public Limited Company	*1,177,077,465,456*	-	*1,177,077,465,456*	*1,177,077,465,456*	-	*1,177,077,465,456*
National Telecom, S.A.	*1,150,064,562,972*	*1,150,064,562,972*	-	*1,150,064,562,972*	*1,150,064,562,972*	-
Viettel (Cambodia) Pte., Ltd	*712,533,743,200*	*712,533,743,200*	-	*712,533,743,200*	*712,533,743,200*	-
Viettel Timor Leste Unipessoal LDA	*10,471,000,000*	*10,471,000,000*	-	*10,471,000,000*	*10,471,000,000*	-
Movitel, S.A.	*6,825,000,000*	*6,825,000,000*	-	*6,825,000,000*	*6,825,000,000*	-
Viettel Burundi, S.A.	*61,036,800*	*61,036,800*	-	*61,036,800*	*61,036,800*	-
- Investments in associates	***4,407,312,508,394***	***529,094,345,793***	***3,878,218,162,601***	***4,407,312,508,394***	***529,094,345,793***	***3,878,218,162,601***
Telecom International Myanmar Co., Ltd	*3,878,218,162,601*	-	*3,878,218,162,601*	*3,878,218,162,601*	-	*3,878,218,162,601*
Star Telecom Co., Ltd	*529,094,345,793*	*529,094,345,793*	-	*529,094,345,793*	*529,094,345,793*	-
- Investments in other entities	***583,660,000***	-	***583,660,000***	***583,660,000***	-	***583,660,000***
Viettel Cameroon S.A.R.L (i)	*583,660,000*	-	*583,660,000*	*583,660,000*	-	*583,660,000*

- Operating status of subsidiaries and associates

Subsidiaries	***3rd Quarter 2026***	***3rd Quarter 2025***	***Year to date as at the end of the 3rd Quarter 2026***	***Year to date as at the end of the 3rd Quarter 2025***
Viettel Timor Leste Unipessoal LDA	*Profitable operations*	*Profitable operations*	*Profitable operations*	*Profitable operations*
Viettel (Cambodia) Pte., Ltd	*Profitable operations*	*Profitable operations*	*Profitable operations*	*Profitable operations*
Movitel, S.A.	*Profitable operations*	*Profitable operations*	*Profitable operations*	*Profitable operations*
Viettel Tanzania Public Limited Company	*Loss-making operations*	*Loss-making operations*	*Loss-making operations*	*Loss-making operations*
Viettel Burundi, S.A.	*Profitable operations*	*Profitable operations*	*Profitable operations*	*Profitable operations*
National Telecom, S.A.	*Profitable operations*	*Profitable operations*	*Profitable operations*	*Profitable operations*
E-Mola, S.A.	*Profitable operations*	*Profitable operations*	*Profitable operations*	*Profitable operations*
Viettel E-commerce Tanzania	*Profitable operations*	*Profitable operations*	*Profitable operations*	*Profitable operations*
Telemor Fintech Unipessoal LDA	*Profitable operations*	*Profitable operations*	*Profitable operations*	*Profitable operations*
Lumicash SU	*Profitable operations*	*Profitable operations*	*Profitable operations*	*Profitable operations*
E-money Payment Solutions Public Limited Company	*Profitable operations*	*Profitable operations*	*Profitable operations*	*Profitable operations*
Metfone Network (Cambodia) Co., Ltd	*Loss-making operations*	*Not yet established*	*Loss-making operations*	*Not yet established*
Metfone Tower Solutions Co., Ltd	*Loss-making operations*	*Not yet established*	*Loss-making operations*	*Not yet established*
Nattransfer Maison De Transfert, S.A. ("NATTRANSFER") (vi)	*Loss-making operations*	*Not yet established*	*Loss-making operations*	*Not yet established*
Associates				
Star Telecom Co., Ltd	*Profitable operations*	*Profitable operations*	*Profitable operations*	*Profitable operations*
Telecom International Myanmar Co., Ltd	*Profitable operations*	*Profitable operations*	*Profitable operations*	*Profitable operations*

The Company has not yet assessed the fair value of financial investments at the end of the accounting period since prevailing regulations do not provide specific guidance on determining the fair value of financial investments.

6. TRADE RECEIVABLES

	Closing balance		Opening balance	
		VND		VND
	Carrying amounts	Provision	Carrying amounts	Provision
a. Short-term trade receivables				
Related parties	**5,349,092,255,773**	**1,175,710,244,468**	**5,479,839,036,784**	**950,166,349,615**
Viettel Tanzania Public Limited Company	4,288,968,809,798	1,175,710,244,468	4,285,046,259,491	950,166,349,615
Viettel (Cambodia) Pte., Ltd	243,432,860,854	-	473,118,138,453	-
Star Telecom Co., Ltd	256,320,509,337	-	258,681,308,912	-
Movitel, S.A.	295,302,238,395	-	138,331,315,191	-
National Telecom, S.A.	75,195,366,000	-	103,720,907,125	-
Telecom International Myanmar Co., Ltd	95,098,085,667	-	86,140,955,006	-
Viettel Burundi, S.A.	32,519,886,887	-	74,509,402,113	-
M-Mola, S.A.	52,721,040,685	-	52,912,494,053	-
Viettel Timor Leste Unipessoal LDA	9,533,458,150	-	7,378,256,440	-
Others	**6,831,036,016,523**	**4,670,744,942,813**	**5,073,494,237,386**	**4,670,744,942,813**
Viettel Cameroon S.A.R.L	4,670,717,838,813	4,670,717,838,813	4,670,717,838,813	4,670,717,838,813
International Telecommunications Investment and Commerce Joint Stock Company	2,160,291,073,710	-	402,749,294,573	-
Others	27,104,000	27,104,000	27,104,000	27,104,000
	12,180,128,272,296	**5,846,455,187,281**	**10,553,333,274,170**	**5,620,911,292,428**
b. Long-term trade receivables				
Related parties	**2,781,734,033,794**	-	**2,794,265,332,191**	-
Viettel Tanzania Public Limited Company	2,781,734,033,794	-	2,794,265,332,191	-
Others	**-**	-	**27,665,625,320**	-
International Telecommunications Investment and Commerce Joint Stock Company	-	-	27,665,625,320	-
	2,781,734,033,794	**-**	**2,821,930,957,511**	**-**

