TỔNG CÔNG TY CỔ PHẦN ĐẦU TƯ QUỐC TẾ VIETTEL

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viettel global

VIETTEL GLOBAL INVESTMENT JOINT STOCK COMPANY

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the third quarter ended 30 September 2026

TABLE OF CONTENTS

CONTENTS	PAGE(S)
INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION	1 – 4
INTERIM CONSOLIDATED INCOME STATEMENT	5 – 6
INTERIM CONSOLIDATED CASH FLOW STATEMENT	7 – 8
NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS	9 – 44

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Unit: VND

ASSETS	Codes	Notes	Closing balance	Opening balance (re-classification)
A. CURRENT ASSETS	**100**		**67,934,992,429,190**	**56,650,339,079,662**
I. Cash and cash equivalents	**110**	**4**	**13,262,960,393,058**	**8,625,401,605,864**
1. Cash	111		7,732,163,248,532	6,603,861,799,138
2. Cash equivalents	112		5,530,797,144,526	2,021,539,806,726
II. Short-term financial investments	**120**	**5**	**30,164,290,775,634**	**29,175,331,408,672**
1. Held-to-maturity investments	123		43,275,367,316,904	42,783,879,922,968
2. Provision for impairment of short-term held-to-maturity investments (*)	124		(13,111,076,541,270)	(13,608,548,514,296)
III. Short-term receivables	**130**		**6,651,888,190,573**	**4,174,877,069,191**
1. Short-term trade receivables	131	6	7,771,544,476,834	5,998,640,588,386
2. Short-term advances to suppliers	132		1,467,453,933,713	975,359,190,894
3. Other short-term receivables	135	7	2,985,781,687,300	2,769,683,951,324
4. Provision for short-term doubtful debts	136	8	(5,572,891,907,274)	(5,568,806,661,413)
IV. Inventories	**140**	9	**5,705,708,491,210**	**5,161,470,525,873**
1. Inventories	141		5,908,307,815,543	5,387,640,877,024
2. Provision for devaluation of inventories	142		(202,599,324,333)	(226,170,351,151)
V. Other short-term assets	**160**		**12,150,144,578,715**	**9,513,258,470,062**
1. Short-term prepayments	161	10	698,970,192,183	443,822,280,666
2. Value added tax deductibles	162	11	858,110,309,606	820,206,871,731
3. Taxes and other receivables from the State budget	163	19	102,562,223,872	36,427,985,503
4. Other short-term assets	165		10,490,501,853,054	8,212,801,332,162

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 September 2026

Unit: VND

ASSETS	Codes	Notes	Closing balance	Opening balance (re-classification)
B. NON-CURRENT ASSETS	**200**		**31,621,417,206,697**	**24,860,211,776,479**
I. Long-term receivables	**210**		**98,917,421,845**	**127,406,893,061**
1. Long-term trade receivables	211	6	-	27,665,625,320
2. Other long-term receivables	215	7	98,917,421,845	99,741,267,741
II. Fixed assets	**220**		**19,232,667,921,145**	**16,032,868,126,839**
1. Tangible fixed assets	221	13	12,140,186,112,974	10,532,647,350,577
- Cost	*222*		*46,644,389,809,711*	*43,667,796,857,273*
- Accumulated depreciation	*223*		*(34,504,203,696,737)*	*(33,135,149,506,696)*
2. Intangible assets	227	14	7,092,481,808,171	5,500,220,776,262
- Cost	*228*		*11,045,357,829,932*	*8,946,476,833,002*
- Accumulated amortisation	*229*		*(3,952,876,021,761)*	*(3,446,256,056,740)*
III. Long-term assets in progress	**250**	**15**	**4,501,390,711,320**	**1,983,862,318,421**
1. Long-term construction in progress	252		4,501,390,711,320	1,983,862,318,421
IV. Long-term financial investments	**260**		**5,082,360,872,227**	**4,364,988,495,695**
1. Investments in associates	262	16	1,056,953,299,624	558,188,851,859
3. Equity investments in other entities	263	5	583,660,000	583,660,000
3. Provision for impairment of long-term equity investments in other	264	5	(583,660,000)	(583,660,000)
4. Long-term held-to-maturity investments	265	5	4,025,407,572,603	3,806,799,643,836
V. Other long-term assets	**270**		**2,706,080,280,160**	**2,351,085,942,463**
1. Long-term prepayments	271	10	335,346,596,099	282,663,972,750
2. Deferred tax assets	272	17	673,291,719,408	657,037,861,545
3. Other long-term assets	274	12	1,697,441,964,653	1,411,384,108,168
TOTAL ASSETS (280 = 100 + 200)	**280**		**99,556,409,635,887**	**81,510,550,856,141**

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 September 2026

Unit: VND

RESOURCES	Codes	Notes	Closing balance	Opening balance (re-classification)
C. LIABILITIES	**300**		**56,304,507,627,832**	**38,672,356,541,926**
I. Current liabilities	**310**		47,075,093,212,748	32,499,159,856,529
1. Short-term trade payables	311	18	9,365,133,746,066	7,485,738,489,537
2. Short-term advances from customers	312		22,093,551,380	32,609,599,000
3. Dividends and profit payable	313		10,580,797,134,007	499,614,503,819
4. Taxes and amounts payable to the State budget	314	19	2,410,112,984,816	2,098,052,748,471
5. Payables to employees	315		149,730,690,419	244,674,974,089
6. Short-term accrued expenses	316	20	5,255,770,425,654	5,260,944,915,535
8. Short-term unearned revenue	319	21	6,131,522,600,792	4,896,070,633,988
9. Other current payables	320	22	10,228,278,974,019	9,162,538,230,318
10. Short-term loans and obligations under finance leases	321	23	2,819,971,181,990	2,769,849,291,550
11. Short-term provisions	322		6,275,452,783	6,907,500,403
12. Bonus and welfare funds	323		105,406,470,822	42,158,969,819
II. Long-term liabilities	**330**		**9,229,414,415,084**	**6,173,196,685,397**
1. Long-term trade payables	331	18	900,621,515,807	368,687,422,365
2. Long-term accrued expenses	334		591,225,683,540	156,072,500,925
2. Long-term unearned revenue	337	21	457,813,718,107	493,896,200,644
3. Other long-term payables	338	22	44,548,578,135	6,991,413,497
4. Long-term loans and obligations under finance leases	339	24	4,136,942,845,314	2,257,253,410,203
5. Deferred tax liabilities	342	17	2,907,109,388,027	2,702,372,041,898
6. Long-term provisions	343		191,152,686,154	187,923,695,865
D. EQUITY	**400**	25	**43,251,902,008,055**	**42,838,194,314,215**
1. Owners' 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
2. Foreign exchange reserve	417		(314,492,443,589)	(2,288,941,478,832)
3. Investment and development fund	418		5,327,515,634,625	3,551,160,804,288
4. Other reserves	419		177,653,377,833	177,653,377,833
5. Accumulated losses	420		5,375,675,010,548	9,130,339,150,617
- Retained earnings/(Loss) accumulated to the prior year	*420a*		(2,767,186,089,320)	(169,651,708,625)
- Retained earnings/(Loss) of the current period/current year	*420b*		8,142,861,099,868	9,299,990,859,242
6. Non-controlling interests	429		2,247,438,428,638	1,829,870,460,309
TOTAL RESOURCES (440=300+400)	**440**		**99,556,409,635,887**	**81,510,550,856,141**

Vu Thi Thu Trang	**Truong Bach Duong**	**Nguyen Cao Loi**
Preparer	**Chief Accountant**	**Deputy General Director**
		29 October 2026
		(As per Authorization Letter No.2267/GUQ-VTG dated 22 July 2026 of the Company's Chief Deputy General Director)

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

INTERIM CONSOLIDATED INCOME STATEMENT

For the third quarter ended 30 September 2026

Unit: VND

ITEMS	Codes	Notes	Third Quarter		Cumulative from the beginning of the year to the ending of Q3/2026	Cumulative from the beginning of the year to the ending of Q3/2025
			Current Year	Prior Year		
1. Gross revenue from goods sold and services rendered	**01**		**13,414,811,825,648**	**11,621,904,212,867**	**38,073,246,801,044**	**31,881,434,995,680**
2. Deductions	02		-	-	-	-
3. Net revenue from goods sold and services rendered (10=01-02)	**10**	**28**	**13,414,811,825,648**	**11,621,904,212,867**	**38,073,246,801,044**	**31,881,434,995,680**
4. Cost of goods sold and services rendered	11	29	6,142,372,155,093	5,584,571,188,377	17,446,407,818,624	15,338,770,338,116
5. Gross profit from goods sold and services rendered (20=10-11)	**20**		**7,272,439,670,555**	**6,037,333,024,490**	**20,626,838,982,420**	**16,542,664,657,564**
6. Gain/(loss) on disposal of investment property	**21**					
6. Financial income	22	30	853,051,553,600	1,321,898,174,110	2,969,196,874,765	3,222,522,929,234
7. Financial expenses	23	31	977,050,013,471	120,459,440,894	2,692,235,695,639	3,323,572,330,481
- In which: Interest expense	24		303,993,556,070	107,451,344,413	521,553,042,572	290,403,078,438
9. Selling expenses	25	32	1,547,763,716,624	1,164,711,971,261	4,438,866,039,063	3,368,340,569,665
10. General and administration expenses	26	32	1,331,856,897,479	1,190,375,051,590	4,022,557,626,611	3,350,993,530,740
8. Share of net profit from associates	**27**	**16**	**162,381,816,728**	**142,078,051,149**	**462,379,723,934**	**447,113,344,493**
11. Operating profit {30=20+21+(22-23)-(25+26)+27}	**30**		**4,431,202,413,309**	**5,025,762,786,004**	**12,904,756,219,806**	**10,169,394,500,405**

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

INTERIM CONSOLIDATED INCOME STATEMENT

For the third quarter ended 30 September 2026

Unit: VND

ITEMS	Codes	Notes	Third Quarter		Cumulative from the beginning of the year to the ending of Q3/2026	Cumulative from the beginning of the year to the ending of Q3/2025
			Current Year	Prior Year		
12. Other income	31		74,849,544,749	302,784,164,034	143,671,989,452	474,184,964,037
13. Other expenses	32		14,337,264,653	60,343,613,143	66,725,676,311	110,989,383,322
14. Profit from other activities (40=31-32)	**40**	**33**	**60,512,280,096**	**242,440,550,891**	**76,946,313,141**	**363,195,580,715**
15. Accounting profit before tax (50=30+40)	**50**		**4,491,714,693,405**	**5,268,203,336,895**	**12,981,702,532,947**	**10,532,590,081,120**
16. Current corporate income tax expense	51	34	1,064,547,852,264	1,109,683,922,149	2,992,692,004,597	2,588,406,725,948
17. Deferred corporate tax expense	52	34	43,277,825,927	(1,433,223,955)	187,234,235,949	517,014,453,665
18. Net profit/(loss) after corporate income tax (60=50-51-52)	**60**		**3,383,889,015,214**	**4,159,952,638,701**	**9,801,776,292,401**	**7,427,168,901,507**
18.1. Profit/(losses) after tax attributable to the Parent Company	*61*		2,797,314,494,424	3,625,674,841,507	8,144,527,880,976	5,956,787,520,241
18.2. Profit after tax attributable to non-controlling shareholders	*62*		586,574,520,790	534,277,797,194	1,657,248,411,425	1,470,381,381,266
19. Basic earnings/(losses) per share	**70**	**35**	**919**	**1,176**	**2,676**	**1,941**

Vu Thi Thu Trang	Truong Bach Duong	Nguyen Cao Loi
Preparer	**Chief Accountant**	**Deputy General Director**
		29 October 2026

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

INTERIM CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)
For the third quarter ended 30 September 2026

