POST AND TELECOMMUNICATION EQUIPMENT JOINT STOCK COMPANY

SOCIALIST REPUBLIC
Independence – Freedom – Happiness

No: 400 /CV - HĐQT

*Re : Explaination of differerence in profit after tax on Separate financial statements 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
DN: C=VN, S=HÀ NỘI, L=Phường Ba Đình, CN=CÔNG TY CỔ PHẦN THIẾT BỊ BƯU ĐIỆN, OID.0.9.2342.19200300.100.1.1=MST:0100686865
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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 Seperate Financial Statements for the second quarter of 2026 of Post and Telecommunication Equipment Joint Stock Company.

According to the Seperate 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 | 49.362.101.739 | 2.923.896.732 |

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 | 463.161.732.783 | 404.647.819.822 | 114,46% |
| 2 | Cost of Goods Sold | VND | 405.934.690.354 | 372.409.523.818 | 109,01% |
| 3 | Financial Income | VND | 3.737.190.935 | 3.379.542.551 | 110,58% |
| 4 | Financial Expenses | VND | 17.390.124.551 | 12.166.992.922 | 142,93% |
| 5 | Selling Expenses | VND | 13.034.298.206 | 7.049.166.471 | 184,91% |
| 6 | General and Administrative Expense | VND | 16.238.409.121 | 13.880.315.605 | 116,99% |
| 7 | Others Incomes | VND | 56.459.112.750 | 514.658.386 | 10970,2% |
| 8 | Others Expenses | VND | 6.767.198.987 | 112.125.211 | 6035,4% |

M.S.D.N: 0100686… CÔNG TY CỔ PHẦN THIẾT BỊ BƯU ĐI… THÀNH PHỐ

1. Sales revenue increased by 14,46 % ; cost of goods sold increased by 9,01%.
2. Financial income increased by 10,58%
3. Financial expenses increased by 42,93% .
4. Selling expenses increased by 84,91%.
5. General and Administrative expenses increased by 16,99% .
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: 0100686865-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.*