7. OTHER RECEIVABLES

	Closing balance		Opening balance	
		VND		VND
	Carrying amounts	Provision	Carrying amounts	Provision
a. Current				
- Penalty interest receivable from late payment (i)	4,206,779,023,093	1,833,330,590,925	4,334,681,209,950	1,439,417,452,802
- Dividends and profit receivable (ii)	3,233,648,504,109	-	2,152,454,029,220	-
- Receivables from payments on behalf (iii)	329,441,344,422	327,823,995,013	329,148,956,867	327,823,995,013
- Deposits and collaterals	-	-	-	-
- Advances	6,788,508,708	-	2,652,905,128	-
- Other receivables	5,887,090,078	4,399,311,042	6,515,431,375	4,399,311,042
	7,782,544,470,410	**2,165,553,896,980**	**6,825,452,532,540**	**1,771,640,758,857**
In which: Other short-term receivables from related parties	***7,346,940,173,243***	***1,738,225,887,557***	***6,393,494,272,289***	***1,344,312,749,433***
Viettel Tanzania Public Limited Company	2,500,176,046,200	1,726,300,258,674	2,215,728,631,293	1,329,627,531,920
Telecom International Myanmar Co., Ltd	12,125,122,673	11,925,628,883	17,892,930,373	14,685,217,513
Movitel, S.A.	1,507,708,774,505	-	1,461,961,850,909	-
Viettel Peru S.A.C.	1,226,769,113,899	-	1,254,962,816,266	-
Viettel Burundi, S.A.	1,240,922,470,161	-	969,244,206,726	-
Viettel (Cambodia) Pte., Ltd	628,537,204,040	-	410,250,440,202	-
Star Telecom Co., Ltd	45,300,059,336	-	61,777,301,250	-
M-Mola, S.A.	1,923,563,457	-	351,133,416	-
National Telecom, S.A.	181,999,244,196	-	-	-
Viettel Timor Leste Unipessoal LDA	-	-	-	-
Others	1,478,574,776	-	1,324,961,854	-
				-
b. Non-current				-
- Deposits and collaterals	3,664,674,461	-	3,664,674,461	-
	3,664,674,461	**-**	**3,664,674,461**	**-**

(i) Representing receivables of penalty interest on late payments from the Company's subsidiaries, associates and companies within the same Group under purchase agreements for goods, materials and equipment and lending agreements.

(ii) Representing outstanding receivables of dividends declared by subsidiaries and associates operating overseas.

(iii) Representing receivables from payment on behalf of the loan guarantee for Viettel Cameroon S.A.R.L amounting to VND 327.8 billion (as at 31 December 2025: VND 327.8 billion) (corresponding to the amounts payable to banks which are recognised under other payables, see Note 17) and payments on behalf of subsidiaries for salary and other expenses.

Other receivables from VCR (overdue interest) are not revalued at the exchange rate at the end of the year since full provision has been made for the entire amount of this receivable.

8. BAD DEBTS

	Closing balance			Opening balance		
			VND			VND
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
Overdue loans	***19,650,205,845,860***	***842,021,616,632***	***18,808,184,229,228***	***20,812,302,141,152***	***1,712,477,186,926***	***19,099,824,954,226***
Viettel Cameroon S.A.R.L	4,375,161,723,114	-	4,375,161,723,114	4,375,161,723,114	-	4,375,161,723,114
Viettel Tanzania Public Limited Company	5,699,294,535,813	2,186,847,855	5,697,107,687,958	5,699,304,387,237	208,027,947,307	5,491,276,439,930
Telecom International Myanmar Co., Ltd	9,575,749,586,933	839,834,768,777	8,735,914,818,156	10,737,836,030,801	1,504,449,239,619	9,233,386,791,182
Overdue trade receivables	**6,240,337,961,535**	**393,882,774,254**	**5,846,455,187,281**	**5,731,205,460,670**	**110,294,168,242**	**5,620,911,292,428**
Viettel Cameroon S.A.R.L	*4,670,717,838,813*	-	*4,670,717,838,813*	*4,670,717,838,813*	-	*4,670,717,838,813*
Viettel Tanzania Public Limited Company	1,569,593,018,722	393,882,774,254	1,175,710,244,468	1,060,460,517,857	110,294,168,242	950,166,349,615
Others	27,104,000	-	27,104,000	27,104,000	-	27,104,000
Other overdue receivables	**2,714,947,139,147**	**549,393,242,167**	**2,165,553,896,980**	**2,416,755,052,365**	**645,114,293,508**	**1,771,640,758,857**
Viettel Cameroon S.A.R.L	422,928,698,381	-	422,928,698,381	422,928,698,381	-	422,928,698,381
Viettel Tanzania Public Limited Company	2,275,494,007,051	549,193,748,377	1,726,300,258,674	1,971,534,112,569	641,906,580,647	1,329,627,531,922
Telecom International Myanmar Co., Ltd	12,125,122,673	199,493,790	11,925,628,883	17,892,930,373	3,207,712,861	14,685,217,512
Others	4,399,311,042	-	4,399,311,042	4,399,311,042	-	4,399,311,042
	28,605,490,946,542	**1,785,297,633,053**	**26,820,193,313,489**	**28,960,262,654,187**	**2,467,885,648,676**	**26,492,377,005,511**

The Company made provision for doubtful debts in accordance with the assessment of the recoverability of receivables. Cost is the value of receivables that have been overdue for 6 months or more and are unlikely to be recovered; provision is calculated as cost less recoverable amount.

