

**INTERIM CONSOLIDATED FINANCIAL STATEMENTS**

**POST AND TELECOMMUNICATION  
EQUIPMENT JOINT STOCK COMPANY**

For the period from 01/01/2026 to 30/06/2026

(Reviewed)



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**REPORT OF THE BOARD OF MANAGEMENT**

The Board of Management of Post and Telecommunication Equipment Joint Stock Company ("the Company") presents its report and the Company's Interim Consolidated Financial Statements for the period from 01 January 2026 to 30 June 2026.

**THE COMPANY**

Post and Telecommunication Equipment Joint Stock Company, formerly known as the Postal Equipment Factory under the Vietnam Post and Telecommunications Group, was transformed into a joint stock company under the Decision No. 46/2004/QĐ-BCVT dated 15 November 2004 issued by Ministry of Post and Telecommunication (currently known as Ministry of Information and Communications). The Company operates under the Business Registration Certificate of a joint stock company No. 0100686865 dated 7 June, 2005, amended for the 12th time on 19 August 2025 issued by Hanoi Department of Finance.

The Company's head office is located at No. 61 Tran Phu, Ba Dinh Ward, Hanoi

**BOARD OF DIRECTORS**

The members of the Board of Directors in the period and to the reporting date are:

|                           |          |                              |
|---------------------------|----------|------------------------------|
| Mr. Tran Hai Van          | Chairman |                              |
| Mr. Nguyen Tien Hung      | Member   |                              |
| Mr. Pham Canh Huy         | Member   |                              |
| Mr. Nguyen Hong Tien      | Member   |                              |
| Mr. Ha Thanh Hai          | Member   |                              |
| Ms. Nguyen Thi Kim Cuong  | Member   |                              |
| Ms. Nguyen Thi Thuy Duong | Member   | (Appointed on 20 April 2026) |
| Mr. Duong Trung Loi       | Member   | (Resigned on 20 April 2026)  |

**BOARD OF MANAGEMENT**

The members of the Board of Management during the period and to the reporting date are:

|                          |                         |                                     |
|--------------------------|-------------------------|-------------------------------------|
| Mr. Tran Hai Van         | Chairman                |                                     |
| Mr. Nguyen Tien Hung     | General Director        |                                     |
| Mr. Trinh An Huy         | Deputy General Director | (Reappointed as of 01 January 2026) |
| Mr. Nguyen Hong Tien     | Deputy General Director |                                     |
| Ms. Nguyen Thi Kim Cuong | Deputy General Director |                                     |

**LEGAL REPRESENTATIVE**

The legal representative of the Company during the period and at the date of this report is Mr. Tran Hai Van - Chairman of the Board of Directors.

**SUPERVISORY BOARD**

The members of the Supervisory Board include:

|                     |                   |
|---------------------|-------------------|
| Ms. Tran Thi Hoa    | Head of the Board |
| Mr. Vuong Toan Dung | Member            |
| Mr. Nguyen Van Tan  | Member            |

**AUDITORS**

The auditors of AASC Auditing Firm Company Limited have taken the audit of Interim Consolidated Financial Statements for the Company.

**STATEMENT OF THE BOARD OF MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS**

We, the Board of Management is responsible for the Interim Consolidated Financial Statements which give a true and fair view of the financial position of the Company, its operating results and its cash flows for the period. In preparing those Interim Consolidated Financial Statements, the Board of Management is required to:

- Establish and maintain an internal control system which is determined necessary by the Board of Management and Board of Directors to ensure the preparation and presentation of Interim Consolidated Financial Statements do not contain any material misstatement caused by errors or frauds;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Interim Consolidated Financial Statements;
- Prepare the Interim Consolidated Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of the Interim Financial Statements;
- Prepare the Interim Consolidated Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Management is responsible for ensuring that accounting records are kept to reflect the financial position of the Company, with reasonable accuracy at any time and to ensure that the Interim Consolidated Financial Statements comply with the current State's regulations. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Management confirms that the Interim Consolidated Financial Statements give a true and fair view of the financial position at 30 June 2026, and of its financial performance and its cash flows for the six-month period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of the Interim Financial Statements.

**OTHER COMMITMENTS**

We confirm that our Company has fully complied with all disclosure obligations in accordance with the current laws of Vietnam.

On behalf of the Board of Management



**Trần Hải Văn**

Legal Representative

Approved, 14 August 2026

**REVIEW REPORT ON INTERIM FINANCIAL INFORMATION**

**To: Shareholders, Board of Directors and Board of Management  
Post and Telecommunication Equipment Joint Stock Company**

We have reviewed the Interim Consolidated Financial Statements of Post and Telecommunication Equipment Joint Stock Company prepared on 14 August 2026 from page 05 to page 52 including: Interim Consolidated Statement of financial position as at 30 June 2026, Interim Consolidated Statement of income, Interim Consolidated Statement of cash flows for the six-month period then ended and Notes to Interim Consolidated Financial Statements.

**Board of Management' Responsibility**

The Board of Management is responsible for the preparation of Interim Consolidated Financial Statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of interim financial statements and for such internal control as management determines is necessary to enable the preparation of interim financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express a conclusion on these Interim Consolidated Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

**Auditor's Conclusion**

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Consolidated Financial Statements does not give a true and fair view, in all material respects, of the financial position of the Post and Telecommunication Equipment Joint Stock Corporation as at 30 June 2026, and of its financial performance and its cash flows for the six-month period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of Interim Consolidated Financial Statements.

**AASC Auditing Firm Company Limited****Hoàng Thụy Nga**

Audit Director

Registered Auditor No.: 0762-2023-002-1

Hanoi, 14 August 2026

**INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
*As at 30 June 2026*

| <b>Code</b> | <b>ASSETS</b>                                                  | <b>Note</b> | <b>Ending balance<br/>VND</b> | <b>Beginning balance<br/>VND</b> |
|-------------|----------------------------------------------------------------|-------------|-------------------------------|----------------------------------|
| <b>100</b>  | <b>A. CURRENT ASSETS</b>                                       |             | <b>1,428,109,091,580</b>      | <b>1,503,060,539,748</b>         |
| <b>110</b>  | <b>I. Cash and cash equivalents</b>                            | <b>3</b>    | <b>192,385,096,859</b>        | <b>133,756,152,196</b>           |
| 111         | 1. Cash                                                        |             | 188,050,896,276               | 129,845,634,659                  |
| 112         | 2. Cash equivalents                                            |             | 4,334,200,583                 | 3,910,517,537                    |
| <b>120</b>  | <b>II. Short-term investments</b>                              | <b>4</b>    | <b>5,186,861,103</b>          | <b>5,164,010,557</b>             |
| 121         | 1. Trading securities                                          |             | 72,900,000                    | 72,900,000                       |
| 123         | 2. Short-term held-to-maturity investments                     |             | 5,113,961,103                 | 5,091,110,557                    |
| <b>130</b>  | <b>III. Short-term receivables</b>                             |             | <b>584,433,447,830</b>        | <b>931,733,947,541</b>           |
| 131         | 1. Short-term trade receivables                                | 5           | 505,885,167,908               | 872,124,752,003                  |
| 132         | 2. Short-term prepayments to suppliers                         | 6           | 35,748,989,871                | 11,421,712,760                   |
| 135         | 3. Other short-term receivables                                | 7           | 55,653,850,223                | 61,332,267,175                   |
| 136         | 4. Allowance for short-term doubtful debts                     |             | (12,854,560,172)              | (13,144,784,397)                 |
| <b>140</b>  | <b>IV. Inventories</b>                                         | <b>9</b>    | <b>618,379,084,104</b>        | <b>416,360,628,591</b>           |
| 141         | 1. Inventories                                                 |             | 663,103,865,625               | 460,993,516,518                  |
| 142         | 2. Allowance for decline of inventories                        |             | (44,724,781,521)              | (44,632,887,927)                 |
| <b>160</b>  | <b>V. Other short-term assets</b>                              |             | <b>27,724,601,684</b>         | <b>16,045,800,863</b>            |
| 161         | 1. Short-term deferred expenses                                | 10          | 372,810,043                   | 551,424,143                      |
| 162         | 2. Deductible VAT                                              |             | 26,710,206,451                | 14,401,699,184                   |
| 163         | 3. Short-term taxes and other receivables<br>from State budget | 19          | 641,585,190                   | 1,092,677,536                    |

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(Continued)

| Code | ASSETS                                          | Note | Ending balance<br>VND    | Beginning balance<br>VND |
|------|-------------------------------------------------|------|--------------------------|--------------------------|
| 200  | <b>B. NON-CURRENT ASSETS</b>                    |      | <b>1,153,743,895,183</b> | <b>1,168,634,942,230</b> |
| 210  | <b>I. Long-term receivables</b>                 |      | <b>30,864,611,026</b>    | <b>30,436,945,324</b>    |
| 215  | 1. Other long-term receivables                  | 7    | 30,864,611,026           | 30,436,945,324           |
| 220  | <b>II. Fixed assets</b>                         |      | <b>241,594,985,069</b>   | <b>255,867,431,036</b>   |
| 221  | 1. Tangible fixed assets                        | 11   | 121,122,685,886          | 127,463,937,011          |
| 222  | - Historical cost                               |      | 332,241,093,149          | 330,679,043,390          |
| 223  | - Accumulated depreciation                      |      | (211,118,407,263)        | (203,215,106,379)        |
| 224  | 2. Finance lease fixed assets                   | 12   | 119,280,766,183          | 126,621,121,025          |
| 225  | - Historical cost                               |      | 142,525,223,190          | 142,525,223,190          |
| 226  | - Accumulated depreciation                      |      | (23,244,457,007)         | (15,904,102,165)         |
| 227  | 3. Intangible fixed assets                      | 13   | 1,191,533,000            | 1,782,373,000            |
| 228  | - Historical cost                               |      | 1,542,942,000            | 2,133,782,000            |
| 229  | - Accumulated amortization                      |      | (351,409,000)            | (351,409,000)            |
| 240  | <b>III. Investment properties</b>               | 14   | -                        | <b>1,693,996,702</b>     |
| 241  | - Historical cost                               |      | -                        | 2,355,197,659            |
| 242  | - Accumulated depreciation                      |      | -                        | (661,200,957)            |
| 250  | <b>IV. Long-term assets in progress</b>         |      | <b>825,866,191,066</b>   | <b>825,866,191,066</b>   |
| 252  | 1. Construction in progress                     | 15   | 825,866,191,066          | 825,866,191,066          |
| 260  | <b>V. Long-term investments</b>                 | 4    | <b>5,920,253,979</b>     | <b>6,081,465,560</b>     |
| 262  | 1. Investments in joint ventures and associates |      | 5,920,253,979            | 6,081,465,560            |
| 270  | <b>VI. Other long-term assets</b>               |      | <b>49,497,854,043</b>    | <b>48,688,912,542</b>    |
| 271  | 1. Long-term deferred expenses                  | 10   | 49,497,854,043           | 48,688,912,542           |
| 280  | <b>TOTAL ASSETS</b>                             |      | <b>2,581,852,986,763</b> | <b>2,671,695,481,978</b> |

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
As at 30 June 2026  
(Continued)

| Code       | CAPITAL                                                | Note      | Ending balance<br>VND    | Beginning balance<br>VND |
|------------|--------------------------------------------------------|-----------|--------------------------|--------------------------|
| <b>300</b> | <b>C. LIABILITIES</b>                                  |           | <b>2,231,370,698,751</b> | <b>2,365,602,464,480</b> |
| <b>310</b> | <b>I. Current liabilities</b>                          |           | <b>1,275,779,134,785</b> | <b>1,399,113,451,734</b> |
| 311        | 1. Short-term trade payables                           | 16        | 361,752,905,155          | 635,275,292,803          |
| 312        | 2. Short-term prepayments from customers               | 17        | 96,533,516,344           | 45,569,504,347           |
| 313        | 3. Dividend and profit payables                        | 18        | 111,197,824              | 411,837,700              |
| 314        | 4. Short-term taxes and other payables to State budget | 19        | 14,362,965,179           | 8,683,861,202            |
| 315        | 5. Payables to employees                               |           | 4,922,757,247            | 5,897,913,359            |
| 316        | 6. Short-term accrued expenses                         | 20        | 20,741,193,630           | 14,333,472,804           |
| 320        | 7. Other short-term payables                           | 21        | 4,823,038,692            | 5,105,556,322            |
| 321        | 8. Short-term borrowings and finance lease liabilities | 22        | 763,348,885,498          | 677,963,422,500          |
| 322        | 9. Provisions for short-term payables                  | 23        | 7,434,597,581            | 5,583,327,874            |
| 323        | 10. Bonus and welfare fund                             |           | 1,748,077,635            | 289,262,823              |
| <b>330</b> | <b>II. Non-current liabilities</b>                     |           | <b>955,591,563,966</b>   | <b>966,489,012,746</b>   |
| 337        | 1. Long-term unearned revenue                          |           | 77,625,004               | 170,958,313              |
| 338        | 2. Other long-term payables                            | 21        | 867,636,044,995          | 867,636,044,995          |
| 339        | 3. Long-term borrowings and finance lease liabilities  | 22        | 86,159,153,252           | 96,982,008,663           |
| 343        | 4. Provisions for long-term payables                   | 23        | 1,718,740,715            | 1,700,000,775            |
| <b>400</b> | <b>D. OWNER'S EQUITY</b>                               | <b>24</b> | <b>350,482,288,012</b>   | <b>306,093,017,498</b>   |
| 411        | 1. Contributed capital                                 |           | 194,300,060,000          | 194,300,060,000          |
| 411a       | - Ordinary shares with voting rights                   |           | 194,300,060,000          | 194,300,060,000          |
| 412        | 2. Share Premium                                       |           | 45,934,846,208           | 45,934,846,208           |
| 417        | 3. Exchange rate differences                           |           | (517,212,423)            | (356,000,842)            |
| 418        | 4. Development and investment funds                    |           | 36,041,305,736           | 36,041,305,736           |
| 420        | 5. Retained earnings                                   |           | 74,723,288,491           | 30,172,806,396           |
| 420a       | - Retained earnings accumulated to previous year       |           | 27,823,086,399           | 19,269,517,750           |
| 420b       | - Retained earnings of the current period              |           | 46,900,202,092           | 10,903,288,646           |
| <b>440</b> | <b>TOTAL CAPITAL</b>                                   |           | <b>2,581,852,986,763</b> | <b>2,671,695,481,978</b> |

  
Vo Minh Hue  
Preparer

  
Ma Thi Nghiem  
Chief Accountant

  
  
