

No: 534 /CV - HDQT

Re : Explanation of difference in profit after tax on  
consolidated financial statement for the third quarter of 2026

Ha Noi, 23 October 2026

## EXPLANATION OF PROFIT DIFFERENCE AFTER TAX

CÔNG TY  
CỔ PHẦN  
THIẾT BỊ  
BƯU ĐIỆN

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

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

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

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

| No | Item             | Unit | 3 <sup>rd</sup> quarter<br>of 2026 | 3 <sup>rd</sup> quarter<br>of 2025 |
|----|------------------|------|------------------------------------|------------------------------------|
| 1  | Profit after tax | VND  | 12,553,459,194                     | 771,463,700                        |

Reason :

| No | Items                                                       | Unit | 3 <sup>rd</sup> quarter<br>of 2026 | 3 <sup>rd</sup> quarter<br>of 2025 | Rate<br>2026/2025 |
|----|-------------------------------------------------------------|------|------------------------------------|------------------------------------|-------------------|
| 1  | Revenue from sales of<br>goods and rendering of<br>services | VND  | 564,262,858,164                    | 299,845,079,376                    | 188.2%            |
| 2  | Cost of Goods Sold                                          | VND  | 455,946,160,552                    | 274,305,198,428                    | 166.2%            |
| 3  | Financial Income                                            | VND  | 283,396,077                        | 83,427,751                         | 339.7%            |
| 4  | Financial Expenses                                          | VND  | 20,939,991,400                     | 10,577,520,833                     | 198.0%            |
| 5  | Selling Expenses                                            | VND  | 41,077,721,875                     | 8,547,012,602                      | 480.6%            |
| 6  | General and<br>Administrative Expense                       | VND  | 29,205,068,073                     | 8,724,401,686                      | 334.8%            |
| 7  | Other income                                                | VND  | 499,497,061                        | 3,776,119,636                      | 13.2%             |
| 8  | Other expense                                               | VND  | 561,843,801                        | 504,301,877                        | 111.4%            |

1. Sales revenue increased by 88.2 % ; cost of goods sold increased by 66.2%.
2. Financial income increased by 239.7%
3. Financial expenses increased by 98 % .



4. Selling expenses increased by 380.6%.
5. General and Administrative expenses increased by 234.8% .
6. Other income decreased
7. Other expenses increased

In the third quarter of 2026, both revenue and cost of goods sold (COGS) increased. However, the revenue growth rate significantly outpaced that of COGS. Despite an increase in other operating expenses, the substantial surge in revenue led to a notable year-on-year growth in operating profit.

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.