Unit: VND

Items	Codes	Cumulative from the beginning of the year to the ending of Q3/2026	Cumulative from the beginning of the year to the ending of Q3/2025
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit before tax	**01**	**12,981,702,532,947**	**10,532,590,081,120**
2. Adjustments for:			
Depreciation and amortisation of fixed assets and goodwill allocation	02	3,000,087,662,593	2,478,098,959,829
Provisions	03	(502,994,274,785)	2,416,809,893,148
Foreign exchange (gain)/loss arising from translating foreign currency items	04	1,315,282,200,411	(1,711,075,448,364)
Gain from investing activities	05	(3,296,316,142,115)	(1,804,791,583,237)
Interest expense	06	521,553,042,572	290,403,078,438
3. Operating profit before movements in working capital	**08**	**14,019,315,021,623**	**12,202,034,980,934**
Changes in receivables	09	(3,570,693,680,082)	(429,092,785,544)
Changes in inventories	10	(520,666,938,519)	(1,025,286,871,319)
Changes in payables (excluding accrued loan interest and corporate income tax payable)	11	2,230,483,565,687	1,921,459,190,728
Changes in prepaid expenses	12	(307,830,534,866)	(129,212,936,227)
Interest paid	14	(405,181,837,351)	(253,389,597,833)
Corporate income tax paid	15	(2,546,698,907,948)	(2,343,521,484,030)
Other cash outflows	17	63,247,501,003	(18,899,078,043)
Net cash generated by operating activities	***20***	**8,961,974,189,547**	**9,924,091,418,666**

INTERIM CONSOLIDATED CASH FLOW STATEMENT (Continued)

(Indirect method)
For the third quarter ended 30 September 2026

Unit: VND

Items	Codes	Cumulative from the beginning of the year to the ending of Q3/2026	Cumulative from the beginning of the year to the ending of Q3/2025
II CASH FLOWS FROM INVESTING ACTIVITIES			
1. Acquisition and construction of fixed assets and other long-term assets	21	(7,018,401,458,001)	(4,517,877,047,293)
2. Proceeds from sale, disposal of fixed assets and other long-term assets	22	13,881,515,700	33,282,016,562
3. Cash outflow for lending, buying debt instruments of other entities	23	(19,026,355,766,063)	(17,843,952,336,239)
4. Cash recovered from lending, selling debt instruments of other entities	24	19,874,067,148,562	15,492,784,661,845
6. Cash recovered from investments in other entities	26	-	162,755,889,660
6. Interest earned, dividends and profits received	27	1,301,324,860,230	1,088,230,866,226
Net cash used in investing activities	**30**	**(4,855,483,699,572)**	**(5,584,775,949,239)**
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Proceeds from share issue and owners' contributed capital	31	-	17,824,838,838
2. Proceeds from borrowings	33	6,011,047,748,623	4,124,947,401,667
3. Repayment of borrowings	34	(3,912,040,953,879)	(2,372,005,239,715)
5. Dividends and profits paid to non-controlling interests	36	(1,552,348,889,616)	(3,029,916,195,502)
Net cash used in financing activities	***40***	**546,657,905,128**	**(1,259,149,194,712)**
Net increases in cash (50=20+30+40)	**50**	**4,653,148,395,103**	**3,080,166,274,715**
Cash and cash equivalents at the beginning of the period	**60**	**8,625,401,605,864**	**6,163,904,093,123**
Effects of changes in foreign exchange rates	61	(15,589,607,909)	451,975,957,461
Cash and cash equivalents at the end of the period (70=50+60+61)	**70**	**13,262,960,393,058**	**9,696,046,325,299**

Vu Thi Thu Trang	**Truong Bach Duong**	**Nguyen Cao Loi**
Preparer	**Chief Accountant**	**Deputy General Director**

29 October 2026

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS
These notes are an integral part of and should be read in conjunction with the accompanying interim consolidated financial statements

1. GENERAL INFORMATION

Structure of ownership

Viettel Global Investment Joint Stock Company (the "Company") is a joint stock company established under Vietnam Law on Enterprises and operates under Business Registration Certificate No. 0103020282 dated 24 October 2007 and its amendments issued by Hanoi Authority for Planning and Investment. The Company has the 29th amended Enterprise Registration Certificate No. 0102409426 dated 17 July 2026 issued by Hanoi Authority for Planning and Investment.

The Company had its shares officially listed on UPCOM with the stock code VGI since 25 September 2018.

The parent company of the Company is Viettel Group (the "Group"). The Company has a 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 and its subsidiaries as at 30 September 2026 was 6,429 (as at 31 December 2025: 5,790).

Operating industry and principal activities

The Company's operating industry includes:

- 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 novelty goods in specialised shops;
- Constructing other civil works; constructing telecommunication, information technology and power transmission works;
- Architecture services and related technical consultancy;
- Post service;
- Other telecommunication services;
- Production of consumer electronic commodities;
- Wholesales of materials, electronic and telecommunication equipment and spare parts;
- Vocational training;
- Operation of job consulting centers and agencies;
- Manpower management and supply;
- Temporary manpower supply;
- Other support services related to transportation;
- Lease of machinery, equipment and other fixed assets;
- Other business support services, not yet categorized.

The principal activities of the Company and its subsidiaries are to invest in and operate telecommunication networks in overseas markets and to 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

Details of the Company's subsidiaries and associates as at 30 September 2026 are as follows:

Name of entities	Place of incorporation and operation	Proportion of ownership interest (%)	Proportion of voting right (%)	Principal activity
Subsidiaries				
Viettel Timor Leste Unipessoal LDA ("VTL")	Timor-Leste	100	100	Possessing and operating Telemor telecommunication network in Timor-Leste
Viettel (Cambodia) Pte. Ltd. ("VTC")	Cambodia	90	90	Possessing and operating Metfone telecommunication network in Cambodia
Movitel S.A. ("Movitel")	Mozambique	70	70	Possessing and operating Movitel telecommunication network in Mozambique
National Telecom S.A. ("Natcom")	Haiti	60	60	Possessing and operating Natcom telecommunication network in Haiti
Viettel Burundi S.A. ("VTB")	Burundi	85	85	Possessing and operating Lumitel telecommunication network in Burundi
Viettel Tanzania Public Limited Company ("VTZ")	Tanzania	99.99	99.99	Possessing and operating Halotel telecommunication network in Tanzania
E-Mola S.A. Company ("MOLA") (i)	Mozambique	67.2	96	Providing digital wallet services in Mozambique
Viettel E-commerce Tanzania Limited ("VTE") (ii)	Tanzania	99.99	100	Providing digital wallet services in Tanzania
Lumicash Company SU ("Lumicash") (iii)	Burundi	85	100	Providing digital wallet services in Burundi
Telemor Fintech Unipessoal LDA. ("TFU") (iv)	Timor-Leste	100	100	Providing digital wallet services in Timor-Leste
E-money Payment Solutions Public Limited Company ("E-money") (v)	Cambodia	89.1	99	Providing digital wallet services in Cambodia
Metfone Network (Cambodia) Co., Ltd ("MNET") (v)	Cambodia	90	100	Providing construction services, installation and operating telecommunication network in Cambodia
Metfone Tower Solutions ("MTO") (v)	Cambodia	90	100	Investment, construction, operation and leasing of telecomunications infrastructure (antenna towers, BTS sites/shelters and power supply systems) in Cambodia
Nattransfer Maison De Transfert, S.A. ("NATTRANSFER") (vi)	Haiti	60	99.99	Financial and Banking Services
Associates				
Star Telecom Co., Ltd ("STL")	Laos	49	49	Possesing and operating Unitel telecomunication network in Laos
Telecom International Myanmar Co., Ltd ("Mytel")	Myanmar	49	49	Investing in and operating a telecomunication network in Myanmar

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

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

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

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

(v) E-money Payment Solutions Public Limited Company, Metfone Network (Cambodia) Co.Ltd and Metfone Tower Solutions are the subsidiaries of Viettel (Cambodia) Pte. Ltd. Accordingly, MNET and MTO commenced their operations in August 2025.

(vi) Nattransfer Maison De Transfert, S.A. ("NATTRANSFER") is the subsidiary of National Telecom S.A. ("Natcom"), established on 27 November 2025.

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

Disclosure of information comparability in the interim consolidated financial statements

The comparative figures of the interim consolidated statement of financial position and the corresponding notes are the figures of the Company's audited consolidated financial statements for the year ended 31 December 2025. The comparative figures of the interim consolidated income statement, interim consolidated cash flow statement and the corresponding notes are the figures of the reviewed interim consolidated financial statements for the third quarter ended 30 September 2026.

Effective from 01 January 2026, the Corporation adopted Circular No. 99/2025/TT-BTC issued by the Ministry of Finance, which provides guidance on the corporate accounting regime for the preparation and presentation of separate financial statements, and Circular No. 43/2026/TT-BTC dated April 20, 2026 issued by the Ministry of Finance, which amends and supplements certain articles of Circular No. 202/2014/TT-BTC dated December 22, 2024 on the preparation and presentation of consolidated financial statements. Accordingly, the presentation of certain items in the financial statements has changed. Certain comparative figures as at 01 January 2026 and for the period ended 30 September 2026 have been reclassified to conform with the presentation requirements of Circular 43. Details are as follows:

Items	Code	Note	Opening balance (prior to reclassification)	Reclassification	Opening balance (as reclassified)
			VND	VND	VND
ASSETS					
1. Cash	111		16,176,521,246,928	(9,572,659,447,790)	6,603,861,799,138
1. Held-to-maturity investments	123	5	26,862,132,616,831	15,921,747,306,137	42,783,879,922,968
2. Provision for impairment of short-term held-to-maturity investments (*)	124	5	-	(13,608,548,514,296)	(13,608,548,514,296)
5. Loan receivables			11,969,695,223,206	(11,969,695,223,206)	-
3. Other short-term receivables	135	7	6,727,535,678,091	(3,957,851,726,767)	2,769,683,951,324
4. Provision for short-term doubtful debts	136		(19,177,355,175,709)	13,608,548,514,296	(5,568,806,661,413)
4. Other short-term assets	165		-	8,212,801,332,162	8,212,801,332,162
4. Long-term held-to-maturity investments	265	5	3,801,000,000,000	5,799,643,836	3,806,799,643,836
RESOURCES					
3. Dividends and profit payable	313		-	499,614,503,819	499,614,503,819
8. Other current payables	320	22	9,662,152,734,137	(499,614,503,819)	9,162,538,230,318

Interim consolidated income statement for the third quarter ended 30 September 2026

Items	Code	Note	Prior period (prior to reclassification)	Reclassification	Prior period (as reclassified)
			VND	VND	VND
For the third quarter ended 30 September 2025					
7. Financial expenses	23	31	(457,244,054,441)	577,703,495,335	120,459,440,894
10. General and administration expenses	26	32	1,768,078,546,925	(577,703,495,335)	1,190,375,051,590
Cumulative from the beginning of the year to the ending of Q3/2025					
7. Financial expenses			1,290,363,835,581	2,033,208,494,900	3,323,572,330,481
10. General and administration expenses		30	5,384,202,025,640	(2,033,208,494,900)	3,350,993,530,740

Consolidated Statement of Cash Flows

Items	Code	Prior period (prior to	Reclassification	Prior period (as reclassified)
		VND	VND	VND
Changes in receivables	09	517,185,805,508	(946,278,591,052)	(429,092,785,544)
Cash and cash equivalents at the beginning of the period	60	13,376,218,513,228	(7,212,314,420,105)	6,163,904,093,123
Cash and cash equivalents at the end of the period (70=50+60+61)	70	17,854,639,336,456	(8,158,593,011,157)	9,696,046,325,299

2. ACCOUNTING CONVENTION AND ACCOUNTING PERIOD

Accounting convention

The accompanying interim consolidated financial statements, expressed in Vietnam Dong (VND), are prepared in accordance with the guidance of Circular No. 43/2026/TT-BTC issued by the Ministry of Finance dated 20 April 2026, under the historical cost convention and in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim consolidated financial reporting.

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

The interim consolidated financial statements for the third quarter ended 30 September 2026 of the Company are prepared on the basis of the Company's interim separate financial statements and interim financial statements of subsidiaries prepared for the third quarter ended 30 September 2026. Regarding Viettel Cameroon S.A.R.L. ("VCR"), as at 30 September 2026, the Company represented the investment in VCR in Equity investments in other entities due to its failure to obtain financial statements of VCR for the period from 01 November 2018 to 30 September 2026 and did not incorporate VCR's financial figures in the interim consolidated financial statements.

