Vietnam Post and Telecommunications Group

COKYVINA JOINT STOCK COMPANY

CONSOLIDATED FINANCIAL STATEMENTS

COKYVINA

QUARTER 2/2026

HANOI T07,2026

COKYVINA JOINT STOCK COMPANY
No. 178 Trieu Viet Vuong Street, Hai Ba Trưng Ward, Hanoi City
(COKYVINA)

FINANCIAL REPORTS

QUARTER II OF 2026

FORM: B01-DN

(Attached with Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

CONSOLIDATED FINANCIAL STATEMENT REPORT

As of June 30, 2026

Unit: VND

No.	ITEMS	Code	Note	End of term	Beginning of term
	CURRENT ASSETS				
A.	**CURRENT ASSETS(100 = 110+120+130+140+150)**	**100**		**136.153.775.038**	**114.880.952.695**
I.	**Cash and cash equivalents**	**110**	**V.01**	**51.830.261.826**	**38.009.288.488**
1	Cash	111		38.230.261.826	29.009.288.488
2	Cash equivalents	112		13.600.000.000	9.000.000.000
II.	**Short-term financial investments**	**120**		-	-
1	Trading securities	121	V.02a	-	-
2	Provision for decrease in value of trading securities	122		-	-
3	Investments held to maturity	123		-	-
III.	**Short-term receivables**	**130**		**76.486.209.257**	**67.980.716.549**
1	Short-term receivables from customers	131	V.03	51.127.330.858	48.468.865.805
2	Short-term repayments to suppliers	132	V.04	4.866.365.072	4.991.890.114
3	Short-term inter-company receivables	133		-	-
4	Receivable according to construction contract plan progress	134		-	-
6	Other short-term receivables	135	V.05	27.825.493.893	21.969.153.893
7	Provision for doubtful short-term receivables (*)	136		(7.332.980.566)	(7.449.193.263)
8	Shortage of assets awaiting resolution	137		-	-
IV.	**Inventories**	**140**	**V.06**	**6.331.881.196**	**7.210.048.627**
1	Inventories	141		6.432.466.502	7.310.633.933
2	Provision against devaluation of inventories	142		(100.585.306)	(100.585.306)
V.	**Other current assets**	**160**		**1.505.422.759**	**1.680.899.031**
1	Short-term deferred costs	161		1.499.601.548	1.456.142.373
2	Deductible VAT	162		1.794.967	198.632.631
3	Taxes and other revenues to the state	163	V.07	4.026.244	26.124.027
4	Purchase and resale of government bonds	164		-	-
5	Other short-term assets	165		-	-
B.	**NON-CURRENT ASSETS (200=210+220+240+250+260)**	**200**		**45.956.495.334**	**48.015.682.022**
I.	**Long - terms receivables**	**210**	**V08**	**2.000.000.000**	**2.000.000.000**
1	Long-term trade receivables	211		-	-
2	Long-term advances to supplies	212		-	-
3	Operating capital provided to affiliates	213		-	-
4	Long-term inter-company receivables	214		-	-
6	Other long-term receivables	215		2.000.000.000	2.000.000.000
7	Provision for doubtful long-term receivables	216		-	-
II.	**Fixed assets**	**220**		**25.481.334.326**	**28.016.911.890**
1	**Tangible fixed assets**	**221**	**V.09**	**17.277.883.076**	**19.813.460.640**
-	Cost	222		102.531.183.434	102.531.183.434
-	Accumulated Depreciation	223		(85.253.300.358)	(82.717.722.794)
2	**Finance lease fixed assets**	**224**		-	-
-	Cost	225		-	-
-	Accumulated Amortization	226		-	-
3	**Intangible fixed assets**	**227**	**V.10**	**8.203.451.250**	**8.203.451.250**
-	Cost	228		8.203.451.250	8.203.451.250
-	Accumulated Depreciation	229		-	-

