TỔNG CÔNG TY CHUYỂN PHÁT NHANH BƯU ĐIỆN CTCP VNPOST EXPRESS JOINT STOCK COPORATION	**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM** **Độc lập - Tự do - Hạnh phúc** **THE SOCIALIST REPUBLIC OF VIETNAM** **Independence - Freedom – Happiness**
Số/No. 21/2026/CV-EMS	*Hà Nội ngày 30 tháng 10 năm 2026* *Ha Noi, month 10 day 30 year 2026*

TỔNG CÔNG TY CHUYỂN PHÁT NHANH BƯU ĐIỆN - CÔNG TY CỔ PHẦN

Digitally signed by TỔNG CÔNG TY CHUYỂN PHÁT NHANH BƯU ĐIỆN - CÔNG TY CỔ PHẦN
DN: C=VN, S=THÀNH PHỐ HÀ NỘI, CN=TỔNG CÔNG TY CHUYỂN PHÁT NHANH BƯU ĐIỆN - CÔNG TY CỔ PHẦN, OID.0.9.2342.19200300.100.1.1=MST:0101826868
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CÔNG BỐ THÔNG TIN
Information Disclosure

Kính gửi/To: Ủy ban Chứng khoán Nhà nước/The State Securities Commission
Sở Giao dịch Chứng khoán Hà Nội/Hanoi Stock Exchange

1. Công ty/Organization name: TỔNG CÔNG TY CHUYỂN PHÁT NHANH BƯU ĐIỆN – CÔNG TY CỔ PHẦN/ VNPOST EXPRESS JOINT STOCK COPORATION

2. Mã chứng khoán/Securities code: EMS

3. Trụ sở chính/Address of head office: Tầng 8, Tòa nhà The Marc 88, số 88 đường Trần Thái Tông, Phường Cầu Giấy, thành phố Hà Nội/ 8th Floor, The Marc 88 Building, No. 88 Tran Thai Tong Street, Cau Giay Ward, Hanoi City.

4. Điện thoại/Telephone: (84-024) 3757 4499 Fax: (84-024) 3757 6752

5. Người thực hiện công bố thông tin/Spokesman: Bà/Mrs Trần Thanh Hà

6. Loại thông tin công bố: định kỳ/periodicity

7. Nội dung thông tin công bố/Contents of information disclosure:

Công bố thông tin về Báo cáo tài chính Quý III/2026 và công văn Giải trình Lợi nhuận sau thuế thu nhập doanh nghiệp Quý III/2026 thay đổi so với cùng kỳ năm 2025 của Tổng công ty.

Announcement of information regarding the Financial Report for Quarter III/2026 and the explanatory letter on the change in net profit after corporate income tax for Quarter III/2026 compared to the same period in 2025 of the Corporation.

8. Địa chỉ website đăng tải thông tin công bố/The website's address of the disclousure: https://ems.com.vn/

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố/ We hereby certify that the information provided is true and correct and we will bear the full responsibility for the law.

Trân trọng/Best regards./.

NGƯỜI THỰC HIỆN CBTT
TL. TỔNG GIÁM ĐỐC
CHÁNH VĂN PHÒNG

INFORMATION DISCLOSURE PERSON
CHIEF OF OFFICE

M.S.D.N: 0101826868 - C.T.C.P
TỔNG CÔNG TY CHUYỂN PHÁT NHANH BƯU ĐIỆN - CÔNG TY CỔ PHẦN
P. CẦU GIẤY - TP. HÀ NỘI

Trần Thanh Hà

VNPOST EXPRESS JOINT STOCK CORPORATION

SEPARATE INTERIM FINANCIAL STATEMENTS
(3rd Quarter 2026)

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REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of VNPost Express Joint Stock Corporation ("the Company") presents its report and the Company's Separate Financial Statements for the period of 3rd Quarter 2026.

BOARD OF DIRECTORS AND BOARD OF MANAGEMENT

The members of the Board of Directors during the period and up to the reporting date were:

Mr. Nguyen Minh Duc	Chairman of the Board of Directors
Mr. Le Viet Anh	Member of the Board of Directors
Mrs. Ha Thi Hoa	Member of the Board of Directors
Mr. Pham Anh Tuan	Member of the Board of Directors
Mr. Nguyen Hong Long	Member of the Board of Directors

The members of the Board of Directors during the period and up to the reporting date were:

Mr. Le Viet Anh	General Director
Mrs. Dang Hai Ngoc	Deputy General Director
Mrs. Trinh Quynh Nga	Deputy General Director

The legal representative of the Company in the period and up to the time of making this report is Mr. Le Viet Anh – General Director of the Company.

STATEMENT OF THE BOARD OF MANAGEMENT RESPONSIBILITIESIN RESPECT OF THE SEPARATE FINANCIAL STATEMENTS

The Board of Management is responsible for the Separate Financial Statements which give a true and fair view of the financial position of the Company, its operating results and its cash flows for 3rd Quarter 2026. In preparing those Separate Financial Statements, the Board of Managementis required to:

- Establish and maintain an internal control system which is determined necessary by the Board of Management and Board of Directorsto ensure the preparation and presentation of Separate Financial Statements do not contain any material misstatement caused by errors or frauds;
- Select appropriate 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 Separate Financial Statements;
- Prepare the Separate 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 Financial Statements;
- Prepare the Separate 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 balance sheet of the Company, with reasonable accuracy at any time and to ensure that the Separate 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 Separate Financial Statements give a true and fair view of the financial position as at 30 September 2026, its operation results and cash flows for 3rd Quarter 2026 of the Company in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of Financial Statements.

REPORT OF THE BOARD OF MANAGEMENT (Continued)

Other commitments

The Board of Managementpledges that the Company complies with Decree No. 155/2020/ND-CP dated 31 December 2020 on detailing and guiding the implementation of a number of articles of the Law on Securities and the Company does not violate the obligations of information disclosure in accordance with the regulations of the Circular No. 96/2020/TT-BTC dated 16 November 2020 issued by the Ministry of Finance guiding the disclosure of information on Securities Market.