For statutory reporting purposes, the Company translated its subsidiaries' financial statements prepared in foreign currencies into Vietnam Dong (VND) for the third quater ended 30 September 2026 based on the following principles:

- Assets and Liabilities are translated into Vietnam Dong at the actual closing cross rate which is determined based on average USD buying and selling rates against VND and average USD buying and selling rates against local currency of the commercial joint stock bank where the Company and subsidiaries regularly have transactions at the reporting date;
- The net assets of the subsidiary held by the holding company at the acquisition date are converted at the exchange rate at that date;
- Retained earnings arising after the acquisition date are translated based on the income statement items. Dividends and profits paid are translated at the rates ruling on the dates of dividend payments;
- Items of the income statement and the cash flow statement are translated into Vietnam Dong at the actual transaction rates at the dates of the transactions. If the average exchange rate of the accounting period is approximately equal to the actual exchange rates at the dates of the transactions (with the difference of no more than 2%), the average exchange rate shall be applied. In case the difference is more than 20%, the period ended exchange rate shall be applied.

Exchange differences arising on the conversion of the interim financial statements prepared in foreign currencies into Vietnam Dong are presented in the "Foreign exchange reserve" line item with the code 417 under the "Equity" section in the interim consolidated statement

of financial position. Exchange differences are recognized in the interim consolidated income statement for the period in which the Company's overseas operations ceases.

Accounting period

The Company's financial year begins on 01 January and ends on 31 December.
The accompanying interim consolidated financial statements are prepared for the third quarter ended 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 consolidated financial statements, are as follows:

Estimates

The preparation of the interim consolidated financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim consolidated financial reporting 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 consolidated financial statements and the reported amounts of revenues and expenses during the operating period. Although these accounting estimates are based on the Executive Board's best knowledge, actual results may differ from those estimates.

Basis of consolidation

The interim consolidated financial statements incorporate the interim separate financial statements of the Company and enterprises controlled by the Company (its subsidiaries) which were prepared for the third quarter ended 30 September 2026. Control is achieved where the Company has the power to govern the financial and operating policies of an investee enterprise so as to obtain benefits from its activities.

The results of subsidiaries acquired or disposed of during the period are included in the interim consolidated income statement from the effective date of acquisition or up to the effective date of disposal, as appropriate.

Where necessary, adjustments are made to the interim financial statements of subsidiaries to bring the accounting policies used in line with those used by the Company.

Intragroup transactions and balances are eliminated in full on consolidation.

Non-controlling interests consist of the amount of those non-controlling interests at the date of the original business combination (see below) and the non-controlling interests' share of changes in equity since the date of the combination. Losses in subsidiaries are respectively attributed to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

Business combinations

On acquisition, the assets and liabilities and contingent liabilities of a subsidiary are measured at their fair values at the date of acquisition. Any excess of the cost of acquisition over the fair values of the identifiable net assets acquired is recognised as goodwill. Any deficiency of the cost of acquisition below the fair values of the identifiable net assets acquired is credited to profit and loss in the period of acquisition.

The non-controlling interests are initially measured at the non-controlling shareholders' proportion of the net fair value of the assets, liabilities and contingent liabilities recognised.

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 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.

The results and assets and liabilities of associates are incorporated in these interim consolidated financial statements using the equity method of accounting. Interests in associates are carried in the interim consolidated statement of financial position at cost as adjusted by post-acquisition changes in the Company's share of the net assets of the associate. Losses of an associate in excess of the Company's interest in that associate (which includes any long-term interests that, in substance, form part of the Company's net investment in the associate) are not recognised.

Where a group entity transacts with an associate of the Company, unrealised profits and losses are eliminated to the extent of the Company's interest in the relevant associate

Goodwill

Goodwill represents the excess of the cost of acquisition over the Company's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities of a subsidiary, associate or jointly controlled entity at the date of acquisition. Goodwill is amortised on the straight-line basis over its estimated period of benefit of 10 years.

Goodwill arising on the acquisition of associates and jointly controlled entities is included in the carrying amount of the associates and jointly controlled entities. Goodwill arising on the acquisition of subsidiaries is presented separately as an asset in the interim consolidated statement of financial position.

On disposal of a subsidiary, associate or jointly controlled entity, the attributable amount of unamortised goodwill is included in the determination of the profit or loss on disposal.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits, cash in transit, and short-term, highly liquid investments (not exceeding 3 months) that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Financial investments

Held-to-maturity investments

Held-to-maturity investments comprise investments that the Company has the positive intent or ability to hold to maturity, including term deposits to earn periodic interest.

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

Provision for doubtful debts relating to held-to-maturity investments is made in accordance with prevailing accounting regulations.

Loan receivables

Loan receivables are measured at cost less provision for doubtful debts. Provision for doubtful debts relating to loan receivables is made in accordance with prevailing accounting regulations.

Equity investments in other entities

Equity investments in other entities represent the Company's investments in ordinary shares of the entities over which the Company has no control, joint control, or significant influence.

Equity investments in other entities are carried at cost less provision for impairment.

Receivables

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

Provision for doubtful debts is made for receivables that are overdue or when the debtor is in dissolution, in bankruptcy, or is experiencing similar difficulties and so may be unable to repay the debt.

Allowance for doubtful receivables is determined based on an assessment of recoverability, including the aging profile of receivables, reconciliation status, customers' payment history, collection actions undertaken, and available information on the financial capacity of each debtor.

Inventories

Inventories are stated at the lower of cost and net realisable value. Cost comprises direct materials and where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Issue cost of inventories used for construction of telecommunication stations is calculated using the first in first out method, cost of other type of inventories is calculated using the weighted average method. Cost of inventories used for trading purpose comprises selling prices and other directly attributable costs. Net realisable value represents the estimated selling price less all estimated costs to completion and costs to be incurred in marketing, selling and distribution.

Basis for allocation of raw materials and supplies: Raw materials and supplies of the Company primarily comprise technical materials, network equipment, cables, telecommunications accessories, SIM cards, prepaid cards, and materials used for construction, installation, operation, and maintenance of the network. The cost of materials consumed during the period is recognised as production and operating expenses or capitalised as part of asset costs, depending on their actual usage purpose, supported by warehouse issue documents, acceptance/installation reports, and the relevant cost objects. For materials used jointly across multiple base stations, transmission lines, network areas or operating units, costs are allocated based on appropriate allocation bases such as actual quantities/volumes of materials consumed, number of stations, lines or benefiting areas, or implementation volume, applied consistently.

The evaluation of necessary provision for inventory obsolescence follows current prevailing accounting regulations which allow provisions to be made for obsolete, damaged, or sub-standard inventories and for those which have costs higher than net realisable values as at the interim consolidated statement of financial position date.

The Company and its subsidiaries apply the perpetual method to account for inventories.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation.

The costs of purchased tangible fixed assets include their purchase prices and any other directly attributable costs of bringing the assets to their working conditions and locations for their intended use. Expenditure incurred after tangible fixed assets have been put into operation, such as repair, maintenance and overhaul costs, is charged to the interim consolidated income statement in the period in which the cost is incurred. In situations where it can be clearly demonstrated that the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of the tangible fixed assets beyond their originally assessed standard of performance, the expenditure is capitalised as an additional cost of tangible fixed assets.

Except for VTC's telecommunication equipment, motor vehicles, transmission equipment and management tools and equipment, tangible fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

	Years
Buildings and structures	05 - 20
Machinery and equipment	02 - 10
Motor vehicles, transmission equipment	02 - 08
Management tools and equipment	02 - 10

Telecommunication equipment, motor vehicles, transmission equipment and management tools and equipment of VTC are depreciated using the reducing balance method in accordance with the subsidiary's local accounting regime.

Loss or gain resulting from sales and disposals of tangible fixed assets is the difference between profit from sales or disposals of assets and their residual values and is recognised in the interim consolidated income statement.

Intangible assets and amortisation

Land use rights

Intangible assets represent land use rights that are stated at cost less accumulated amortisation. The Company do not amortise the land use rights as they are indefinite.

Computer software

Cost of acquiring new computer software, which is not an integral part of the related hardware, is capitalised and treated as an intangible asset. Computer software is amortised using the straight-line method over its estimated useful life.

Telecommunication licenses

License fees paid to the local governments in order to be allowed to conduct telecommunication activities for a definite period, are initially recognised at cost and amortised from the launching date of the telecommunication network to the expiration of the license period.

Leasing

Leases where substantially all the rewards and risks of ownership of assets remain with the leasing company are accounted for as operating leases. Rentals payable under operating leases are charged to the interim consolidated income statement on a straight-line basis over the term of the relevant lease.

Construction in progress

Properties in the course of construction for production, rental or administrative purposes or for other purposes are carried at cost including those that are necessary to form the assets in accordance with the Company's accounting policy. Depreciation of these assets, on the same basis as other assets, commences when the assets are ready for their intended use.

Prepayments

Prepayments are expenses which have already been paid but relate to results of operations of multiple accounting periods. Prepayments comprise revenue sharing fee prepaid to National Institute of Communications of Mozambique, prepaid rentals, cost of tools and supplies, overhauls and other expenses.

Prepaid rentals

Prepaid rentals include prepayments to rent ground BTS location, phone numbers, locations, warehouses, offices and shops and other prepaid expenses for ensuring the use of the leased land. These prepaid expenses are recognised in the interim consolidated income statement using the straight-line method over the actual lease periods.

Tools and supplies

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

Overhaul cost of fixed assets

The overhaul cost of fixed assets includes significant expenses incurred during the normal use of the fixed assets. These expenses are initially recorded at cost and allocated to the interim consolidated income statement over a period not exceeding 3 years.

Other long-term prepaid expenses

Other long-term prepaid expenses include prepaid expenses that are allocated to the interim consolidated income statement using a straight-line method.

Revenue recognition

Revenue from the sale of goods

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

a) the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
b) the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
c) the amount of revenue can be measured reliably;
d) it is probable that the economic benefits associated with the transaction will flow to the Company; and
e) the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from the rendering of services

Revenue of a transaction involving the rendering of services is recognised when the outcome of such transactions 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 interim consolidated statement of financial position date of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

a) the amount of revenue can be measured reliably;
b) it is probable that the economic benefits associated with the transaction will flow to the Company;
c) the percentage of completion of the transaction at the consolidated statement of financial position date can be measured reliably; and
d) the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

In which:

- Revenue from post-paid telecommunication services is recognised based on airtime usage in case of airtime-based contracts or on annual basis in case of fixed-charge contracts.
- Revenue from prepaid telecommunication services are recognized on the basis of actual data usage in the period according to the guidance of the Ministry of Finance in Official Letter No. 7370/BTC-QLKT dated 18 June 2020 and Official Letter No. 686/BTC-QLKT dated 19 January 2022.

- Regarding economic contracts to deliver many types of outputs, the Company recognized revenue from sale of goods separately from rendering of services; revenue is recognized matching the Company's current obligations and recognition of revenue corresponding to future obligations will be deferred until relevant obligations are due. Where the contract regulates that sales accompany after-sales services (beyond the normal warranty provisions), the Company recognized the revenue from the two outputs separately; where the contract stipulated that the seller is responsible for installation of the product, revenue is recognized upon completion of installation.
- If the products, goods or services are sold in the period but the related sales deductions occur after the period end and meet criteria to be subsequent events, such deductions shall require adjustments and shall be recorded as decreases in revenue of the period in which the sales occur. Otherwise, such deductions shall be recorded as decreases in revenue of the period in which the deductions occur.

- Revenue from connection services fees is initially recognized on the basis of reconciliation minutes and actual invoices. In case there is no reconciliation with partners, connection revenue is recorded on the basis of temporary estimated connection services fees, which is normally based on the amount of charge generated in the month. This figure is adjusted in the following month, according to the reconciliation minutes between the parties.
- Revenue from rental of network facilities is recognised in the interim consolidated income statement using the straight-line method over the term of the lease.
- Revenue from management services rendered is recognised in the interim consolidated income statement when the service is provided. No revenue is recognised if there are significant uncertainties regarding the recoverability of the consideration due..

