POST AND TELECOMMUNICATION EQUIPMENT JOINT STOCK COMPANY

SOCIALIST REPUBLIC
Independence – Freedom – Happiness

No: 401 /CV - HĐQT

Re : Explaination of differerence in profit after tax on consodilated financial statement for the second quarter of 2026

Ha Noi, 22 July 2026

EXPLANATION OF PROFIT DIFFERENCE AFTER TAX

CÔNG TY CỔ PHẦN THIẾT BỊ BƯU ĐIỆN

Digitally signed by CÔNG TY CỔ PHẦN THIẾT BỊ BƯU ĐIỆN
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To: **- State Securities Commission**
- Hanoi Stock Exchange
- Sharholders

According to Circular No. 96/2020/TT-BTC dated January 16, 2020 of the Ministry of Finance guiding information disclosure on the Securities market;

According to the Consolidated Financial Statement for the second quarter of 2026 of Post and Telecommunication Equipment Joint Stock Company.

According to the Consolidated Statement Of Income for the second quarter of 2026

No	Item	Unit	2 nd quarter of 2026	2 nd quarter of 2025
1	Profit after tax	VND	46.428.694.410	423.156.391

Reason :

No	Items	Unit	2 nd quarter of 2026	2 nd quarter of 2025	Rate 2026/2025
1	Revenue from sales of goods and rendering of services	VND	427.974.673.150	401.275.663.516	106,65%
2	Cost of Goods Sold	VND	366.695.487.077	364.614.492.255	100,57%
3	Financial Income	VND	196.018.495	74.761.695	262,19%
4	Financial Expenses	VND	17.393.688.702	12.068.878.386	144,12%
5	Selling Expenses	VND	14.007.792.675	8.089.024.083	173,17%
6	General and Administrative Expense	VND	18.564.276.913	16.356.959.167	113,49%
7	Other income	VND	58.074.626.722	514.658.386	11284%
8	Other expense	VND	8.390.322.270	115.285.781	7277,8%

M.S.D.N: 0100686865 CÔNG TY CỔ PHẦN THIẾT BỊ BƯU ĐIỆN THÀNH PHỐ

1. Sales revenue increased by 6,65 % ; cost of goods sold increased by 0,57%.
2. Financial income increased by 162,19%
3. Financial expenses increased by 44,12% .
4. Selling expenses increased by 73,17%.
5. General and Administrative expenses increased by 13,49% .
6. Other income increased
7. Other expenses increased

In the second quarter of 2026, both revenue and cost of goods sold (COGS) increased. However, the revenue growth rate significantly outpaced that of COGS. Despite an increase in other operating expenses, the substantial surge in revenue led to a notable year-on-year growth in operating profit. Additionally, during this quarter, the company executed the liquidation of real estate fixed assets, which significantly boosted other income. These two primary factors resulted in a sharp increase in Q2 2026 net profit after tax compared to Q2 2025.

Sincerely./.

LEGAL REPRESENTATIVE
CHAIRMAN OF THE BOARD OF DIRECTORS

M.S.D.N: 0100686868 - C.T.C.P
CÔNG TY CỔ PHẦN THIẾT BỊ BƯU ĐIỆN
THÀNH PHỐ HÀ NỘI

Tran Hai Van

Place of receipt:

- *As "To";*
- *Posted on company's website;*
- *Saved at clerical office, Company secretary.*