On behalf of the Board of Management,

M.S.D.N: 0101128888 - C.T.C.P
TỔNG CÔNG TY CHUYỂN PHÁT NHANH BƯU ĐIỆN - CÔNG TY CỔ PHẦN
P. CẦU GIẤY - TP. HÀ NỘI

Le Viet Anh
General Director
Ha Noi, 30th October 2026

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30th September 2026

ASSETS	Code	Note	Ending balance	Beginning balance
			VND	VND
A. CURRENT ASSETS	**100**		**814,076,034,919**	**629,503,091,746**
I. Cash and cash equivalents	**110**	3	**31,371,006,279**	**124,006,875,956**
1. Cash	111		21,970,029,841	36,606,875,956
2. Cash equivalents	112		9,400,976,438	87,400,000,000
II. Short-term investments	**120**	4	**283,084,713,310**	**82,320,754,358**
1. Short-term held-to-maturity investments	123		283,084,713,310	82,320,754,358
III. Short-term receivables	**130**		**487,853,234,365**	**412,623,724,850**
1. Short-term trade receivables	131	5	492,417,268,305	434,537,441,164
2. Short-term prepayments to suppliers	132		21,880,621,580	3,470,754,906
3. Other short-term receivables	135	6	19,858,326,477	21,078,411,631
4. Provision for short-term doubtful debts	136		(46,302,981,997)	(46,462,882,851)
IV. Inventories	**140**		**1,633,558,628**	**2,764,018,331**
1. Inventories	141	7	1,633,558,628	2,764,018,331
V. Other current assets	**160**		**10,133,522,337**	**7,787,718,251**
1. Short-term prepaid expenses	161	8	8,860,322,593	4,396,623,875
2. Deductible value-added tax	162		1,065,502,959	2,672,438,938
3. Taxes and other receivables from the State budget	163	16	207,696,785	718,655,438
B. NON-CURRENT ASSETS	**200**		**111,423,443,353**	**146,869,151,916**
I. Long-term receivables	**210**		**8,246,250,000**	**10,539,500,000**
1. Other long-term receivables	215	6	8,246,250,000	10,539,500,000
II. Fixed assets	**220**		**31,972,137,846**	**30,471,440,908**
1. Tangible fixed assets	221	10	20,922,935,999	19,409,041,083
- Historical cost	*222*		*208,481,949,092*	*208,454,453,620*
- Accumulated depreciation	*223*		*(187,559,013,093)*	*(189,045,412,537)*
2. Intangible fixed assets	227	11	11,049,201,847	11,062,399,825
- Historical cost	*228*		*22,980,132,876*	*23,170,132,876*
- Accumulated depreciation	*229*		*(11,930,931,029)*	*(12,107,733,051)*
III. Long-term assets in progress	**250**		**6,024,575,079**	**6,965,183,525**
1. Long-term construction in progress	252	12	6,024,575,079	6,965,183,525
IV. Long-term investments	260	4	**48,036,269,588**	**88,381,200,000**
1. Long-term held-to-maturity investments	265		48,036,269,588	88,381,200,000
V. Other non-current assets	**270**		**17,144,210,840**	**10,511,827,483**
1. Long-term prepaid expenses	271	8	17,144,210,840	10,511,827,483
TOTAL ASSETS (280 = 100 + 200)	**280**		**925,499,478,272**	776,372,243,662

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30th September 2026

(Continued)

CAPITAL	Code	Note	Ending balance	Beginning balance
C. LIABILITIES	**300**		**576,341,497,117**	**442,599,559,418**
I. Current liabilities	**310**		**576,341,497,117**	**442,219,787,462**
1. Short-term trade payables	311	13	197,624,550,192	195,592,859,960
2. Short-term prepayments from customers	312		745,200,380	1,951,234,975
3. Dividends and profit payable	313	15	22,120,608,610	-
4. Short-term taxes and other payables to the State budget	314	16	12,866,330,997	15,603,689,807
5. Payables to employees	315		54,071,327,345	67,551,752,448
6. Short-term accrued expenses	316	14	122,445,192,236	53,741,867,889
7. Short-term unearned revenue	319		92,370,968	376,000,000
8. Other short-term payables	320	17	40,671,445,411	38,279,689,647
9. Short-term borrowings and finance lease liabilities	321	9	30,907,064,395	-
10. Bonus and welfare fund	323		94,797,406,583	69,122,692,736
II. Non-current liabilities	**330**		**-**	**379,771,956**
1. Other long-term payables	338		-	379,771,956
D. OWNER'S EQUITY	**400**		**349,157,981,155**	**333,772,684,244**
I. OWNER'S EQUITY	**410**	18	**349,157,981,155**	**333,772,684,244**
1. Contributed capital	411		209,994,400,000	209,994,400,000
- Ordinary shares with voting rights	*411a*		*209,994,400,000*	*209,994,400,000*
2. Development and investment fund	418		68,266,926,635	53,762,047,660
3. Retained earnings	420		70,896,654,520	70,016,236,584
- Retained earnings accumulated to the end of the previous period	*420a*		-	*491,975,718*
- Retained earnings for the current period	*420b*		*70,896,654,520*	*69,524,260,866*
TOTAL CAPITAL (440 = 300 + 400)	**440**		**925,499,478,272**	**776,372,243,662**

Lê Thị Bình	**Nguyễn Thị Thanh Tâm**	**Lê Việt Anh**
Preparer	**Chief Accountant**	**General Director**
		Approved on 30th October 2026