Interest income is accrued on a time basis, by reference to the principal outstanding and at the applicable interest rate.

Dividend income

Dividend income from investments is recognised when the Company's right to receive payment has been established.

Foreign currencies

Transactions in 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 as at the interim consolidated statement of financial position date are retranslated at the exchange rates on the same date. Exchange differences arising from the translation of these accounts are recognised in the interim consolidated income statement.

For presentation of interim consolidated financial statements

For the purpose of presenting consolidated financial statements, the assets and liabilities of the Company's foreign operations (including comparatives) are translated to reporting currency using exchange rates prevailing on the statement of financial position date. Income and expense items (including comparatives) are translated at the average exchange rates for the period, unless exchange rates fluctuate significantly during that period, in which case the exchange rates at the dates of the transactions are used. Exchange differences arising, if any, are classified as equity and transferred to the Company's foreign exchange difference. Such translation differences are recognised in profit or loss in the period in which the foreign operation is disposed.

Goodwill and fair value adjustments arising on the acquisition of a foreign operation are treated as assets and liabilities of the overseas operation and translated at the exchange rate ruling on the date of transaction.

Borrowing costs

Borrowing costs are recognised in the consolidated income statement in the period when incurred unless they are capitalised in accordance with Vietnamese Accounting Standard No. 16 "Borrowing costs". Accordingly, borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the cost of those assets. For specific borrowings for the purpose of construction of fixed assets and investment properties, borrowing costs are capitalised even when the construction period is under 12 months.

Payable provisions

Payable 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 as at the interim consolidated statement of financial position date.

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 consolidated income statement because it excludes items of income or expense that are taxable or deductible in other periods (including loss carried forward, if any) and it further excludes items that are never taxable or deductible.

Deferred tax is recognised on significant differences between carrying amounts of assets and liabilities in the interim consolidated financial statements and the corresponding tax bases used in the computation of taxable profit and is accounted for using statement of financial position liability method. Deferred tax liabilities are generally recognised for all temporary differences and deferred tax assets are recognised 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 liability is settled or the asset realised. Deferred tax is charged or credited to profit or loss, 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 tax currently payable is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation and their ultimate determination depends on the results of the tax authorities' examinations.

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

Segment reporting

A segment is a distinguishable component of the Company and its subsidiaries that is engaged either in providing related products or services (business segment), or in providing products or services within a particular economic environment (geographical segment), which is subject to risks and rewards that are different from those of other segments. The Company and its subsidiaries operate in one single business segment which is to operate telecommunication networks, to provide telecommunication services and to trade

telecommunication equipment. The Company and its subsidiaries' primary format for segment reporting is based on geographical segments, with the following segments:

- Africa market: reflect the operation of telecommunication networks and provision of telecommunication services in the markets of Mozambique (Movitel, E-Mola), Burundi (VTB, Lumicash) and Tanzania (VTZ, VTE);
- Latin America market: reflect the operation of telecommunication networks and provision of telecommunication services in Haiti (Natcom);
- Southeast Asia market: reflect the operation of telecommunication networks and provision of telecommunication services in the markets of Cambodia (VTC, E-money, MNET, MTO) and Timor Leste (VTL, TFU); and other activities of VTG which were established in Vietnam, whose principal activity is to sell telecommunication equipment to the overseas markets.

4. CASH AND CASH EQUIVALENTS

	Closing balance VND	Opening balance VND
Cash on hand	5,248,931,888	12,149,532,074
Bank demand deposits	7,451,294,316,946	6,410,168,706,589
Military Commercial Joint Stock Bank	*1,120,934,220,355*	*356,523,524,281*
Other banks	*6,330,360,096,591*	*6,053,645,182,268*
Cash in transit	275,619,999,675	181,543,560,464
Cash equivalents	5,530,797,144,549	2,021,539,806,737
Banco Nacional De Comercio De Timor Leste	-	*52,178,000,000*
Military Commercial Joint Stock Bank	*519,803,611,376*	*782,670,000,000*
First Commercial Bank	-	*258,707,158,351*
Vietnam Joint Stock Commercial Bank for Industry and trade	*982,037,027,397*	-
Vietnam Bank for Agriculture and Rural Development	*956,103,880,137*	-
Joint Stock Commercial Bank for Investment and Development of Vietnam	*553,189,722,602*	-
Other banks	*2,519,662,903,037*	*927,984,648,375*
Total	**13,262,960,393,058**	**8,625,401,605,864**

(i) Cash equivalents as at 30 September 2026 include bank deposits with the original term of not exceeding 3 months earning interest rates ranging from 1.2% - 6.5% per annum (as at 31 December 2025: from 1.2% - 6.75% per annum).

5. FINANCIAL INVESTMENTS

	Closing balance			Opening balance		
	Cost VND	Recoverable amount VND	Provision VND	Cost VND	Recoverable amount VND	Provision VND
a. Held-to-maturity investments						
Short-term	**43,275,367,316,904**	**30,164,290,775,634**	**13,111,076,541,270**	**42,783,879,922,968**	**29,175,331,408,672**	**13,608,548,514,296**
- Term deposits	**29,285,704,446,299**	**29,285,704,446,299**	**-**	**27,624,876,992,053**	**27,624,876,992,053**	**-**
Vietnam Prosperity Joint Stock Commercial Bank	*6,747,180,056,155*	*6,747,180,056,155*	*-*	*5,097,622,573,100*	*5,097,622,573,100*	*-*
Saigon - Hanoi Joint Stock Commercial Bank	*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*	*-*
Other banks	*13,039,042,787,558*	*13,039,042,787,558*	*-*	*16,080,947,892,927*	*16,080,947,892,927*	*-*
- Loans	**13,989,662,870,605**	**878,586,329,335**	**13,111,076,541,270**	**15,159,002,930,915**	**1,550,454,416,619**	**13,608,548,514,296**
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 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*
Dài hạn	**4,025,407,572,603**	**4,025,407,572,603**	**-**	**3,806,799,643,836**	**3,806,799,643,836**	**-**
- Tiền gửi có kỳ hạn trên 12 tháng	**4,025,407,572,603**	**4,025,407,572,603**	**-**	**3,806,799,643,836**	**3,806,799,643,836**	**-**
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*	*-*
Vietnam Maritime Commercial Joint Stock Bank	*820,378,904,110*	*820,378,904,110*	*-*	*775,165,616,438*	*775,165,616,438*	*-*
Saigon - Hanoi Joint Stock Commercial Bank	641,622,706,849	641,622,706,849	-	606,268,832,877	606,268,832,877	-
Other banks	*441,398,575,342*	*441,398,575,342*	*-*	*420,037,260,274*	*420,037,260,274*	*-*
b. Equity investments in other entities						
- Viettel Cameroon S.A.R.L ("VCR") (ii)	583,660,000	-	583,660,000	583,660,000	-	583,660,000

(i) Representing short-term time deposits as at 30 September 2026 with the original term of more than 3 months and the remaining term of 12 months or less from the reporting date and applicable interest rate ranging from 2% per annum to 12.5% per annum (as at 31 December 2025: from 2% per annum to 6.75% per annum).
Representing long-term time deposits as at 30 September 2026 with the remaining term of more than 12 months from the reporting date and applicable interest rate ranging from 6.02% per annum to 7.8% per annum.

(ii) As at 30 September 2026, the Company presented the investment in Viettel Cameroon S.A.R.L ("VCR") on Equity investments in other entities due to its failure to obtain financial statements of VCR for the period from 01 November 2018 to 30 September 2026.

6. TRADE RECEIVABLES

	Closing balance		Opening balance	
	Cost VND	Provision amount VND	Cost VND	Provision amount VND
a. Short-term trade receivables	**7,771,544,476,834**	**(4,772,198,668,678)**	**5,998,640,588,386**	**(4,798,149,580,305)**
Viettel Cameroon S.A.R.L ("VCR")	4,675,287,480,975	(4,670,717,838,813)	4,675,262,116,138	(4,670,717,838,813)
International Telecommunications Investment and Commerce Joint Stock Company	2,151,965,355,571	-	402,749,294,573	-
Telecom International Myanmar Co., Ltd	95,106,872,213	-	86,172,124,014	-
Star Telecom Co., Ltd	256,391,057,600	-	258,762,765,292	-
Others	592,793,710,475	(101,480,829,865)	575,694,288,369	(127,431,741,492)
b. Long-term trade receivables	**-**	**-**	**27,665,625,320**	**-**
International Telecommunications Investment and Commerce Joint Stock Company	-	-	27,665,625,320	-
Total	**7,771,544,476,834**	**(4,772,198,668,678)**	**6,026,306,213,706**	**(4,798,149,580,305)**

7. OTHER RECEIVABLES

	Closing balance		Opening balance	
	Cost VND	Provision amount VND	Cost VND	Provision amount VND
a. Short-term				
Dividends receivable	45,303,577,214	-	61,777,301,301	-
Penalty interest receivable on late payment (ii)	1,333,860,165,307	(107,030,332,251)	1,367,821,675,374	(109,789,920,880)
Receivables from distribution channels and other related receivables	142,760,049,266	(47,180,102,867)	120,530,685,830	(48,929,895,900)
Receivables from the connection services fees	124,146,377,690	-	88,480,296,992	-
Receivables from payment on behalf (iii)	353,246,916,008	(345,736,716,617)	348,024,823,741	(346,705,231,791)
Deposits	178,797,978,564	(100,991,867)	117,176,642,712	(104,263,677)
Advances	347,849,352,269	(3,214,640,087)	232,714,361,673	(5,387,259,648)
Receivables from Tanzania Tax Authorities (iv)	100,589,360,839	(100,589,360,839)	106,028,083,356	(106,028,083,356)
Other receivables	359,227,910,143	(124,657,657,146)	327,130,080,345	(76,835,279,991)
Total	**2,985,781,687,300**	**(728,509,801,674)**	**2,769,683,951,324**	**(693,779,935,243)**
b. Long-term				
Deposits	98,917,421,845	-	99,741,267,741	-
Total	**98,917,421,845**	**-**	**99,741,267,741**	**-**

(i) Representing receivables from the Company's associates, affiliates and Viettel Cameroon S.A.R.L (VCR) for the penalty on late payments under contracts for purchase and sale of goods and equipment.

(ii) Representing receivables from payment of loan guarantee paid on behalf of Viettel Cameroon S.A.R.L with the amount of VND 327 billion and other payments made on behalf.

(iii) Representing the amount of value added tax which Viettel Tanzania has paid under the request of Tanzania tax authorities.

8. BAD DEBTS

	Closing balance			Opening balance		
	Cost	Recoverable amount	VND Provision	Cost	Recoverable amount	VND Provision
Overdue loan receivables	***13,950,911,310,047***	***839,834,768,777***	***13,111,076,541,270***	***15,112,997,753,915***	***1,504,449,239,619***	***13,608,548,514,296***
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
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	***4,879,983,368,741***	***107,784,700,063***	***4,772,198,668,678***	***4,875,228,568,022***	***77,078,987,717***	***4,798,149,580,305***
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
Others	209,265,529,928	107,784,700,063	101,480,829,865	204,510,729,209	77,078,987,717	127,431,741,492
Other overdue receivables	***802,716,825,367***	***74,207,023,693***	***728,509,801,674***	***957,938,489,095***	***264,158,553,852***	***693,779,935,243***
Viettel Cameroon S.A.R.L.	422,928,698,381	-	422,928,698,381	422,928,698,381	-	422,928,698,381
Telecom International Myanmar Co., Ltd	12,125,122,673	199,493,790	11,925,628,883	17,892,930,413	3,207,712,807	14,685,217,606
Receivables from Tanzania tax authorities	100,589,360,839	-	100,589,360,839	106,028,083,356	-	106,028,083,356
Other receivables	267,073,643,474	74,007,529,903	193,066,113,571	411,088,776,945	260,950,841,045	150,137,935,900
Overdue advances to suppliers	**135,072,346,584**	**62,888,909,662**	**72,183,436,922**	**125,020,175,815**	**48,143,029,950**	**76,877,145,865**
Joy's Creative Enterprises., Ltd	39,095,084,267	-	39,095,084,267	41,208,899,419	-	41,208,899,419
Others	95,977,262,317	62,888,909,662	33,088,352,655	83,811,276,396	48,143,029,950	35,668,246,446
Total	**19,768,683,850,739**	**1,084,715,402,195**	**18,683,968,448,544**	**21,071,184,986,847**	**1,893,829,811,138**	**19,177,355,175,709**

The Company makes provision for bad debts based on the assessment of receivables' recoverability. Cost is the value of receivables which have been overdue for 6 months or more, provision is determined by cost less recoverable amount.

