COKYVINA JOINT STOCK COMPANY

REVIEWED INTERIM SUMMARIZED FINANCIAL STATEMENTS
For the period ended 30th June 2026

Ha Noi - August 2026

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STATEMENT OF THE EXECUTIVE BOARD

The Executive Board of Cokyvina Joint Stock Company presents this report together with the Company's reviewed interim summarized financial statements for the period ended 30th June 2026

THE COMPANY

Cokyvina Joint Stock Company ((hereinafter referred to as the "Company")) was established under Decision No. 45/2004/QĐ-BBCVT dated 5 November 2004 issued by the Ministry of Posts and Telecommunications (now the Ministry of Science and Technology). The Company operates under the Enterprise Registration Certificate for a Joint Stock Company No. 010300774, initially issued by the Department of Planning and Investment of Hanoi (now the Department of Finance of Hanoi) on 10 May 2005, and subsequently amended, with the 18th amendment registered on 1 July 2026 due to the change in the title of the Chairman of the Company's Board of Directors.

Charter capital of the Company according to the Investment License changed for the 18th time on 01/07/2026 is VND 40,500,000,000 (*in words: Forty billion five hundred million Vietnamese Dong*).

The Company's stock is currently listed on the Hanoi Stock Exchange with stock code: CKV.

The Company's foreign language name is: COKYVINA JOINT STOCK COMPANY.

The Company's abbreviated name: COKYVINA.

The Company's registered office is located at No.18 Trieu Viet Vuong Street, Hai Ba Trung Ward, Hanoi City, Vietnam

BOARDS OF MANAGEMENT, SUPERVISORS AND BOARD OF GENERAL DIRECTORS

Members of Boards of Management, Supervisors and Board of General Directors who held the Company during the period and at the date of this report are as follows:

Board of Management

Mr. Ly Chi Duc	Chairman (Appointed from 23/6/2026)
Mr. Pham Viet Huy	Chairman (Dismissed from 23/6/2026)
Mr. Nong Van Hieu	Member
Mrs. Nguyen Thi Mui	Member
Mr. Nguyen Trung Kien	Member (Appointed from 23/6/2026)

Board of Supervisors

Mr. Ta Quang Hiep	Head of the Board
Mr. Pham Le Chau	Member
Mrs. Nguyen Thi Chien	Member

Board of General Directors

Mrs. Hoang Thi Thu Hien	General Director (Appointed from Deputy General Director on 23/6/2026)
Mr. Ly Chi Duc	General Director (Dismissed from 23/6/2026)

SUBSEQUENT EVENTS

According to the Executive Board, in all material respects, there have been no other significant events occurring after the balance sheet date, affecting the financial position and operation of the Company which would require adjustments to or disclosures to be made in the interim financial statements for the period ended 30th June 2026.

STATEMENT OF THE EXECUTIVE BOARD (CONTINUED)

AUDITORS

The Company's interim summarized financial statements for the period ended 30th June 2026 have been reviewed by CPA VIETNAM Auditing Company limited - A Member Firm of INPACT.

RESPONSIBILITY OF THE EXECUTIVE BOARD

The Company's Executive Board is responsible for preparing the interim financial statements, which give a true and fair view of the financial position of the Company as at 30/6/2026 as well as of its interim income and cash flows statements for the period then ended, complying with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant regulations in preparation and disclosure of interim financial statements. In preparing these interim financial statements, the Executive Board is required to:

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates prudently;
- State clearly whether the Accounting Standards applied to the Corporation are followed or not, and all the material differences from these standards are disclosed and explained in the Interim Financial Statements;
- Design and implement effectively the internal control system in order to ensure that the preparation and presentation of the Interim Financial Statements are free from material misstatements due to frauds or errors.
- Prepare the Interim Financial Statements of the Company on the going-concern basis, except for the cases that the going-concern assumption is considered inappropriate.

The Executive Board is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the interim financial statements comply with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant legal regulations in preparation and presentation of the interim financial statements. The Executive Board is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Executive Board confirms that the Company has complied with the above requirements in preparing the Interim Financial Statements.

For and on behalf of the Executive Board,

M.S.D.N:0100984716-C.T.C.P
CÔNG TY CỔ PHẦN COKYVINA
THÀNH PHỐ HÀ NỘI

Ly Chi Duc
Chairman
Hanoi, 12 August 2026

CPA VIETNAM
CPA VIETNAM AUDITING COMPANY LIMITED
Head Office in Hanoi:
8th floor, VG Building, No. 235 Nguyen Trai Str.,
Thanh Xuan Dist., Hanoi, Vietnam
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INPACT MEMBER

No.: 147/2026/BCSX-CPA VIETNAM-NV3

REVIEW REPORT OF THE INTERIM FINANCIAL STATEMENTS

To: **Shareholders**
Boards of Management and Board of General Directors
Cokyvina Joint Stock Company

We have reviewed the accompanying interim summarized financial statements of Cokyvina Joint Stock Company, prepared on 12 August 2026, as set out on pages 05 to 36, including the Interim Summarized Statement of Financial Position as at 30th June 2026, the Interim Summarized Income Statement and the Interim Summarized Cash Flows Statement for the accounting period then ended, and Notes to the Interim Summarized Financial Statements.