SEPARATE STATEMENT OF INCOME

3rd Quarter 2026

ITEMS		Code	Note	3rd Quarter		Accumulation from the beginning of the year to the end of this period	
				This year	Previous year	This year	Previous year
1.	**Revenue from sales of goods and rendering of services**	**01**		**629,532,462,873**	**441,224,466,977**	**1,705,036,965,733**	**1,444,831,382,054**
2.	Revenue deductions	02		-	-	-	-
3.	**Net revenue from sales of goods and rendering of services (10 = 01 - 02)**	**10**	19	**629,532,462,873**	**441,224,466,977**	**1,705,036,965,733**	**1,444,831,382,054**
4.	Cost of goods sold and services rendered	11	20	549,343,435,530	367,847,737,568	1,487,580,738,095	1,238,212,043,163
5.	**Gross profit from sales of goods and rendering of services (20 = 10 - 11)**	**20**		**80,189,027,343**	**73,376,729,409**	**217,456,227,638**	**206,619,338,891**
6.	Financial income	21	21	5,908,770,252	1,517,535,785	12,894,146,163	5,320,295,442
7.	Financial expenses	22	22	817,009,542	134,855,135	971,393,062	1,781,111,182
	- In which: Interest expense	*23*		*283,489,080*	-	*283,489,080*	-
8.	Selling expenses	24	23	25,090,399,088	21,788,874,890	74,919,784,020	70,257,138,680
9.	General and administrative expenses	25	24	24,009,686,534	26,732,944,769	67,206,877,321	87,863,823,828
10.	**Net profit from operating activities (30 = 20 + (21 - 22) - (24 + 25))**	**30**		**36,180,702,431**	**26,237,590,400**	**87,252,319,398**	**52,037,560,643**
11.	Other income	31	25	994,749,074	85,529,703	1,605,512,587	224,285,438
12.	Other expenses	32		25,529,219	9,000,000	42,526,080	221,403,358
13.	**Other profit (40 = 31 - 32)**	**40**		**969,219,855**	**76,529,703**	**1,562,986,507**	**2,882,080**
14.	**Total accounting profit/(loss) before tax (50 = 30 + 40)**	**50**		**37,149,922,286**	**26,314,120,103**	**88,815,305,905**	**52,040,442,723**
15.	Current corporate income tax expense	51	27	7,480,412,775	5,326,380,451	17,918,651,385	10,656,992,325
16.	**Profit/(loss) after corporate income tax (60 = 50 - 51)**	**60**		**29,669,509,511**	**20,987,739,652**	**70,896,654,520**	**41,383,450,398**
17.	**Basic earnings per share**	**70**	28	**1,413**	**999**	**3,376**	**1,971**
18.	**Diluted earnings per share**	**71**	29	**1,413**	**999**	**3,376**	**1,971**

Lê Thị Bình	Nguyễn Thị Thanh Tâm	Lê Việt Anh
Preparer	**Chief Accountant**	**General Director**
		Approved, on 30th October 2026

M.S.D.N: 0101828868 C.T.C.P TỔNG CÔNG TY CHUYỂN PHÁT NHANH BƯU ĐIỆN - CÔNG TY CỔ PHẦN P. CẦU GIẤY - TP. HÀ NỘI

SEPARATE STATEMENT OF CASH FLOWS

(Direct method)

3rd Quarter 2026

ITEMS	Code	Accumulation from the beginning of the year to the end of the period	
		This Year	Previous Year
		VND	VND
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Proceeds from sales of goods and rendering of services and other revenues	01	1,472,148,702,993	1,126,703,902,730
2. Cash paid to suppliers	02	(1,131,910,261,685)	(850,743,911,042)
3. Cash paid to employees	03	(179,549,018,264)	(203,491,311,757)
4. Interests paid	04	(283,489,080)	-
5. Corporate income tax paid	05	(19,400,122,506)	(16,759,845,077)
6. Other receipts from operating activities	06	641,012,508,480	1,705,203,158,402
7. Other payments on operating activities	07	(722,370,290,106)	(1,771,180,951,291)
Net cash flow from operating activities	***20***	***59,648,029,832***	***(10,268,958,035)***
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Purchase or construction of fixed assets and other long-term assets	21	(9,425,172,216)	(1,748,203,000)
2. Proceeds from disposals of fixed assets and other long-term assets	22	487,309,749	121,144,028
3. Loans and purchase of debt instruments from other entities	23	(360,107,300,000)	(216,760,000,000)
4. Collection of loans and resale of debt instrument of other entities	24	208,610,805,979	237,627,501,086
5. Interest and dividend received	27	8,259,235,814	4,509,040,795
Net cash flow from investing activities	***30***	***(152,175,120,674)***	***23,749,482,909***
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Proceeds from borrowings	33	20,429,975,426	-
2. Repayment of loan principal	34	(20,429,975,426)	-
3. Dividends and profits paid to owners	36	(108,778,835)	(50,846,400)
Net cash flow from financing activities	40	***(108,778,835)***	***(50,846,400)***
Net cash flows in the period (50=20+30+40)	**50**	**(92,635,869,677)**	**13,429,678,474**
Cash and cash equivalents at the beginning of the period	**60**	**124,006,875,956**	**106,332,473,922**
Effect of exchange rate fluctuations	61		285,301,121
Cash and cash equivalents at the end of the period (70=50+60+61)	**70**	**31,371,006,279**	**120,047,453,517**

Lê Thị Bình	**Nguyễn Thị Thanh Tâm**	**Lê Việt Anh**
Preparer	**Chief Accountant**	**General Director**
		Approved on 30th October 2026

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

1. GENERAL INFORMATION OF THE COMPANY

Form of ownership

VNPost Express Joint Stock Corporation ("The company") was established under the Business Registration Certificate No. 0103009824 issued by Ha Noi Planning and Investment Department for the first time on 2 November 2005, registered for the 17th change on 16 January 2026.

The Company's head office is located on the 8th Floor, The Marc 88 Building, No. 88 Tran Thai Tong Street, Cau Giay Ward, Hanoi City

Business field and activities

Main business field: Domestic and international express delivery services.

Main business activities of the Company include:

- Trade in domestic and international delivery postal services: postal service, express mail service (EMS), same-day delivery service and other services;
- Trade in freight transportation services;
- Trade in other supporting services related to transportation: Agency service, freight forwarder
- Logistics service;
- Provide warehousing storage;
- Provide postal and telecommunication services.

Corporate structure

List of affiliated units of the Company:

Unit Name	Address	Main Business Activities
Headquarters	Ha Noi	Express mail service (EMS)
Branch in Ha Noi city	Ha Noi	Express mail service (EMS)
Branch in Ho Chi Minh city	Ho Chi Minh	Express mail service (EMS)
Branch in Da Nang city	Da Nang	Express mail service (EMS)
EMS-Logistics Company	Ha Noi	Logistics service

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 the Corporate Accounting Regime issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance.