No.	ITEMS	Code	Note	End of term	Beginning of term
III.	**Investment property**	**240**		-	-
-	Cost	241		-	-
-	Accumulated Depreciation	242		-	-
IV.	**Long-term assets in progress**	**250**		-	-
1	lLng-term work in progress	251		-	-
2	Construction in progress	252		-	-
V.	**Long-term financial investments**	**260**	**V.02b**	**14.061.532.581**	**13.998.532.086**
1	Investments in subsidiaries	261		-	-
2	Investments in joint ventures and associates	262		-	-
3	Investments in orther units	263		24.188.455.000	24.188.455.000
4	Provisions for long-term financial investments	264		(10.126.922.419)	(10.189.922.914)
5	Investments held to maturity	265		-	-
VI	**Other long-term assets**	**270**		**4.413.628.427**	**4.000.238.046**
1	Long-term deferred costs	271		3.659.104.550	3.245.714.169
2	Defferred income tax assets	272		754.523.877	754.523.877
3	Long term equipment, supplies and spare parts	273		-	-
4	Other long-term assets	274		-	-
	TOTAL ASSETS (280 = 100+200)	**280**		**182.110.270.372**	**162.896.634.717**
	LIABILITIES	**Code**	Note	**End of term**	**Beginning of term**
A.	**LIABILITIES (300=310+330)**	**300**		**105.659.903.251**	**85.480.745.415**
I.	**Current liabilities**	**310**		**100.380.631.281**	**79.643.653.445**
1	Short-term trade accounts payable	311	V11	41.636.879.944	28.959.392.142
2	Short-term advances from customers	312		5.387.936.289	4.633.173.047
3	Taxes and other payables to State	314	V12	6.752.721.120	5.367.484.230
4	Short-term payables to employees	315		6.187.922.867	4.142.382.438
5	Short-term accured expenses	316	V13	6.485.586.512	4.490.676.288
6	Short-term inter-company payables	317		-	-
7	Payable according to construction contract plan progress	318		-	-
8	Short-term deferred revenue	319	V18	519.209.301	893.257.301
9	Other current payables	320	V14	31.003.831.368	29.436.715.003
10	Short-term loans and financial leases	321	V15	-	-
11	Provision for short term payables	322	V16	1.642.743.135	1.186.636.410
12	Bonus and welfare funds	323		763.800.745	533.936.586
13	Transactions to buy and sell Government bonds	325		-	-
II.	**Long - term liabilities**	**330**		**5.279.271.970**	**5.837.091.970**
1	Long-term trade accounts payable	331		-	-
2	Long-term advances from customers	332		-	-
3	Long-term accured expenses	334		-	-
4	Internally payable business capital	335		-	-
5	Long-term inter-company payables	336		-	-
6	Revenue awaiting long-term allocation	337	V18	857.820.000	1.715.640.000
7	Other long-term payables	338	V.17	-	-
8	Long-term loans and financial leases	339	V.17	3.250.000.000	2.950.000.000
9	Deferred income tax	342		-	-
10	Provision for long-term payables	343	V.16	1.171.451.970	1.171.451.970
11	Scientific and technological development fund	344		-	-
B.	**EQUITY (400=410+430)**	**400**		**76.450.367.121**	**77.415.889.302**
I.	**Owner's equity**	**410**	**V.19**	**76.450.367.121**	**77.415.889.302**
1	Paid-in capital	411		40.500.000.000	40.500.000.000
2	Share premium	412		20.354.652.347	20.354.652.347
3	Other capital of owners	414		3.000.000.000	3.000.000.000
4	Shares repurchased from oneself	415		(573.800.000)	(573.800.000)

No.	ITEMS	Code	Note	End of term	Beginning of term
5	Differences upon asset revaluation	416		-	-
6	Exchange differences	417		-	-
7	Investment and development fund	418		8.642.975.684	8.642.975.684
9	Other equity fund	419		-	-
10	Undistributed after-tax profit	420		4.526.539.090	5.492.061.271
-	*- Undistributed post-tax profits accumulated by the end of the previous period*	420a		3.465.009.881	2.430.543.187
-	*- Undistributed post-tax profits of current period*	420b		1.061.529.209	3.061.518.084
	Total Capital Resources (440=300+400)	**440**		**182.110.270.372**	**162.896.634.717**

Hanoi, July 20, 2026

Prepaper	Deputy Head of Accounting Department	Chairman of the Board of Directors
		M.S.D.N:0100684716-C.T.C.P CÔNG TY CỔ PHẦN COKYVINA THÀNH PHỐ HÀ NỘI
Vu thi Kim Thoa	Tran Thi Ngoc Anh	Ly Chi Duc

COKYVINA JOINT STOCK COMPANY
No. 178 Trieu Viet Vuong Street, Hai Ba Trưng Ward,
Hanoi City
(COKYVINA)