(i) (i) As at 30 September 2026, receivables from Viettel Cameroon S.A.R.L, Viettel Tanzania Public Limited Company and Telecom International Myanmar Company Limited have been overdue and have been provided for, so the Company has not continued to record lending interest and penalty interest from late payment in accordance with the guidance in Appendix II, Account 515, Circular No. 99/2025/TT-BTC guiding the corporate accounting regime. The accumulated amount of interest not recorded under this guidance was VND 7,144 billion (as at 31 December 2025: VND 6,900 billion).

9. INVENTORIES

	Closing balance		Opening balance	
		VND		VND
	Cost	Provision	Cost	Provision
Goods in transit	19,472,172,132	-	310,968,515,445	-
Tools and supplies	429,547,061	-	28,806,320	-
Work in progress	4,772,908,607	-	-	-
	24,674,627,800	**-**	**310,997,321,765**	**-**

10. PREPAYMENTS

	Closing balance	Opening balance
	VND	VND
a. Current		
- Prepayments for operating leases	3,387,334,924	13,549,339,702
- Others	241,968,636	440,342,899
	3,629,303,560	**13,989,682,601**
b. Non-current		
- Indefeasible Right of Use (IRU) (i)	13,909,999,955	17,119,999,954
- Others	3,424,701,816	1,209,225,128
	17,334,701,771	**18,329,225,082**

(i) Representing prepayments to Viettel Telecom Corporation - Viettel Group for the IRU for 15 years, which has been leased to Viettel Cambodia (a subsidiary of the Company) for the corresponding period (see Note 17).

11. INCREASES, DECREASES IN TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery and equipment	Motor vehicles, transmission equipment	Management tools and equipment	Total
	VND	VND	VND	VND	VND
COST					
Opening balance	10,346,151,727	47,493,472,409	9,626,340,079	14,914,862,943	82,380,827,158
Purchases during the period	-	66,744,000	-	469,842,711	536,586,711
Construction in progress	402,910,870	-	-	-	402,910,870
Disposals	(65,308,500)			(219,441,891)	(284,750,391)
Closing balance	**10,683,754,097**	**47,560,216,409**	**9,626,340,079**	**15,165,263,763**	**83,035,574,348**
ACCUMULATED DEPRECIATION					
Opening balance	10,346,151,727	46,972,427,275	7,321,776,690	13,700,954,634	78,341,310,326
Depreciation for the period	3,357,591	301,165,074	486,774,108	502,641,523	1,293,938,296
Disposals	(65,308,500)	-	-	(219,441,891)	(284,750,391)
Closing balance	**10,284,200,818**	**47,273,592,349**	**7,808,550,798**	**13,984,154,266**	**79,350,498,231**
NET BOOK VALUE					
As at the beginning of the period	**-**	**521,045,134**	**2,304,563,389**	**1,213,908,309**	**4,039,516,832**
As at the end of the period	**399,553,279**	**286,624,060**	**1,817,789,281**	**1,181,109,497**	**3,685,076,117**

The cost of the Company's tangible fixed assets as at 30 September 2026 includes fully depreciated assets that are still in use with a cost of VND 70,851,979,630 (as at 01 January 2026: VND 70,917,288,130).

12. TRADE PAYABLES

	Closing balance	Opening balance
	VND	VND
a. Short-term trade payables		
Huawei International Pte. Ltd.	1,644,226,332,017	930,076,891,133
ZTE Corporation	460,992,155,002	361,498,399,034
ITC Technology Transfer Consulting Joint Stock Company	36,160,895,211	183,856,735,454
Sun Viet Telecommunications Informatics Technology Development Joint Stock Company	226,392,614,697	140,324,315,656
International Telecommunications Investment and Commerce Joint Stock Company	57,521,689,286	128,780,414,687
Other suppliers	295,624,169,222	219,123,611,685
	2,720,917,855,435	**1,963,660,367,649**
In which: Short-term trade payables to related parties	**106,049,283,798**	**72,013,888,827**
Viettel Manufacturing Corporation One Member Limited Liability Company	41,516,512,611	36,913,671,216
Viettel Networks Corporation	50,789,750,791	18,857,839,519
Viettel Media One Member Limited Liability Company	316,980,000	-
Viettel Telecom Corporation	7,507,312,287	6,049,093,702
Other related parties	5,918,728,109	10,193,284,390
b. Long-term trade payables	**498,872,191,245**	**125,751,552,029**
Huawei International Pte. Ltd.	448,793,641,754	65,588,902,124
ZTE Corporation	50,078,549,491	43,722,197,595
Viettel Manufacturing Corporation One Member Limited Liability Company	-	357,165,750
Other suppliers	-	16,083,286,560
	-	-
In which: Long-term trade payables to related parties	-	**357,165,750**
Viettel Manufacturing Corporation One Member Limited Liability Company	-	357,165,750

The Company has the ability to settle all payables as at 30 September 2026.

