

No: 182/CV - HĐQT

Re : Explanation of difference in profit after tax on  
Separate financial statements for the first haft of 2026

Ha Noi, August 14<sup>th</sup>, 2026

## EXPLANATION OF PROFIT DIFFERENCE AFTER TAX

To: - State Securities Commission  
- Hanoi Stock Exchange  
- Sharholders

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

According to the Seperate Financial Statements for the first haft of 2026 of Post and Telecommunication Equipment Joint Stock Company.

According to the Seperate Statement Of Income for the first haft of 2026

| No | Item             | Unit | First haft<br>of 2026 | First haft<br>of 2025 |
|----|------------------|------|-----------------------|-----------------------|
| 1  | Profit after tax | VND  | 52.086.790.042        | -6.572.359.089        |

Reason :

| No | Items                                                 | Unit | First haft<br>of 2026 | First haft<br>of 2025 | Rate<br>2026/2025 |
|----|-------------------------------------------------------|------|-----------------------|-----------------------|-------------------|
| 1  | Revenue from sales of goods and rendering of services | VND  | 616.680.857.594       | 594.509.816.088       | 103,73%           |
| 2  | Cost of Goods Sold                                    | VND  | 521.047.934.822       | 550.656.435.278       | 94,62%            |
| 3  | Financial Income                                      | VND  | 4.244.437.910         | 3.584.352.416         | 118,42%           |
| 4  | Finacial Expenses                                     | VND  | 31.242.378.896        | 20.729.092.263        | 150,72%           |
| 5  | Sellings Expenses                                     | VND  | 19.834.631.390        | 11.493.597.686        | 172,57%           |
| 6  | General and Administrative Expense                    | VND  | 31.120.449.238        | 22.715.625.945        | 137%              |
| 7  | Others Incomes                                        | VND  | 55.777.009.419        | 1.149.392.707         | 4852,74%          |
| 8  | Others Expenses                                       | VND  | 6.160.251.889         | 221.169.128           | 2785,31%          |



1. Sales revenue increased by 3,73 % ; cost of goods sold decreased by 5,38%.
2. Financial expenses increased by 50,72% .
3. Selling expenses increased by 72,57%.
4. General and Administrative expenses increased by 37% .
5. Other income increased
6. Other expenses increased

In the first six months of 2026, Sales revenue increased, cost of goods sold (COGS) decreased. Despite an increase in other operating expenses, the substantial surge in revenue led to a notable year-on-year growth in operating profit.

Additionally, during this quarter, the company executed the liquidation of real estate fixed assets, which significantly boosted other income. These two primary factors resulted in a sharp increase In the first six months of 2026 net profit after tax compared to In the first six months of 2025

Sincerely./.

LEGAL REPRESENTATIVE  
CHAIRMAN OF THE BOARD OF DIRECTORS



Tran Hai Van

**Place of receipt:**

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