As at 30 September 2026, the receivables from Viettel Cameroon S.A.R.L and Telecom International Myanmar Co., Ltd was overdue and had to be made provision, as a result, the Company continued to delay the recognition of loan interest and penalty interest on late payment according to the guidance in Appendix II, Account 515, Circular 99/2025/TT-BTC on guidelines for accounting policies for enterprises.

The balance of receivables and provision from Viettel Cameroun S.A.R.L fluctuated in the period due to the impact of the revaluation of foreign currency at the period-end.

9. INVENTORIES

	Closing balance		Opening balance	
	Cost VND	Provision VND	Cost VND	Provision VND
Goods in transit	1,806,397,272,371	-	1,641,543,131,430	-
Raw materials	3,759,319,314,737	(100,597,366,372)	3,381,064,892,659	(82,282,985,566)
Tools and supplies	105,118,481,335	-	85,603,758,708	-
Work in progress	4,772,908,607	-	-	-
Merchandise	232,699,838,493	(102,001,957,961)	279,429,094,227	(143,887,365,585)
Total	**5,908,307,815,543**	**(202,599,324,333)**	**5,387,640,877,024**	**(226,170,351,151)**

Company recognised provision for inventory write-down for raw materials and goods that show signs of slow-moving, obsolescence due to changes in technical configurations/technologies, deterioration in quality, damage, or where net realisable value is lower than cost The provision is recognised to prudently reflect the recoverable value of inventories as at the consolidated reporting date.

10. PREPAYMENTS

	Closing balance VND	Opening balance VND
a. Current		
Tools and supplies	4,815,598,558	23,293,550,012
Prepaid rentals for warehouses, offices, stores	42,601,210,899	37,375,050,514
Prepayments relating to BTS stations	228,643,823,502	171,655,816,419
Channel, poles, transmission lines rental prepayment	10,622,991,868	6,033,961,093
Prepayments relating to phone numbers, frequency, license spectrum fee	283,695,052,150	135,659,681,676
Prepaid consulting and advertising fees	29,840,882,939	25,569,804,172
Others	98,750,632,267	44,234,416,780
Total	**698,970,192,183**	**443,822,280,666**
b. Non-current		
Prepayments relating to BTS stations	71,501,235,970	31,887,575,381
Channel, poles, transmission lines rental prepayment	19,834,513,584	19,631,070,748
Prepaid rentals for warehouses, offices, stores (i)	219,676,896,682	217,160,067,298
Prepaid consulting and advertising fees	18,719,423,221	9,112,990,380
Others	5,614,526,642	4,872,268,943
Total	**335,346,596,099**	**282,663,972,750**

(i) Representing the value of 50-year ground rentals by Telecommunication D'Haiti S.A Company ("Teleco") to National Telecom S.A. ("Natcom").

11. VALUE ADDED TAX DEDUCTIBLES

As at 30 September 2026, the value added tax deductibles mainly arose from the Company's purchases of goods and equipment to sell to overseas subsidiaries and associates

12. OTHER ASSETS

	Closing balance VND	Opening balance VND
a. Short-term		
Customer deposits held at e-wallet companies (i)	10,361,633,397,115	8,134,433,797,465
Deposits pledged as collateral for borrowings (ii)	128,868,455,939	78,367,534,697
Total	**10,490,501,853,054**	**8,212,801,332,162**
b. Long-term		
Deposits pledged as collateral for borrowings (ii)	1,648,610,257,691	1,359,858,115,628
Decommissioning and restoration asset	48,831,706,962	51,525,992,540
Total	**1,697,441,964,653**	**1,411,384,108,168**

(i) Represents bank demand deposited by customers at e-wallet companies (the Company's subsidiaries) and the interest from such deposits. This amount is restricted in use and the transaction depends on the request of the customers at these wallet companies.

(ii) Represents demand deposits with KCB Bank Kenya, CRDB Bank, Ecobank and Bancobu, which are restricted from use as they are pledged as security for loans from these banks.

13. INCREASES, DECREASES IN TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Motor vehicles, transmission equipment	Management tools and equipment	Total
	VND	VND	VND	VND	VND
COST					
Opening balance	**889,791,766,979**	**40,939,523,384,652**	**645,137,974,730**	**1,193,343,730,912**	**43,667,796,857,273**
Differences due to translation of financial statements of overseas operations	(6,560,527,816)	(476,264,382,935)	(6,492,396,060)	(6,583,224,378)	(495,900,531,189)
Purchase for the period	434,226,604,462	962,923,415,069	73,546,834,762	2,313,997,098	1,473,010,851,391
Increased due to completed construction	67,849,017,039	2,486,400,712,014	15,113,713,651	4,633,026,760	2,573,996,469,464
Upgraded assets	-	160,027,740,598	-	-	160,027,740,598
Disposals	(65,308,500)	(691,329,564,758)	(26,813,419,160)	(16,333,285,408)	(734,541,577,826)
Closing balance	**1,385,241,552,164**	**43,381,281,304,640**	**700,492,707,923**	**1,177,374,244,984**	**46,644,389,809,711**
ACCUMULATED DEPRECIATION					
Opening balance	**263,911,224,895**	**31,237,127,123,097**	**582,911,278,018**	**1,051,199,880,686**	**33,135,149,506,696**
Differences due to translation of financial statements of overseas operations	(1,170,672,067)	(330,686,472,232)	(5,415,844,804)	(5,922,525,708)	(343,195,514,811)
Charge for the period	66,041,371,924	2,305,055,960,572	30,237,301,500	41,846,174,696	2,443,180,808,692
Disposals	(65,308,500)	(687,719,090,772)	(26,813,419,160)	(16,333,285,408)	(730,931,103,840)
Reclassification	-	-	-	-	-
Closing balance	**328,716,616,252**	**32,523,777,520,665**	**580,919,315,554**	**1,070,790,244,266**	**34,504,203,696,737**
NET BOOK VALUE					
Opening balance	**625,880,542,084**	**9,702,396,261,555**	**62,226,696,712**	**142,143,850,226**	**10,532,647,350,577**
Closing balance	**1,056,524,935,912**	**10,857,503,783,975**	**119,573,392,369**	**106,584,000,718**	**12,140,186,112,974**

The cost of fixed assets as at 30 September 2026 included about VND 19,496 billion (as at 31 December 2025: about VND 20,221 billion) of fixed assets which have been fully depreciated but are still in use.

The carrying amount of tangible fixed assets as at 30 June included about VND 356 billion (as at 31 December 2025: about VND 431 billion) of fixed assets to secure for bank loans.

14. INCREASES, DECREASES IN INTANGIBLE ASSETS

	Land use rights	Computersoftware	Telecommunication Licenses	Total
	VND	VND	VND	VND
COST				
Opening balance	**4,526,763,292**	**1,945,079,765,525**	**6,996,870,304,185**	**8,946,476,833,002**
Differences due to translation of financial statements of overseas operations	(1,982,416,162)	(32,105,666,479)	(122,237,777,034)	(156,325,859,675)
Purchases for the period	133,953,665,051	275,020,821,870	1,846,102,441,316	2,255,076,928,237
Closing balance	**136,498,012,181**	**2,188,125,960,916**	**8,720,733,856,835**	**11,045,357,829,932**
ACCUMULATED DEPRECIATION				
Opening balance	**-**	**1,531,562,555,754**	**1,914,693,500,986**	**3,446,256,056,740**
Differences due to translation of financial statements of overseas operations	-	(35,542,745,773)	(14,744,143,107)	(50,286,888,880)
Charge for the period	-	169,493,699,722	387,413,154,179	556,906,853,901
Closing balance	**-**	**1,665,513,509,703**	**2,287,362,512,058**	**3,952,876,021,761**
NET BOOK VALUE				
Opening balance	**4,526,763,292**	**413,517,209,771**	**5,082,176,803,199**	**5,500,220,776,262**
Closing balance	**136,498,012,181**	**522,612,451,213**	**6,433,371,344,777**	**7,092,481,808,171**

The cost of intangible assets included about VND 1,045 billion as at 30 September 2026 (as at 31 December 2025: about VND 1,066 billion) of intangible assets which have been fully amortised but are still in use.

15. CONSTRUCTION IN PROGRESS

	Closing balance	Opening balance
	VND	VND
Acquisition	269,019,611,572	58,838,176,400
Construction	4,204,953,139,733	1,925,024,142,021
Periodic repair and maintenance of fixed assets	-	-
	4,473,972,751,305	**1,983,862,318,421**
In which:		
- *Stations*	3,938,885,784,635	1,773,550,198,425
- *Cable lines*	223,520,991,126	149,528,608,863
- *Others*	42,546,363,972	1,945,334,733
Total	**4,204,953,139,733**	**1,925,024,142,021**

16. INVESTMENTS IN ASSOCIATES

	Closing balance VND	Opening balance VND
Investments in associates	4,407,312,508,394	4,407,312,508,394
Share of post-acquisition profits	4,105,945,873,475	3,645,259,079,031
Dividend income as declared	(6,983,126,680,112)	(6,815,786,165,942)
Differences due to translation of financial statements of foreign operations	(473,178,402,133)	(678,596,569,624)
	1,056,953,299,624	**558,188,851,859**
In which:		
- Investment in Star Telecom Co., Ltd. ("STL")	1,056,953,299,624	558,188,851,859
- Investment in Telecom International Myanmar Co., Ltd ("Mytel") (i)	-	-
	1,056,953,299,524	**558,188,851,859**

(i) According to the equity method of accounting, investment in Mytel is nil due to the effect of foreign exchange difference causing Mytel's negative equity as at 30 September 2026.

17. DEFERRED TAX ASSETS AND LIABILITIES

a. Deferred tax assets

	Closing balance VND	Opening balance VND
Corporate income tax rates used for determination of value of deferred tax assets	0% - 30%	0% - 30%
Deferred tax assets related to deductible temporary differences	940,350,736,872	876,212,015,856
Amount offset against deferred tax liabilities	(267,059,017,464)	(219,174,154,311)
Deferred tax assets	**673,291,719,408**	**657,037,861,545**

b. Deferred tax liabilities

	Closing balance VND	Opening balance VND
Corporate income tax rates used for determination of value of deferred tax liabilities	0% - 30%	0% - 30%
Deferred tax liabilities arising from taxable temporary differences	3,174,168,405,491	2,921,546,196,209
Amount offset against deferred tax assets	(267,059,017,464)	(219,174,154,311)
Deferred tax liabilities	**2,907,109,388,027**	**2,702,372,041,898**

18. TRADE PAYALBES

	Closing balance		Opening balance	
		VND		VND
	Amount	Amount able to be paid off	Amount	Amount able to be paid off
a. Short-term trade payables				
Huawei International Co.,Ltd.	2,337,143,535,938	2,337,143,535,938	1,459,969,977,728	1,459,969,977,728
Tanzania Communications Regulatory Authority	384,990,073,429	384,990,073,429	868,080,503,026	868,080,503,026
International Telecommunications Investment and Commerce Joint Stock Company	243,026,319,047	243,026,319,047	290,059,037,320	290,059,037,320
Viettel Business Solutions Corporation	498,688,939,359	498,688,939,359	482,115,343,903	482,115,343,903
Viettel Commerce and Import-Export Limited Company - Viettelimex	-	-	203,586,718,649	203,586,718,649
ZTE Group	472,213,481,725	472,213,481,725	425,128,945,165	425,128,945,165
Viettel Telecom	137,885,999,816	137,885,999,816	124,314,836,804	124,314,836,804
Instituto Nacional Das Comunicacoes de Mocambique (INCM)	81,599,203,947	81,599,203,947	146,315,650,509	146,315,650,509
International Telecommunications Investment and Commerce Joint Stock Company	1,957,575,258,937	1,957,575,258,937	749,002,194,035	749,002,194,035
ITC Innovated Technology for Communication Joint Stock Company	24,451,744,011	24,451,744,011	189,756,549,166	189,756,549,166
SV TECHNOLOGIES JSC	226,392,614,697	226,392,614,697	140,029,415,176	140,029,415,176
Others (i)	3,001,166,575,161	3,001,166,575,161	2,407,379,318,056	2,407,379,318,056
Total	**9,365,133,746,066**	**9,365,133,746,066**	**7,485,738,489,537**	**7,485,738,489,537**
b. Long-term trade payables				
Huawei International Co.,Ltd.	448,793,641,755.0	448,793,641,755.0	65,588,902,124	65,588,902,124
Conatel	182,326,089,617	182,326,089,617	212,544,910,533	212,544,910,533
ZTE Group	50,078,549,491.0	50,078,549,491.0	43,722,197,595	43,722,197,595
Others (i)	219,423,234,944	219,423,234,944	46,831,412,113	46,831,412,113
Total	**900,621,515,807**	**900,621,515,807**	**368,687,422,365**	**368,687,422,365**

(i) Other trade payables (accounting for less than 10% of total trade payables) are due from suppliers located in various geographic areas.