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.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

2.3 Operations in foreign currency

Foreign currency transactions arising during the accounting period are translated into Vietnam Dong at the actual exchange rates prevailing at the transaction dates (being the average transfer buying and selling rates of the commercial bank where the Company regularly conducts transactions).

The actual exchange rates used for revaluation of monetary items denominated in foreign currencies at the reporting date are determined in accordance with the following principles:

For monetary items denominated in foreign currencies: the average transfer buying and selling rates of the commercial bank where the Company regularly conducts transactions are applied;
For demand deposits in foreign currencies: the average transfer buying and selling rates of the bank where the Company maintains its deposit accounts are applied;
For part or all of receivables denominated in foreign currencies for which allowance for doubtful debts has been made: no revaluation is performed.

All foreign exchange differences arising during the period and those resulting from the revaluation of monetary items denominated in foreign currencies at the reporting date are recognized in the statement of profit or loss for the accounting period.

2.4 Cash and cash equivalents

Cash comprises cash on hand, demand deposits and monetary gold held as a reserve asset, exclusive of gold classified as inventories and used as raw materials for production of goods for sale.

Cash equivalents are short-term investments with the maturity of three months or less 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.

2.5 Financial investments

Investments held to maturity comprise term deposits held to maturity to earn profits periodically and other held to maturity investments.

2.6 Receivables

The receivables shall be recorded in details 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 [separate] financial statements according to their remaining terms at the reporting date.

The provision 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 provisions 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 the possible losses.

2.7 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, at the reporting date, inventories are stated at the lower of cost and net realizable value.
Net realizable value is estimated based on the selling price of the inventory minus the estimated costs for completing the products and the estimated costs needed for their consumption.
The cost of inventories is determined using the specific identification method.
Inventory is recorded by perpetual method.

2.8 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 and carrying amount.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Subsequent measurement after initial recognition: Subsequent expenditure that increases the future economic benefits of tangible fixed assets beyond their originally assessed performance is capitalized as part of their 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 Separate Statement of Income in the year in which the costs are incurred.

Fixed assets are depreciated using the straight-line method over their estimated useful life as follows:

- Buildings, structures	10 – 50 years
- Power machinery and equipment	15 – 20 years
- Operating machinery and equipment	8 – 15 years
- Vehicles, Transportation equipment	10 years
- Office equipment and furniture	8 – 10 years
- Other fixed assets	10 - 15 years
- Land use rights	50 years
- Management software	8 years

2.9 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 income statement on a straight-line basis over the period of the lease.

2.10 Prepaid expenses

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

The calculation and allocation of long-term prepaid 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.

Prepaid land expenses include prepaid land rental, including those related to leased land for which the Company has received certificate of land use right but not eligible for recording as intangible fixed asset in accordance with the Circular No. 45/2013/TT-BTC dated 25 April 2013 issued by the Ministry of Finance guiding regulation on management, use and depreciation of fixed assets and other expenses related to ensure for the use of leased land. These expenses are recognized in the separate statement of income on a straight-line basis according to the lease term of the contract.

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 dongs 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 01 to 03 years.

Other prepaid expenses are recorded at their historical costs and allocated on the straight-line basis from 01 to 03 years.

2.11 Dividends and profit distributions payable

Dividends and profit distributions payable (in cash or non-cash assets) are recognized when the Company has no discretion to avoid the obligation to make such payments to its shareholders or capital contributors in accordance with applicable laws and regulations.
The recognition point is when the investee no longer has the right to refuse the payment of dividends, i.e. upon issuance of the dividend declaration by the Company's Board of Managementand the announcement of the record date by the Vietnam Securities Depository and Clearing Corporation.

2.12 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 separate financial statements according to their remaining terms at the reporting date.

2.13 Owner's equity

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

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.

Dividends to be paid to shareholders are recognised as a payable in Statement of Financial position after the announcement of dividend payment from the Board of Management, in which the last date of registration for dividend payment of the dividend notice and and announcement of cut-off date for dividend payment of Vietnam Securities Depository and Clearing Corporation shall be the basis for recording this payable.

2.14 Revenue

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

2.15 Cost of goods sold and services rendered

Cost of goods sold and services rendered are cost of finished goods, merchandises, materials sold or services rendered during the year, and recorded on the basis of matching with revenue and on a prudence basis. Cases of loss of materials and goods exceeded the norm, 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.

2.16 Financial expenses

Items recorded into financial expenses comprise: losses incurred when selling foreign currency, exchange rate losses and other financial activity expenses recorded according to the total amount incurred in the period, not offset against financial activity revenues.

2.17 Corporate income tax

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

2.18 Earnings per share

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

2.19 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:

- Companies, directly or indirectly through one or more intermediaries, having control over 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;

- Enterprises that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

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

2.20. Accrued Interest Income

From the third quarter of 2026, the Company reassesses and recognizes accrued interest income on a quarterly basis.

3. CASH AND CASH EQUIVALENTS

	Ending balance	Beginning balance
	VND	VND
Cash on hand	899,035,370	1,595,680,212
Demand deposits	21,070,994,471	35,011,195,744
Cash equivalents (i)	9,400,000,000	87,400,000,000
- Accrued interest on bank deposits	976,438	-
Total	**31,371,006,279**	**124,006,875,956**

Note: (i) Comprises bank deposits with original maturities of three months or less.

4. FINANCIAL INVESTMENTS

	Ending balance		Beginning balance	
	Original cost	Recoverable amount	Original cost	Recoverable amount
	VND	VND	VND	VND
Held-to-maturity investments				
a) Short-term	***283,084,713,310***	***283,084,713,310***	***82,320,754,358***	***82,320,754,358***
- Term deposits (i)	275,175,789,051	275,175,789,051	82,320,754,358	82,320,754,358
- Accrued interest on term deposits	7,908,924,259	7,908,924,259	-	-
b) Long-term	***48,036,269,588***	***48,036,269,588***	***88,381,200,000***	***88,381,200,000***
- Term deposits (ii)	48,000,000,000	48,000,000,000	88,381,200,000	88,381,200,000
- Accrued interest on term deposits	36,269,588	36,269,588	-	-

Note:
(i) Comprises bank deposits with remaining maturities of 12 months or less.
(ii) Comprises bank deposits with remaining maturities of more than 12 months.