FINANCIAL REPORTS

QUARTER II OF 2026

FORM: B02-DN

(Attached with Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

SUMMARIZED INCOME STATEMENT

Unit: VND

No.	ITEMS	Code	Note	Second quarter of 2026	Second quarter of 2025	Cumulative number from the beginning of the year to the end of the second quarter of 2026	Cumulative number from the beginning of the year to the end of the second quarter of 2025
1	**Revenues from sales and services rendered**	**1**		**70.479.448.077**	**71.099.720.819**	**114.711.897.018**	**173.538.349.185**
2	Revenue deductions	2		0	0	0	0
3	**Net revenues from sales and services rendered (10= 01-02)**	**10**	**VI.22**	**70.479.448.077**	**71.099.720.819**	**114.711.897.018**	**173.538.349.185**
4	Cost of goods sold	11	VI.23	53.960.668.580	60.378.002.936	84.103.900.050	151.557.571.729
5	**Gross revenues from sales and sevices rendered (20 = 10-11)**	**20**		**16.518.779.497**	**10.721.717.883**	**30.607.996.968**	**21.980.777.456**
6	Profit/loss from the sale and liquidation of investment properties.	21					
7	Financial income	22	VI.24	304.934.580	650.600.007	650.817.709	737.280.150
8	Financial expenses	23	VI.25	58.627.637	152.019.314	67.356.330	397.765.851
	In which: Interest expenses	24		121.625.344	280.643.397	128.625.344	366.605.487
9	Selling expenses	25		12.137.712.088	8.277.421.595	22.469.960.172	16.632.164.652
10	General and administration expenses	26		3.039.098.025	1.847.237.007	5.827.635.289	4.013.706.222
11	**Net profit from operating activities {30=20+(21-22)-(24+25)}**	**30**		**1.588.276.327**	**1.095.639.974**	**2.893.862.886**	**1.674.420.881**
12	Other income	31		17.919.008	47.111.762	21.643.261	82.707.599
13	Other expenses	32		219.800.737	42.402.535	227.009.170	50.632.139
14	**Other profits (40=31-32)**	**40**	VI.26	**(201.881.729)**	**4.709.227**	**(205.365.909)**	**32.075.460**
15	**Total net profit before tax (50=30+40)**	**50**		**1.386.394.598**	**1.100.349.201**	**2.688.496.977**	**1.706.496.341**
16	Current corporate income tax expenses	51	VI.27	324.865.389	125.433.777	593.944.999	246.663.205
17	Deferred corporate income tax expenses	52		-	-	-	-
18	**Profit after corparate income tax (60=50-51)**	**60**		**1.061.529.209**	**974.915.424**	**2.094.551.978**	**1.459.833.136**
19	**Profit after corparate income tax (60=50-51-25)**	60		1.061.529.209	974.915.424	2.094.551.978	1.459.833.136
20	Basic earnings per share	70		265	243	522	364

Hanoi, July 20, 2026

Prepaper	Deputy Head of Accounting Department	Chairman of the Board of Directors
Vu Thi Kim Thoa	Tran Thi Ngọc Anh	Ly Chi Duc

CÔNG TY CỔ PHẦN COKYVINA
THÀNH PHỐ HÀ NỘI

COKYVINA JOINT STOCK COMPANY
No. 178 Trieu Viet Vuong Street, Hai Ba Trưng Ward, Hanoi City
(COKYVINA)

FINANCIAL REPORTS
QUARTER II OF 2026
FORM: B03-DN
(Attached with Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

SUMMARIZED CASH FLOW STATEMENT

(Direct method)