Tran Hai Van  
Legal Representative  
Approved, 14 August 2026

**INTERIM CONSOLIDATED STATEMENT OF INCOME**  
*For the period from 01/01/2026 to 30/06/2026*

| Code | ITEMS                                                         | Note | Current period<br>VND | Prior period<br>VND    |
|------|---------------------------------------------------------------|------|-----------------------|------------------------|
| 01   | 1. Revenue from sales of goods and provision of services      | 26   | 564,602,980,904       | 534,965,507,380        |
| 02   | 2. Revenue deductions                                         |      | -                     | 8,370,000              |
| 10   | 3. Net revenue from sales of goods and provision of services  |      | 564,602,980,904       | 534,957,137,380        |
| 11   | 4. Cost of goods sold and provision of services               | 27   | 464,702,255,534       | 485,496,669,922        |
| 20   | 5. Gross profit from sales of goods and provision of services |      | 99,900,725,370        | 49,460,467,458         |
| 22   | 6. Financial income                                           | 28   | 833,356,409           | 401,980,938            |
| 23   | 7. Financial expenses                                         | 29   | 31,297,340,308        | 20,905,102,574         |
| 24   | <i>In which: Interest expense</i>                             |      | 31,296,269,308        | 20,813,572,365         |
| 25   | 8. Selling expenses                                           | 30   | 20,880,292,372        | 12,259,306,756         |
| 26   | 9. General and administrative expenses                        | 31   | 35,848,027,134        | 26,286,582,618         |
| 30   | 10. Net profit from operating activities                      |      | 12,708,421,965        | (9,588,543,552)        |
| 31   | 11. Other income                                              | 32   | 55,796,076,773        | 1,149,396,516          |
| 32   | 12. Other expenses                                            | 33   | 6,237,481,579         | 266,756,496            |
| 40   | 13. Other profit                                              |      | 49,558,595,194        | 882,640,020            |
| 50   | 14. Total net profit before tax                               |      | 62,267,017,159        | (8,705,903,532)        |
| 51   | 15. Current corporate income tax expense                      | 34   | 15,366,815,067        | 339,912,876            |
| 60   | 16. Profit after corporate income tax                         |      | <u>46,900,202,092</u> | <u>(9,045,816,408)</u> |
| 61   | 17. Profit after tax attributable to owners of the parent     |      | 46,900,202,092        | (9,045,816,408)        |
| 70   | 18. Basic earnings per share                                  | 35   | 2,414                 | (466)                  |

  
Vo Minh Hue  
Preparer

  
Ma Thi Nghiem  
Chief Accountant

  
Tran Hai Van  
Legal Representative  
Approved, 14 August 2026



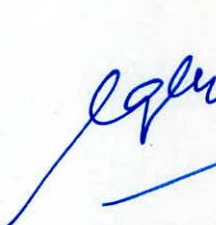
**INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS**  
*For the period from 01/01/2026 to 30/06/2026*  
(Indirect method)

| Code | ITEMS                                                                                          | Note | Current period<br>VND | Prior period<br>VND |
|------|------------------------------------------------------------------------------------------------|------|-----------------------|---------------------|
|      | <b>I. CASH FLOWS FROM OPERATING ACTIVITIES</b>                                                 |      |                       |                     |
| 01   | 1. Profit before tax                                                                           |      | 62,267,017,159        | (8,705,903,532)     |
|      | 2. Adjustment for                                                                              |      |                       |                     |
| 02   | - Depreciation and amortization of fixed assets and investment properties                      |      | 16,347,341,760        | 15,683,666,154      |
| 03   | - Allowances and provisions                                                                    |      | 1,671,679,016         | (1,294,695,256)     |
| 04   | - Exchange gains / losses from retranslation of monetary items denominated in foreign currency |      | (213,302,729)         | (11,577,571)        |
| 05   | - Gains / losses from investment activities                                                    |      | (55,311,625,950)      | (562,007,246)       |
| 06   | - Interest expense                                                                             |      | 31,296,269,308        | 20,813,572,365      |
| 08   | 3. Operating profit before changes in working capital                                          |      | 56,057,378,564        | 25,923,054,914      |
| 09   | - Increase / decrease in receivables                                                           |      | 344,095,652,601       | 245,326,877,969     |
| 10   | - Increase / decrease in inventories                                                           |      | (202,110,349,107)     | (30,065,715,376)    |
| 11   | - Increase / decrease in payables                                                              |      | (230,089,988,742)     | (241,460,129,241)   |
| 12   | - Increase / decrease in deferred expenses                                                     |      | (1,332,898,787)       | (320,426,866)       |
| 14   | - Interest paid                                                                                |      | (29,441,840,413)      | (21,079,871,749)    |
| 15   | - Corporate income tax paid                                                                    |      | (8,979,575,062)       | (5,082,905,284)     |
| 17   | - Other payments on operating activities                                                       |      | (890,905,185)         | (492,007,779)       |
| 20   | Net cash flow from operating activities                                                        |      | (72,692,526,131)      | (27,251,123,412)    |
|      | <b>II. CASH FLOWS FROM INVESTING ACTIVITIES</b>                                                |      |                       |                     |
| 21   | 1. Purchase or construction of fixed assets and other long-term assets                         |      | (3,685,741,343)       | (36,142,286,535)    |
| 22   | 2. Proceeds from disposals of fixed assets and other long-term assets                          |      | 60,523,567,048        | 38,444,969,752      |
| 23   | 3. Loans and purchase of debt instruments from other entities                                  |      | (22,850,546)          | (2,150,298,043)     |
| 24   | 4. Collection of loans and resale of debt instrument of other entities                         |      | -                     | 1,078,123,016       |
| 27   | 5. Interest and dividend received                                                              |      | 222,039,297           | 208,822,061         |
| 30   | Net cash flow from investing activities                                                        |      | 57,037,014,456        | 1,439,330,251       |
|      | <b>III. CASH FLOWS FROM FINANCING ACTIVITIES</b>                                               |      |                       |                     |
| 33   | 1. Proceeds from borrowings                                                                    |      | 840,412,424,687       | 633,529,291,844     |
| 34   | 2. Repayment of principal                                                                      |      | (756,447,817,100)     | (631,802,476,996)   |
| 35   | 3. Repayment of financial principal                                                            |      | (9,402,000,000)       | (9,402,000,000)     |
| 36   | 4. Dividends or profits paid to owners                                                         |      | (300,639,876)         | (2,810,617)         |
| 40   | Net cash flow from financing activities                                                        |      | 74,261,967,711        | (7,677,995,769)     |

**INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS**  
*For the period from 01/01/2026 to 30/06/2026*  
(Indirect method)  
(Continued)

| Code | ITEMS                                                  | Note | Current period<br>VND  | Prior period<br>VND   |
|------|--------------------------------------------------------|------|------------------------|-----------------------|
| 50   | Net cash flows in the period                           |      | 58,606,456,036         | (33,489,788,930)      |
| 60   | Cash and cash equivalents at the beginning of the year |      | 133,756,152,196        | 106,217,672,636       |
| 61   | Effect of exchange rate fluctuations                   |      | 22,488,627             | 280,798,075           |
| 70   | Cash and cash equivalents at the end of the period     | 3    | <u>192,385,096,859</u> | <u>73,008,681,781</u> |

  
**Vo Minh Hue**  
Preparer

  
**Ma Thi Nghiem**  
Chief Accountant

  
**Tran Hai Van**  
Legal Representative  
Approved, 14 August 2026



**NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS**  
*For the period from 01/01/2026 to 30/06/2026*

**1 GENERAL INFORMATION**

**1.1 Form of ownership**

Post and Telecommunication Equipment Joint Stock Company, formerly known as the Postal Equipment Factory under the Vietnam Post and Telecommunications Group, was transformed into a joint stock company under the Decision No. 46/2004/QĐ-BCVT dated 15 November 2004 issued by Ministry of Post and Telecommunication (currently known as Ministry of Information and Communications). The Company operates under the Business Registration Certificate of a joint stock company No. 0100686865 dated 7 June 2005, amended for the 12th time on 19 August 2025 issued by Hanoi Department of Finance.

The Company's head office is located at : No. 61 Tran Phu, Ba Dinh Ward, Hanoi.

The Company's charter capital is VND 194,300,060,000 (One hundred and ninety-four billion, three hundred million and sixty thousand Vietnamese dong); equivalent to 19,430,006 shares, with a par value of VND 10,000 per share.

The number of employees of the Company as at 30 June 2026 is: 348 employees (as at 1 January 2026: 345 employees).

**1.2 Business field**

Manufacturing and trading of postal and telecommunications equipment.

**1.3 Business activities**

Main business activities of the Company include:

- Export and import of materials and equipment specialized in postal services, telecommunications, electronics, and information technology ;
- Manufacturing and assembling machinery and equipment in the fields of postal services, telecommunications, broadcasting, television, electronics, and information technology ;
- Trading materials and equipment specialized in postal services, telecommunications, electronics, and information technology ;
- Providing services : building, consulting, and technical services in the fields of postal services, telecommunications, electricity, electronics, and information technology.
- Manufacturing plastic products ;
- Management consulting activities.

**1.4 Group structure**

The Group's subsidiaries consolidated in Consolidated Financial Statements as at 30 June 2026 include:

| Name of Company                                  | Head office | Proportion<br>of<br>ownership | Proportion<br>of voting<br>rights | Principal activities                                                                                                   |
|--------------------------------------------------|-------------|-------------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------|
| Postef Development Energy System Company Limited | Hanoi       | 100%                          | 100%                              | Manufacturing power supply systems and postal equipment.                                                               |
| Postef Ba Dinh One Member Company Limited        | Hanoi       | 100%                          | 100%                              | Manufacturing and supplying equipment and services related to the postal and telecommunications sectors. Manufacturing |

Postef Da Nang One Member  
Company Limited

Da Nang

100%

100%

and supplying equipment  
and services related to the  
postal and  
telecommunications  
sectors.  
Manufacturing and  
supplying equipment and  
services related to the  
postal and  
telecommunications  
sectors.

### **1.5 Comparability of information in the Interim Consolidated Financial Statements**

The information in the Interim Consolidated Financial Statements has been consistently presented by the Company and is comparable across periods.

## **2 ACCOUNTING SYSTEM AND ACCOUNTING POLICY**

### **2.1 Accounting period and accounting currency**

Annual accounting period commences from 01 January and ends as at 31 December.

The Company maintains its accounting records in Vietnam Dong (VND).

### **2.2 Standards and Applicable Accounting Policies**

#### *Applicable Accounting Policies*

The Company applies Corporate Accounting System issued under the Circular No.99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance and the Circular No.202/2014/TT-BTC dated 22 December 2014 issued by Ministry of Finance, the Circular No.43/2026/TT-BTC dated 20 April 2026 issued by Ministry of Finance amending and supplementing some articles of the Circular No.202/2014/TT-BTC guiding the preparation and presentation of Consolidated Financial Statements.

#### *Declaration of compliance with Accounting Standards and Accounting System*

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

### **2.3 Changes in accounting policies and notes**

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing some articles of the Circular No. 200/2014/TT-BTC. The Circular is effective for annual accounting periods beginning on or after 01 January 2026. On 20 April 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC amending and supplementing some articles of the Circular No. 202/2014/TT-BTC guiding the preparation and presentation of Consolidated Financial Statements, effective from 01 January 2026.

The Company has applied non-retrospective adjustments to its accounting policies upon the initial adoption of the requirements of Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC. The Circular also requires changes in the presentation of certain items in the financial statements. Accordingly, the comparative information has been re-presented and reclassified, where appropriate, to conform to the current period's presentation and to comply with the relevant requirements of Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC. Details on the reclassification of comparative information are disclosed in Note 41 of the Interim Consolidated Financial Statements.

## **2.4 Basis for the preparation of Interim Consolidated Financial Statements**

Consolidated Financial Statements are prepared based on consolidating Separate Financial Statements of the Company and Financial Statements of its subsidiaries under its control for the period from 01/01/2026 to 30/06/2026. Control right is achieved when the company has power to govern the financial and operating policies of invested companies to obtain benefits from their activities.

Consistent accounting policies are applied in Financial Statements of subsidiaries and the Company. If necessary, adjustments are made to the Financial Statements of subsidiaries to ensure the consistency of application of accounting policies among the Company and its subsidiaries.

Balance, main incomes and expenses, including unrealized profits from intra-group transactions are eliminated in full from Consolidated Financial Statements.

## **2.5 Accounting estimates**

The preparation of Interim Consolidated Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the date of the Interim Consolidated Financial Statements and the reported amounts of revenues and expenses during the accounting period.

The estimates and assumptions that have a material impact in the Consolidated Financial Statements include:

- Provision for bad debts;
- Provision for devaluation of inventory;
- Provision for payables;
- Estimated allocation of deferred expenses;
- Estimated useful life of fixed assets;
- Classification and provision of financial investments;
- Estimate the percentage of completion of revenue;
- Estimated income tax;

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company and that are assessed by the Board of Management to be reasonable under the circumstances.

## **2.6 Foreign currency transactions**

Foreign currency transactions during the period are translated into Vietnam Dong using the actual rate at the transaction dates (is the Telegraphic Transfer Middle (TTM) of the commercial bank where the Company regularly conducts transactions).

Actual exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of Consolidated Financial Statements is determined under the following principles:

- For monetary items denominated, applying the TTM of the commercial bank where the Company regularly conducts transactions;
- For demand deposits in foreign currencies, applying the TTM of the commercial bank where the Company opens its accounts;
- For part or all of the receivables denominated in foreign currencies for which doubtful debt allowances have been made are not remeasured.

All exchange differences arising as a result of transactions or revaluation at the Statement of financial position date shall be recorded into the financial income or expense in the period.

## **2.7 Cash and cash equivalents**

Cash comprises cash on hand, demand deposits.

Cash equivalents are short-term investments with the maturity of not over than 3 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

## **2.8 Financial investments**

*Trading securities* are initially recognized at fair value of the payments at the time the transaction occurs. Costs incurred in purchasing trading securities (if any) such as brokerage, transaction fee, cost of information allowance, taxes, bank's fees and charges are recognized in the financial expenses in the period. After initial recognition, trading securities are measured at original cost less allowance for diminution in value of trading securities.

*Investments held to maturity* comprise: term deposits held to maturity to earn profits periodically.

In the Consolidated Financial Statements, investments in joint ventures are accounted for using equity method. Under this method, the investments are initially recognized on the Consolidated Statement of Financial Position at cost and adjusted thereafter for the post acquisition change in the Company's share in net assets of the associate after acquisition date. Goodwill incurred from the investment in the associates is reflected in the carrying amount of the investment in the associate. The Company will not allocate such goodwill but assess annually to determine whether the goodwill is under impaired loss or not.

For the adjustment of the value of investments in joint ventures and from the date of investment to the beginning of the reporting period, the Company shall:

- For the adjustment to the income statement of previous periods: make an adjustment to the undistributed profit after tax according to net adjusted accumulated amount to the beginning of the reporting period.
- For the adjustment due to the difference in revaluation of assets and the difference in foreign exchange rates, recorded in the financial position of the previous periods: determine the adjustment to the corresponding items on the Statement of Financial Position according to net accumulated adjusted amount.

For the adjustment of the value of investments in joint ventures arising in the period, the Company shall exclude the preferred dividends of other shareholders (if preferred shares are classified as Owner's capital); expected number of deductions for bonus and welfare funds of joint ventures and associates; share of profits related to transactions of joint ventures, associates contributing capital or selling assets to the Company before determining the Company's share in the profit or loss of the joint venture or associated company during the reporting period. The Company then adjusts the value of the investment in proportion to its share in profits and losses of joint ventures and associates and immediately recognizes in the Consolidated Income Statement.

Financial Statements of joint ventures are prepared in the same period with the Group's consolidated financial statements and use the consistent accounting policies with the Group's policies. Adjustment shall be made if necessary to ensure the consistence with the Group's accounting policies.

Allowance for devaluation of investments is made at the end of the period as follows:

- Investments in trading securities: allowance shall be made based on the excess of original cost of the investments recorded in the accounting book over their market value at the allowance date.
- Investments held to maturity: allowance for impairment of held to maturity investments shall be made based on the recovery capacity in accordance with statutory regulations.

For dividends received in the form of shares, only the number of shares received is recorded without any increase in the investment value and financial income.

## **2.9 Receivables**

The receivables shall be recorded in detail in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company. The receivables shall be classified into short-term receivables or long-term receivables on the Consolidated Financial Statements according to their remaining terms at the reporting date.

The allowance for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the allowances for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing or estimating possible losses.

## **2.10 Inventories**

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, if the net realizable value of inventories is lower than the original price, inventories must be valued according to the net realizable value at the reporting date of Financial Statements.