5. TRADE RECEIVABLES

	Ending balance	Beginning balance
	VND	VND
Related parties	***199,078,424,431***	***181,963,376,563***
Vietnam Post	122,387,973,449	176,459,192,916
Provincial/municipal Post Offices and Centers	76,437,729,470	5,222,330,671
National Newspaper Distribution Company	4,547,043	14,909,184
Media Post	248,174,469	266,943,792
Other customers	***293,338,843,874***	***252,574,064,601***
International Posts	48,309,641,223	37,808,302,232
Đoàn Văn Bắc	32,922,823,204	32,922,823,204
Vinfast Commercial and Services Trading Limited	8,408,870,342	58,511,336,543
Vinfast Vietnam Company Limited	54,279,046,266	-
Others	149,418,462,839	123,331,602,622
Total	**492,417,268,305**	**434,537,441,164**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

6. OTHER RECEIVABLES

	Ending balance	Beginning balance
	VND	VND
a) Short-term	***19,858,326,477***	***21,078,411,631***
Advances	1,413,456,955	234,189,074
Pledges and mortgages	2,252,552,016	6,795,486,586
Other receivables	16,192,317,506	14,048,735,971
- Receivables from Vietnam Post and provincial/municipal Post Offices for COD collections and payments made on behalf of customers	*1,653,376,540*	*1,369,641,238*
- Accrued interest on bank deposits	*-*	*1,643,551,675*
- Receivables from business partners for customs duties, taxes, fees and airport service charges paid on their behalf	*1,018,843,915*	*967,219,004*
- Temporarily suspended input VAT not yet credited	*3,833,825,707*	*5,503,491,120*
- Other receivables	*9,686,271,344*	*4,564,832,934*
b) Long-term	***8,246,250,000***	***10,539,500,000***
Pledges and mortgages	8,246,250,000	10,539,500,000
Total	**28,104,576,477**	**31,617,911,631**

7. INVENTORIES

	Ending balance		Beginning balance	
	Original cost	Allowance	Original cost	Allowance
	VND	VND	VND	VND
Raw materials	84,282,200	-	92,062,000	-
Tools and supplies	1,310,274,858	-	1,972,531,479	-
Goods	239,001,570	-	699,424,852	-
Total	**1,633,558,628**	**-**	**2,764,018,331**	**-**

8. PREPAID EXPENSES

	Ending balance	Beginning balance
	VND	VND
a) Short-term	***8,860,322,593***	***4,396,623,875***
Building and land rental expenses	2,432,858,390	2,335,177,731
Dispatched tools and supplies	2,542,044	193,427,908
Repair and maintenance expenses	529,414,635	465,306,671
Publications expenses provided to provincial Post Offices	4,445,116,759	-
Others	1,450,390,765	1,402,711,565
b) Long-term	***17,144,210,840***	***10,511,827,483***
Dispatched tools and supplies	3,337,228,812	1,968,668,931
Repair and maintenance expenses for leasehold improvements	5,447,892,169	1,684,292,138
Other outsourced services	8,180,058,361	6,471,421,353
Others	179,031,498	387,445,061
Total	**26,004,533,433**	**14,908,451,358**

9. BORROWINGS AND FINANCE LEASE LIABILITIES

Item	Ending balance	During the period		Beginning balance
		Increase	Decrease	
- Short-term borrowings: Loans from Vietcombank	30,907,064,395	30,907,064,395	-	-
- Overdraft borrowing from BIDV		20,429,975,426	20,429,975,426	
Total	**30,907,064,395**	**51,337,039,821**	**20,429,975,426**	-

10. TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery and equipment	Vehicles and transmission	Office equipment and furniture	Other tangible fixed assets	Total
	VND	VND	VND	VND	VND	VND
Historical cost						
Beginning balance	**40,383,401,935**	**24,197,146,677**	**119,568,699,385**	**24,242,140,014**	**63,065,609**	**208,454,453,620**
Purchases during the period	-	1,316,000,000	5,443,909,490	741,003,199	-	7,500,912,689
Liquidation and disposal	-	(4,203,222,375)	(727,923,306)	(2,479,205,927)	(63,065,609)	(7,473,417,217)
Ending balance	**40,383,401,935**	**21,309,924,302**	**124,284,685,569**	**22,503,937,286**	-	**208,481,949,092**
ACCUMULATED DEPRECIATION						
Beginning balance	**40,179,539,611**	**22,174,724,279**	**103,434,441,922**	**23,193,641,116**	**63,065,609**	**189,045,412,537**
Depreciation during the peri	76,912,497	643,040,801	4,706,611,125	462,244,402	-	5,888,808,825
Liquidation and disposal	-	(4,128,235,068)	(727,923,306)	(2,455,984,286)	(63,065,609)	(7,375,208,269)
Ending balance	**40,256,452,108**	**18,689,530,012**	**107,413,129,741**	**21,199,901,232**	-	**187,559,013,093**
Net carrying amount						
Beginning balance	**203,862,324**	**2,022,422,398**	**16,134,257,463**	**1,048,498,898**	-	**19,409,041,083**
Ending balance	**126,949,827**	**2,620,394,290**	**16,871,555,828**	**1,304,036,054**	-	**20,922,935,999**

Cost of fully depreciated tangible fixed assets but still in use at the end of the period VND: 158,107,004,883
Note : (i) Increases (decreases) resulting from internal transfers of fixed assets within the company and changes in the intended use of assets