Unit: VND

ITEMS	Cote	Note	Cumulative number from the beginning of the year to the end of the second quarter of 2026	Cumulative number from the beginning of the year to the end of the second quarter of 2025
I. Cash flow from operating activities				
1. Proceeds from sales and services rendered and other revenues	1		235.645.989.093	234.942.957.654
2. Payments for suppliers	2		(50.921.166.311)	(60.758.987.353)
3. Expenditures paid to suppliers	3		(6.547.882.605)	(106.679.573.887)
4. Borrowing costs paid	4		(128.625.344)	(366.605.487)
5. Paid coporate income tax	5		(557.174.147)	(637.798.295)
6. Other proceeds from operating activities	6		109.899.143.494	111.701.927.571
7. Other expenditures operating activities	7		(275.120.128.551)	(144.888.572.334)
Net cash flows from operating activities	**20**		**12.270.155.629**	**33.313.347.869**
II. Cash flows from investing activities			-	-
1. Payments for acquisition, construction of fixed assets and other long-term assets	21		-	(1.348.487.273)
2. Proceeds from disposal, sales of fixed assets and other long-term assets	22		-	-
3. Cash outflow for lending, buying debt intrustments of other entities	23		-	(600.000.000)
4. Cash recovered from lending, selling debt intrustments of other	24		600.000.000	-
5. Investment in other entities	25		-	-
6. Cash recovered from investment in other entities	26		-	-
7. Interest earned, dividends and profit received	27		650.817.709	111.086.140
Net cash flows from (used in) investing activities	**30**		**1.250.817.709**	**(1.837.401.133)**
III. Cash flows from financing activities:			-	-
1. Sums received from issuance of shares and receipt from contributions of the owners	31		-	-
2. Repayment of contributions to owners, repurchase of stock issued	32		-	-
3. Money received from borrowing	33		2.800.000.000	10.679.283.188
4. Loan principal repayment	34		(2.500.000.000)	(10.165.638.599)
5. Principal repayment of a financial lease	35		-	-
6. Dividends and profits paid to owners	36		-	(2.272.957.800)
Net cash flows from financial activities	**40**		**300.000.000**	**(1.759.313.211)**
Net cash flows in the period (50=20+30+40)	**50**		**13.820.973.338**	**29.716.633.525**
Cash and cash equivalents at beginning of period	**60**		**38.009.288.488**	**30.399.687.567**
The impact of changes in foreign currency exchange rates	61		-	513.917.435
Cash and cash equivalents at end of period (70=50+60+61)	**70**		**51.830.261.826**	**60.630.238.527**

Hanoi, July 20, 2026

Prepaper	Deputy Head of Accounting Department	Chairman of the Board of Directors
Vu Thi Kim Thoa	Tran Thi Ngọc Anh	Ly Chi Duc

M.S.D.N: 0100[illegible] - C.T.C.P
CÔNG TY CỔ PHẦN COKYVINA
THÀNH PHỐ HÀ NỘI

COKYVINA JOINT STOCK COMPANY

No. 178 Trieu Viet Vuong Street, Hai Ba Trưng Ward, Hanoi City

(COKYVINA)

FORM B 09 - DN

(Attached with Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

NOTES TO THE FINACIAL STATEMENTS
QUARTER II/2026

I. Characteristics of company

1. Form of capital ownership: 49% State capital.

2. Business fields: Trading, manufacturing, importing and exporting postal and telecommunications equipment and materials...

3. Business lines

4. Characteristics of the enterprise's operations in the fiscal year that affect the financial statements:

- Economic and political changes both domestically and internationally.
- Price fluctuations in domestic and international markets

II. Accounting period, currency used in accounting

1. Accounting period: begins on January 1 and ends on December 31 every year

2. Currency used in accounting: VND.

III. Applicable accounting standards and regimes

1. Applicable accounting regime: Attached with Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance

2. Declaration of compliance with Accounting Standards and Accounting Regimes.

3. Applicable accounting form: Diary - Documents.

IV. Applicable accounting policies

1. Principles for recording cash and cash equivalents.

2. Method of converting other currencies to currencies used in accounting.

- Principle of recording inventory: according to actual purchase price.
- Inventory value calculation method: Weighted average.
- Inventory accounting method: regular declaration.
- Method of setting up provisions for devaluation of inventory.

3. Principles for recognition and depreciation of fixed assets and investment real estate:

- Principle of recording fixed assets (tangible, intangible, finance lease): according to actual purchase price.
- Method of depreciation of fixed assets (tangible, intangible, financial lease): according to Decree ND/59-CP.

4. Principles for recording and depreciating investment real estate

- Principles for recording investment real estate.
- Depreciation method for investment real estate.

5. Principles for recording financial investments.

- Investments in subsidiaries, affiliated companies…
- Short-term securities investments.
- Other short-term and long-term investments.
- Method of setting up provisions for short-term and long-term investment price reduction.

6. Principles for recording and capitalizing borrowing costs:

- Principles for recording borrowing costs.
- Capitalization rate is used to determine borrowing costs capitalized during the period.

7. Principles for recording and capitalizing other expenses.

- Prepaid fees.
- Chi phí khác.
- Method of allocating prepaid expenses.
- Method and time of allocation of goodwill.