The cost of inventory is calculated using weighted average method.

Method for valuation of work in process at the end of the year: The value of work in progress is recorded based on actual cost incurred for each stage in production chain.

Allowance for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over its net realizable value.

## **2.11 Fixed assets and Finance lease fixed assets**

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation/ amortization and carrying amount.

### *Subsequent measurement after initial recognition*

If these costs augment the future economic benefits obtained from the use of tangible fixed assets beyond their initial standards conditions, they are capitalized as an increase in the historical cost.

Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the Statement of Income in the period in which the costs are incurred.

The historical cost of finance lease fixed assets is recognised at the lower of fair value and present value of the minimum lease payments plus any directly attributable costs incurred relating to the lease (exclusive of value added tax). During the using time, finance lease fixed assets are recorded at historical cost, accumulated depreciation and carrying amount. Finance lease fixed assets are depreciated over the lease term and charged to operating expenses to ensure full capital recovery.

Fixed assets are depreciated (amortised) using the straight-line method over their estimated useful lives as follows:

|                            |               |
|----------------------------|---------------|
| - Buildings, structures    | 10-50 year    |
| - Machinery, equipment     | 03-15 year    |
| - Transportation equipment | 06-10 year    |
| - Office equipment         | 03-08 year    |
| - Management software      | 03 year       |
| - Land use rights          | Not amortized |

## **2.12 Investment properties**

Investment properties are initially recognised at historical cost.

Investment properties held for capital appreciation prior to 01 January 2015 are depreciated on a straight-line basis similar to other fixed assets, but from 01 January 2015 they are not depreciated.

Investment properties held to earn rental income are stated at cost, accumulated depreciation and carrying amount. Depreciation is calculated using the straight-line method over the estimated useful life of 15 years for buildings and structures

## **2.13 Construction in progress**

Construction in progress includes fixed assets which is being purchased and constructed as at the Statement of financial position date and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs.

## **2.14 Operating lease**

Operating leases is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to Statement of Income on a straight-line basis over the period of the lease.

## **2.15 Business Cooperation Contract (BCC)**

Business Cooperation Contract (BCC) is a contractual agreement between two or more venturers with the objectives of cooperating to carry out specific business activities without constitution of a new legal entity. This operation may be jointly controlled by venturers under BCC or controlled by one of them.

The Company has conducted the following business cooperation contracts:

- a) Regarding the Investment cooperation contract No. 156/HD. DT/Postef-Songhong ICT dated 24 April 2012 signed with Songhong Investment Construction Trading Joint Stock Company on building complex at 63 Nguyen Huy Tuong, Khuong Dinh Ward, Hanoi, two parties agreed that Song Hong Investment Construction Trading Joint Stock Company would be in charge of opening bank accounts, doing the bookkeeping and settling project expenses. The company only records the annual land rental incurred from 01 January 2012 until now according to the notification of the tax authority that the Company paid on behalf of the joint venture and records as receivable item for the project, which is reflected in the item "Other receivables". Profit distribution is made based on the capital contribution rate.
- b) Regarding the investment cooperation contract No. 40/2011/HDHTDT/POT-LV-HL dated 28 December 2011 signed with the joint venture of Lien Viet Group and Him Lam Corporation on building POSTEF complex at 61 Tran Phu, Ba Dinh Ward, Hanoi, all parties agreed that the Company would be the project owner and in charge of opening bank accounts and doing the bookkeeping during the investment and the construction phase. The project expenses are recorded on the incurred expenses under the contract. The expenses are paid by the joint venture and recorded in the item "Construction in progress " and "Other payables". Profit distribution is made based on the capital contribution rate.

## **2.16 Deferred expenses**

The expenses incurred but related to operating results of several accounting periods are recorded as deferred expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term deferred expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

*Types of deferred expenses include:*

- Prepaid land expenses include prepaid land rental for which the Company has received the land use right certificate but is not eligible for recording as intangible fixed assets according to the

Circular No. 45/2013/TT-BTC issued by the Ministry of Finance on April 25, 2013 guiding regulation on management, use and depreciation of fixed assets and other incurred expenses related to ensuring the use of leased land. These expenses are recognized in the separate statement of income on a straight-line basis over the term of the lease.

- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than 30 million dong and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from 1 to 3 years.
- Expenses for prepayment of infrastructure rental are allocated to expenses in the fiscal year according to the lease term
- Deferred expenses for the lease of machinery and equipment are amortised to profit or loss over the lease term
- Other prepaid expenses are stated at cost and amortized on a straight-line basis over their useful lives from 1 to 3 years..

## **2.17 Payables**

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the Interim Consolidated Financial Statements according to their remaining terms at the reporting date.

## **2.18 Dividend and profit payables**

Dividend and profit payables (in cash or non-monetary assets) are recognized when the company has no unconditional right to avoid the obligation to pay dividends and profits to shareholders and capital-contributing members of the company according to relevant laws.

The recognition time is when the entity has no unconditional right to avoid the distribution of dividends: after the announcement of dividend payment from the Board of Directors and the announcement of the record date for dividend payment of Vietnam Securities Depository and Clearing Corporation.

## **2.19 Borrowings and finance lease liabilities**

The value of finance lease liabilities is recognized at the payable amount equal to the present value of minimum lease payments or the fair value of leased assets.

Borrowings and finance lease liabilities shall be recorded in details in terms of lending entities, loan agreement and terms of borrowings and finance lease liabilities. In case of borrowings or liabilities denominated in foreign currency, they shall be recorded in details in terms of types of currency.

## **2.20 Borrowing costs**

Borrowing costs are recognized as operating expenses in the period, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs".

## **2.21 Accrued expenses**

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as annual leave salary, expenses arising from seasonal cessation of production, interest expenses, etc...which are recorded as operating expenses of the reporting period.

## **2.22 Provision for payables**

Provision for payables is only recognized when meeting all of the following conditions:

- The Company has a present debt obligation (legal obligation or joint obligation) as a result of past events;
- It is probable that the decrease in economic benefits may lead to the requirement for debt settlement
- Debt obligation can be estimated reliably.

Value recorded as a provision for payables is the most reasonably estimated amount required to settle the current debt obligation at the end of the accounting period.

Only expenses related to the previously recorded provision for payables shall be offset by that provision for payables.

Provision for product warranty is recognised for products based on the warranty period and warranty commitments specified in each contract. The warranty provision is determined based on the contractual warranty value, where specified, or, where no specific warranty rate is stipulated in the contract, based on the Company's assessment of the expected warranty obligations.

Provisions for payables are recognized as operating expenses of the accounting period. In case the provision made for the previous accounting period but not used up exceeds the one made for the current period, the difference is reversed against operating expenses.

## **2.23 Unearned revenues**

Unearned revenue comprises amounts received in advance from customers, such as rental income received in advance for one or more accounting periods.

Unearned revenue is recognised as revenue from the sale of goods and rendering of services over the relevant accounting periods based on the amounts determined for each accounting period.

## **2.24 Owner's equity**

Owner's equity is stated at the actual contributed capital of the owners.

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profits appropriation or loss handling of the Company.

## **2.25 Revenue**

Revenue is recognized to extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measures regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales returns.

*Revenue from sale of goods:*

- The majority of risks and benefits associated with the right to own the products or goods have been transferred to the buyer;
- The company no longer holds the right to manage the goods as the goods owner, or the right to control the goods.

*Revenue from rendering of services:*

- The percentage of completion of the transaction at the Statement of financial position date can be measured reliably.

*Financial income*

Financial incomes include income from assets yielding interest, royalties, dividends and other financial gains by the company shall be recognised when the two conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The amount of the revenue can be measured reliably.

Bonus shares or stock dividends shall not be recognized as income when the right to receive bonus shares or stock dividend is established. Instead, the number of bonus shares or stock dividends will be presented on the related Note to the Financial Statements.

**2.26 Cost of goods sold and provision of services**

Cost of goods sold and provision of services are cost of finished products, merchandise, materials sold or services rendered during the period, and are recognized in matching with the revenue generated in the period and ensuring compliance with the prudence principle. Cases of loss of materials and goods exceeded the norm, labour cost and fixed manufacturing overheads not allocated to the value of inventory, allowance for devaluation of inventory, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the period even when products and merchandises have not been determined as sold.

Reductions in cost of goods sold recognised during the period represent reversals of the allowance for inventory obsolescence.

**2.27 Financial expenses**

Items recorded into financial expenses comprise:

- Borrowing costs;
- Exchange losses, etc.

The above items are recorded by the total amount arising in the period without offsetting against financial income.

**2.28 Selling expenses**

Selling expenses reflect the actual costs incurred during the process of selling products, goods, and providing services. These expenses primarily include salaries of sales personnel, costs of raw materials and supplies, depreciation of fixed assets used for sales activities, provision for product warranty, provision for construction warranty, outsourced service costs, and other related expenses.

**2.29 General and administrative expenses**

General and administrative expenses reflect the Company's overall management costs, primarily including salaries of management personnel, social insurance, health insurance, trade union fees, unemployment insurance for management staff, office supplies, work tools, depreciation of fixed assets used for corporate management, allowance for short-term doubtful debts, provision for corporate restructuring, outsourced service costs, and other related expenses.

**2.30 Liquidation or disposal of fixed**

Liquidation or disposal of fixed assets and investment properties is recognized in the Consolidated Statement of Income when the majority of the risks and benefits associated with ownership are transferred to the buyer.

The gain or loss from the liquidation or disposal of fixed assets and investment properties are determined as the difference between revenue and expenses directly related to the sale of the fixed assets, investment properties and carrying amount of fixed assets and investment properties. The gain or loss from the liquidation or disposal of investment properties presented on a net basis in the Statement of Income.

### **2.31 Corporate income tax**

#### *Current corporate income tax expense*

Current income tax expense includes the current corporate income tax expense in accordance with the Corporate Income Tax Law.

Current corporate income tax expenses are determined based on taxable income during the period and current corporate income tax rate.

#### *Corporate income tax rate for the current year*

The Company is subject to corporate income tax of 20% for operating activities which has taxable income for the accounting period ended 30 June 2026.

### **2.32 Earnings per share**

Basic earnings per share are calculated by dividing net profit or loss after tax for the period attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund and allowance for Board of Directors) by the weighted average number of ordinary shares outstanding during the period.

### **2.33 Related Parties**

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Organizations, directly or indirectly having control the Company, are controlled by the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Organizations that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.
- Other organizations and individuals identified as related parties in accordance with current legal regulations.

In considering the relationship of related parties to serve for the preparation and presentation of Consolidated Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

### **2.34 Segment information**

The Company operates primarily in the manufacturing and trading of postal and telecommunications equipment. Other business activities account for an insignificant proportion (less than 10%) of the Company's operating results and total assets. In addition, as the Company's operations are conducted solely within Vietnam, no segment reporting by business segment or geographical area has been prepared.

**3 CASH AND CASH EQUIVALENTS**

|                  | Ending balance<br>VND         | Beginning balance<br>VND      |
|------------------|-------------------------------|-------------------------------|
| Cash on hand     | 780,139,987                   | 1,017,626,568                 |
| Demand deposits  | 187,270,756,289               | 128,828,008,091               |
| Cash equivalents | 4,334,200,583                 | 3,910,517,537                 |
|                  | <b><u>192,385,096,859</u></b> | <b><u>133,756,152,196</u></b> |

Details of demand deposits and cash equivalents as at 30 June 2026 were as follow:

|                                                                                                | Currency | Term            | Interest Rate | Value<br>VND                  |
|------------------------------------------------------------------------------------------------|----------|-----------------|---------------|-------------------------------|
| <b>Demand deposits</b>                                                                         |          |                 |               |                               |
| - Vietnam Joint Stock Commercial Bank for Industry and Trade                                   | VND      | Demand deposits | 0.20%         | 88,692,043,133                |
| - Joint Stock Commercial Bank for Foreign Trade Of Viet Nam                                    | VND      | Demand deposits | 0.10%         | 22,417,910,277                |
| - Bank for Investment and Development of Vietnam Joint Stock Commercial Bank                   | VND      | Demand deposits | 0.10%         | 18,377,890,153                |
| - Vietnam International Commercial Joint Stock Bank                                            | VND      | Demand deposits | 0.10%         | 10,795,155,417                |
| - Military Commercial Joint Stock Bank                                                         | VND      | Demand deposits | 0.10%         | 12,941,954,104                |
| - Bangkok Bank Public Company Limited                                                          | VND      | Demand deposits | 0.05%         | 11,261,693,329                |
| - Vietnam Joint Stock Commercial Bank for Industry And Trade                                   | USD      | Demand deposits | 0.00%         | 20,556,520,606                |
| - Joint Stock Commercial Bank for Foreign Trade of Viet Nam                                    | USD      | Demand deposits | 0.00%         | 47,464,888                    |
| - Bank for Investment and Development of Vietnam Joint Stock Commercial Bank                   | USD      | Demand deposits | 0.00%         | 516,068,307                   |
| - Vietnam International Commercial Joint Stock Bank                                            | USD      | Demand deposits | 0.00%         | 15,494,196                    |
| - Joint Stock Commercial Bank For Foreign Trade Of Viet Nam                                    | EUR      | Demand deposits | 0.30%         | 140,021,563                   |
| - Other Banks                                                                                  | VND      | Demand deposits | 0.10%         | 1,508,540,316                 |
|                                                                                                |          |                 |               | <b><u>187,270,756,289</u></b> |
| <b>Cash equivalents</b>                                                                        |          |                 |               |                               |
| <b>Term deposits</b>                                                                           |          |                 |               |                               |
| - Bank for Investment and Development of Vietnam Joint Stock Commercial Bank                   | VND      | 01 - 03 month   | 2.10% - 2.40% | 1,326,811,541                 |
| - Vietnam Joint Stock Commercial Bank for Industry and Trade – Tien Son Industrial Park Branch | VND      | 01 month        | 1.60% - 4.35% | 3,007,389,042                 |
|                                                                                                |          |                 |               | <b><u>4,334,200,583</u></b>   |

## 4 FINANCIAL INVESTMENTS

## a) Held to maturity investments

|                   | Ending balance       |                      |           | Beginning balance    |                      |           |
|-------------------|----------------------|----------------------|-----------|----------------------|----------------------|-----------|
|                   | Original cost        | Recoverable value    | Allowance | Original cost        | Recoverable value    | Allowance |
|                   | VND                  | VND                  | VND       | VND                  | VND                  | VND       |
| <b>Short-term</b> |                      |                      |           |                      |                      |           |
| Term deposits     | 5,113,961,103        | 5,113,961,103        | -         | 5,091,110,557        | 5,091,110,557        | -         |
|                   | <b>5,113,961,103</b> | <b>5,113,961,103</b> | <b>-</b>  | <b>5,091,110,557</b> | <b>5,091,110,557</b> | <b>-</b>  |

Details of term deposits classified as held-to-maturity investments as at 30 June 2026 were as follows:

|                                                                              | Currency | Term    | Interest Rate | Value                |
|------------------------------------------------------------------------------|----------|---------|---------------|----------------------|
|                                                                              |          |         |               | VND                  |
| <b>Short-term</b>                                                            |          |         |               |                      |
| - Vietnam Joint Stock Commercial Bank for Industry And Trade                 | VND      | 6 month | 2.90%         | 1,000,000,000        |
| - Joint Stock Commercial Bank for Foreign Trade of Viet Nam                  | VND      | 6 month | 2.80%         | 3,000,000,000        |
| - Bank for Investment and Development of Vietnam Joint Stock Commercial Bank | VND      | 6 month | 4.20%         | 1,113,961,103        |
|                                                                              |          |         |               | <b>5,113,961,103</b> |

## b) Trading securities

|                                                        | Stock Code | Ending balance    |                    |           | Beginning balance |                    |           |
|--------------------------------------------------------|------------|-------------------|--------------------|-----------|-------------------|--------------------|-----------|
|                                                        |            | Original cost     | Fair value         | Allowance | Original cost     | Fair value         | Allowance |
|                                                        |            | VND               | VND                | VND       | VND               | VND                | VND       |
| Post - Telecommunication Insurance Joint Stock Company | PTI        | 72,900,000        | 109,200,000        | -         | 72,900,000        | 142,800,000        | -         |
|                                                        |            | <b>72,900,000</b> | <b>109,200,000</b> | <b>-</b>  | <b>72,900,000</b> | <b>142,800,000</b> | <b>-</b>  |

The fair value of the shares of Post and Telecommunication Joint Stock Insurance Corporation (PTI) is determined based on the closing price on HNX as at 30 June 2026 and 31 December 2025 accounting to VND 26,000 per share and VND 34,000 per share, respectively.