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

Content	Opening balance	Arising during the period		Foreign exchange differences	Closing balance
		Offset/Payable during the period	Paid during the period		
	VND	VND	VND		VND
a. Receivables					
Value-added tax	7,003,690,085	40,610,032,696	40,278,502,973	49,059,129	6,721,219,491
Import and export duties	4,477,831,723	17,747,832,972	17,051,005,731	25,560,837	3,806,565,319
Corporate income tax	-	-	45,548,087,496	(950,881,525)	44,597,205,971
Personal income tax	1,737,460,618	6,860,023,294	5,664,354,721	1,158,712	542,950,757
Foreign contractor withholding tax	15,211,539,253	143,371,566,117	165,998,231,378	(406,607,908)	37,431,596,606
Other taxes, fees and charges and other payables	7,997,463,824	31,706,894,332	33,134,157,201	37,959,035	9,462,685,728
Total	**36,427,985,503**	**240,296,349,411**	**307,674,339,500**	**(1,243,751,720)**	**102,562,223,872**
b. Payables					
Value-added tax	337,700,808,927	3,142,211,940,049	3,084,261,794,585	(13,213,079,384)	382,437,875,007
Import and export duties	3,713,959,120	148,359,049,887	149,043,622,918	(100,993,001)	2,928,393,088
Corporate income tax	1,266,636,923,695	2,796,879,746,111	2,501,150,820,452	(30,143,088,304)	1,532,222,761,050
Special consumption tax	121,588,708,116	1,077,049,708,445	1,063,714,475,692	(9,324,285,940)	125,599,654,929
Personal income tax	131,641,386,537	870,687,554,140	896,998,169,861	(3,590,305,543)	101,740,465,273
Foreign contractor withholding tax	141,615,235,243	707,287,280,060	623,553,906,311	(5,414,404,738)	219,934,204,254
Other taxes, fees and charges and other payables	95,155,726,833	631,350,469,520	675,913,540,834	(5,343,024,304)	45,249,631,215
Total	**2,098,052,748,471**	**9,373,825,748,212**	**8,994,636,330,653**	**(67,129,181,214)**	**2,410,112,984,816**

20. ACCRUED EXPENSES

	Closing balance VND	Opening balance VND
a. Short-term		
Accrued interest expenses	24,604,942,698	30,916,379,824
Connection fees	268,285,623,098	264,599,661,862
Accrual for operating expenses	1,875,596,942,871	1,225,620,140,163
Accrual costs for poles, station, cable line and channel rental	681,821,182,982	644,885,751,988
Telecommunication taxes and fees	2,330,058,165,158	2,982,489,146,146
Others	75,403,568,847	112,433,835,552
Total	**5,255,770,425,654**	**5,260,944,915,535**
b. Long-term		
Telecommunication taxes and fees	575,988,939,631	139,219,344,346
Paying seniority salary	15,236,743,909	16,853,156,579
Total	**591,225,683,540**	**156,072,500,925**

21. UNEARNED REVENUE

	Closing balance VND	Opening balance VND
a. Short-term	**6,131,522,600,792**	**4,896,070,633,988**
Telecommunication station lease income	14,737,499,188	16,221,821,986
Revenue from prepaid telecommunications services not yet provided	6,010,937,353,795	4,842,121,045,245
Government grants for the construction of telecommunications towers	99,002,395,823	37,727,766,757
Others	6,845,351,985	-
b. Long-term	**457,813,718,107**	**493,896,200,644**
Unrealised profit from sales of equipment to associates	178,504,217,075	220,795,623,065
Telecommunication station lease income	104,024,042,916	97,330,935,413
Government grants for the construction of telecommunications towers	175,285,458,116	175,769,642,166
Total	**6,589,336,318,899**	**5,389,966,834,632**

22. OTHER PAYABLES

	Closing balance VND	Opening balance VND
a. Short-term		
Payables for e - wallets to customers (i)	9,408,973,989,474	8,308,659,851,602
Social insurance, health insurance, unemployment insurance and trade union fees	14,248,625,388	19,641,847,398
Short-term deposits received	12,526,357,750	44,486,743,880
Payables for loan guarantee (ii)	315,414,585,409	331,442,888,438
Other payables	477,115,415,998	458,306,899,000
Total	**10,228,278,974,019**	**9,162,538,230,318**
b. Long-term		
Long-term deposits received	44,548,578,135	3,880,055,416
Other payables	-	3,111,358,081
Total	**44,548,578,135**	**6,991,413,497**

(i) Presenting the balance of e-wallet payable to customers by E-Mola S.A. Company, Viettel E-commerce Tanzania Limited, Lumicash Company SU, Telemor Fintech Unipessoal LDA. and E-money Payment Solutions Public Limited Company.

(ii) Representing the payment on behalf of Viettel Cameroon S.A.R.L on the loan of Viettel Cameroon S.A.R.L with banks according to notices from the banks. The Company is obliged to repay these loans on behalf of Viettel Cameroon S.A.R.L under the terms agreed in the loan guarantee letters with banks in the case that Viettel Cameroon S.A.R.L fails to repay the loan to the banks. According to the Company's guarantee commitments issued, the Company has obligations and responsibility to pay the banks according to the bank's notices when VCR does not repay due principal.

23. SHORT-TERM LOANS AND OBLIGATIONS UNDER FINANCE LEASES

	Opening balance/ Amount able to be paid off	Movement in the period			Closing balance/ Amount able to be paid off
		Increase	Paid	Foreign exchange differences	
	VND	VND	VND	VND	VND
Short-term loans	2,303,167,133,216	2,696,761,089,687	(3,523,066,325,689)	(39,146,813,592)	1,437,715,083,622
Current portion of long-term loans	466,682,158,334	1,373,693,275,123	(428,902,957,077)	(29,216,378,012)	1,382,256,098,368
Total	**2,769,849,291,550**	**4,070,454,364,810**	**(3,951,969,282,766)**	**(68,363,191,604)**	**2,819,971,181,990**

Details of short-term loans by bank are as follows:

Items	Borrowing company	Currency	Closing balance	Opening balance	Collateral
Joint Stock Commercial Bank for Investment and Development of Vietnam - Transaction Center No.1	Holding Company	VND	-	7,359,943,713	Unsecured
Joint Stock Commercial Bank for Industry and Trade of Vietnam - Hai Ba Trung Branch	Holding Company	VND	-	102,857,855,232	Unsecured
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Transaction Center	Holding Company	VND	-	463,816,579	Unsecured
Millennium Bim	Movitel	MZN	-	27,098,229,809	BTS stations
First National Bank	Movitel	MZN	153,259,573,916	43,357,167,694	BTS stations
Access Bank Mozambique, S.A	Movitel	MZN	128,262,602,755	153,801,214,478	Cash in bank
BCI - Banco Comercial E De Investimentos S.A.	Movitel	MZN	4,064,862,291	-	BTS stations
STANDARD BANK, S.A	Movitel	MZN	-	193,807,684,388	Unsecured
First Capital Bank	Movitel	MZN	23,408,413,850	55,542,199,816	Unsecured
Cathay Bank	Viettel Cambodia	USD	519,440,000,000	-	Unsecured
UNIBANK	Natcom	HTG	-	304,936,416,185	BTS stations
Standard Chartered Bank Tanzania Ltd	Viettel Tanzania	USD	548,591,040,000	596,634,741,068	Letter of Guarantee of VTG
WOORI BANK VIETNAM LIMITED	Viettel Tanzania	USD	-	817,307,864,255	Letter of Guarantee of VTG
FDH Bank	Movitel	MZN	52,493,631,623	-	BTS stations
Nedbank, SA (Banco Unico, SA)	Movitel	MZN	8,194,959,187	-	BTS stations
Total			**1,437,715,083,622**	**2,303,167,133,216**	

(*) The short-term loans by bank with interest rate determinded in each credit agreement or specific debt commitment as interest rate policy of bank in each period.

24. LONG-TERM LOANS AND OBLIGATIONS UNDER FINANCE LEASES

	Opening balance/ Amount able to be paid off	Movement in the period		Foreign exchange differences	Closing balance/ Amount able to be paid off
		Increase	Paid		
	VND	VND	VND	VND	VND
Long-term loans	2,723,935,568,537	3,287,514,131,143	(428,902,957,077)	(63,347,798,921)	5,519,198,943,682
Total	**2,723,935,568,537**				**5,519,198,943,682**
In which:					
Amount due for settlement within 12 months (see Note 25)	(466,682,158,334)				(1,382,256,098,368)
Amount due for settlement after 12 months	**2,257,253,410,203**				**4,136,942,845,314**

Details of long-term loans by bank are as follows:

Items	Borrowing company	Currency	Closing balance	Opening balance	Collateral
Unibank	Natcom	HTG	797,735,549,857	-	BTS stations
NEDBANK, SA (BANCO UNICO, SA)	Movitel	MZN	285,479,555,936	125,920,016,921	Machines and devices at Movitel
Millennium Bim	Movitel	USD	114,004,814,145	130,322,990,889	BTS stations
Vista Bank	Movitel	MZN	189,375,670,667	174,481,056,128	BTS stations
CRDB Bank	Viettel Burundi	USD	368,795,639,250	406,099,628,575	Cash in bank
ECOBANK	Viettel Burundi	USD	77,925,667,247	19,462,371,294	Cash in bank
KCB Bank	Viettel Burundi	USD	51,693,445,969	63,863,140,380	Cash in bank
VP bank	Viettel Burundi	USD	195,031,269,013	1,329,485,887	Cash in bank
Bancobu	Viettel Burundi	USD	178,038,640,604	65,677,666,415	Cash in bank
Vietinbank Deutsche	Viettel Tanzania	USD	659,364,230,771	681,089,887,099	Letter of Guarantee of VTG
WOORI BANK VIETNAM LIMITED	Viettel Tanzania	USD	2,246,577,120,240	544,871,909,651	Letter of Guarantee of VTG
Tien phong Bank	Viettel Tanzania	USD	355,177,339,983	510,817,415,298	Letter of Guarantee of VTG
Total			**5,519,198,943,682**	**2,723,935,568,537**	

(*) The long-term loans by bank with interest rate determinded in each credit agreement or specific debt commitment as interest rate policy of bank in each period.