13. ADVANCES FROM CUSTOMERS

	Closing balance	Opening balance
	VND	VND
Related parties	**19,258,116,167**	**9,037,230,352**
Viettel (Cambodia) Pte., Ltd	18,817,511,828	8,640,423,669
National Telecom, S.A.	440,604,339	-
Star Telecom Co., Ltd	-	396,806,683
International Telecommunications Investment and Commerce Joint Stock Company	8,325,718,139	-
	27,583,834,306	**9,037,230,352**

14. TAXES AND OTHER RECEIVABLES FROM/PAYABLES TO THE STATE BUDGET

	Opening balance	Payable during the period	Paid during the period	Closing balance
	VND	VND	VND	VND
Payables				
Value added tax	-	12,644,943,404	12,644,943,404	-
Corporate income tax	32,141,274,572	49,627,939,688	44,409,794,387	37,359,419,873
Personal income tax	10,870,495,824	61,608,637,059	59,255,572,661	13,223,560,222
Other taxes	-	42,826,585	42,826,585	-
	43,011,770,396	**123,924,346,736**	**116,353,137,037**	**50,582,980,095**

15. ACCRUED EXPENSES

	Closing balance	Opening balance
	VND	VND
Accrued withholding tax payable	346,759,094,773	155,303,731,604
Accrued estimated cost of goods sold and services rendered	107,612,739,097	5,513,173,821
Accrued interest expense	39,459	74,665,262
Other accruals	16,390,550,868	6,912,076,439
	470,762,424,197	**167,803,647,126**

16. DEFERRED REVENUE

	Closing balance	Opening balance
	VND	VND
a. Current		
Deferred revenue from IRU capacity leasing (i)	12,611,166,073	12,611,166,073
	12,611,166,073	**12,611,166,073**
b. Non-current		
Deferred revenue from IRU capacity leasing (i)	28,375,128,071	37,833,504,632
	28,375,128,071	**37,833,504,632**

Deferred revenue represents the prepayment by Viettel Cambodia (a subsidiary of the Company) for the indefeasible right of use of capacity for 15 years, which is recognised as revenue in each period over the lease term.

17. OTHER SHORT-TERM PAYABLES

	Closing balance	Opening balance
	VND	VND
Loan guarantee payable (i)	315,414,585,409	331,442,888,437
Social insurance, health insurance, unemployment insurance and trade union fee	1,597,657,784	3,218,441,588
Other payables	19,118,483,128	26,707,195,203
	336,130,726,321	**361,368,525,228**
In which: Other current payables to related parties	**1,025,240,006**	**3,655,310,017**
Viettel Group	991,146,958	3,620,824,240
Viettel Tanzania Public Limited Company	25,185,048	25,577,777
Viettel (Cambodia) Pte., Ltd	8,908,000	8,908,000

(i) Representing amounts payable on behalf of Viettel Cameroon S.A.R.L ("VCR") for VCR's loans with banks, as notified by the banks holding the guarantees. The Company is obliged to pay these loans on behalf of VCR in accordance with the terms of the loan guarantee letters with the banks if VCR fails to repay its debts to the banks. Under the guarantee commitments issued by the Company, the Company is obliged and responsible to pay the banks in accordance with the banks' notices when VCR fails to pay loan principal when due. The guaranteed amount that the Company will pay is a maximum of 70% of the total amount owed by VCR to the banks (including loan principal, loan interest and fees incurred by VCR under the loan agreements). Accordingly, for unpaid loan interest and fees incurred by VCR, the Company's obligation may arise depending on subsequent notices (if any) from the banks.

The balance payable on loan guarantees changed during the period due to the effect of revaluing foreign currency balances at the period-end exchange rate.

18. DEFERRED TAX ASSETS AND LIABILITIES

Deferred tax assets

	Closing balance	Opening balance
	VND	VND
Corporate income tax rate used for determination of the value of deferred tax assets	20%	20%
Deferred tax assets related to deductible temporary differences	8,166,999	451,523,465
Amount offset against deferred tax liabilities	(8,166,999)	(451,523,465)
	-	-

Deferred tax liabilities

	Closing balance	Opening balance
	VND	VND
Corporate income tax rate used for determination of the value of deferred tax liabilities	20%	20%
Deferred tax liabilities arising from taxable temporary differences	532,420,662,724	575,411,806,405
Amount offset against deferred tax assets	(8,166,999)	(451,523,465)
	532,412,495,725	**574,960,282,940**

	Temporarily non-deductible expenses	Foreign exchange differences	Total
	VND	VND	VND
Opening balance of the prior year	**405,156,521**	**(557,818,970,864)**	**(557,413,814,343)**
Temporarily non-deductible expenses of the prior year, declared as deductible in the current year	(396,989,522)	-	(396,989,522)
Exchange differences from revaluation of cash and receivables of the prior year, realised in the year	-	33,665,110,342	33,665,110,342
Exchange differences from revaluation of cash and receivables at the year end	-	(104,503,947,325)	(104,503,947,325)
Prior period's closing balance	**8,166,999**	**(628,657,807,847)**	**(628,649,640,848)**
Opening balance of the current year	**451,523,465**	**(575,411,806,405)**	**(574,960,282,940)**
Temporarily non-deductible expenses of the prior year, declared as deductible in the current year	(443,356,466)	-	(443,356,466)
Exchange differences from revaluation of cash and receivables of the prior year, realised in the year	-	28,016,734,253	28,016,734,253
Exchange differences from revaluation of cash and receivables at the year end	-	14,974,409,428	14,974,409,428
Closing balance of the current period	**8,166,999**	**(532,420,662,724)**	**(532,412,495,725)**