## 4 LONG-TERM INVESTMENTS (CONTINUE)

## c) Equity investments in associates and joint - ventures

|                                            | Address                          | Ending balance          |                             |                                                | Beginning balance       |                       |                                                |
|--------------------------------------------|----------------------------------|-------------------------|-----------------------------|------------------------------------------------|-------------------------|-----------------------|------------------------------------------------|
|                                            |                                  | Proportion of ownership | Proportion of voting rights | Carrying amount under the equity method<br>VND | Proportion of ownership | Rate of voting rights | Carrying amount under the equity method<br>VND |
| - Lao - Viet Joint Venture Company Limited | Lao People's Democratic Republic | 30%                     | 30%                         | 5,920,253,979                                  | 30%                     | 30%                   | 6,081,465,560                                  |
|                                            |                                  |                         |                             | <b>5,920,253,979</b>                           |                         |                       | <b>6,081,465,560</b>                           |

5 SHORT-TERM TRADE RECEIVABLES

|                                                                          | Ending balance                |                               | Beginning balance             |                               |
|--------------------------------------------------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
|                                                                          | Book value                    | Allowance                     | Book value                    | Allowance                     |
|                                                                          | VND                           | VND                           | VND                           | VND                           |
| <b>Related parties</b>                                                   | <b>350,791,782,942</b>        | <b>(15,376,518)</b>           | <b>644,861,544,307</b>        | <b>(15,376,518)</b>           |
| VNPT Net Corporation                                                     | 39,902,236,156                | -                             | 233,065,248,740               | -                             |
| Hanoi Telecommunications                                                 | 11,427,945,460                | -                             | 26,662,907,552                | -                             |
| Ho Chi Minh City Telecommunications                                      | 62,563,058,724                | -                             | 35,222,949,518                | -                             |
| Dong Nai Telecommunications                                              | 6,405,303,053                 | -                             | 16,451,492,590                | -                             |
| Gia Lai Telecommunications                                               | 3,328,957,472                 | -                             | 19,686,511,380                | -                             |
| Da Nang Telecommunications                                               | 14,570,416,536                | -                             | 11,276,440,800                | -                             |
| Other relevant parties                                                   | 212,593,865,541               | (15,376,518)                  | 302,495,993,727               | (15,376,518)                  |
| <b>Others</b>                                                            | <b>118,946,000,785</b>        | <b>(6,712,227,904)</b>        | <b>155,040,213,640</b>        | <b>(7,002,452,129)</b>        |
| Viettel Manufacturing Corporation - One Member Limited Liability Company | 217,234,132                   | -                             | 30,811,461,551                | -                             |
| Saigontourist Cable Television Company                                   | 33,723,290,937                | -                             | 33,723,290,937                | -                             |
| Viettel Networks Corporation                                             | 2,206,859,112                 | -                             | 4,224,841,468                 | -                             |
| Northern MobiFone Network Center                                         | -                             | -                             | 3,463,400,100                 | -                             |
| Southern MobiFone Network Center                                         | 471,204,030                   | -                             | 947,589,870                   | -                             |
| Other customers                                                          | 118,474,796,755               | (6,712,227,904)               | 154,092,623,770               | (7,002,452,129)               |
|                                                                          | <b><u>505,885,167,908</u></b> | <b><u>(6,727,604,422)</u></b> | <b><u>872,124,752,003</u></b> | <b><u>(7,017,828,647)</u></b> |

6 SHORT-TERM PREPAYMENTS TO SUPPLIERS

|                                            | Ending balance        |                      | Beginning balance     |                      |
|--------------------------------------------|-----------------------|----------------------|-----------------------|----------------------|
|                                            | Book value            | Allowance            | Book value            | Allowance            |
|                                            | VND                   | VND                  | VND                   | VND                  |
| <b>Others</b>                              | <b>35,748,989,871</b> | <b>(170,826,000)</b> | <b>11,421,712,760</b> | <b>(170,826,000)</b> |
| Viet Technology Joint Stock Company        | -                     | -                    | 615,914,635           | -                    |
| Solaris Energy Technology and              | -                     | -                    | 1,261,049,011         | -                    |
| Tien Phong Construction and Technology JSC | 6,642,240,000         | -                    | 1,974,720,000         | -                    |
| GLED Lighting Electric Company Limited     | 5,266,675,080         | -                    | -                     | -                    |
| Dow Chemical Pacific (Singapore) Pte., Ltd | -                     | -                    | 2,903,262,863         | -                    |
| Rosendahl Nextrom GmbH                     | 3,292,241,343         | -                    | -                     | -                    |
| Other suppliers                            | 20,547,833,448        | (170,826,000)        | 4,666,766,251         | (170,826,000)        |
|                                            | <b>35,748,989,871</b> | <b>(170,826,000)</b> | <b>11,421,712,760</b> | <b>(170,826,000)</b> |

7 OTHER RECEIVABLES

|                                                                            | Ending balance        |                        | Beginning balance     |                        |
|----------------------------------------------------------------------------|-----------------------|------------------------|-----------------------|------------------------|
|                                                                            | Book value            | Allowance              | Book value            | Allowance              |
|                                                                            | VND                   | VND                    | VND                   | VND                    |
| <b>a) Short-term</b>                                                       |                       |                        |                       |                        |
| Receivables from advances                                                  | 3,545,294,317         | -                      | 2,306,627,002         | -                      |
| Mortgages                                                                  | 4,529,131,089         | -                      | 5,751,393,875         | -                      |
| Other receivables                                                          | 47,579,424,817        | (5,956,129,750)        | 53,274,246,298        | (5,956,129,750)        |
| - Lao - Viet Joint Venture Company                                         | 5,747,555,621         | (5,747,555,621)        | 5,747,555,621         | (5,747,555,621)        |
| - VAT of finance leasing activities                                        | 5,981,272,735         | -                      | 6,836,000,005         | -                      |
| - Land rental at 63 Nguyen Huy Tuong (i)                                   | 32,910,505,507        | -                      | 32,910,505,507        | -                      |
| - Compensation and relocation assistance related to No. 61 Tran Phu Street | -                     | -                      | 5,137,046,291         | -                      |
| - Advance payment of land rental                                           | 724,781,842           | -                      | 724,781,842           | -                      |
| - Other receivables                                                        | 2,215,309,112         | (208,574,129)          | 1,918,357,032         | (208,574,129)          |
|                                                                            | <b>55,653,850,223</b> | <b>(5,956,129,750)</b> | <b>61,332,267,175</b> | <b>(5,956,129,750)</b> |
| <b>b) Dài hạn</b>                                                          |                       |                        |                       |                        |
| Mortgages (ii)                                                             | 30,864,611,026        | -                      | 30,436,945,324        | -                      |
|                                                                            | <b>30,864,611,026</b> | -                      | <b>30,436,945,324</b> | -                      |

- (i) According to the Investment Cooperation Contract No. 156/HD DT/Postef-Songhong ICT dated 24 April 2012 between POSTEF and Songhong Investment Construction Trading Joint Stock Company and minutes of meeting between venturers, land rental at 63 Nguyen Huy Tuong, Khuong Dinh Ward, Hanoi payable to the State from 01 January 2012 was paid by the joint venture and recorded as the project's expense (see details in Notes 38 and 2.15).
- (ii) The Company has deposited an amount of VND 24,717,000,000 into the bank account of Hanoi Authority for Planning and Investment at Lien Viet Post Commercial Joint Stock Bank - Thang Long Branch to ensure the implementation of the POSTEF complex project at 61 Tran Phu according to the Official Letter No. 401/KH&DT-NNS dated 18 January 2018 of Hanoi Department for Planning and Investment. (now the Hanoi Department of Finance).

## 8 DOUBTFUL DEBTS

Receivables that are overdue or not yet overdue but difficult to recover:

|                                                                                      | Ending balance        |                   | Beginning balance     |                    |
|--------------------------------------------------------------------------------------|-----------------------|-------------------|-----------------------|--------------------|
|                                                                                      | Original cost         | Recoverable value | Original cost         | Recoverable value  |
|                                                                                      | VND                   | VND               | VND                   | VND                |
| <b>Trade receivables</b>                                                             | <b>6,744,432,858</b>  | <b>16,828,436</b> | <b>7,815,766,008</b>  | <b>797,937,361</b> |
| - Central Vietnam Posts And Telecommunication VITEKCO Development and Investment JSC | 738,544,400           | -                 | 738,544,400           | -                  |
| - Others                                                                             | 5,247,154,458         | 16,828,436        | 6,318,487,608         | 797,937,361        |
| <b>Prepayments to suppliers</b>                                                      | <b>170,826,000</b>    | <b>-</b>          | <b>170,826,000</b>    | <b>-</b>           |
| - Wealland Electronics Co., Ltd                                                      | 104,552,000           | -                 | 104,552,000           | -                  |
| - Others                                                                             | 66,274,000            | -                 | 66,274,000            | -                  |
| <b>Other receivables</b>                                                             | <b>5,956,129,750</b>  | <b>-</b>          | <b>5,956,129,750</b>  | <b>-</b>           |
| - Lao-Viet Copper Cable Company                                                      | 5,747,555,621         | -                 | 5,747,555,621         | -                  |
| - Others                                                                             | 208,574,129           | -                 | 208,574,129           | -                  |
|                                                                                      | <b>12,871,388,608</b> | <b>16,828,436</b> | <b>13,942,721,758</b> | <b>797,937,361</b> |

**9 INVENTORIES**

|                            | Ending balance                |                                | Beginning balance             |                                |
|----------------------------|-------------------------------|--------------------------------|-------------------------------|--------------------------------|
|                            | Original cost                 | Allowance                      | Original cost                 | Allowance                      |
|                            | VND                           | VND                            | VND                           | VND                            |
| Raw materials and supplies | 133,639,352,938               | (5,621,859,514)                | 101,657,608,087               | (6,044,325,525)                |
| Tools and instruments      | 283,195,251                   | -                              | 752,830,268                   | (374,663,660)                  |
| Work in progress expenses  | 3,157,340,618                 | -                              | 2,543,988,159                 | -                              |
| Finished goods             | 217,158,229,550               | (28,048,684,734)               | 188,207,662,440               | (31,111,648,682)               |
| Merchandise inventories    | 305,087,934,555               | (10,990,482,862)               | 166,038,477,751               | (7,038,495,649)                |
| Goods on consignment       | 3,777,812,713                 | (63,754,411)                   | 1,792,949,813                 | (63,754,411)                   |
|                            | <b><u>663,103,865,625</u></b> | <b><u>(44,724,781,521)</u></b> | <b><u>460,993,516,518</u></b> | <b><u>(44,632,887,927)</u></b> |

**10 DEFERRED EXPENSES**

|                                                                               | Ending balance               | Beginning balance            |
|-------------------------------------------------------------------------------|------------------------------|------------------------------|
|                                                                               | VND                          | VND                          |
| <b>a) Short-term</b>                                                          |                              |                              |
| Dispatched tools and supplies                                                 | 248,320,779                  | 141,992,941                  |
| Office and factory relocation expenses                                        | 103,034,737                  | 257,586,842                  |
| Others                                                                        | 21,454,527                   | 151,844,360                  |
|                                                                               | <b><u>372,810,043</u></b>    | <b><u>551,424,143</u></b>    |
| <b>b) Long-term</b>                                                           |                              |                              |
| Land rental at VSIP Industrial Park in Bac Ninh (i)                           | 37,518,806,012               | 38,117,510,297               |
| Infrastructure rental at Le Minh Xuan Industrial Park in Ho Chi Minh city (i) | 4,096,441,754                | 4,184,396,267                |
| Infrastructure rental at Lien Chieu Industrial Park in Da Nang city (i)       | 612,553,018                  | 628,465,606                  |
| Dispatched tools and supplies                                                 | 4,765,704,296                | 5,503,222,995                |
| Others                                                                        | 2,504,348,963                | 255,317,377                  |
|                                                                               | <b><u>49,497,854,043</u></b> | <b><u>48,688,912,542</u></b> |

(i) Information on deferred land rental and infrastructure costs of the Company at industrial zones is as follows:

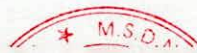
- Land rental expense at VSIP Bac Ninh Industrial Park amounted to VND 53,983 million and is amortised over the 541-month lease term; As at 30 June 2026, 165 months had been amortised;
- Prepaid infrastructure rental at Le Minh Xuan I Industrial Park amounted to VND 2,283 million and is amortised over the lease term of 564 months; As at 30 June 2026, 300 months have been amortised;
- Prepaid infrastructure rental at Le Minh Xuan II Industrial Park amounted to VND 6,401 million and is amortised over the lease term of 552 months; As at 30 June 2026, 291 months have been amortised;
- Prepaid infrastructure rental at Lien Chieu Industrial Park amounted to VND 1,081 million and is amortised over the lease term of 408 months; As at 30 June 2026, 177 months have been amortised.

## 11 TANGIBLE FIXED ASSETS

|                                     | Buildings,<br>structures<br>VND | Machinery,<br>equipment<br>VND | Vehicles,<br>transportation<br>VND | Office equipment<br>VND | Others<br>VND        | Total<br>VND           |
|-------------------------------------|---------------------------------|--------------------------------|------------------------------------|-------------------------|----------------------|------------------------|
| <b>Historical cost</b>              |                                 |                                |                                    |                         |                      |                        |
| Beginning balance                   | 74,085,266,109                  | 235,422,635,896                | 18,023,716,293                     | 2,097,672,802           | 1,049,752,290        | 330,679,043,390        |
| Purchase in the period              | -                               | 356,000,000                    | -                                  | 37,500,000              | -                    | 393,500,000            |
| Completed construction investment   | 2,355,197,659                   | -                              | -                                  | -                       | -                    | 2,355,197,659          |
| Liquidation, disposal               | (1,186,647,900)                 | -                              | -                                  | -                       | -                    | (1,186,647,900)        |
| <b>Ending balance of the period</b> | <b>75,253,815,868</b>           | <b>235,778,635,896</b>         | <b>18,023,716,293</b>              | <b>2,135,172,802</b>    | <b>1,049,752,290</b> | <b>332,241,093,149</b> |
| <b>Accumulated depreciation</b>     |                                 |                                |                                    |                         |                      |                        |
| Beginning balance                   | 43,318,575,742                  | 140,522,887,615                | 17,188,490,862                     | 2,097,672,802           | 87,479,358           | 203,215,106,379        |
| Depreciation in the period          | 2,204,825,787                   | 5,146,620,703                  | 698,047,829                        | 1,479,167               | 174,958,716          | 8,225,932,202          |
| Increase due to reclassification    | 739,684,287                     | -                              | -                                  | -                       | -                    | 739,684,287            |
| Liquidation, disposal               | (1,062,315,605)                 | -                              | -                                  | -                       | -                    | (1,062,315,605)        |
| <b>Ending balance of the period</b> | <b>45,200,770,211</b>           | <b>145,669,508,318</b>         | <b>17,886,538,691</b>              | <b>2,099,151,969</b>    | <b>262,438,074</b>   | <b>211,118,407,263</b> |
| <b>Net carrying amount</b>          |                                 |                                |                                    |                         |                      |                        |
| Beginning balance                   | 30,766,690,367                  | 94,899,748,281                 | 835,225,431                        | -                       | 962,272,932          | 127,463,937,011        |
| <b>Ending balance</b>               | <b>30,053,045,657</b>           | <b>90,109,127,578</b>          | <b>137,177,602</b>                 | <b>36,020,833</b>       | <b>787,314,216</b>   | <b>121,122,685,886</b> |

The carrying amount of tangible fixed assets pledged as collaterals for borrowings as at 30 June 2026 was VND 6,789,023,690 as at 30 June 2026 (as at 1 January 2026: VND 7,632,095,913).