25. OWNERS' EQUITY

Movement in owners' equity

	Owners' contributed capital	Investment and development fund	Other reserves	Foreign exchange reserve	Accumulated losses	Non-controlling interests	Total
	VND	VND	VND	VND	VND	VND	VND
For the 9-month period ended 30 September 2025							
As at 01/01/2025	**30,438,112,000,000**	**3,551,039,169,524**	**74,874,943,744**	**(1,753,507,497,493)**	**2,284,008,125,895**	**1,237,507,844,543**	**35,832,034,586,213**
Profit for the period	-	-	-	-	5,956,787,520,241	1,470,381,381,266	7,427,168,901,507
Distribution to investment and development funds of the Parent	-	-	-	-	-	-	-
Dividends	-	-	-	-	(2,282,858,400,000)	(915,731,873,745)	(3,198,590,273,745)
Distribution to funds at subsidiaries and associates	-	-	102,778,434,089	-	(105,799,475,588)	-	(3,021,041,499)
Differences due to translation of financial statements of foreign operations	-	-	-	(490,419,601,805)	83,784,801,369	50,195,990,040	(356,438,810,396)
As at 30/9/2025	**30,438,112,000,000**	**3,551,039,169,524**	**177,653,377,833**	**(2,243,927,099,298)**	**5,935,922,571,917**	**1,842,353,342,104**	**39,701,153,362,080**
For the 9-month period ended 30 September 2026							
As at 01/01/2026	**30,438,112,000,000**	**3,551,160,804,288**	**177,653,377,833**	**(2,288,941,478,832)**	**9,130,339,150,617**	**1,829,870,460,309**	**42,838,194,314,215**
Profit for the period	-	-	-	-	8,144,527,880,976	1,657,248,411,425	9,801,776,292,401
Dividends	-	-	-	-	(10,044,576,960,000)	(1,396,381,895,368)	(11,440,958,855,368)
Distribution to funds at subsidiaries and associates	-	1,776,354,830,337	-	-	(1,862,954,144,949)	-	(86,599,314,612)
Differences due to translation of financial statements of foreign operations	-	-	-	1,974,449,035,243	8,339,083,904	156,701,452,272	2,139,489,571,419
As at 30/9/2026	**30,438,112,000,000**	**5,327,515,634,625**	**177,653,377,833**	**(314,492,443,589)**	**5,375,675,010,548**	**2,247,438,428,638**	**43,251,902,008,055**

Shares:

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

(*) An ordinary share has par value of VND 10,000.

Charter capital

According to the 23th amended Enterprise Registration Certificate No. 0102409426 dated 16 December 2019 issued by Hanoi Authority for Planning and Investment, the charter capital of the Company is 30,438,112,000,000 VND.

As at 30 September 2026, the charter capital has been fully contributed, the details are as follows:

	Closing balance		Opening balance	
	Amount	Rate	Amount	Rate
	VND	%	VND	%
Viettel Group	30,142,124,000,000	99.03%	30,142,124,000,000	99.03%
Other shareholders	295,988,000,000	0.97%	295,988,000,000	0.97%
Total	**30,438,112,000,000**	**100%**	**30,438,112,000,000**	**100%**

26. OFF STATEMENT OF FINANCIAL POSITION ITEMS

	Currency unit	Closing balance	Opening balance
United States Dollar	USD	171,776,991	109,370,363
Euro	EUR	28,623	29,256
Haitian Gourde	HTG	1,765,017,676	5,405,714,463
Mozambique New Metical	MZN	15,967,304,491	19,782,021,896
Cambodian Riel	KHR	46,733,183,021	44,656,090,104
Burundi Franc	BIF	380,417,351,716	377,889,515,369
Tanzania Shilling	TZS	236,095,510,533	218,591,009,264
Baht Thailand	THB	2,880,721	2,991,948
Chinese Yuan	CNY	2	2

27. SEGMENT REPORTING

Geographical segment

As at date and for the third quarter period ended 30 September 2026	Africa VND	Latin America VND	Southeast Asia VND	Offset VND	Consolidation VND
Net external revenue	7,306,066,482,996	1,935,113,269,387	4,173,632,073,265	-	13,414,811,825,648
Inter-segment revenue	108,506,211,921	-	1,626,059,090,483	(1,734,565,302,404)	-
Total segment revenue	**7,414,572,694,917**	**1,935,113,269,387**	**5,799,691,163,748**	**(1,734,565,302,404)**	**13,414,811,825,648**
Segment profit/(loss) after tax	**1,080,404,351,254**	**531,927,584,696**	**3,757,167,331,202**	**(1,985,610,251,938)**	**3,383,889,015,214**
Segment assets	36,955,731,991,877	5,914,195,186,059	70,955,500,076,340	(14,269,017,618,389)	99,556,409,635,887
Investments in associates	-	-	-	-	-
Total assets	**36,955,731,991,877**	**5,914,195,186,059**	**70,955,500,076,340**	**(14,269,017,618,389)**	**99,556,409,635,887**
Segment liabilities	**(46,658,378,821,438)**	**(4,395,204,112,502)**	**(24,455,839,292,378)**	**19,204,914,598,486**	**(56,304,507,627,832)**
Depreciation and amortisation	**432,461,914,199**	**172,698,175,471**	**577,965,705,558**	**(136,503,490,810)**	**1,046,622,304,418**

As at date and for the third quarter period ended 30 September 2025	Africa VND	Latin America VND	Southeast Asia VND	Offset VND	Consolidation VND
Net external revenue	6,057,152,535,040	1,520,520,970,612	4,044,230,707,215	-	11,621,904,212,867
Inter-segment revenue	85,090,435,965	-	554,601,974,085	(639,692,410,050)	-
Total segment revenue	**6,142,242,971,005**	**1,520,520,970,612**	**4,598,832,681,300**	**(639,692,410,050)**	**11,621,904,212,867**
Segment profit/(loss) after tax	**2,287,118,906,151**	**439,772,441,195**	**2,723,538,365,431**	**(1,290,477,074,076)**	**4,159,952,638,701**
Segment assets	28,063,587,297,398	4,350,448,760,172	51,844,219,229,786	(11,262,040,197,330)	72,996,215,090,026
Investments in associates	-	-	4,407,312,508,394	(3,526,453,042,751)	880,859,465,643
Total assets	**28,063,587,297,398**	**4,350,448,760,172**	**56,251,531,738,180**	**(14,788,493,240,081)**	**73,877,074,555,669**
Segment liabilities	**(39,627,835,906,812)**	**(2,964,438,131,424)**	**(10,736,390,013,621)**	**19,152,742,858,268**	**(34,175,921,193,589)**
Depreciation and amortisation	**406,048,054,710**	**110,753,933,852**	**468,108,241,063**	**(73,297,720,914)**	**911,612,508,711**

28. NET REVENUE FROM GOODS SOLD AND SERVICES RENDERED

	Third Quarter		Cumulative from the beginning of the year to the ending of the third quarter	
	Current Year VND	Prior Year VND	Current Year VND	Prior Year VND
Revenue from goods sold	209,291,450,196	290,489,143,184	665,459,586,678	669,638,339,598
Revenue from services rendered	13,205,520,375,452	11,331,415,069,683	37,407,787,214,366	31,211,796,656,082
Net revenue from goods sold and services rendered	**13,414,811,825,648**	**11,621,904,212,867**	**38,073,246,801,044**	**31,881,434,995,680**

29. COST OF SALES

	Third Quarter		Cumulative from the beginning of the year to the ending of the third quarter	
	Current Year VND	Prior Year VND	Current Year VND	Prior Year VND
Cost of goods sold	186,068,225,600	211,693,684,498	615,148,604,979	735,427,217,717
Cost of services rendered	5,945,075,765,724	5,380,918,017,653	16,853,301,857,757	14,624,102,092,667
Provisions made for devaluation of inventories	11,228,163,769	(8,040,513,774)	(22,042,644,112)	(20,758,972,268)
Total	**6,142,372,155,093**	**5,584,571,188,377**	**17,446,407,818,624**	**15,338,770,338,116**

30. FINANCIAL INCOME

	Third Quarter		Cumulative from the beginning of the year to the ending of the third quarter	
	Current Year VND	Prior Year VND	Current Year VND	Prior Year VND
Bank and loan interest	909,536,500,866	481,219,985,876	2,824,877,286,423	1,343,415,210,828
Bond interest income	2,882,745,281	-	7,720,536,944	-
Interest from deferred payment sales	81,732,379	1,289,408,983	391,717,695	6,260,736,363
Foreign exchange gain	(78,131,100,873)	831,475,969,595	85,371,482,024	1,863,678,735,708
Others	18,681,675,947	7,912,809,656	50,835,851,679	9,168,246,335
Total	**853,051,553,600**	**1,321,898,174,110**	**2,969,196,874,765**	**3,222,522,929,234**

31. FINANCIAL EXPENSES

	Third Quarter		Cumulative from the beginning of the year to the ending of the third quarter	
	Current Year VND	Prior Year VND	Current Year VND	Prior Year VND
Loan arrangement fees	12,166,499,248	-	23,213,628,254	5,047,584,537
Interest expense	291,827,056,822	107,451,344,413	498,339,414,318	290,403,078,438
Foreign exchange loss	584,688,856,177	(593,167,049,037)	2,522,888,584,810	953,793,498,122
Provision for impairment of short-term held-to-maturity investments	78,867,267,811	577,703,495,335	(368,356,512,452)	2,033,208,494,900
Others	9,500,333,413	28,471,650,183	16,150,580,709	41,119,674,484
Total	**977,050,013,471**	**120,459,440,894**	**2,692,235,695,639**	**3,323,572,330,481**

32. SELLING EXPENSES AND GENERAL AND ADMINISTRATION EXPENSES

	Third Quarter		Cumulative from the beginning of the year to the ending of the third quarter	
	Current Year VND	Prior Year VND	Current Year VND	Prior Year VND
General and administration expenses	**1,331,856,897,479**	**1,190,375,051,590**	**4,022,557,626,611**	**3,350,993,530,740**
Materials and consumables expenses	11,790,744,972	4,143,102,032	30,152,723,008	16,364,333,577
Administration staff cost	371,427,373,414	306,055,046,990	1,049,486,865,669	891,175,169,323
Depreciation, amortisation and goodwill allocation	108,035,720,960	96,123,743,368	292,131,941,550	177,239,324,143
Provisons for doubtful debts	(138,574,280,691)	(21,239,917,221)	(112,595,118,221)	294,109,028,897
Taxes, fees and charges	316,939,338,613	181,894,692,853	736,862,548,050	476,880,232,752
Public telecommunication funds	53,936,182,299	68,408,437,566	162,445,037,838	145,756,569,809
Outsourced service costs	446,295,663,586	410,559,703,888	1,415,803,128,737	1,008,897,173,603
others	162,006,154,326	144,430,242,114	448,270,499,980	340,571,698,636
Selling expenses	**1,547,763,716,624**	**1,164,711,971,261**	**4,438,866,039,063**	**3,368,340,569,665**
Materials and consumables expenses	70,448,048,589	88,701,701,687	264,598,037,310	241,937,235,097
Sales staff cost	52,684,669,430	106,455,480,945	290,875,576,055	297,204,998,019
Outsourced service costs	1,145,975,546,190	838,899,758,831	3,409,978,017,403	2,431,763,351,031
others	278,655,452,415	130,655,029,798	473,414,408,295	397,434,985,518

33. OTHER INCOME AND OTHER EXPENSES

	Third Quarter		Cumulative from the beginning of the year to the ending of the third quarter	
	Current Year VND	Prior Year VND	Current Year VND	Prior Year VND
Gain from disposals of fixed assets	3,242,690,911	9,141,494,304	9,786,860,463	14,263,027,916
Penalty and compensation for contracts	433,890,948	930,400,293	2,992,140,927	3,489,207,321
Donations and bonus	-	2,816,775,664	-	111,249,870,236
Other income from implementation of projects for the Government	22,862,104,179	26,358,592,422	38,822,243,289	48,086,096,663
Income from the Electricidade de Mocambique Call Centre project in Mozambique	12,294,490,845	10,195,210,936	41,669,921,028	33,259,182,117
Others	36,016,367,866	253,341,690,414	50,400,823,745	263,837,579,783
Other income	**74,849,544,749**	**302,784,164,034**	**143,671,989,452**	**474,184,964,037**
Expenses for deploying Electricidade de Mocambique Call Centre project in Mozambique	(16,724,739,845)	1,368,918,042	7,833,222,040	21,487,191,741
Donations for education, disaster relief, and poverty alleviation	(4,572,054,407)	14,113,957,760	15,274,112,514	30,211,450,816
Foreign contractor withholding tax	(7,164,141,095)	(4,767,626,580)	-	-
Others	42,798,200,000	49,628,363,919	43,618,341,757	59,290,740,763
Other expenses	**14,337,264,653**	**60,343,613,141**	**66,725,676,311**	**110,989,383,320**
Income from other activities	**60,512,280,096**	**242,440,550,893**	**76,946,313,141**	**363,195,580,717**