8. Principles for recording payable expenses.
9. Principles and methods for recording provisions for payables.
10. Principles for recording equity:
   - Principles for recording owner's investment capital, share capital surplus, and other capital.
   - Principles for recording differences in asset revaluation.
   - Principles for recording exchange rate differences.
   - Principles for recording undistributed profits.
11. Principles and methods of recording revenue.
   - Revenue from sales of goods
   - Revenue from service provision.
   - Revenue from financial activities.
   - Revenue from selling finished products
12. Principles and methods of recording financial expenses.
13. Principles and methods for recording current corporate income tax expenses and deferred corporate income tax expenses.
14. Foreign exchange risk provisions.
15. Other accounting principles and methods.

V. Additional information for items presented in the Balance Sheet

01- Money	End of term	Beginning of term
- Cash	1.530.379.548	1.239.536.813
- Bank deposits	36.699.882.278	27.769.751.675
- Cash equivalents	13.600.000.000	9.000.000.000
Total	**51.830.261.826**	**38.009.288.488**

02- Financial investments	End of term	Beginning of term
a/ /Investment held until maturity		0
- Term deposits	0	0
Trading securities	0	0
Total	**0**	**0**

b/ Other long-term financial investments:	End of term	Beginning of term
- Investing capital in other units	24.188.455.000	24.188.455.000
- Invest in joint ventures and affiliated companies	0	0
- Invest in bills and promissory notes	0	0
- Long-term financial investment provisions	(10.126.922.419)	(10.189.922.914)
- Bonds	0	0
Total	**14.061.532.581**	**13.998.532.086**

	End of term	Beginning of term
- Receivables from short-term customers	51.127.330.858	48.468.865.805
Total	**51.127.330.858**	**48.468.865.805**
In which: customer receivables are related parties	*28.374.551.634*	*25.351.216.906*
(cdetails in note no VII.4)		

04- Short-term advance payments to sellers	End of term	Beginning of term
- Short-term advance payments to sellers	4.866.365.072	4.991.890.114
Total	**4.866.365.072**	**4.991.890.114**

05- Other short-term receivables	End of term	Beginning of term
- Sign bets. Short-term deposit	7.106.973.773	7.179.603.476
- Advance	2.217.249.263	1.602.010.384
- Accumulated deposit interest	49.515.854	175.206.797
- Other receivables	18.451.755.003	13.012.333.236
Total	**27.825.493.893**	**21.969.153.893**

In which: other receivables are related parties
(cdetails in note no VII.4)

06- Inventory	End of term	Beginning of term
- Commodity on the road	0	0
- Raw materials and materials	3.521.879.237	3.239.125.330
- Tools and utensils	0	0
- Expenses for production and unfinished business	1.978.000.044	767.641.848
- Products	100.313.551	82.989.620
- Commodity	832.273.670	3.220.877.135
- Provision for reduction in inventory prices	(100.585.306)	(100.585.306)
Total	**6.331.881.196**	**7.210.048.627**

* The book value of inventory used as collateral or pledge to secure payable debts.
* Reversal value of provisions for inventory devaluation during the year.
* Circumstances or events that lead to additional deductions or reversals of provisions for inventory

07- Taxes and State receivables	End of term	Beginning of term
- Export tax. Import	0	0
- Personal income tax	4.026.244	4.026.244
- Corporate income tax	0	0
- Other amounts receivable from the State	0	22.097.783
Total	**4.026.244**	**26.124.027**

08- Other long-term receivables	End of term	Beginning of term
- Deposit, long-term deposit	2.000.000.000	2.000.000.000
- Entrusted monies	0	0
- Loans without interest	0	0
- Other long-term receivables	0	0
Total	**2.000.000.000**	**2.000.000.000**

09 - Increase or decrease in tangible fixed assets:

Items	Buildings and Structures	Means of transport and transmission	Machinery, equipment and management equipment	Total
Original cost of tangible fixed assets				
Year-begin balance	**25.392.600.704**	**72.292.501.885**	**4.846.080.845**	**102.531.183.434**
- Purchased during the year	-	-	-	-
- Basic construction investment completed			-	-
- Other monks			-	-
- Switch to tools and instruments			-	-
- Liquidation and sale			-	-
- Other reductions				-
Year-end balance	**25.392.600.704**	**72.292.501.885**	**4.846.080.845**	**102.531.183.434**
Accumulated depreciation value				
Year-begin balance	**18.834.322.137**	**59.248.146.013**	**4.635.254.644**	**82.717.722.794**
- Depreciation during the year	412.105.338	2.068.653.849	54.818.377	2.535.577.564
- Other monks			-	-
- Liquidation and sale			-	-
- Reduced due to adjustment				-