The cost of intangible fixed assets that have been fully depreciated but are still in use as at 30 June 2026 was VND 87,199,177,600 (as at 1 January 2026: VND 85,039,590,206).



Details of the Company's major tangible fixed assets as at 30 June 2026 were as follows:

| Name of asset                 | Using department | Usage status  | Historical cost<br>VND | Net carrying amount<br>VND |
|-------------------------------|------------------|---------------|------------------------|----------------------------|
| Optical Fiber Production Line | Parent company   | In normal use | 8,036,942,773          | -                          |
| OPTIPLEX 3015 FIBER 2.0KW     | Parent company   | In normal use | 7,512,897,000          | 626,074,728                |
| Laser Cutting Machine         |                  |               |                        |                            |
| 300-ton Stamping Press        | Parent company   | In normal use | 3,897,000,000          | 1,883,550,000              |
| Office and Factory Buildings  | Parent company   | In normal use | 28,763,654,781         | 25,093,393,250             |

Details of the Company's major tangible fixed assets as at 30 June 2026 were as follows:

| Name of asset                                                                                            | Historical cost<br>VND | Net book value<br>at the date of<br>disposal or sale<br>VND | Costs incurred on<br>disposal or sale<br>VND | Proceeds from<br>disposal or sale<br>VND |
|----------------------------------------------------------------------------------------------------------|------------------------|-------------------------------------------------------------|----------------------------------------------|------------------------------------------|
| Building constructed on the land located at 25A Nguyen Dinh Chieu Street, Sai Gon Ward, Ho Chi Minh City | 1,186,647,900          | 124,332,295                                                 | -                                            | 1,164,800,000                            |

## 12 FINANCE LEASE FIXED ASSETS

|                                     | Machinery,<br>equipment<br>VND | Total<br>VND           |
|-------------------------------------|--------------------------------|------------------------|
| <b>Historical cost</b>              |                                |                        |
| Beginning balance                   | 142,525,223,190                | 142,525,223,190        |
| <b>Ending balance of the period</b> | <b>142,525,223,190</b>         | <b>142,525,223,190</b> |
| <b>Accumulated depreciation</b>     |                                |                        |
| Beginning balance                   | 15,904,102,165                 | 15,904,102,165         |
| Depreciation in the period          | 7,340,354,842                  | 7,340,354,842          |
| <b>Ending balance of the period</b> | <b>23,244,457,007</b>          | <b>23,244,457,007</b>  |
| <b>Net carrying amount</b>          |                                |                        |
| Beginning balance                   | 126,621,121,025                | 126,621,121,025        |
| <b>Ending balance</b>               | <b>119,280,766,183</b>         | <b>119,280,766,183</b> |

Details of the Company's major finance lease assets as at 30 June 2026 were as follows:

| Name of asset                                       | Using<br>department | Lessor                            | Lease<br>term | Usage<br>status  | Historical cost<br>VND | Net carrying<br>amount<br>VND |
|-----------------------------------------------------|---------------------|-----------------------------------|---------------|------------------|------------------------|-------------------------------|
| Optical Fiber<br>Manufacturing<br>Line<br>Equipment | Parent<br>company   | VietinBank<br>Leasing<br>Co., Ltd | 60<br>months  | In normal<br>use | 142,525,223,190        | 119,280,766,183               |

## 13 INTANGIBLE FIXED ASSETS

|                                     | Land use rights<br>VND | Manager software<br>VND | Total<br>VND         |
|-------------------------------------|------------------------|-------------------------|----------------------|
| <b>Historical cost</b>              |                        |                         |                      |
| Beginning balance                   | 1,782,373,000          | 351,409,000             | 2,133,782,000        |
| Other increase                      | (590,840,000)          | -                       | (590,840,000)        |
| <b>Ending balance of the period</b> | <b>1,191,533,000</b>   | <b>351,409,000</b>      | <b>1,542,942,000</b> |
| <b>Accumulated amortization</b>     |                        |                         |                      |
| Beginning balance                   | -                      | 351,409,000             | 351,409,000          |
| <b>Ending balance of the period</b> | <b>-</b>               | <b>351,409,000</b>      | <b>351,409,000</b>   |
| <b>Net carrying amount</b>          |                        |                         |                      |
| Beginning balance                   | 1,782,373,000          | -                       | 1,782,373,000        |
| <b>Ending balance</b>               | <b>1,191,533,000</b>   | <b>-</b>                | <b>1,191,533,000</b> |

(i) The Company's land use right is for an indefinite term and covers an area of 342.41 m<sup>2</sup> at Lots 6-7AD2, 2/9 Street, Hoa Cuong Ward, Da Nang, under Certificate of House Ownership and Residential Land Use Rights No. 3401115034 dated 19 May 2000 issued by the People's Committee of Da Nang City.

On 27 May 2026, the Company successfully conducted an auction for the land plot at Lot 6-7AD2, 2/9 Street, Hoa Cuong Ward, Da Nang City, in accordance with the transfer plan approved by the Company's Board of Directors under Decision No. 52b/QĐ-CT.HĐQT dated 12 February 2026. The successful bid price was VND 50,100,000,000, exclusive of VAT. As at 30 June 2026, the parties were in the process of completing the procedures for the transfer of the aforementioned land plot.

Details of the Company's major intangible fixed assets as at 30 June 2026 were as follows:

| Name of asset                                                                      | Using department | Usage status  | Historical cost : carrying amount |               |
|------------------------------------------------------------------------------------|------------------|---------------|-----------------------------------|---------------|
|                                                                                    |                  |               | VND                               | VND           |
| Perpetual land use rights at Lots 6-7AD2, 2/9 Street, Hoa Cuong Ward, Da Nang City | Parent company   | In normal use | 1,191,533,000                     | 1,191,533,000 |
| Accounting software                                                                | Parent company   | In normal use | 271,979,000                       | -             |

Details of the Company's major intangible fixed assets disposed of, sold or transferred during the year were as follows:

| Name of asset                                                                             | Historical  | Net book value at the date of disposal or sale | Costs incurred on disposal or sale | Proceeds from disposal or sale |
|-------------------------------------------------------------------------------------------|-------------|------------------------------------------------|------------------------------------|--------------------------------|
|                                                                                           | VND         | VND                                            | VND                                | VND                            |
| Perpetual land use rights at 25A Nguyen Dinh Chieu Street, Sai Gon Ward, Ho Chi Minh City | 590,840,000 | 590,840,000                                    | -                                  | 54,835,200,000                 |

#### 14 INVESTMENT PROPERTIES

##### Investment properties held for lease

|                                                     | Buildings       | Total           |
|-----------------------------------------------------|-----------------|-----------------|
|                                                     | VND             | VND             |
| <b>Historical cost</b>                              |                 |                 |
| Beginning balance                                   | 2,355,197,659   | 2,355,197,659   |
| Decrease due to conversion to tangible fixed assets | (2,355,197,659) | (2,355,197,659) |
| <b>Ending balance of the period</b>                 | -               | -               |
| <b>Accumulated depreciation</b>                     |                 |                 |
| Beginning balance                                   | 661,200,957     | 661,200,957     |
| Depreciation in the period                          | 78,483,330      | 78,483,330      |
| Decrease due to conversion to tangible fixed assets | (739,684,287)   | (739,684,287)   |
| <b>Ending balance of the period</b>                 | -               | -               |
| <b>Net carrying amount</b>                          |                 |                 |
| Beginning balance                                   | 1,693,996,702   | 1,693,996,702   |
| <b>Ending balance</b>                               | -               | -               |

**15 LONG-TERM ASSET IN PROGRESS**

|                                                                                               | Ending balance         |                        | Beginning balance      |                        |
|-----------------------------------------------------------------------------------------------|------------------------|------------------------|------------------------|------------------------|
|                                                                                               | Original cost          | Recoverable value      | Original cost          | Recoverable value      |
|                                                                                               | VND                    | VND                    | VND                    | VND                    |
| <b>Construction in progress</b>                                                               |                        |                        |                        |                        |
| - Postef Multi-functional Complex Project project at No. 61 Tran Phu Street, Ba Dinh Ward (i) | 825,659,184,930        | 825,659,184,930        | 825,659,184,930        | 825,659,184,930        |
| - Complex Project at 63 Nguyen Huy Tuong, Khuong Dinh Ward (ii)                               | 207,006,136            | 207,006,136            | 207,006,136            | 207,006,136            |
|                                                                                               | <b>825,866,191,066</b> | <b>825,866,191,066</b> | <b>825,866,191,066</b> | <b>825,866,191,066</b> |

- (i) The POSTEF multi-functional construction investment project at 61 Tran Phu, Ba Dinh Ward has been implemented since 2012 with the collected costs for the project mainly including: VND 604.15 billion one-time land rent for the area of 7,523 m<sup>2</sup> according to Notice 19289/CCT-TB&TK dated September 27, 2018 and; VND 123.26 billion for relocation support costs of the Joint Venture and VND 48.34 billion annual land rent payment for the land area of 1,555 m<sup>2</sup> located within the road paved line the Company is using according to the notices of periodic land rental payment of the Ba Dinh District Tax Department and other expenses (other information on the Project see details at Notes 38 and 2.15).
- (ii) Investment project to build a multi-function complex at 63 Nguyen Huy Tuong, Khuong Dinh Ward: are the initial investment preparation costs of the project. These costs will be settled with the partner upon completion of the project. For more information about the project, refer to Note 38.

**16 SHORT-TERM TRADE PAYABLES**

|                                                   | Ending balance<br>VND  | Beginning balance<br>VND |
|---------------------------------------------------|------------------------|--------------------------|
| <b>Short-term</b>                                 |                        |                          |
| <b>Related parties</b>                            | <b>4,517,991,680</b>   | <b>8,175,663,035</b>     |
| VNPT Focal Solutions One Member Limited Liability | 3,008,787,120          | -                        |
| Vietnam Optical Fiber Cable Joint Stock Company   | -                      | 3,247,023,976            |
| COKYVINA Joint Stock Company                      | 1,277,339,760          | 4,507,973,000            |
| Other related parties                             | 231,864,800            | 420,666,059              |
| <b>Others</b>                                     | <b>357,234,913,475</b> | <b>627,099,629,768</b>   |
| Quang Dung Technology Distribution Joint Stock    | 9,059,821,106          | 120,132,005,400          |
| ZTE HK Co., Ltd                                   | 131,955,879,287        | 96,816,092,080           |
| VISION Technology Joint Stock Company             | 68,268,015,435         | 152,099,393,871          |
| Thang Long Technology Group Joint Stock Company   | -                      | 32,038,344,768           |
| NETLINE Technology Solutions Joint Stock Company  | -                      | 6,912,244,118            |
| Other suppliers                                   | 147,951,197,647        | 219,101,549,531          |
|                                                   | <b>361,752,905,155</b> | <b>635,275,292,803</b>   |

**17 SHORT-TERM PREPAYMENTS FROM CUSTOMERS**

|                                                                                   | Ending balance<br>VND        | Beginning balance<br>VND     |
|-----------------------------------------------------------------------------------|------------------------------|------------------------------|
| <b>Related parties</b>                                                            | <b>3,606,400</b>             | <b>14,071,200</b>            |
| Thanh Hoa Telecommunications                                                      | -                            | 13,960,800                   |
| Nghe An Telecommunications                                                        | 110,400                      | 110,400                      |
| Ha Noi Telecommunications                                                         | 3,496,000                    | -                            |
| <b>Others</b>                                                                     | <b>96,529,909,944</b>        | <b>45,555,433,147</b>        |
| Department of Telecommunications and Cryptography,<br>Ministry of Public Security | 35,506,713,690               | 35,506,713,690               |
| Mr. Tran Trung Thinh (i)                                                          | 45,203,902,370               | -                            |
| Dong Nam Partnership Auction Company (ii)                                         | 10,215,608,100               | -                            |
| Southern Power Grid Project Management Board                                      | -                            | 5,717,298,682                |
| Others                                                                            | 5,603,685,784                | 4,331,420,775                |
|                                                                                   | <b><u>96,533,516,344</u></b> | <b><u>45,569,504,347</u></b> |

- (i) Advance payment for the purchase of the property at Lot 6-7AD2, 2/9 Street, Hoa Cuong Ward, Da Nang.
- (ii) Deposit received for the purchase of the auctioned asset. This amount will be offset against the purchaser's payment obligation for the auctioned asset and transferred to the Company by Dong Nam Auction Partnership Company in accordance with the regulations.

**18 DIVIDENDS AND PROFIT PAYABLES**

|                               | Ending balance<br>VND     | Beginning balance<br>VND  |
|-------------------------------|---------------------------|---------------------------|
| Dividends and profit payables | 111,197,824               | 411,837,700               |
|                               | <b><u>111,197,824</u></b> | <b><u>411,837,700</u></b> |

## 19 SHORT-TERM TAX AND OTHER PAYABLES TO THE STATE BUDGET

|                                  | Tax receivable at<br>the beginning of<br>year<br>VND | Tax payable at<br>the beginning of<br>year<br>VND | Tax payable<br>in the period<br>VND | Tax paid<br>in the period<br>VND | Tax receivable at<br>the end of the<br>period<br>VND | Tax payable<br>at the end of the<br>period<br>VND |
|----------------------------------|------------------------------------------------------|---------------------------------------------------|-------------------------------------|----------------------------------|------------------------------------------------------|---------------------------------------------------|
| <b>a) Short-term</b>             |                                                      |                                                   |                                     |                                  |                                                      |                                                   |
| Value-added tax                  | -                                                    | 876,609,131                                       | 12,959,657,235                      | 13,724,951,912                   | -                                                    | 111,314,454                                       |
| Export, import duties            | 354,706                                              | -                                                 | 448,012,021                         | 447,657,315                      | -                                                    | -                                                 |
| Corporate income tax             | -                                                    | 7,707,271,420                                     | 15,366,815,067                      | 8,979,575,062                    | 22,366,410                                           | 14,116,877,835                                    |
| Personal income tax              | 36,037,754                                           | 91,124,390                                        | 302,038,674                         | 357,025,277                      | 47,979,260                                           | 48,079,293                                        |
| Land tax and land rental         | 1,056,285,076                                        | -                                                 | 1,128,507,272                       | 481,820,271                      | 409,598,075                                          | -                                                 |
| Other taxes                      | -                                                    | -                                                 | 10,500,000                          | 161,641,445                      | 161,641,445                                          | 10,500,000                                        |
| Fees, charges and other payables | -                                                    | 8,856,261                                         | 156,687,145                         | 89,349,809                       | -                                                    | 76,193,597                                        |
|                                  | <b>1,092,677,536</b>                                 | <b>8,683,861,202</b>                              | <b>30,372,217,414</b>               | <b>24,242,021,091</b>            | <b>641,585,190</b>                                   | <b>14,362,965,179</b>                             |

The Company's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the separate financial statements could be changed at a later date upon final determination by the tax authorities.