11. INTANGIBLE FIXED ASSETS

	Land use rights	Computer software	Total
	VND	VND	VND
Historical cost			
Beginning balance	**11,231,324,483**	**11,938,808,393**	**23,170,132,876**
Liquidation and disposal	-	(190,000,000)	(190,000,000)
Ending balance	**11,231,324,483**	**11,748,808,393**	**22,980,132,876**
ACCUMULATED DEPRECIATION			
Beginning balance	**168,924,658**	**11,938,808,393**	**12,107,733,051**
Depreciation during the period	13,197,978	-	13,197,978
Ending balance	**182,122,636**	**11,748,808,393**	**11,930,931,029**
Net carrying amount			
Beginning balance	**11,062,399,825**	**-**	**11,062,399,825**
Ending balance	**11,049,201,847**	**-**	**11,049,201,847**

Cost of fully amortized intangible fixed assets but still in use at the end of the period VND: 11,748,808,393

12. CONSTRUCTION IN PROGRESS

	Ending balance	Beginning balance
	VND	VND
Operations Center for Express Delivery Services in Dong Anh District	4,934,161,113	4,934,161,113
Head Office Building Project of Hanoi Branch and EMS Logistics Company at No. 1 Tan Xuan	-	1,849,018,350
Mechanized equipment installed on the Hanoi domestic processing floor of the EMS Operations	848,409,904	-
Other projects	242,004,062	182,004,062
Total	**6,024,575,079**	**6,965,183,525**

13. SHORT-TERM TRADE PAYABLES

	Ending balance		Beginning balance	
	Amount	Amount payable	Amount	Amount payable
	VND	VND	VND	VND
a) Related parties	***44,920,079,339***	***44,920,079,339***	***16,099,218,600***	***16,099,218,600***
Vietnam Post	419,417,955	419,417,955	10,876,709	10,876,709
Vietnam Post Logistics	18,307,074,424	18,307,074,424	5,872,612,415	5,872,612,415
Posts Stamps Printing One Member Limited Liability Company	11,582,236,742	11,582,236,742	9,902,486,656	9,902,486,656
Provincial/municipal Post Offices	14,611,350,218	14,611,350,218	313,242,820	313,242,820
b) Other suppliers	***152,704,470,853***	***152,704,470,853***	***179,493,641,360***	***179,493,641,360***
Noi Bai Transport Service and Trading Company Limited	8,020,158,990	8,020,158,990	16,755,025,564	16,755,025,564
Others	144,684,311,863	144,684,311,863	162,738,615,796	162,738,615,796
Total	**197,624,550,192**	**197,624,550,192**	**195,592,859,960**	**195,592,859,960**

14. ACCRUED EXPENSES

	Ending balance	Beginning balance
	VND	VND
International delivery expenses	50,571,095,715	27,401,638,158
Domestic delivery expenses	28,047,250,189	-
Air freight expenses	16,568,989,019	14,186,247,261
Outbound international postage expenses	40,140,969	3,323,798,146
Outsourced logistics transportation expenses	6,502,305,803	1,797,461,264
Road transportation expenses	9,086,228,788	209,708,199
International and domestic exploitation service fees	1,652,549,596	1,266,829,198
Other expenses	9,976,632,157	5,556,185,663
Total	**122,445,192,236**	**53,741,867,889**

15. DIVIDENDS AND PROFIT PAYABLE

	Ending balance	Beginning balance
	VND	VND
- Dividends and profit payable	22,120,608,610	1,231,294,710
Vietnam Post	17,669,395,000	-
Other shareholders	4,451,213,610	1,231,294,710
Total	**22,120,608,610**	**1,231,294,710**

Note: (i) At the beginning of the year, dividends and profit payable were recorded under Account 3388 – Other payables (Note 17). From 1 January 2026, the opening balance of this payable has been reclassified to Account 332 in accordance with prevailing regulations

16. TAX AND OTHER PAYABLES TO THE STATE BUDGET

	Opening tax receivables	Opening tax payables	Payments from the beginning of the year to the end of this period	Taxes incurred from the beginning of the year to the end of this period	Closing tax receivables	Closing tax payables
	VND	VND	VND	VND	VND	VND
Value-added tax	119,962,357	6,261,004,454	35,738,381,210	34,051,289,266	94,235,338	4,548,185,491
Corporate income tax	-	8,961,019,638	19,400,122,506	17,918,651,385	-	7,479,548,517
Personal income tax	48,992,149	379,809,790	2,714,063,997	3,108,381,898	113,461,447	838,596,989
Land tax and land rental	549,700,932	-	382,633,568	932,334,500	-	-
Fees, charges and other payables	-	1,855,925	37,565,317	35,709,392	-	-
Total	**718,655,438**	**15,603,689,807**	**58,272,766,598**	**56,046,366,441**	**207,696,785**	**12,866,330,997**

17. OTHER PAYABLES

	Số cuối kỳ	Số đầu năm
	VND	VND
a) Short-term		
Trade union fees	200,325,657	496,678,911
Social, health and unemployment insurance	1,723,644,949	267,297,917
Deposits received	4,676,168,641	5,171,901,446
Other payables	34,071,306,164	32,343,811,373
- Dividends and profit payable	-	*1,231,294,710*
- COD and other collections on behalf of customers (ii)	13,203,042,838	11,111,754,669
- Company UPS SCS (Singapore) PTE	4,199,171,397	4,227,231,286
- Social policy fund and incentive support fund	372,375,952	597,837,084
- Amount relating to the receivable from Doan Van Bac	6,982,340,000	6,982,340,000
- Other payables	9,314,375,977	8,193,353,624
Total	**40,671,445,411**	**38,279,689,647**
b) Long-term		
Deposits received	-	379,771,956
Total	**-**	**379,771,956**