- Other reductions				-
Year-end balance	19.246.427.475	61.316.799.862	4.690.073.021	85.253.300.358
Residual value of tangible fixed assets				-
- First day of the year	**6.558.278.567**	**13.044.355.872**	**210.826.201**	**19.813.460.640**
- Last day of the year	**6.146.173.229**	**10.975.702.023**	**156.007.824**	**17.277.883.076**

10 - Increase or decrease in intangible fixed assets:

Items	Land use rights	Accounting software	Other intangible fixed assets	Total
Original cost of intangible fixed assets				
Year-begin balance	**8.203.451.250**	**0**	**0**	**8.203.451.250**
- Purchased during the year				0
- Other monks				0
- Liquidation and sale				0
- Other reductions				0
Year-end balance	8.203.451.250	0	0	8.203.451.250
Accumulated depreciation value				
Year-begin balance				0
- Depreciation during the year				0
- Other monks				0
- Liquidation and sale				0
- Other reductions				0
Year-end balance				0
Residual value of intangible fixed assets				
- First day of the year	**8.203.451.250**	0	0	**8.203.451.250**
- Last day of the year	**8.203.451.250**	0	0	**8.203.451.250**

- Remaining value at the end of the year of tangible fixed assets used as mortgage or pledge to secure loans.
- Original cost of fixed assets at the end of the year has been fully depreciated but still in use
- Original cost of fixed assets at the end of the year awaiting liquidation
- Commitments to buy and sell tangible fixed assets of great value in the future
- Other changes in tangible fixed assets
- Data explanation and other explanations.

11- Short-term payables to suppliers	End of term	Beginning of term
- Short-term payables to suppliers	41.636.879.944	28.959.392.142
Total	**41.636.879.944**	**28.959.392.142**
In which: payable to related party sellers	*127.491.120*	*1.752.250.363*

12- Taxes and amounts payable to the State	End of term	Beginning of term
- Value added tax	1.660.181.554	1.674.224.540
- Special consumption tax	0	0
- Import and export tax	0	0
- Corporate income tax	312.850.269	276.079.417
- Personal income tax	4.779.689.297	3.417.180.273
- Real estate tax and land rent, others	0	0
Total	**6.752.721.120**	**5.367.484.230**

13- Short-term payables	End of term	Beginning of term
- Advance payment of salary during leave	0	0
- Major repair costs of fixed assets	0	0

- Costs during downtime	0	0
- Other payable expenses	6.485.586.512	4.490.676.288
Total	**6.485.586.512**	**4.490.676.288**

14 - Other short-term payables	End of term	Beginning of term
- Surplus assets awaiting resolution	0	0
- Trade union fees	2.246.321.863	2.298.525.152
- Social insurance	348.532.931	649.696.871
- Health insurance	38.892.230	155.530.912
- Other payables	16.278.387.971	16.278.387.971
- Social policy fund, Unemployment insurance	61.819.986	70.330.972
- Short term deposit	167.572.000	167.572.000
- Other payables	11.862.304.387	9.816.671.125
Total	**31.003.831.368**	**29.436.715.003**

15- Short term loans and debt	End of term	Beginning of term
- Short term loán	0	0
- Long term debt due to date	0	0
Total	**0**	**0**

16 - Provisions	End of term	Beginning of term
- Short-term warranty provisions	1.642.743.135	1.186.636.410
- Long-term warranty provisions	1.171.451.970	1.171.451.970
Total	**2.814.195.105**	**2.358.088.380**

17 - Long term loans and debt	End of term	Beginning of term
a - Long term loans	0	0
- Bank loan	0	0
b - Long term loans	0	
- financial lease	0	0
- Other Long term debt	3.250.000.000	2.950.000.000
Total	**3.250.000.000**	**2.950.000.000**

18- Unearned Revenue	End of term	Beginning of term
Short-term unearned revenue	519.209.301	893.257.301
Long-term unearned revenue	857.820.000	1.715.640.000
Total	**1.377.029.301**	**2.608.897.301**