**20 SHORT-TERM ACCRUED EXPENSES**

|                                                | Ending balance        | Beginning balance     |
|------------------------------------------------|-----------------------|-----------------------|
|                                                | VND                   | VND                   |
| Interest expense                               | 3,352,616,677         | 1,498,187,782         |
| Accrued penalties for delayed delivery (i)     | 11,119,332,703        | 8,419,332,703         |
| Container transportation and handling expenses | 454,442,225           | 1,684,175,787         |
| Other accrued expenses                         | 3,034,502,025         | 2,731,776,532         |
|                                                | <b>20,741,193,630</b> | <b>14,333,472,804</b> |

- (i) This represents contract penalty expenses under Contract No. 042018-HD/VTPT Net/POSTEF-PDE provisionally accrued by the Company based on the estimated amount stated in the contract penalty minutes with VNPT-Net Corporation and certain other contract penalties.

**21 OTHER PAYABLES**

|                                                    | Ending balance         | Beginning balance      |
|----------------------------------------------------|------------------------|------------------------|
|                                                    | VND                    | VND                    |
| <b>a) Short-term</b>                               |                        |                        |
| Trade union fee                                    | 345,739,523            | 260,071,620            |
| Social insurance                                   | 214,681,222            | 42,189,568             |
| Health insurance                                   | 36,741,111             | 2,646,630              |
| Unemployment insurance                             | 41,621,926             | 404,606,805            |
| Others                                             | 4,184,254,910          | 4,396,041,699          |
| - <i>Supplies, temporary warehouses</i>            | 3,096,892,656          | 3,440,807,733          |
| - <i>Others</i>                                    | 1,087,362,254          | 955,233,966            |
|                                                    | <b>4,823,038,692</b>   | <b>5,105,556,322</b>   |
| <b>b) Long-term</b>                                |                        |                        |
| Long-term deposits, collateral received            | 440,000,000            | 440,000,000            |
| Interest expense                                   | 867,196,044,995        | 867,196,044,995        |
| - <i>Lien Viet Holding Joint Stock Company (i)</i> | 867,196,044,995        | 867,196,044,995        |
|                                                    | <b>867,636,044,995</b> | <b>867,636,044,995</b> |

- (i) Capital contribution received from Lien Viet Holdings Joint Stock Company for the Postef Complex Project at 61 Tran Phu, Ba Dinh Ward, Hanoi under the business cooperation contract (see details at Note 38).

**22 BORROWINGS AND FINANCE LEASE LIABILITIES**

|                                                  | Beginning balance<br>VND | During the period      |                        | Ending balance<br>VND  |
|--------------------------------------------------|--------------------------|------------------------|------------------------|------------------------|
|                                                  |                          | Increase<br>VND        | Decrease<br>VND        |                        |
| <b>a) Short-term borrowings</b>                  |                          |                        |                        |                        |
| Short-term debts (i)                             | 657,059,422,500          | 839,063,113,431        | 753,595,650,433        | 742,526,885,498        |
| Current portion of long-term debts               | 20,904,000,000           | 10,370,000,000         | 10,452,000,000         | 20,822,000,000         |
|                                                  | <b>677,963,422,500</b>   | <b>849,433,113,431</b> | <b>764,047,650,433</b> | <b>763,348,885,498</b> |
| <b>b) Long-term borrowings (ii)</b>              |                          |                        |                        |                        |
| Long-term debts                                  | 42,690,008,663           | 1,349,311,256          | 2,852,166,667          | 41,187,153,252         |
| Long-term finance lease liabilities              | 75,196,000,000           | -                      | 9,402,000,000          | 65,794,000,000         |
|                                                  | <b>117,886,008,663</b>   | <b>1,349,311,256</b>   | <b>12,254,166,667</b>  | <b>106,981,153,252</b> |
| Amount due for settlement within 12 months       | (20,904,000,000)         | (10,370,000,000)       | (10,452,000,000)       | (20,822,000,000)       |
| <b>Amount due for settlement after 12 months</b> | <b>96,982,008,663</b>    |                        |                        | <b>86,159,153,252</b>  |

(i) Details of short-term borrowings and current portion of long-term debt were as follows:

|                                                                                   | Currency | Interest Rate              | Maturity                   | Purpose of borrowing       | Guarantee                 | Ending balance<br>VND  | Beginning balance<br>VND |
|-----------------------------------------------------------------------------------|----------|----------------------------|----------------------------|----------------------------|---------------------------|------------------------|--------------------------|
| <b>Short-term borrowings</b>                                                      |          |                            |                            |                            |                           |                        |                          |
| Vietnam Joint Stock Commercial Bank for Industry and Trade - Ba Dinh Branch       | VND      | As per each debt agreement | As per each debt agreement | Supplement working capital | Mortgaged by property (*) | 152,274,749,365        | 236,885,910,284          |
| Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ha Tay Branch          | VND      | As per each debt agreement | As per each debt agreement | Supplement working capital | Unsecured                 | 41,006,123,232         | 56,334,914,054           |
| Bangkok Bank Public Company Limited - Hanoi Branch                                | VND      | As per each debt agreement | As per each debt agreement | Supplement working capital | Unsecured                 | 59,728,818,899         | 64,756,536,380           |
| Military Commercial Joint Stock Bank - Dien Bien Phu Branch                       | VND      | As per each debt agreement | As per each debt agreement | Supplement working capital | Mortgaged by property (*) | 237,014,459,812        | 37,234,019,362           |
| Vietnam International Commercial Joint Stock Bank - Hanoi Branch                  | VND      | As per each debt agreement | As per each debt agreement | Supplement working capital | Mortgaged by property (*) | 70,201,413,117         | 95,704,444,312           |
| Vietnam Joint Stock Commercial Bank for Investment and Development - Hanoi Branch | VND      | As per each debt agreement | As per each debt agreement | Supplement working capital | Mortgaged by property (*) | 85,313,992,039         | 95,152,074,565           |
| Vietnam Prosperity Joint Stock Commercial Bank - Hathanh Branch                   | VND      | As per each debt agreement | As per each debt agreement | Supplement working capital | Unsecured                 | 26,881,273,712         | 29,997,216,000           |
| Asia Commercial Joint Stock Bank – Hoang Cau Branch                               | VND      | As per each debt agreement | As per each debt agreement | Supplement working capital | Mortgaged by property (*) | 32,412,404,123         | -                        |
| Personal borrowings                                                               | VND      | As per each debt agreement | As per each debt agreement | Supplement working capital | Unsecured                 | 37,693,651,199         | 40,994,307,543           |
|                                                                                   |          |                            |                            |                            |                           | <b>742,526,885,498</b> | <b>657,059,422,500</b>   |

(ii) Details of long-term borrowings were as follows:

|                                                                             | Currency | Interest Rate            | Maturity                         | Purpose of borrowing                                                  | Guarantee                                | Ending balance<br>VND  | Beginning balance<br>VND |
|-----------------------------------------------------------------------------|----------|--------------------------|----------------------------------|-----------------------------------------------------------------------|------------------------------------------|------------------------|--------------------------|
| <b>Long-term borrowings</b>                                                 |          |                          |                                  |                                                                       |                                          | <b>41,187,153,252</b>  | <b>42,690,008,663</b>    |
| Vietnam Joint Stock Commercial Bank for Industry and Trade - Ba Dinh Branch |          |                          |                                  |                                                                       |                                          | 2,018,000,000          | 3,068,000,000            |
| - Contract No 125/2021-HDDCV DADT/NHCT124-POSTEF                            | VND      | Adjusted for each period | 2027                             | Procurement of Fixed assets                                           | Mortgage by property (*)                 | 1,120,000,000          | 1,678,000,000            |
| - Contract No 112/2021-HDDCV DADT/NHCT124-POSTEF                            | VND      | Adjusted for each period | 2027                             | Procurement of Fixed assets                                           | Mortgage by property (*)                 | 898,000,000            | 1,390,000,000            |
| Personal borrowings                                                         | VND      | Adjusted for each period | According to each loan agreement | Supplement capital for production and business                        | Unsecured                                | 39,169,153,252         | 39,622,008,663           |
| <b>Long - term Financial Lease Debt</b>                                     |          |                          |                                  |                                                                       |                                          | <b>65,794,000,000</b>  | <b>75,196,000,000</b>    |
| VietinBank Leasing Co., Ltd.                                                |          |                          |                                  |                                                                       |                                          | 65,794,000,000         | 75,196,000,000           |
| - Contract 01.108/2024/TSC - CTTC dated 23/12/2024                          | VND      | Adjusted for each period | 2029                             | Financial leasing of machinery and equipment for business operations. | A guarantee deposit of 3,200,000,000 VND | 65,794,000,000         | 75,196,000,000           |
|                                                                             |          |                          |                                  |                                                                       |                                          | <b>106,981,153,252</b> | <b>117,886,008,663</b>   |
| Amount due for settlement within 12 months                                  |          |                          |                                  |                                                                       |                                          | (20,822,000,000)       | (20,904,000,000)         |
| <b>Amount due for settlement after 12 months</b>                            |          |                          |                                  |                                                                       |                                          | <b>86,159,153,252</b>  | <b>96,982,008,663</b>    |

(\*) The short-term and long-term borrowings are secured by mortgage contracts and fully registered as secured transactions.

23 PROVISIONS FOR PAYABLES

|                                | <u>Ending balance</u><br>VND | <u>Beginning balance</u><br>VND |
|--------------------------------|------------------------------|---------------------------------|
| a) <b>Short-term</b>           |                              |                                 |
| Provision for product warranty | 7,434,597,581                | 5,583,327,874                   |
|                                | <u><b>7,434,597,581</b></u>  | <u><b>5,583,327,874</b></u>     |
| b) <b>Long-term</b>            |                              |                                 |
| Provision for product warranty | 1,718,740,715                | 1,700,000,775                   |
|                                | <u><b>1,718,740,715</b></u>  | <u><b>1,700,000,775</b></u>     |

## 24 OWNER'S EQUITY

## a) Changes in owner's equity

|                                           | Contributed capital    | Share premium         | Exchange rate differences | Development and investment funds | Retained earnings     | Total                  |
|-------------------------------------------|------------------------|-----------------------|---------------------------|----------------------------------|-----------------------|------------------------|
|                                           | VND                    | VND                   | VND                       | VND                              | VND                   | VND                    |
| <b>Beginning balance of previous year</b> | <b>194,300,060,000</b> | <b>45,934,846,208</b> | <b>7,141,422,139</b>      | <b>36,041,305,736</b>            | <b>23,372,751,073</b> | <b>306,790,385,156</b> |
| Profit/(loss) for previous period         | -                      | -                     | -                         | -                                | (9,045,816,408)       | (9,045,816,408)        |
| Bonus and welfare fund                    | -                      | -                     | -                         | -                                | (671,856,235)         | (671,856,235)          |
| Board of Directors' remuneration          | -                      | -                     | -                         | -                                | (57,107,779)          | (57,107,779)           |
| Reduced due to tax arrears                | -                      | -                     | -                         | -                                | (27,171,482)          | (27,171,482)           |
| <b>Ending balance of previous period</b>  | <b>194,300,060,000</b> | <b>45,934,846,208</b> | <b>7,141,422,139</b>      | <b>36,041,305,736</b>            | <b>13,570,799,169</b> | <b>296,988,433,252</b> |
| <b>Beginning balance of current year</b>  | <b>194,300,060,000</b> | <b>45,934,846,208</b> | <b>(356,000,842)</b>      | <b>36,041,305,736</b>            | <b>30,172,806,396</b> | <b>306,093,017,498</b> |
| Profit/(loss) for this period             | -                      | -                     | -                         | -                                | 46,900,202,092        | 46,900,202,092         |
| Bonus and welfare fund                    | -                      | -                     | -                         | -                                | (2,164,799,996)       | (2,164,799,996)        |
| Board of Directors' remuneration          | -                      | -                     | -                         | -                                | (184,920,000)         | (184,920,000)          |
| Other decrease                            | -                      | -                     | (161,211,581)             | -                                | (1)                   | (161,211,582)          |
| <b>Ending balance of this period</b>      | <b>194,300,060,000</b> | <b>45,934,846,208</b> | <b>(517,212,423)</b>      | <b>36,041,305,736</b>            | <b>74,723,288,491</b> | <b>350,482,288,012</b> |

Pursuant to the Resolution of the General Meeting of Shareholders No. 85/NQ-ĐHĐCĐ TN 2026 dated 20 April 2026, the Company announced the appropriation of the 2025 profit as follows:

|                                                        | Rate<br>% | Amount<br>VND  |
|--------------------------------------------------------|-----------|----------------|
| Profit after tax as reported in the previous year's    | 100       | 10,903,288,646 |
| Remuneration of the Board of Directors and the         | 1.70      | 184,920,000    |
| Bonus and welfare fund                                 | 19.85     | 2,164,799,996  |
| Dividend payment (Equivalent to VND 440 per share) (i) | 78.41     | 8,549,202,640  |

(i) On 8 July 2026, the Board of Directors of the Company passed Resolution No. 135/NQ-HĐQT approving the distribution of the 2025 cash dividend. Under the Resolution, a cash dividend of 4.4% per share (equivalent to VND 440 per share) was approved. The record date was 25 July 2026, and the dividend payment date is 15 August 2026

**b) Details of Contributed capital**

|                                               | Ending balance<br>VND  | Rate<br>%  | Beginning balance<br>VND | Rate<br>%  |
|-----------------------------------------------|------------------------|------------|--------------------------|------------|
| Vietnam Posts and<br>Telecommunications Group | 97,142,000,000         | 49.996     | 97,142,000,000           | 49.996     |
| Ms. Nguyen Thi Thuy Duong                     | 30,785,620,000         | 15.844     | 30,785,620,000           | 15.844     |
| Lien Viet Securities Joint Stock<br>Company   | 22,000,000,000         | 11.323     | 22,000,000,000           | 11.323     |
| Others                                        | 44,372,440,000         | 22.837     | 44,372,440,000           | 22.837     |
| <b>Total</b>                                  | <b>194,300,060,000</b> | <b>100</b> | <b>194,300,060,000</b>   | <b>100</b> |

**c) Capital transactions with owners and distribution of dividends and profits**

|                                                 | Current period<br>VND | Prior period<br>VND |
|-------------------------------------------------|-----------------------|---------------------|
| <b>Owner's contributed capital</b>              |                       |                     |
| - At the beginning of the year                  | 194,300,060,000       | 194,300,060,000     |
| - At the end of the period                      | 194,300,060,000       | 194,300,060,000     |
| <b>Distributed dividends and profit</b>         |                       |                     |
| - Dividend payable at the beginning of the year | 411,837,700           | 107,343,562         |
| - Dividend paid in cash in the period           | 300,639,876           | 2,810,617           |
| + Dividend paid from last year's profit         | 300,639,876           | 2,810,617           |
| - Dividend payable at the end of the period     | 712,477,576           | 110,154,179         |

**d) Share**

|                                               | Ending balance<br>VND | Beginning balance<br>VND |
|-----------------------------------------------|-----------------------|--------------------------|
| Quantity of Authorized issuing shares         | 19,430,006            | 19,430,006               |
| Quantity of issued shares                     | 19,430,006            | 19,430,006               |
| - Common shares                               | 19,430,006            | 19,430,006               |
| Quantity of outstanding shares in circulation | 19,430,006            | 19,430,006               |
| - Common shares                               | 19,430,006            | 19,430,006               |
| Par value per share: VND 10,000 / share       |                       |                          |