18. OWNER'S EQUITY

a) Reconciliation of changes in equity

	Contributed capital	Development and investment funds	Retained earnings	Total
	VND	VND	VND	VND
Beginning balance of previous year	**209,994,400,000**	**40,533,429,495**	**65,626,193,883**	**316,154,023,378**
- Net profit for the previous period	-	-	20,395,710,746	20,395,710,746
- Bonus for the Board of Directors and Board of Supervision	-	-	(531,360,000)	(531,360,000)
- Appropriation to the Development Investment Fund	-	13,228,618,165	(13,228,618,165)	-
- Appropriation to the Executive Management Bonus Fund	-	-	(364,300,000)	(364,300,000)
- Appropriation to the Bonus and Welfare Fund	-	-	(30,010,500,000)	(30,010,500,000)
Ending balance of previous period	**209,994,400,000**	**53,762,047,660**	**41,887,126,464**	**305,643,574,124**
Beginning balance of this year	**209,994,400,000**	**53,762,047,660**	**70,016,236,584**	**333,772,684,244**
- Net profit for the period	-	-	70,896,654,520	70,896,654,520
- Devidends	-	-	(20,999,440,000)	(20,999,440,000)
- Bonus for the Board of Directors and Board of Supervision	-	-	(667,200,000)	(667,200,000)
- Appropriation to the Development Investment Fund	-	14,504,878,975	(14,504,878,975)	-
- Appropriation to the Executive Management Bonus Fund	-	-	(592,762,060)	(592,762,060)
- Appropriation to the Bonus and Welfare Fund	-	-	(33,251,955,549)	(33,251,955,549)
Ending balance of this period	**209,994,400,000**	**68,266,926,635**	**70,896,654,520**	**349,157,981,155**

b) Details of Contributed capital

	Ending balance	Beginning balance
	VND	VND
Vietnam Post	176,693,950,000	176,693,950,000
HACISCO Joint Stock Company	17,269,710,000	17,269,710,000
Others	16,030,740,000	16,030,740,000
Total	**209,994,400,000**	**209,994,400,000**

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

	Accumulation from the beginning of the year to the end of the period	
	This Year	Previous Year
	VND	VND
Owner's contributed capital		
- At the beginning of the year	*209,994,400,000*	*209,994,400,000*
- At the end of the period	*209,994,400,000*	*209,994,400,000*
Distributed dividends and profit		
- Dividend payable at the beginning of the year	*1,231,294,710*	*991,158,660*
- Dividend payable in the year	*20,999,440,000*	*20,999,440,000*
- Dividend paid in cash in the year	*110,126,100*	*2,995,078,350*
- Dividend payable at the end of the period	*22,120,608,610*	*18,995,520,310*

d) Share

	Ending balance	Beginning balance
	Shares	Shares
Quantity of authorized issuing shares	20,999,440	20,999,440
Quantity of issued shares		
- Common shares	*20,999,440*	*20,999,440*
Quantity of outstanding shares in circulation		
- Common shares	*20,999,440*	*20,999,440*

Par value per share VND: 10,000

19. TOTAL REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	Accumulation from the beginning of the year to the end of the period	
	Current period	Previous period
	VND	VND
Revenue from rendering of services	1,380,736,758,281	1,375,676,113,709
Revenue from sale of goods	324,300,207,452	69,155,268,345
Total	**1,705,036,965,733**	**1,444,831,382,054**

20. COST OF GOODS SOLD

	Accumulation from the beginning of the year to the end of the period	
	Current period	Previous period
	VND	VND
Cost of services rendered	1,164,462,759,608	1,169,767,841,446
Cost of goods sold	323,117,978,487	68,444,201,717
Total	**1,487,580,738,095**	**1,238,212,043,163**

21. FINANCIAL INCOME

	Accumulation from the beginning of the year to the end of the period	
	Current period	**Previous period**
	VND	VND
Interest income from deposits and loans	11,289,752,313	3,729,489,985
Foreign exchange gains	1,604,393,850	1,590,805,457
Total	**12,894,146,163**	**5,320,295,442**

22. FINANCIAL EXPENSES

	Accumulation from the beginning of the year to the end of this period	
	Current period	**Previous period**
	VND	VND
Foreign exchange losses	687,903,982	1,781,111,182
Interest expense	283,489,080	-
Total	**971,393,062**	**1,781,111,182**

23. SELLING EXPENSES

	Accumulation from the beginning of the year to the end of the period	
	Current period	**Previous period**
	VND	VND
Raw materials	266,128,484	465,630,138
Labour expenses	42,675,660,784	37,584,079,926
Tools and depreciation expenses	101,991,904	304,263,487
Depreciation expense of fixed assets	14,549,999	1,616,667
Taxes, charges and fees	272,078,616	331,157,441
Expenses of outsourcing services	5,393,719,516	6,793,836,034
Other expenses in cash	26,195,654,717	24,776,554,987
Total	**74,919,784,020**	**70,257,138,680**

24. GENERAL AND ADMINISTRATIVE EXPENSE

	Accumulation from the beginning of the year to the end of the period	
	Current period	**Previous period**
	VND	VND
Raw materials	1,632,260,582	2,245,628,135
Labour expenses	39,059,946,557	56,610,564,314
Tool expenses	766,930,364	817,663,610
Depreciation expense of fixed assets	1,466,187,537	1,753,373,142
Taxes, charges and fees	238,629,313	196,225,247
Expenses of outsourcing services	15,872,480,708	17,677,266,887
Other expenses in cash	8,170,442,260	8,563,102,493
Total	**67,206,877,321**	**87,863,823,828**

Note: The Company has reclassified expenses of the Business Departments and Business Centers under the Head Office from administrative expenses to selling expenses. Accordingly, the comparative figures for the prior period have been restated to reflect this reclassification and are presented in Notes 23 and 24.

25. OTHER PROFIT

	Accumulation from the beginning of the year to the end of the period	
	Current period	**Previous period**
	VND	VND
Other income	***1,605,512,587***	***224,285,438***
Proceeds from liquidation and disposal of assets	1,386,837,814	105,195,005
Others	218,674,773	119,090,433
Other expenses	***42,526,080***	***221,403,358***
Other expenses	42,526,080	221,403,358
Other profit	**1,562,986,507**	**2,882,080**

26. PRODUCTION AND BUSINESS COSTS BY ELEMENT

	Accumulation from the beginning of the year to the end of this period	
	Current period	**Previous period**
	VND	VND
Raw materials	43,575,549,494	51,530,725,581
Labour expenses	225,983,739,476	251,409,387,018
Tool expenses	1,745,376,964	3,812,974,218
Depreciation expense of fixed assets	5,902,006,803	8,987,550,558
Taxes, charges and fees	687,594,642	1,415,170,346
Expenses of outsourcing services	976,631,931,934	964,515,894,083
Other expenses in cash	52,063,221,636	46,217,102,150
Total	**1,306,589,420,949**	**1,327,888,803,954**