19. OWNER'S EQUITY

	Owner's contributed capital	Investment and development fund	Retained earnings	Total
	VND	VND	VND	VND
For the 9-month period ended 30 September 2025				
Prior year's opening balance	**30,438,112,000,000**	**2,963,176,224,889**	**7,526,220,224,849**	**40,927,508,449,738**
Profit for the period	-	-	3,743,545,153,668	3,743,545,153,668
Dividends paid	-	-	(2,282,858,400,000)	(2,282,858,400,000)
				-
Prior period's closing balance	**30,438,112,000,000**	**2,963,176,224,889**	**8,986,906,978,517**	**42,388,195,203,406**
For the 9-month period ended 30 September 2026				
Current period's opening balance	**30,438,112,000,000**	**2,963,176,224,889**	**11,946,331,260,028**	**45,347,619,484,917**
Profit for the period	-	-	8,014,568,508,894	8,014,568,508,894
Dividends declared	-	-	(10,044,576,960,000)	(10,044,576,960,000)
Distribution to the Development Investment Fund	-	1,776,354,830,201	(1,776,354,830,201)	-
Distribution to the Bonus and Welfare Funds	-	-	(84,906,385,264)	(84,906,385,264)
Current period's closing balance	**30,438,112,000,000**	**4,739,531,055,090**	**8,055,061,593,457**	**43,232,704,648,547**

Shares

	Closing balance	Opening balance
Number of shares issued to the public	3,043,811,200	3,043,811,200
Ordinary shares	*3,043,811,200*	*3,043,811,200*
Number of outstanding shares in circulation	3,043,811,200	3,043,811,200
Ordinary shares	*3,043,811,200*	*3,043,811,200*

Charter capital

Charter capital of the Company is VND 30,438,112,000,000, with a total of 3,043,811,200 shares at a par value of VND 10,000 per share. As at 30 September 2026, charter capital contributed by shareholders is as follows:

	Per Enterprise Registration Certificate		Contributed capital	
			Closing balance	Opening balance
	VND	%	VND	VND
Viettel Group	30,142,124,000,000	99.028%	30,142,124,000,000	30,142,124,000,000
Other shareholders	295,988,000,000	0.972%	295,988,000,000	295,988,000,000
	30,438,112,000,000	**100%**	**30,438,112,000,000**	**30,438,112,000,000**

20. OFF BALANCE SHEET ITEMS

Foreign currencies

	Currency	Closing balance	Opening balance
United States Dollar	USD	108,769,930	8,798,011
Euro	EUR	4,260	4,228

21. BUSINESS AND GEOGRAPHICAL SEGMENTS

Business segment

The Company organises its business segments on the basis of relatively separate operating units by field and line of business. The principal activities of the Company are trading equipment and merchandise, providing telecommunication services and management consultancy.

Accordingly, the financial information presented in the Interim Balance Sheet as at 30 September 2026, and all revenues and expenses presented in the Interim Income Statement for the 3-month period ended the same date, relate to trading equipment and merchandise, providing telecommunication services and management consultancy as presented in Note 22.

Geographical segment

The Company does not have any business premises other than its head office in Hanoi. Revenue and cost of sales during the period mainly relate to purchases, sales of goods and rendering of services to markets where the head offices of the subsidiaries and associates are located.

Accordingly, the Company does not prepare a geographical segment report. Information about revenue by market is presented in Note 22.

22. REVENUE FROM GOODS SOLD AND SERVICES RENDERED

	3rd Quarter		Year to date as at the end of this quarter	
	Current year VND	Prior year VND	Current year VND	Prior year VND
Total revenue from goods sold and services rendered				
In which:				
- Sales of goods	1,458,748,774,953	559,916,166,288	3,396,373,077,459	1,553,417,571,755
- Rendering of services	403,625,829,401	312,134,677,288	1,121,105,713,367	908,704,605,700
	1,862,374,604,354	**872,050,843,576**	**4,517,478,790,826**	**2,462,122,177,455**
In which:				
Revenue from related parties	**902,261,705,778**	**766,472,050,931**	**1,773,465,288,802**	**2,356,543,384,810**
Sales of goods	**498,635,876,377**	**454,337,373,643**	**652,359,575,435**	**1,447,838,779,110**
Subsidiaries	***277,858,267,279***	***449,664,813,643***	***426,211,236,462***	***1,235,251,411,538***
Viettel (Cambodia) Pte., Ltd	103,404,380,637	346,885,354,714	244,446,101,628	833,115,312,862
National Telecom, S.A.	56,301,426,505	59,624,701,485	63,091,010,514	327,401,956,754
Movitel, S.A.	117,886,079,017	43,154,757,444	118,407,743,200	74,518,156,642
M-Mola, S.A.	266,381,120	-	266,381,120	215,985,280
Associates	***220,777,609,098***	***4,672,560,000***	***226,148,338,973***	***212,587,367,572***
Star Telecom Co., Ltd	220,777,609,098	4,672,560,000	226,148,338,973	212,587,367,572
Rendering of services	**403,625,829,401**	**312,134,677,288**	**1,121,105,713,367**	**908,704,605,700**
Subsidiaries	***223,057,039,362***	***173,531,620,247***	***622,204,882,129***	***505,189,482,673***
Movitel, S.A.	118,012,113,098	95,538,969,315	320,566,189,946	260,321,374,211
Viettel (Cambodia) Pte., Ltd	33,159,065,066	32,868,561,489	109,317,394,627	101,869,457,017
National Telecom, S.A.	46,829,448,789	22,742,442,450	120,704,597,453	77,569,403,683
Viettel Tanzania Public Limited Company	6,844,748,358	8,200,090,996	21,388,708,890	24,686,628,737
Viettel Timor Leste Unipessoal LDA	9,566,363,901	7,296,532,951	25,098,786,464	20,703,180,651
Viettel Burundi, S.A.	8,645,300,150	6,885,023,046	25,129,204,749	20,039,438,374
Associates	***180,568,790,039***	***138,603,057,041***	***498,900,831,238***	***403,515,123,027***
Telecom International Myanmar Co., Ltd	142,757,747,489	118,914,057,041	421,693,038,688	345,392,373,027
Star Telecom Co., Ltd	37,811,042,550	19,689,000,000	77,207,792,550	58,122,750,000