**e) Company's reserves**

|                                  | <u>Ending balance</u><br>VND | <u>Beginning balance</u><br>VND |
|----------------------------------|------------------------------|---------------------------------|
| Development and investment funds | 36,041,305,736               | 36,041,305,736                  |
|                                  | <u><b>36,041,305,736</b></u> | <u><b>36,041,305,736</b></u>    |

**25 OFF STATEMENT OF FINANCIAL POSITION ITEMS AND OPERATING LEASE COMMITMENT**

**a) Operating leased assets**

As at 30 June 2026, the Company had signed the following lease contracts:

- Office lease agreement for Lot 05, 2nd floor, Discovery Central building, 8B Le Truc Street (67 Tran Phu), Ba Dinh Ward, Hanoi, No. T2-L05/HĐT/DISCOVERY CENTRAL dated 15 December, 2025, with Le Truc Garment Joint Stock Company, for a period of 5 years from 01 January, 2026, to 31 December, 2033. According to this office lease agreement, the Company is required to pay rent periodically until the contract expires.
- Land lease contract at No. 61 Tran Phu, Ba Dinh Ward, Hanoi: the Company leased this land for the purpose of implementing the Postef complex project. The lease term is 50 years expiring on 24 June, 2067, with a total leased area of 7,523 m2. Under this lease contract, the Company is required to make a one-time payment for the entire lease amount upon signing the agreement. The land parcel was recovered in 2025; however, the procedures for termination of the land lease agreement have not yet been completed.
- Land lease contract at VSIP Bac Ninh Industrial Park within 541 months from 2012, at Le Minh Xuan I Industrial Park within 564 months from 2001, at Le Minh Xuan II Industrial Park within 552 months since 2002 and at Lien Chieu Industrial Park within 408 months from 2011 to use for the purpose of building a production plant. Under these contracts, the Company must pay a one-time land rental for the entire lease period.
- Land lease contract at No. 63 Nguyen Huy Tuong, Khuong Dinh Ward, Hanoi for the purpose of implementing complex project. The lease term is 20 years from January 1, 1996 with a total leased area of 13,022.2 m2. Under this contract, the Company is required to make annual lease payments until the lease expires, in accordance with current State regulations. Pursuant to Decision No. 119/QĐ-UBND issued by the Hanoi People's Committee on January 12, 2022, the Company was granted a five-year lease extension for the land at 63 Nguyen Huy Tuong for use as a Postal Equipment Factory, effective from the decision date. Up to now, the Company continues to make annual lease payments as notified by the Thanh Xuan District Tax Department and has also signed a new land lease contract No. 55/HĐTD – STNMT-KTD dated 27/02/2023 with Department of Nature Resource and Environment (Currently the Department of Agriculture and Environment).

**b) Foreign currencies**

|     | <u>Ending balance</u> | <u>Beginning balance</u> |
|-----|-----------------------|--------------------------|
| USD | 804,765.08            | 50,151.51                |
| EUR | 4,646.05              | 151.29                   |

**26 REVENUE FROM SALE OF GOODS AND PROVISION OF SERVICES**

|                                                                 | <u>Current period</u><br>VND  | <u>Prior period</u><br>VND    |
|-----------------------------------------------------------------|-------------------------------|-------------------------------|
| Revenue from sales of products, goods                           | 559,433,026,206               | 528,399,622,908               |
| Revenue from provision of service                               | 4,540,871,365                 | 5,640,974,604                 |
| Revenue from property leasing                                   | 629,083,333                   | 924,909,868                   |
|                                                                 | <b><u>564,602,980,904</u></b> | <b><u>534,965,507,380</u></b> |
| In which: Revenue from related parties<br>(Detailed in Note 40) | 387,330,322,691               | 296,630,869,862               |

**27 COST OF GOODS SOLD AND PROVISION OF SERVICES**

|                                                                                           | <u>Current period</u><br>VND  | <u>Prior period</u><br>VND    |
|-------------------------------------------------------------------------------------------|-------------------------------|-------------------------------|
| Cost of products, goods sold                                                              | 461,251,144,869               | 481,629,674,573               |
| Cost of provision of services                                                             | 3,293,809,007                 | 3,845,206,868                 |
| Normal loss of inventories during the period                                              | 65,408,064                    | 78,483,330                    |
| Allowance for devaluation of inventories                                                  | 91,893,594                    | -                             |
| Other decreases in cost of goods sold                                                     | -                             | (56,694,849)                  |
| - <i>Reversal of allowances</i>                                                           | -                             | (56,694,849)                  |
|                                                                                           | <b><u>464,702,255,534</u></b> | <b><u>485,439,975,073</u></b> |
| In which: Purchase from related parties<br>Total purchase value:<br>(Detailed in Note 40) | 8,668,846,460                 | 55,049,940,616                |

**28 FINANCIAL INCOME**

|                                                          | <u>Current period</u><br>VND | <u>Prior period</u><br>VND |
|----------------------------------------------------------|------------------------------|----------------------------|
| Interest income                                          | 327,393,446                  | 208,822,061                |
| Gains on exchange difference in the period               | 292,660,234                  | 177,493,096                |
| Gains on exchange difference at the period-end           | 213,302,729                  | 11,577,571                 |
| Interest from deferred payment sale, settlement discount | -                            | 4,088,210                  |
|                                                          | <b><u>833,356,409</u></b>    | <b><u>401,980,938</u></b>  |

**29 FINANCIAL EXPENSES**

|                                           | <u>Current period</u><br>VND | <u>Prior period</u><br>VND   |
|-------------------------------------------|------------------------------|------------------------------|
| Interest expenses                         | 31,296,269,308               | 20,813,572,365               |
| Loss on exchange difference in the period | 1,071,000                    | 91,530,209                   |
|                                           | <b><u>31,297,340,308</u></b> | <b><u>20,905,102,574</u></b> |

**30 SELLING EXPENSES**

|                                                            | <u>Current period</u><br>VND | <u>Prior period</u><br>VND   |
|------------------------------------------------------------|------------------------------|------------------------------|
| Raw materials                                              | 265,955,778                  | 305,547,912                  |
| Labour expenses                                            | 6,116,767,978                | 5,522,006,700                |
| Tools, instruments and supplies expenses                   | 166,038,414                  | 36,234,372                   |
| Depreciation expenses                                      | 54,479,756                   | 141,913,552                  |
| Provision expenses                                         | 1,870,009,647                | -                            |
| Expenses of outsourcing services                           | 5,052,674,888                | 2,341,841,870                |
| Other expenses                                             | 7,354,365,911                | 5,247,064,032                |
| Reductions in selling expenses                             | -                            | (1,335,301,682)              |
| - <i>Reversal of provision for warranties on products,</i> | -                            | (1,335,301,682)              |
|                                                            | <b><u>20,880,292,372</u></b> | <b><u>12,259,306,756</u></b> |

**31 GENERAL AND ADMINISTRATIVE EXPENSES**

|                                                     | <u>Current period</u><br>VND | <u>Prior period</u><br>VND   |
|-----------------------------------------------------|------------------------------|------------------------------|
| Labour expenses                                     | 10,567,258,243               | 12,972,389,042               |
| Tools, instruments and supplies expenses            | 1,124,946,161                | 344,143,244                  |
| Depreciation expenses                               | 648,032,379                  | 629,608,774                  |
| Tax, Charge, Fee                                    | 126,279,391                  | 178,497,561                  |
| Allowances expenses                                 | -                            | 97,301,275                   |
| Expenses of outsourcing services                    | 11,794,981,859               | 4,851,650,357                |
| Other expenses                                      | 11,876,753,326               | 7,212,992,365                |
| Reductions in general and administrative expenses   | (290,224,225)                | -                            |
| - <i>Reversal of loss allowance for receivables</i> | (290,224,225)                | -                            |
|                                                     | <b><u>35,848,027,134</u></b> | <b><u>26,286,582,618</u></b> |

**32 OTHER INCOME**

|                                               | <u>Current period</u><br>VND | <u>Prior period</u><br>VND  |
|-----------------------------------------------|------------------------------|-----------------------------|
| Gain on liquidation, disposal of fixed assets | 55,089,586,653               | 385,185,185                 |
| Gain from liquidation of tools and equipment  | -                            | 227,777,778                 |
| Income from written-off liabilities           | -                            | 81,213,854                  |
| Interest income from economic contracts       | 349,080,052                  | 414,768,000                 |
| Others                                        | 357,410,068                  | 40,451,699                  |
|                                               | <b><u>55,796,076,773</u></b> | <b><u>1,149,396,516</u></b> |

**33 OTHER EXPENSES**

|                                                       | Current period<br>VND       | Prior period<br>VND       |
|-------------------------------------------------------|-----------------------------|---------------------------|
| Expenses from liquidation, disposal of fixed assets   | -                           | 32,000,000                |
| Administrative fines, Interest on late payment of tax | 184,370,700                 | 103,211,280               |
| Contract penalties                                    | 5,866,161,620               | 41,392,360                |
| Others                                                | 186,949,259                 | 90,152,856                |
|                                                       | <b><u>6,237,481,579</u></b> | <b><u>266,756,496</u></b> |

**34 CURRENT CORPORATE INCOME TAX EXPENSE**

|                                                      | Current period<br>VND        | Prior period<br>VND       |
|------------------------------------------------------|------------------------------|---------------------------|
| Current corporate income tax expense in parent       | 15,209,868,646               | -                         |
| Current corporate income tax expense in subsidiaries | 156,946,421                  | 339,912,876               |
| - Postef Development Energy System Company           | -                            | 248,745,546               |
| - Postef Ba Dinh One Member Company Limited          | 14,328,703                   | 21,422,275                |
| - Postef Da Nang One Member Company Limited          | 142,617,718                  | 69,745,055                |
| <b>Total current corporate income tax expense</b>    | <b><u>15,366,815,067</u></b> | <b><u>339,912,876</u></b> |

**35 BASIC EARNINGS PER SHARE**

Basic earnings per share distributed to common shareholders of the Company are calculated as follows:

|                                                                          | Current period<br>VND | Prior period<br>VND |
|--------------------------------------------------------------------------|-----------------------|---------------------|
| Net profit after tax                                                     | 46,900,202,092        | (9,045,816,408)     |
| Profit distributed to common shares                                      | 46,900,202,092        | (9,045,816,408)     |
| Average number of outstanding common shares in circulation in the period | 19,430,006            | 19,430,006          |
| <b>Basic earnings per share</b>                                          | <b><u>2,414</u></b>   | <b><u>(466)</u></b> |

The company has not planned to make any distribution to Bonus and welfare fund, bonus for the Board of Directors from the net profit after tax at the date of preparing Interim Consolidated Financial Statements.

As at 30 June 2026, the Company does not have shares with dilutive potential for earnings per share.

**36 BUSINESS AND PRODUCTIONS COST BY ITEMS**

|                                  | Current period<br>VND  | Prior period<br>VND    |
|----------------------------------|------------------------|------------------------|
| Raw materials                    | 310,851,390,883        | 289,899,237,383        |
| Labour expenses                  | 31,845,308,215         | 30,752,423,107         |
| Tools, instruments and supplies  | 3,099,239,017          | 2,401,006,627          |
| Depreciation expenses            | 16,268,799,179         | 14,981,851,782         |
| Taxes, fees and charges          | 666,414,145            | 474,980,210            |
| Allowances expenses              | 1,579,785,422          | (1,238,000,407)        |
| Expenses of outsourcing services | 35,064,566,828         | 33,704,132,118         |
| Other expenses                   | 24,236,915,426         | 33,841,615,455         |
|                                  | <b>423,612,419,115</b> | <b>404,817,246,275</b> |

**37 ADDITIONAL INFORMATION FOR THE ITEMS OF THE CONSOLIDATED STATEMENT OF CASH FLOWS**

**a) Proceeds from borrowings during the period**

|                                  | Current period<br>VND | Prior period<br>VND |
|----------------------------------|-----------------------|---------------------|
| Proceeds from ordinary contracts | 840,412,424,687       | 633,529,291,844     |

**b) Actual repayments on principal during the period**

|                                                | Current period<br>VND | Prior period<br>VND |
|------------------------------------------------|-----------------------|---------------------|
| Repayment on principal from ordinary contracts | 756,447,817,100       | 631,802,476,996     |
| Repayments on borrowings under other forms     | 9,402,000,000         | 9,402,000,000       |

**38 OTHER INFORMATIONS**

**a) POSTEF multi-purpose building construction investment project at No. 61 Tran Phu Street, Ba Dinh Ward, Hanoi**

According to the Investment Cooperation Contract No. 40/2011/HDHTDT/POT-LVH-HL between the Post and Telecommunication Equipment Joint Stock Company (POSTEF) and the Joint Venture between Lien Viet Holdings Joint Stock Company and Him Lam Joint Stock Company about the cooperation and operation of the POSTEF Complex Project at 61 Tran Phu, Ba Dinh Ward, Hanoi.

Contributed capital of the parties in the Project is VND 1,039.2 billion and the total investment is VND 1,574.531 billion. Accordingly, POSTEF will contribute capital by land use rights of VND 530 billion (accounting for 51% of the total value of the contributed capital), the Joint Venture party contributes VND 509.2 billion in cash (accounting for 49% total value of capital contribution). According to the terms of the contract, the Company is entitled to lease for use or sublease 20% of the total office space under the floor area. The benefits of the parties from the contributed capital and the profits generated from the Project will be divided on the basis of profit before tax.

Under this Contract, the Joint Venture supports POSTEF with the cost of relocating the business establishments, premise rental and business cessation during the preparation and construction completion phase with the value of VND 125 billion (not including VAT) and these costs are part of the capital contribution that the joint venture contribute in cash to the project.

On 24 June 2017, the Hanoi People's Committee issued the Decision No. 3841/QĐ-UBND approving the investment policy in the project, including:

- Scale of investment: The total area under the survey is about 9,078 m<sup>2</sup>, of which: The project area is about 7,523m<sup>2</sup>, the area under the clearance plan is about 1,555 m<sup>2</sup>; Area of construction work is about 3,757 m<sup>2</sup> (construction density of 50%); The area of internal roads, trees and parking areas is about 3,766 m<sup>2</sup>.
- The construction includes: 11 floors and 06 basements.
- The over ground is about 32,306.6 m<sup>2</sup>, underground area is about 43,023.2 m<sup>2</sup>.
- The height of the construction from the sidewalk to the top is about 42.9m

In 2018, the Company made a project performance deposit in accordance with Official Letter No. 401/KH&DT-NNS dated 18 January 2018 issued by the Hanoi Department of Planning and Investment, and paid land rental pursuant to Notice 19289/CCT-TB&TK dated 27 September 2018 issued by the Ba Dinh District Tax Department (Currently the Hanoi Tax Sub-Department No. 2).

In 2019, the Company has been granted a land use right certificate for this land lot for new use purposes.

The project has been approved for the technical design of the underground part according to Notice No. 07 / HDXD-QLTK dated January 6, 2020 of the Construction Activity Management Department under the Ministry of Construction. On December 8, 2020, the Company was granted the Construction License No. 83 / GPXD of the Hanoi Department of Construction on construction of the project's Underground part.