19 - Owner's capital

a- Equity fluctuation comparison table

Details	Owner's capital	Capital surplus	Treasury shares	Development Investment Fund, Financial Reserve Fund and Other Funds	Retained earnings	Total
A	1	2	3	4	5	6
Beginning of term	**40.500.000.000**	**20.354.652.347**	**(573.800.000)**	**11.642.975.684**	**5.492.061.271**	**77.415.889.302**
- Profit in term	-	-	-	-	2.094.551.978	2.094.551.978
Profits of Branch	-	-			-	-
Reduce fund deduction in 2025	-	-			(492.394.159)	(492.394.159)
- Dividend payment in 2025					(2.567.680.000)	(2.567.680.000)
Ending of term	**40.500.000.000**	**20.354.652.347**	**(573.800.000)**	**11.642.975.684**	**4.526.539.090**	**76.450.367.121**

b - Owner's equity details	Ending of term	Begining of term
- State capital contribution 49%	19.845.000.000	19.845.000.000
- Capital contribution of other subjects 51%	20.655.000.000	20.655.000.000
Total	**40.500.000.000**	**40.500.000.000**

* Value of bonds converted into shares during the year

* Number of treasury shares

c - Capital transactions with owners and distribution of dividends and profits	Ending of term	Begining of term
- Owner's equity		
+ Beginning capital contribution	0	0
+ Capital increase during the year	0	0
+ Capital contribution decreased during the year	0	0
+ Year-end capital contribution		
- Dividends, distributed profits		

d - Dividends

- Dividends declared after the end of the accounting year:
  + Dividends declared on common stock:
  + Dividends declared on preferred stock:
- Unrecorded cumulative preferred stock dividends:

đ - Stocks	Ending of term	Begining of term
- Number of shares registered for issuance	4.050.000	4.050.000
Number of shares sold to the public	4.050.000	4.050.000
+ Stocks	4.050.000	4.050.000
+ Preferred stock	...	...
Number of shares bought back	**38.000**	**38.000**
+ Common stock	38.000	38.000
+ Preferred stock	...	...
- *Number of shares outstanding*	**4.012.000**	**4.012.000**
+ Common stock	4.012.000	4.012.000
+ Preferred stock	...	...

* *Par value of outstanding shares: 10,000 VND*

e - Corporate funds	Ending of term	Begining of term
- Development investment fund:	8.642.975.684	8.642.975.684
- Financial reserve fund:	0	0

*Note: According to Circular 200/2014/TT-BTC dated December 22, 2014, Enterprises do not continue to add Financial Reserve Fund. The business owner decides to transfer the balance of the Financial Reserve Fund to the Development Investment Fund.

Effective from 01/01/2015

* Purpose of setting up and using corporate funds

g - Income and expenses, gains or losses are recognized directly in Equity in accordance with the provisions of specific accounting standards

20 - Funding sources

21 - Off-balance sheet items	Ending of term	Begining of term
- Foreign currencies		
EUR	122.396,01	122.229,85
USD	92.294,95	16.501,67

VI - Additional information for items presented in the Income Statement

22 - Total sales and service revenue (Code 01).

	Quarter II/2026	Quarter II/2025
In there:	**70.479.448.077**	**71.099.720.819**
- Revenue from sales of goods and finished products	17.896.319.096	39.938.897.981
- Service revenue	52.583.128.981	31.160.822.838
- Industrial equipment revenue	0	0
Revenue deductions	0	**0**
Deduction from service revenue	0	0

23 - Cost of goods sold (Code 11)	Quarter II/2026	Quarter II/2025
- Cost of goods and finished products	15.530.951.502	36.913.501.121
- Cost of service provision	38.429.717.078	23.464.501.815
- Provison of price reduction	0	0
- Return of provision	0	0
- Cost of industrial equipment	0	0
Total	**53.960.668.580**	**60.378.002.936**

24 - Financial revenue (Code 22)	Quarter II/2026	Quarter II/2025
- Interest on deposits and loans	289.534.284	128.879.459
- Interest on investments in bonds, promissory	0	0
- Dividends, profits shared	20.580.000	0
- Profit from selling foreign currency	0	0
- Realized exchange rate difference profit	(5.179.704)	7.803.113
- Unrealized exchange rate difference profit	0	513.917.435
- Deferred sales interest	0	0
- Other financial revenue	0	0
Total	**304.934.580**	**650.600.007**

25 - Financial expenses (Code 23)	Quarter II/2026	Quarter II/2025
- Loan interest	121.625.344	132.596.348
- Investment provision reversal	0	0
- Losses from liquidation of short-term and long-	0	0
- Foreign currency sales loss	0	0
- Realized exchange rate difference loss	2.788	1.364.400
- Unrealized exchange rate difference loss	0	0
- Provision for devaluation of short-term and long-	(63.000.495)	18.058.566
- Other financial costs	0	0
Total	**58.627.637**	**152.019.314**