27. RRENT CORPORATE INCOME TAX EXPENSES

	Accumulation from the beginning of the year to the end of this period	
	Current period	**Previous peroid**
	VND	VND
Accounting profit before corporate income tax	88,815,305,905	52,040,442,723
Adjustments increasing taxable income	756,447,222	1,139,525,202
- Non-deductible depreciation of passenger cars with up to 9 seats and an original cost exceeding VND 1.6 billion	-	*204,932,334*
- Land rental expenses for the area not yet developed or used for business activities in Dong Anh	*753,964,110*	*754,532,964*
- Other non-deductible expenses	*17,662,080*	*74,624,420*
- Adjustments to prior-year revenue for corporate income tax purposes	*(15,178,968)*	*105,435,484*
Adjustments decreasing taxable income	(1,894,053)	(27,690,674)
Taxable income	**89,569,859,074**	**53,152,277,251**
Corporate income tax rate	20%	20%
Corporate income tax expense on current-year taxable income	**17,913,971,815**	**10,630,455,451**
Adjustment of prior-year tax expenses to current-year income tax expense	4,679,570	26,536,875
Total current corporate income tax expense	**17,918,651,385**	**10,656,992,325**
Corporate income tax payable at the beginning of the year	8,961,019,638	11,420,336,319
Corporate income tax paid during the period	(19,400,122,506)	(11,513,124,587)
Corporate income tax payable at the end of the period	**7,479,548,517**	**10,564,204,057**

Note: During the period, the Company has provisionally determined its corporate income tax based on the assessment that accounting profit does not differ significantly from taxable profit. However, the final determination of corporate income tax remains subject to the examination and assessment by the competent tax authorities.

28. BASIC EARNINGS PER SHARE

	Accumulation from the beginning of the year to the end of this period	
	Current period	**Previous period**
	VND	VND
Net profit after tax	70,896,654,520	41,383,450,398
Profit attributable to ordinary shares	70,896,654,520	41,383,450,398
Weighted average number of ordinary shares for calculating basic earnings per share	20,999,440	20,999,440
Basic earnings per share	**3,376**	**1,971**

29. DILUTED EARNINGS PER SHARE

The Company's Board of General Directors believes that there will be no dilutive effect from instruments convertible into ordinary shares or transactions that may dilute the value of shares in the foreseeable future. Therefore, the Company has determined that diluted earnings per share are equal to basic earnings per share.

Lê Thị Bình	**Nguyễn Thị Thanh Tâm**	**Lê Việt Anh**
Preparer	**Chief Accountant**	**General Director**
		Approved, on 30 October 2026

VNPOST EXPRESS JOINT STOCK CORPORATION	THE SOCIALIST REPUBLIC OF VIETNAM Independence - Freedom - Happiness
No.: 2851 /CPN-TCKH *Re: Explanation for the changes in after-tax corporate income for Q3 2026 compared to the same period in 2025*	*Hanoi, October 30, 2026*

To: **- State Securities Commission of Vietnam;**
- Hanoi Stock Exchange.

I. INTRODUCTION OF THE INFORMATION DISCLOSURE ORGANIZATION

1. Organization name: **VNPOST EXPRESS JOINT STOCK CORPORATION** (hereinafter referred to as EMS Corporation).

2. Stock code: **EMS**

3. Head office address: 8th Floor, The Marc 88 Building, No. 88 Tran Thai Tong Street, Cau Giay Ward, Hanoi.

4. Telephone: 024 3757 4499

II. CONTENT OF INFORMATION DISCLOSURE

Pursuant to Point a, Clause 4, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance on information disclosure in the securities market, as amended and supplemented, Postal Express Corporation - Joint Stock Company (EMS Corporation) hereby explains the fluctuation in profit after corporate income tax reported in its Q3 2026 Statement of Profit or Loss compared with the same period in 2025, as follows:

Unit: VND million

Indicator	Q3 2026	Q3 2025	Change	
			Increase/(decrease)	Percentage (%)
Total revenue	636,436	442,843	193,593	44.72%
Total expenses	599,286	416,529	182,757	43.88%
Profit before CIT	37,150	26,314	10,836	41.18%
Profit after CIT	**29,670**	**20,988**	**8,682**	**41.37%**

During Q3 2026, EMS Corporation's total revenue (comprising net revenue from the sale of goods and rendering of services, financial income, and other income) reached VND 636.4 billion, an increase of VND 193.6 billion (44%) compared with the same period in 2025. Specifically, revenue from operating activities increased by VND 180.3 billion (42%); financial income increased by nearly VND 4.4 billion; and other income increased by VND 897 million.

Profit before tax in Q3 2026 reached VND 37.15 billion, an increase of VND 10.8 billion (41%) compared with the same period. Profit after tax reached VND 29.67 billion, an increase of nearly VND 8.7 billion (41%). Of this increase, profit from financial activities rose by VND 3.7 billion and profit from other activities rose by VND 893 million.

In Q3 2026, total revenue recorded strong growth compared to both the previous quarter and the same period of the prior year. At the same time, the Corporation continued to optimize operating expenses, strengthen cost controls and improve capital utilization efficiency. In addition, the disposal of assets resulting from production restructuring contributed to a significant improvement in operating performance compared to the same period of the previous year.

As profit after tax in Q3 2026 increased by 41% compared with the same period in 2025, this fluctuation is subject to explanation under Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance.

EMS Corporation respectfully submits this explanation to the State Securities Commission and the Hanoi Stock Exchange.

Respectfully./.

Recipients:
- As above;
- Board of Supervisors;
- Chairman of the Board of Directors (for reporting);
- Deputy General Directors;
- Archive: Administration Office, Finance and Planning Department.

GENERAL DIRECTOR

M.S.D.N: 0101826864 - C.T.C.P
TỔNG CÔNG TY CHUYỂN PHÁT NHANH BƯU ĐIỆN - CÔNG TY CỔ PHẦN
P. CẦU GIẤY - TP. HÀ NỘI

Le Viet Anh