Project implementation status to date:

- Pursuant to the Resolution of the Annual General Meeting of Shareholders in 2019, the Company initially approved a plan to transfer the entire project. However, in accordance with Resolution No. 18/NQ-ĐHĐCĐ TN 2021 dated 08 March 2021 of the Annual General Meeting of Shareholders, the Company has temporarily suspended the plan to transfer the project.
- On June 25, 2021, the Board of Directors of the Company approved the estimate of construction and installation value, consulting costs, project management of underground construction and installation and the plan to select a consulting contractor to design construction drawings and estimation of the underground part of the project.
- On October 11, 2021, the Board of Directors of the Company approved the contractor selection plan for the underground construction and installation phase.
- On October 26, 2021, the Board of Directors of the Company approved the Construction Drawing -Design and Estimation of construction and installation costs, consulting costs and other related costs during the construction and installation of the underground part of the Project.
- On April 6, 2022, the Company received the document No. 1009/UBND-DT on the implementation of the direction of the Secretary of the City Party Committee, according to which, The Hanoi People's Committee assigns the city's departments and agencies to organize the inspection and review of documents, processes and procedures for project investment implementation; determine the responsibilities of relevant organizations and individuals (if any) and report, propose and draft documents to the CPV Designated Representation of the Hanoi People's Committee reports to the City Party Secretary on the implementation situation and the results of the direction of the City Party Secretary. Also according to this document, the Hanoi People's Committee also requested the Company to suspend demolition, construction and investment in the project.
- On May 19, 2022, the Company received the document No. 4571/VP-DT on the competition for selection of architectural plans for multi-purpose works Postef at 61 Tran Phu. The Hanoi People's Committee transferred the document No. 140/POT-DTDA dated May 9, 2022 of the Company to the departments: Planning - Architecture, Planning and Investment to check, synthesize and report to the People's Committee City.
- On June 3, 2022, the Department of Planning and Architecture issued document No. 2337/QHKT-ND, in which the Department requested the Company to proactively contact and coordinate with the Vietnam Association of Architects and the Department of Planning and Architecture to jointly research and organize a competition to select an architectural plan that contributes to the architectural space and landscape of the Ba Dinh Political Center area.
- The Company has selected an architectural design through a competitive selection process.

According to Official Letter No. 5393/QHKT-ND dated 02 November 2023 issued by the Department of Planning and Architecture of Hanoi, the Department reported to Hanoi People's Committee and acknowledged the results of the architectural design selection. On 29 May 2025, Dien Bien Ward People's Committee, in coordination with the Company and relevant organizations, organized a community consultation meeting regarding the detailed planning dossier under the simplified procedure for the "Postef multifunctional building" project, serving as a basis for project implementation in accordance with regulations. At the meeting, the participants generally expressed agreement with the detailed planning scheme under the simplified procedure for the Project.

- In 2025, the Hanoi People's Committee has recovered the land at No. 61, Tran Phu Street for implementation of the project on construction of the Central Government Office headquarters, in accordance with Notice No. 652/TB-VP dated 08 October 2025 issued by the Hanoi People's Committee. The City Conference Center – Office of the Hanoi People's Committee has been assigned to take the lead, in coordination with relevant authorities, to hand over the cleared land area at No. 584 Lac Long Quan Street, Tay Ho Ward to Post and Telecommunication Equipment Joint Stock Company for temporary management to conduct research, site surveys, and investment preparation activities.
- As at 30 June 2026, the Hanoi People's Committee was still in the process of clearing the remaining area at No. 584 Lac Long Quan Street, Tay Ho Ward.

**b) Multi-purpose complex project at No. 63 Nguyen Huy Tuong Street**

On April 24, 2012, Post and Telecommunication Equipment Joint Stock Company and Songhong Investment Construction and Trading Joint Stock Company signed Investment Cooperation Contract No.156/HĐĐT/Postef-Songhong ICT dated April 24, 2012, to implement the multifunctional complex project at No. 63 Nguyen Huy Tuong. According to the terms of the agreement, the Company has the right to prioritize the distribution of 50% of the project's products at commercial prices. The benefits that both parties will receive from their capital contributions and the profits generated by the project will be further detailed in an appendix to the agreement after the project is completed.

Under this contract, the joint venture supports POSTEF with the cost of relocation and site clearance with value of VND 49.5 billion (including 10% VAT). These costs are part of the capital contribution that the Joint Venture contribute in cash to the Project (these relocation costs have been settled by the joint venture and recorded as operating result from previous years)

On March 8, 2016, the People's Committee of Hanoi issued Decision No. 1087 / QĐ-UBND on investment policy for the project, including:

- Investment scale: The total area under the survey is about 13,022 m<sup>2</sup>. Of which: the area for construction of roads as planned is about 279 m<sup>2</sup>; The project area is about 12,743 m<sup>2</sup>. Area of construction work is about 6,291.2 m<sup>2</sup> (Construction density is about 49.4%).
- The floor area of the construction work is about 101,355 m<sup>2</sup> (not including basements, technical floors and elevator).
- The construction (not including basement, technical floors and elevator) includes 05 - 33 floors.

Project implementation status to date:

- The General Meeting of Shareholders of the Company approved the transfer of this project under the Resolution No.16/NQ-DHĐCDTN 2017 dated March 9, 2017
- In 2018, the Board of Management of the Company agreed to increase the total investment of this project according to the investment rate of the Ministry of Construction to VND 1,359.656 billion (of which the owner's investment capital is VND 275.248 billion, the remaining is borrowing capital and other legal mobilized capital) to transfer this project according to the Resolution of the General Meeting of Shareholders and after obtaining approval from Vietnam Posts and Telecommunications Group.
- On 27 February, 2023, the Company signed land lease contract No. 55/HĐTD-STNMT-KTĐ with Hanoi People's Committee, rental area 13,022.2 m<sup>2</sup>, lease term of 05 years from 27 February, 2023 with annual land lease payment formula.
- On 07 May 2025, the Hanoi People's Committee issued Notice No. 493/TB-UBND approving eligible real estate enterprises to implement pilot projects in accordance with Resolution No. 171/2024/QH15 dated 30 November 2024, under which the Company and its project were included in the list of approved pilot projects.

- In 2025, The Company has submitted an application for adjustment of the investment policy in relation to the project's scale, land use boundaries, and implementation schedule, and is currently in the process of providing explanations and clarifications on the proposed adjustments to the relevant authorities. The Hanoi People's Committee approved the adjustment of the investment policy under Decision No. 3081/QĐ-UBND dated 19 June 2026.
- As at 30 June 2026, the Company was seeking guidance on the subsequent procedures required to implement the project.

### **39 SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD**

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the Interim Consolidated Financial Statements.

### **40 TRANSACTIONS AND BALANCES WITH RELATED PARTIES**

List and relations between related parties and the Company were as follows:

| <b>Related parties</b>                                                                                | <b>Relation</b>                         |
|-------------------------------------------------------------------------------------------------------|-----------------------------------------|
| Vietnam Posts and Telecommunications Group                                                            | Shareholder with significant influence  |
| VNPT Net Corporation                                                                                  | Entities under the same Group           |
| Provincial and Municipal Telecommunications Affiliates                                                | Entities under the same Group           |
| Business Centers – VNPT Vinaphone Corporation                                                         | Entities under the same Group           |
| Post and Telecommunication Construction Material                                                      | Entities under the same Group           |
| VKX Co., Ltd.                                                                                         | Entities under the same Group           |
| COKYVINA Joint Stock Company                                                                          | Entities under the same Group           |
| Telecommunications Equipment Limited Company                                                          | Entities under the same Group           |
| Vietnam Optical Fiber Cable Joint Stock Company                                                       | Entities under the same Group           |
| Fiber Optic Cables One Member Limited Company                                                         | Entities under the same Group           |
| Post and Telecommunications Services Construction                                                     | Entities under the same Group           |
| Post and Telecommunications Material Supply Joint                                                     | Entities under the same Group           |
| Khanh Hoa Post and Telecommunications                                                                 | Entities under the same Group           |
| Kien Giang Post and Telecommunications                                                                | Entities under the same Group           |
| Gia Lai Post and Telecommunications Construction                                                      | Entities under the same Group           |
| Joint Stock Company For Telecoms And Informatics                                                      | Entities under the same Group           |
| Can Tho Telecommunications Construction Investment                                                    | Entities under the same Group           |
| VNPT Focal Solutions One Member Limited Liability                                                     | Entities under the same Group           |
| Lao - Viet Joint Venture Company Limited                                                              | Joint venture                           |
| Members of the Board of Directors, Board of Directors,<br>Board of Supervisors/Audit Committee, other | Key management member of the<br>Company |

**40 TRANSACTIONS AND BALANCES WITH RELATED PARTIES (CONTINUE)**

In addition to the related party information presented in the above notes, the Company had the following transactions with related parties during the period:

|                                                            | Current period<br>VND  | Prior period<br>VND    |
|------------------------------------------------------------|------------------------|------------------------|
| <b>Sales of goods and rendering of services</b>            | <b>387,330,322,691</b> | <b>296,630,869,862</b> |
| VNPT Net Corporation                                       | 30,279,358,299         | 95,781,018,100         |
| Sales to provincial and municipal telecommunications       | 316,994,126,980        | 79,278,085,534         |
| Sales to the Business Centers – VNPT Vinaphone Corporation | -                      | 249,704,050            |
| VKX Co., Ltd.                                              | -                      | 48,076,525,000         |
| Vietnam Optical Fiber Cable Joint Stock Company            | 24,128,692,200         | 27,979,890,000         |
| Fiber Optic Cables One Member Limited Company              | 1,007,036,120          | 3,201,951,750          |
| Telecommunications Equipment Limited Company               | 2,881,986,550          | 275,915,000            |
| Post and Telecommunications Services Construction          | 721,254,000            | 78,900,000             |
| Post and Telecommunications Material Supply Joint          | -                      | 178,560,000            |
| Khanh Hoa Post and Telecommunications                      | -                      | 66,400,000             |
| Kien Giang Post and Telecommunications                     | -                      | 47,060,000             |
| Gia Lai Post and Telecommunications Construction           | -                      | 14,000,000             |
| Vietnam Posts and Telecommunications Group                 | 1,295,992,000          | 62,222,728             |
| COKYVINA Joint Stock Company                               | -                      | 33,969,743,700         |
| Joint Stock Company For Telecoms And Informatics           | -                      | 45,750,000             |
| Can Tho Telecommunications Construction Investment         | -                      | 43,144,000             |
| VNPT Focal Solutions One Member Limited Liability          | 10,021,876,542         | -                      |
| Post and Telecommunication Construction Material           | -                      | 7,282,000,000          |
| <b>Purchase of goods and services</b>                      | <b>8,668,846,460</b>   | <b>55,049,940,616</b>  |
| Post and Telecommunication Construction Material           | 239,205,000            | 7,403,457,000          |
| Post and Telecommunications Material Supply Joint          | 5,398,579,060          | 11,245,168,416         |
| Fiber Optic Cables One Member Limited Company              | -                      | 2,312,435,200          |
| COKYVINA Joint Stock Company                               | -                      | 34,008,980,000         |
| Telecommunications Equipment Limited Company               | -                      | 2,700,000              |
| Vietnam Optical Fiber Cable Joint Stock Company            | 3,031,062,400          | 77,200,000             |

#### 40 TRANSACTIONS AND BALANCES WITH RELATED PARTIES (CONTINUE)

##### Manager's income

Remuneration, salaries and other income of members of the Board of Directors, General Director, Supervisory Board and other managers were as follows:

|                          | Position                                                         | Current period<br>VND | Prior period<br>VND |
|--------------------------|------------------------------------------------------------------|-----------------------|---------------------|
| Mr Tran Hai Van          | Chairman                                                         | 359,462,678           | 257,589,260         |
| Mr Nguyen Tien Hung      | General Director, Member of<br>the BOD                           | 256,916,964           | 189,407,277         |
| Mr Pham Canh Huy         | Member of the BOD                                                | 16,642,800            | 5,710,780           |
| Mr Ha Thanh Hai          | Member of the BOD                                                | 9,708,300             | -                   |
| Mr Duong Trung Loi       | Member of the BOD<br>(Resigned on 20 April 2026)                 | 16,642,800            | 5,710,780           |
| Mr Nguyen Hong Tien      | Member of the BOD                                                | 190,591,380           | 149,406,912         |
| Mrs Nguyen Thi Kim Cuong | Member of the BOD, Deputy<br>General Director                    | 202,843,495           | 17,725,281          |
| Mr Le Huy Dong           | Member of the BOD<br>(Resigned on 06 June 2026)                  | 212,952,520           | 136,955,553         |
| Mr Luong Tuan Phuong     | Member of the BOD<br>(Resigned on 06 June 2026)                  | 6,934,500             | 5,710,780           |
| Mr Trinh An Huy          | Deputy General Director                                          | 208,341,413           | 158,440,284         |
| Mr Tran Thi Hoa          | Head of the Board                                                | 189,481,272           | 144,088,541         |
| Mrs Ma Thi Nghiem        | Chief Accountant                                                 | 162,316,779           | 133,612,722         |
| Mr Vuong Toan Dung       | Member of the Supervisory                                        | 124,623,574           | 129,542,415         |
| Mr Nguyen Van Tan        | Member of the Supervisory                                        | 6,619,295             | -                   |
| Mr Vu Hoang Cong         | Member of the Supervisory<br>Board (Resigned on 06 June<br>2026) | -                     | 3,893,710           |

Other than the related party transactions disclosed above, no transactions with other related parties arose during the period and there were no outstanding balances with such parties as at the end of the accounting period.

#### 41 COMPARATIVE FIGURES

The comparative figures in the Statement of Financial Statements are presented in corresponding figures. According to this method, the comparative information of the previous period is presented regarding the financial position, operating results and cash flow of Company during the previous period.

The comparative figures in the Interim Consolidated Statement of Financial Position and related notes are those of the Consolidated Financial Statements for the fiscal year ended 31 December 2025. The comparative in the Interim Consolidated Statement of Income, Interim Consolidated Statement of Cash flows and related notes is that of the Interim Consolidated Financial Statements for the accounting period from 01 January 2025 to 30 June 2025, which was reviewed by AASC Auditing Firm Company Limited.

As presented in Note 2.3, certain figures as at 1 January 2026 and for the accounting period from 1 January 2025 to 30 June 2025 were adjusted to comply with the financial statement presentation requirements of Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC. Details are as follow:

| Figures are based on the Consolidated<br>Financial Statements for<br>the fiscal year ended 31 December 2025 |                              |               | Figures adjusted in accordance with Circular No.<br>99/2025/TT-BTC dated 27 October 2025 and Circular No.<br>43/2026/TT-BTC dated 20 April 2026 |                                 |               |               |
|-------------------------------------------------------------------------------------------------------------|------------------------------|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|---------------|---------------|
| Code                                                                                                        | Items                        | Amount<br>VND | Code                                                                                                                                            | Items                           | Amount<br>VND | Change<br>VND |
| <b>A) CONSOLIDATED STATEMENT OF<br/>FINANCIAL POSITION</b>                                                  |                              |               | <b>A) CONSOLIDATED STATEMENT OF FINANCIAL<br/>POSITION</b>                                                                                      |                                 |               |               |
|                                                                                                             |                              |               | 313                                                                                                                                             | Dividend and profit<br>payables | 411,837,700   | 411,837,700   |
| 319                                                                                                         | Other short-term<br>payables | 5,517,394,022 | 320                                                                                                                                             | Other short-term<br>payables    | 5,105,556,322 | (411,837,700) |

Apart from the line items whose amounts have changed upon transition to Circular No. 99/2025/TT-BTC, as presented in the above table, certain other line items have been changed in terms of their codes and names, which are not presented in detail in the above table.

  
**Vo Minh Hue**  
Preparer

  
**Ma Thi Nghiem**  
Chief Accountant

  
**Trần Hải Văn**  
Legal Representative  
Approved, 14 August 2026