26- Other profits	Quarter II/2026	Quarter II/2025
- Other income	17.919.008	47.111.762
- Other costs	219.800.737	42.402.535
Total	**(201.881.729)**	**4.709.227**

27 - Current corporate income tax	Quarter II/2026	Quarter II/2025
- Corporate income tax expense calculated on taxable income of the current yea	324.865.389	125.433.777
Deferred corporate income tax	-	-

VII - Other information:

Information about related parties

List of related parties with significant balances and transactions during the period

1. Vietnam Posts and Telecommunications Group

2. Units under Vietnam Posts and Telecommunications Group, Including

Telecommunications of provinces and cities

Vietnam Network Infrastructure Corporation (VNPT-Net)

VNPT Information Technology Company (VNPT-IT)

Post Office Hospital

Post Office General Hospital

3. Subsidiaries of Vietnam Posts and Telecommunications Group, including:

Telecommunication Services Corporation (VNPT-Vinaphone)

VNPT-Media Corporation (VNPT-Media)

VNPT business centers in provinces

Fiber Optic Cable One Member Limited Company

Vietnam Post and Telecommunication Industry Technology Join Stock Company (VNPT Technology)

Postal Printing and Telecommunication Services Join Stock Company

Join Stock Company for Telecoms and Informatics (CTIN)

Viet Nam Optical Fiber Cable Join Stock Company (VINA-OFC)

VINECO Telecommunication Systems Join Stock Company

Telvina Vietnam Communication Joint Stock Company

Telecomunication Technical Service Joint Stock Company

Post and Telecommunications Construction Material Joint Stock Company

Telecommunication Project Construction Development Joint Stock Company

Advanced Network Systems VietNam Company Limited (ANSV)

Telecommunications Equipment Limited Company (TELEQ)

Post And Telecommunications Material Supply Joint Stock Company (POTMASCO)

Vung Tau Post and Telecommunications Construction Investment Joint Stock Company

Vietnam Yellow Pages Join Stock Company

Hue Post & Telecommunication Construction & Installation Join Stock Company

North Central of Vietnam Telecommunication Development Join Stock Company

Hanoi Post & Telecommunication Development Investment Join Stock Company

Da Nang Telecommunication Design Join Stock Company

KASATI Join Stock Company

VNPT Global HK Limited

Post And Telecommunication Equipment Join Stock Company (POSTEF)

Smart Media Join Stock Company (SMJ)

Post and Telecommunication Equipment Joint Stock Company (POT)

4.Related party transactions

a. Related party balances

Receivables from customers	Ending of term	Begining of term
BCVTVN Group	40.708.956	10.758.160
Provincial telecommunications companies under VNPT	7.970.983.579	15.415.781.518
VNPT Business Centers in the provinces	80.001	820.575.122
Post Office Hospital	0	111.216.834
Post Office General Hospital	27.901.920	0
VNPT Information Technology Company	60.153.990	759.446.882
Telecommunications Services Corporation	514.860.848	121.552.320
BKHTCDN-CN Telecommunications Services Corporation	0	0
Network Infrastructure Corporation	3.332.488.842	3.321.651.571
Network Infrastructure Corporation - Post and Telecommunications Eq	0	0
Media Corporation	593.482.194	282.261.499
VNPT AI Company - BCVTVN Group Branch	14.556.551.544	0
Postef Ba Dinh One-Member Limited Liability Company	1.277.339.760	4.507.973.000
total	**28.374.551.634**	**25.351.216.906**

Payable to Sellers	Ending of term	Begining of term
Postal Materials Joint Stock Company	0	0
Lao Cai Telecommunications	0	40.000.000
Telecommunication Service Corporation	107.491.120	1.692.250.363
Provincial Telecommunications under VNPT	0	0
Telecom Light Electricity Investment Joint Stock Company	20.000.000	20.000.000
total	**127.491.120**	**1.752.250.363**

Hanoi, July 20, 2026

Prepaper	Deputy Head of Accounting Department	Chairman of the Board of Directors
Vu Thi Kim Thoa	Trần Thị Ngọc Anh	Ly Chi Duc

M.S.D.N: 0100684716-C.T.C.P
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THÀNH PHỐ HÀ NỘI