23. COST OF GOODS SOLD AND SERVICES RENDERED

	3rd Quarter		Year to date as at the end of this quarter	
	Current year VND	Prior year VND	Current year VND	Prior year VND
Cost of goods sold	1,298,923,918,899	490,701,749,082	3,016,783,081,790	1,342,360,218,210
Cost of services rendered	137,963,233,883	57,352,809,710	322,088,174,093	161,052,331,149
	1,436,887,152,782	**548,054,558,792**	**3,338,871,255,883**	**1,503,412,549,359**

24. PRODUCTION COST BY NATURE

	3rd Quarter		Year to date as at the end of this quarter	
	Current year VND	Prior year VND	Current year VND	Prior year VND
Cost of goods purchased	1,298,923,918,899	490,701,749,082	3,016,783,081,790	1,342,360,218,210
Provision expense for receivables	81,256,713,662	162,916,307,938	619,457,032,976	832,711,572,242
Raw materials and consumables	187,075,167	169,621,684	503,772,006	401,003,103
Labour costs	78,582,699,405	58,712,860,174	235,437,716,968	184,434,069,564
Depreciation and amortisation	869,893,091	727,413,274	2,560,206,062	1,418,700,956
Out-sourced services	111,175,278,503	30,539,281,124	265,402,796,232	79,578,914,118
Other monetary expenses	13,197,088,042	9,637,730,508	26,546,651,644	20,939,518,846
	1,584,192,666,769	**753,404,963,784**	**4,166,691,257,678**	**2,461,843,997,038**

25. FINANCIAL INCOME

	3rd Quarter		Year to date as at the end of this quarter	
	Current year VND	Prior year VND	Current year VND	Prior year VND
Dividends and profits received	2,094,758,104,853	1,666,570,887,317	4,842,461,386,016	3,726,982,955,775
Bank deposit interest	627,265,973,863	398,755,934,363	1,633,524,383,826	1,108,556,229,655
Foreign exchange gain	29,047,749,315	588,683,598,478	76,871,177,716	1,609,123,000,630
Interest from lending	228,470,555,509	7,472,677,884	1,012,288,743,851	19,576,879,204
Penalty interest from late payment of contracts for sales of goods, materials and equipment	98,709,394,605	111,359,484,881	293,240,828,410	334,788,052,483
	3,078,251,778,145	**2,772,842,582,923**	**7,858,386,519,819**	**6,799,027,117,747**

In which:				
Financial income from related parties	**2,421,938,054,967**	**1,785,403,050,082**	**6,147,990,958,277**	**4,081,347,887,462**
Subsidiaries	**2,162,014,284,304**	**1,730,097,121,886**	**4,971,334,838,237**	**3,737,245,844,683**
Viettel (Cambodia) Pte., Ltd	1,152,802,857,888	1,136,620,263,040	1,627,552,452,090	1,655,313,548,145
Movitel, S.A.	365,125,659,682	264,854,811	986,151,164,128	654,416,249,584
Viettel Tanzania Public Limited Company	97,389,535,899	105,977,233,147	288,909,309,469	310,069,161,976
M-Mola, S.A.	554,756,771	4,255,640	1,585,257,791	118,192,520
Viettel Burundi, S.A.	205,950,003	6,530,975,277	568,520,205,412	27,045,217,107
National Telecom, S.A.	545,935,524,061	480,699,539,971	1,036,940,290,753	693,571,829,071
Viettel Timor Leste Unipessoal LDA	-	-	461,676,158,594	396,711,646,280
Associates	**259,923,770,663**	**55,305,928,196**	**1,176,656,120,040**	**344,102,042,779**
Star Telecom Co., Ltd	31,465,015,072	49,251,084,306	167,340,514,170	327,596,737,365
Telecom International Myanmar Co., Ltd	228,458,755,591	6,054,843,890	1,009,315,605,870	16,505,305,414

26. FINANCIAL EXPENSES

	3rd Quarter		Year to date as at the end of this quarter	
	Current year	Prior year (Restated)	Current year	Prior year (Restated)
	VND	VND	VND	VND
Interest expense	6,198,380	3,746,492,101	316,618,162	7,578,679,460
Foreign exchange loss	144,213,708,554	15,929,965,263	49,695,018,118	29,744,852,910
Provision for impairment of held-to-maturity investments loss	26,467,594,691	754,209,411,684	(291,640,724,998)	2,491,895,038,911
	170,687,501,625	**773,885,869,048**	**(241,629,088,718)**	**2,529,218,571,281**

27. SELLING EXPENSES AND GENERAL AND ADMINISTRATION EXPENSES

	3rd Quarter		Year to date as at the end of this quarter	
	Current year VND	Prior year (Restated) VND	Current year VND	Prior year (Restated) VND
Selling expenses				
Out-sourced services	5,966,664,967	4,836,107,450	9,661,181,303	11,557,845,543
	5,966,664,967	**4,836,107,450**	**9,661,181,303**	**11,557,845,543**
General and administration expenses				
Provision expenses	81,256,713,662	162,916,307,938	619,457,032,976	832,711,572,242
Labour costs	29,598,184,767	20,801,363,492	87,954,671,108	70,206,270,344
Depreciation and amortisation	869,893,091	727,413,274	2,560,206,062	1,418,700,956
Out-sourced services	21,927,546,891	10,536,912,446	87,930,843,225	26,834,128,684
Other expenses	7,686,510,609	5,532,300,392	20,256,067,121	15,702,929,910
	141,338,849,020	**200,514,297,542**	**818,158,820,492**	**946,873,602,136**

28. CORPORATE INCOME TAX EXPENSE

	3rd Quarter		Year to date as at the end of this quarter	
	Current year VND	Prior year VND	Current year VND	Prior year VND
Current corporate income tax expense				
Corporate income tax expense on income from production and business activities abroad	-	44,409,794,387	49,627,939,688	44,409,794,387
Profit remittance tax from overseas (i)	209,474,886,723	216,200,216,653	417,583,272,536	404,768,781,128
	209,474,886,723	**260,610,011,040**	**467,211,212,224**	**449,178,575,515**

(i) Representing profit remittance tax from overseas, calculated based on profits receivable by the Company under profit distribution resolutions of its subsidiaries and associates operating in foreign markets.