34. CORPORATE INCOME TAX EXPENSE

	Third Quarter		Cumulative from the beginning of the year to the ending of the third quarter	
	Current Year VND	Prior Year VND	Current Year VND	Prior Year VND
Current corporate income tax expense				
Current corporate income tax expense in the period	805,445,025,853	893,483,705,496	2,525,480,792,373	2,183,637,944,820
Profit remittance tax overseas	259,102,826,411	216,200,216,653	467,211,212,224	404,768,781,128
Total	**1,064,547,852,264**	**1,109,683,922,149**	**2,992,692,004,597**	**2,588,406,725,948**
Deferred income tax expense				
Temporarily non-deductible expenses	(2,159,109,217)	9,358,774,807	(7,412,119,991)	8,211,424,548
Depreciation expense difference	31,588,314,591	(72,260,485,913)	(2,677,601,015)	28,883,025,127
Profit from foreign operations	23,349,607,634	(25,419,195,592)	77,727,533,057	188,899,466,648
Unrealised foreign exchange difference	(31,390,765,622)	28,049,452,932	(37,507,215,066)	70,838,836,983
Unrealised profit/income	(9,899,936,857)	5,378,113,237	(8,700,737,474)	13,181,494,403
Provision for doubtful debts	31,789,715,398	53,460,116,574	165,804,376,438	207,000,205,956
Total	**43,277,825,927**	**(1,433,223,955)**	**187,234,235,949**	**517,014,453,665**

Applicable Tax rate

The Parent Company is obliged to pay the State Budget the corporate income tax at the rate of 20% of its taxable profit. Tax rates applicable to subsidiaries and associates are as follows:

Company	Country	Corporate income tax rate	Profits remittance tax rate
Viettel Timor Unipessoal LDA ("VTL")	Timor-Leste	10%	Not applicable
Viettel Cambodia Pte. Ltd. ("VTC")	Cambodia	20%	10%
Movitel, S.A ("Movitel")	Mozambique	24%	10%
National Telecom S.A. ("Natcom")	Haiti	30%	20%
Viettel Burundi S.A ("VTB")	Burundi	30%	15%
Viettel Tanzania Public Limited Company ("VTZ")	Tanzania	30%	Not yet incurred
Star Telecom Co., Ltd ("STL")	Laos	20%	10%
Telecom International Myanmar Co., Ltd ("Mytel")	Myanmar	Tax exemption	Not yet incurred

35. BASIC EARNINGS/(LOSSES) PER SHARE

	Third Quarter		Cumulative from the beginning of the year to the ending of the third quarter	
	Current Year	Prior Year	Current Year	Prior Year
	VND	VND	VND	VND
Profit/(Losses) after tax of the Holding Company's shareholders (VND)	2,797,314,494,424	3,625,674,841,507	8,144,527,880,976	5,956,787,520,241
Distribution to bonus and welfare fund (VND)	-	(47,419,414,656)	-	(47,419,414,656)
Net profit/(Losses) attributable to the Holding Company's shareholders (VND)	**2,797,314,494,424**	**3,578,255,426,851**	**8,144,527,880,976**	**5,909,368,105,585**
Weighted average number of ordinary shares (share)	**3,043,811,200**	**3,043,811,200**	**3,043,811,200**	**3,043,811,200**
Basic earnings/(Losses) per share (VND/share)	**919**	**1,176**	**2,676**	**1,941**

36. GUARANTEE COMMITMENT AND INVESTMENT COMMITMENTS

Guarantee commitment

Guaranteed subsidiaries	Lenders	Loan amount	Loan Purpose	Guaranteed loan amount by the Company
Viettel Cameroon S.A.R.L	SGBC Bank	8,500,000,000 FCFA	Telecommunication project in Cameroon	2,608,756,215 FCFA
	BICEC Bank	9,000,000,000 FCFA	Telecommunication project in Cameroon	5,511,658,640 FCFA
	Ecobank	8,000,000,000 FCFA	Telecommunication project in Cameroon	1,508,230,842 FCFA

Investment commitments

- According to the Investment Certificate No. 689/BKHDT-DTRNN first issued on 24 March 2014, the Ministry of Planning and Investment has approved the Company's overseas investment plan to implement the project of construction, operation and trade in the telecommunication network in the United Republic of Tanzania. According to the first amendment to Investment Certificate dated 17 January 2017, the project's total investment value is USD 783 million and the Company's total investment amount in the project is USD 355 million, including USD 150 million of the Company's contributed capital, USD 30 million of the Company's payment for purchases of all shares of Viettel Tanzania Public Limited Company whose purchase price comprised settlement value of debts, and USD 175 million of the Company's loans to shareholders. As at 30 September 2026, the Company had contributed about USD 52.62 million and lent about USD 172.80 million under the project in the United Republic of Tanzania.
- According to the Foreign Outward Investment Registration Certificate first issued on 16 December 2016, the Ministry of Planning and Investment has approved the Company's overseas investment plan with respect to implement the project of construction, operation and trade in the telecommunication network in the Republic of the Union of Myanmar. Accordingly, the project's total investment value is USD 1,755 million, 49% of which shall be financed by the Company with the amount of USD 859.95 million, including USD 169.05 million of the Company's contributed capital and USD 690.9 million of the Company's loans to shareholders and/or guarantee for loans from domestic and foreign credit institutions. As at 30 September 2026, the Company had contributed about USD 169.05 million and lent about USD 387.2 million under the project in the Republic of the Union of Myanmar.

37. RELATED PARTY TRANSACTIONS AND BALANCES

List of related parties with significant transactions and balances for the period:

Related Parties	Relationship
Viettel Group	**Parent company**
Viettel Group's dependent accounting units	
Viettel Telecom Corporation	Viettel Group's dependent accounting unit
Viettel Business Solutions Corporation	Viettel Group's dependent accounting unit
Viettel Networks Coporation	Viettel Group's dependent accounting unit
Viettel High Technology Industries Corporation	Viettel Group's dependent accounting unit
Viettel Media Company	Viettel Group's dependent accounting unit
Hanoi Branch of Viettel Group	Viettel Group's dependent accounting unit
Viettel Digital Services Corporation	Viettel Group's dependent accounting unit
Viettel Digital Services Corporation	Viettel Group's dependent accounting unit
Viettel Cyber Security	Viettel Group's dependent accounting unit
Affiliates	
Viettel Peru S.A.C	Affiliate
Viettel Construction Joint Stock Company	Affiliate
Viettel Commerce and Import-Export Limited Company	Affiliate
Viettel Manufacturing Corporation - One Member Limited Liablility Company	Affiliate
Viettel Post Joint Stock Corporation	Affiliate
Viettel - CHT Company Limited	Affiliate
Viettel Construction Cambodia Company Limited	Affiliate
Viettel Consultancy and Services Joint Stock Company	Affiliate
Viettel Logistics One Member Company Limited	Affiliate
Viettel Technology Investment One Member Company Limited	Affiliate
Mygo Cambodia Company Limited	Affiliate
Associates	
Star Telecom Co., Ltd. ("STL")	Associate
Telecom International Myanmar Co., Ltd ("Mytel")	Associate
Metcom Co., Ltd. ("Metcom")	Associate

During the period, the Company entered into the following significant transactions with its related parties:

	Third Quarter		Cumulative from the beginning of the year to the ending of the third quarter	
	Current Year VND	Prior Year VND	Current Year VND	Prior Year VND
Sales	**429,344,974,541**	**180,904,630,896**	**806,181,560,864**	**760,706,071,782**
Viettel Group's dependent accounting units	25,304,883,162	35,738,376,690	72,508,128,043	140,235,114,635
Affiliates	2,656,710,192	1,845,320,593	8,489,722,175	4,252,208,129
Associates	401,383,381,187	143,320,933,613	725,183,710,646	616,218,749,018
Purchases	**544,358,785,139**	**448,539,448,871**	**1,360,019,055,534**	**1,153,345,532,370**
Viettel Group's dependent accounting units	92,320,899,081	147,977,853,313	467,026,962,982	423,227,768,038
Affiliates	108,969,130,772	57,147,545,376	536,430,060,751	482,558,855,511
Associates	343,068,755,287	243,414,050,182	356,562,031,801	247,558,908,821
Purchases of fixed assets	**-**	**-**	**-**	**170,152,370,571**
Associates	-	-	-	170,152,370,571
Capital withdraw	**-**	**-**	**-**	**144,593,555,913**
Associates	-	-	-	144,593,555,913
Other incomes	**272,396,153**	**284,585,048**	**484,767,123**	**284,585,048**
Viettel Group's dependent accounting units	50,322,344	-	50,322,344	-
Affiliates	222,073,809	284,585,048	434,444,779	284,585,048
Dividend received	**31,465,015,072**	**49,251,084,306**	**167,340,514,170**	**327,596,737,365**
Associates	31,465,015,072	49,251,084,306	167,340,514,170	327,596,737,365
Late payment penalty interest and Interest from deferred payment sales	**-**	**1,289,408,983**	**-**	**6,260,736,363**
Associates	-	1,289,408,983	-	6,260,736,363
Interest income from lending	**228,458,755,591**	**4,765,434,907**	**1,009,315,605,870**	**10,244,569,051**
Associates	228,458,755,591	4,765,434,907	1,009,315,605,870	10,244,569,051

Significant related party balances as at the interim consolidated statement of financial position date were as follows:

	Closing balance	Opening balance
	VND	VND
Trade receivables	**456,108,851,341**	**385,235,979,083**
Viettel Group's dependent accounting units	71,692,770,078	40,042,631,532
Affiliates	32,918,151,450	258,458,244
Associates	351,497,929,813	344,934,889,307
Other receivables	**1,327,548,745,207**	**1,365,366,953,610**
Viettel Group	1,478,574,776	1,186,187,221
Viettel Group's dependent accounting units	40,308,971,155	29,275,430,229
Affiliates	1,227,166,989,190	1,255,211,147,621
Associates	58,594,210,086	79,694,188,539
Loan receivables	**9,614,501,147,491**	**10,783,841,207,801**
Associates	9,614,501,147,491	10,783,841,207,801
Advances to suppliers	**4,165,245,540**	**6,879,089,436**
Viettel Group's dependent accounting units	344,203,671	42,372,000
Affiliates	3,821,041,869	6,836,717,436
Account payables	**1,224,291,035,794**	**1,281,321,625,499**
Viettel Group	400,025,702	464,044,076
Viettel Group's dependent accounting units	724,884,412,529	621,583,777,599
Affiliates	496,429,636,851	654,556,988,419
Associates	2,576,960,711	4,716,815,405
Other payables	**141,583,771,923**	**35,310,415,900**
Viettel Group	991,146,958	3,659,822,881
Viettel Group's dependent accounting units	99,102,718,333	26,027,368,576
Affiliates	28,316,940,685	5,591,829,646
Associates	13,172,965,948	31,394,797
Dividends and profit payable	**9,946,900,920,000**	-
Viettel Group	9,946,900,920,000	-
Advances from customers	-	**396,806,683**
Associates	-	396,806,683

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TỔNG CÔNG TY CỔ PHẦN ĐẦU TƯ QUỐC TẾ VIETTEL
P. YÊN HÒA - TP. HÀ NỘI

Vu Thi Thu Trang	**Truong Bach Duong**	**Nguyen Cao Loi**
Preparer	**Chief Accountant**	**Deputy General Director**
		29 October 2026