Current corporate income tax expense for the period is calculated as follows:

	3rd Quarter		Year to date as at the end of this quarter	
	Current year VND	Prior year VND	Current year VND	Prior year VND
Profit before tax	**3,180,735,859,830**	**2,115,705,361,678**	**8,439,231,933,903**	**4,263,959,555,688**
Add: Foreign exchange gains from revaluation of monetary items denominated in foreign currencies of the prior year, realised in the year	*22,230,302,783*	24,949,865,343	117,853,368,483	168,325,551,708
Plus/Less: Exchange differences from revaluation of monetary items denominated in foreign currencies of the current year	*19,945,970,555*	(165,197,130,005)	(94,818,017,695)	(522,519,736,625)
Add back: Non-deductible expenses	*304,866,996*	4,853,011,035	610,712,511	48,233,062,982
(Less): Profit from foreign investment projects	*(2,094,758,104,853)*	(1,666,570,887,317)	(2,747,703,281,163)	(3,726,982,955,775)
Less: Temporarily non-deductible expenses of the prior year, deducted in the current year	-	-	(2,216,782,331)	(1,984,947,611)
Tax loss carried forward	(1,128,458,895,311)	(313,740,220,734)	(3,660,680,969,189)	(229,030,530,367)
Taxable profit of the current year	-	-	-	-
Tax rate	20%	20%	20%	20%
Corporate income tax expense based on taxable profit of the current year	-	-	-	-

As at 30 September 2026, the Company has tax loss carryforward that may be utilized to offset against future taxable profit. However, the Company has not recognized deferred tax assets related to these tax loss carried due to uncertainty about the future taxable income against which these tax losses may be utilized. The expiration schedule for the tax loss carried that can be carried forward to offset against the Company's future taxable profit is as follows:

Incurred year	Forfeited year	Taxable losses	Carried forward losses as at 30/09/2026	Unused taxable losses as at 30/09/2026
2022	2027	(2,979,072,374,779)	(2,979,072,374,779)	-
2023	2028	(1,975,837,774,928)	(1,975,837,774,928)	-
2024	2029	(1,999,346,254,499)	(1,684,843,194,261)	(314,503,060,238)
		(6,954,256,404,206)	**(6,639,753,343,968)**	**(314,503,060,238)**

Deferred corporate income tax expense for the period is calculated as follows:

	3rd Quarter		Year to date as at the end of this quarter	
	Current year VND	Prior year VND	Current year VND	Prior year VND
Deferred corporate income tax expense				
Deferred corporate income tax expense arising from taxable temporary differences	(33,938,012,967)	(11,370,368,386)	(14,974,409,428)	104,503,947,325
Deferred corporate income tax expense arising from reversal of deferred tax assets	-	-	443,356,466	396,989,522
Deferred corporate income tax income arising from reversal of deferred tax liabilities	(4,446,060,557)	(4,989,973,069)	(28,016,734,253)	(33,665,110,342)
Total deferred corporate income tax expense	**(38,384,073,524)**	**(16,360,341,455)**	**(42,547,787,215)**	**71,235,826,505**

29. PURCHASES FROM RELATED PARTIES

	3rd Quarter		Year to date as at the end of this quarter	
	Current year	Prior year	Current year	Prior year
	VND	VND	VND	VND
Goods and services purchased from related parties				
Viettel Manufacturing Corporation One Member Limited Liability Company	-	-	34,408,125,000	20,964,551,513
Viettel Networks Corporation	59,343,243,366	4,177,981,008	110,679,087,325	12,481,753,441
Viettel Logistics One Member Limited Liability Company	2,511,889,204	1,351,020,165	4,157,447,099	6,466,087,379
Viettel Telecom Corporation	4,154,025,872	2,583,008,053	10,928,692,825	7,957,011,650
Viettel Business Solutions Corporation	2,103,596,931	1,292,326,650	4,840,475,257	3,812,218,967
Viettel Cyber Security	12,240,750,176	2,337,000,000	26,985,676,481	4,824,000,000
Viettel Digital Services Corporation	1,520,525,340	825,629,318	3,856,251,042	2,460,575,519
Viettel - CHT Company Limited	22,113,000	22,113,000	66,339,000	237,314,000
Viettel Media Company	(4,000,000)	-	8,829,200,382	2,251,775,000
Viettel Post Joint Stock Corporation	78,017,336	178,780,782	673,745,632	840,526,891
Viettel Hanoi Branch of Viettel Group	(30,063,624)	606,415,499	733,696,805	1,082,115,979
Viettel Academy	-	-	293,197,593	-
Viettel Warehousing Services One Member Limited Liability Company	82,082,320	-	373,277,021	-
Viettel Customer Service One Member Limited Liability Company	769,656,365	-	4,602,507,401	-
Branch of Viettel Import-Export and Trading One Member State Limited Liability Company - Retail Centre	210,458,336	-	501,954,633	270,010,910
Viettel Investment and Technology One Member Company Limited	1,042,200,000	-	1,042,200,000	-
Viettel Group	60,596,024	-	60,596,024	-
	84,105,090,646	**13,374,274,475**	**213,032,469,520**	**63,647,941,249**

30. LOAN GUARANTEE AND INVESTMENT COMMITMENTS

Loan guarantee commitments

As at 30 September 2026, the Company has the following loan guarantee commitments for the companies:

Guaranteed company	Lending credit institution	Loan limit		Purpose of loan	Amount guaranteed by the Company	
Viettel Cameroon S.A.R.L (i)	SGBC Bank	9,000,000,000	FCFA	Telecommunication project in Cameroon	5,511,658,639	FCFA
	BICEC Bank	8,500,000,000	FCFA	Telecommunication project in Cameroon	2,608,756,215	FCFA
	Ecobank	8,000,000,000	FCFA	Telecommunication project in Cameroon	1,508,230,842	FCFA
Viettel Tanzania Public Limited Company	Vietinbank	25,000,000	USD	Loans to supplement working capital	25,000,000	USD
	Standard Chartered	25,000,000	USD	Loans to supplement working capital	20,800,000	USD
	Woori Bank	20,000,000	USD	Loans to supplement working capital and for investment	66,000,000	USD
	Woori Bank	100,000,000	USD	Loans to supplement working capital and for investment	20,000,000	USD
	TP Bank	20,000,000	USD	Loans to supplement working capital and for investment	15,000,000	USD
Viettel Burundi, S.A.	VP Bank	30,000,000	USD	Loans to repay VTG (commercial contracts and shareholder loans)	6,446,418	USD

Investment commitments

According to the Investment Certificate No. 689/BKHDT-DTRNN issued for the first time on 24 March 2014, the Company has been approved by the Ministry of Planning and Investment to invest abroad to implement the project of construction, operation and exploitation of the telecommunication network in the United Republic of Tanzania. According to the first amended Investment Certificate dated 17 January 2017, the total investment capital of the project is USD 783 million, in which the total investment capital of the Company is USD 355 million, including the Company's contributed capital of USD 150 million, the Company's USD 30 million payment for all shares of Viettel Tanzania whose purchase price comprised settlement value of debts, and the Company's USD 175 million loans to other shareholders. Until 30 September 2026, the Company has contributed USD 52.6 million and lent USD 172.8 million for the project in the United Republic of Tanzania.

According to the Overseas Investment Certificate issued for the first time on 16 December 2016, the Company has been approved by the Ministry of Planning and Investment to invest abroad to implement the project of construction, operation and exploitation of the telecommunication network in the Republic of the Union of Myanmar. Total investment capital of the project is USD 1,755 million, in which the total investment of the Company is USD 859.95 million, accounting for 49% of the total investment capital of the project, including the Company's contributed capital of USD 169.05 million and the Company's loans to other shareholders and/or loan guarantees from domestic and foreign credit institutions of USD 690.9 million. Until 30 September 2026, the Company has contributed USD 169.05 million and lent USD 387.2 million for the project in the Republic of the Union of Myanmar.

31. OPERATING LEASE COMMITMENTS

At the end of the accounting period, the Company has irrevocable operating lease commitments with the following payment schedule:

	Closing balance	Opening balance
	VND	VND
Total minimum future lease payments under non-cancellable operating leases:		
Within one year	9,346,461,360	9,390,336,360
In the second to fifth year inclusive	8,554,183,330	15,553,060,600
	17,900,644,690	**24,943,396,960**

Payments for operating leases represent:

- Rental fee for 2,267.22 m2 on the 39th floor of Keangnam Hanoi Landmark Tower, Lot E6, Cau Giay New Urban Area, Yen Hoa Ward, Hanoi, Vietnam.
- Rental fee for the document storage warehouse at No. 17 Pham Hung Street, My Dinh Ward, Hanoi, Vietnam.

32. SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION

Proceeds from dividends and profits received exclude profit remittance tax from overseas of VND 341 billion (prior period: VND 133 billion) which was paid by overseas subsidiaries and associates.

33. CORRESPONDING FIGURES

As presented in Note 01, the Company has applied Circular No. 99 prospectively. Certain corresponding figures have been reclassified to conform with the presentation under Circular 99, as follows:

Separate statement of financial position as at 31 December 2025:

Items	Code	Previously reported amount	Reclassification	Amount after reclassification
		VND	VND	VND
ASSETS				
Short-term held-to-maturity investments	123	25,727,500,000,000	21,807,375,970,535	47,534,875,970,535
Provision for short-term held-to-maturity investments	124	-	(19,099,824,954,226)	(19,099,824,954,226)
Short-term loan receivables		16,627,894,443,419	(16,627,894,443,419)	-
Other short-term receivables	135	12,010,733,703,492	(5,185,281,170,952)	6,825,452,532,540
Provision for short-term doubtful debts	136	(26,492,377,005,511)	19,099,824,954,226	(7,392,552,051,285)
Long-term held-to-maturity investments	265	3,801,000,000,000	5,799,643,836	3,806,799,643,836
RESOURCES				
Dividends and profit payable	313	-	2,978,388,750	2,978,388,750
Other current payables	320	364,346,913,978	(2,978,388,750)	361,368,525,228

Interim separate statement of income for the third quarter ended 30 September 2025:

Items	Code	Previously reported amount	Reclassification	Amount after reclassification
		VND	VND	VND
Financial expenses	23	19,676,457,364	754,209,411,684	773,885,869,048
General and administration expenses	26	954,723,709,226	(754,209,411,684)	200,514,297,542

Interim separate statement of income for the nine-month period ended 30 September 2025:

Items	Code	Previously reported amount	Reclassification	Amount after reclassification
		VND	VND	VND
Financial expenses	23	37,323,532,370	2,491,895,038,911	2,529,218,571,281
General and administration expenses	26	3,438,768,641,047	(2,491,895,038,911)	946,873,602,136

Le Anh Tuan	Truong Bach Duong	Nguyen Cao Loi
Preparer	**Chief Accountant**	**Deputy General Director**

As at 29 October 2026

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