Responsibility of the Executive Board

The Company's Executive Board is responsible for the true and fair preparation and presentation of these Interim Financial Statements in compliance with Vietnamese Accounting Standards, Vietnamese Accounting System and the statutory requirements relevant to the preparation and presentation of the Interim Financial Statements, and for the internal control as the Executive Board determines is necessary to enable the preparation of Interim Financial Statements that are free from material misstatement, whether due to fraud or error.

Responsibility of Auditors

Our responsibility is to express a conclusion on the Interim Financial Statements based on our review. We conducted our review in accordance with Vietnam Standards on Review Engagements No. 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 Financial Statements, in all material respects, does not give a true and fair view of the financial position of the Company as at 30 June 2026 and the results of operations and its cash flows for the period then ended, in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the relevant statutory requirements applicable to the preparation and presentation of the Interim Financial Statements.

M.S.D.N: 0101917917
CÔNG TY TNHH KIỂM TOÁN CPA VIETNAM
THÀNH PHỐ HÀ NỘI - VIỆT NAM

Bui Thi Thuy
Deputy General Director
Audit Practising Registration Certificate
No. 0580-2023-137-1
Authorised paper No. 04/2026/UQ-CPA VIETNAM 02/01/2026 of Chairman
For and on behalf of
CPA VIETNAM AUDITING COMPANY LIMITED
A member firm of INPACT
Hanoi, 12 August 2026

INTERIM SUMMARIZED STATEMENT OF FINANCIAL POSITION

As at 30th June 2026

	ASSETS	Code	Note	30/06/2026 VND	01/01/2026 VND
A -	**CURRENT ASSETS (100=110+120+130+140+150+160)**	**100**		**136,125,738,274**	**114,880,952,695**
	Cash and cash equivalents	**110**	5.1	**51,830,261,826**	**38,009,288,488**
1.	Cash	111		38,230,261,826	29,009,288,488
2.	Cash equivalents	112		13,600,000,000	9,000,000,000
II.	**Short-term financial investments**	**120**		-	-
III.	**Short-term receivables**	**130**		**76,458,172,493**	**67,980,716,549**
1.	Short-term receivables from customers	131	5.2	51,127,330,858	48,468,865,805
2.	Short-term prepayments to suppliers	132	5.3	4,866,365,072	4,991,890,114
5.	Other short-term receivables	135	5.4	27,797,457,129	21,969,153,893
6.	Short-term allowances for doubtful debts	136	5.5	(7,332,980,566)	(7,449,193,263)
IV.	**Inventories**	**140**		**6,331,881,196**	**7,210,048,627**
1.	Inventories	141	5.6	6,432,466,502	7,310,633,933
2	Allowances for devaluation of inventories	142		(100,585,306)	(100,585,306)
V.	**Short-term biological assets**	**150**		-	-
VI.	**Other current assets**	**160**		**1,505,422,759**	**1,680,899,031**
1.	Short-term deferred expenses	161	5.7	1,499,601,548	1,456,142,373
2.	Deductible value added tax	162		1,794,967	198,632,631
3.	Taxes and other receivables from the State budget	163	5.8	4,026,244	26,124,027
B -	**NON-CURRENT ASSETS (200=210+220+230+240+250+260+270)**	**200**		**45,956,495,334**	**48,015,682,022**
I.	**Long-term receivables**	**210**		**2,000,000,000**	**2,000,000,000**
5.	Other long-term receivables	215	5.4	2,000,000,000	2,000,000,000
II.	**Fixed assets**	**220**		**25,481,334,326**	**28,016,911,890**
1.	Tangible fixed assets	221	5.9	17,277,883,076	19,813,460,640
	- Historical Costs	*222*		*102,531,183,434*	*102,531,183,434*
	- Accumulated depreciation	*223*		*(85,253,300,358)*	*(82,717,722,794)*
3.	Intangible fixed assets	227	5.10	8,203,451,250	8,203,451,250
	- Historical Costs	*228*		*8,203,451,250*	*8,203,451,250*
III.	**Long-term biological assets**	**230**		-	-
IV.	**Investment properties**	**240**		-	-
V.	**Long-term assets in progress**	**250**		-	-
VI.	**Long-term investments**	**260**	5.11	**14,061,532,581**	**13,998,532,086**
3.	Investments in equity of other entities	263		24,188,455,000	24,188,455,000
6.	Provision for impairment of long-term held-to-maturity investments	266		(10,126,922,419)	(10,189,922,914)
VI.	**Other Long-term assets**	**270**		**4,413,628,427**	**4,000,238,046**
1.	Long-term deferred expenses	271	5.7	3,659,104,550	3,245,714,169
2.	Deferred income tax assets	272	5.12	754,523,877	754,523,877
	TOTAL ASSETS (280 = 100+200)	**270**		**182,082,233,608**	**162,896,634,717**

INTERIM SUMMARIZED STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at 30th June 2026

EQUITY AND LIABILITIES		Code	Note	30/06/2026 VND	01/01/2026 VND
C-	**LIABILITIES (300=310+330)**	**300**		**105,632,851,293**	**85,480,745,415**
I.	**Short-term liabilities**	**310**		**100,353,579,323**	**79,643,653,445**
1.	Short-term trade payables	311	5.13	41,287,028,573	28,959,392,142
2.	Short-term prepayments from customers	312	5.14	5,387,936,289	4,633,173,047
3.	Dividends and profits payable	313	5.15	2,891,270,890	213,623,849
4.	Short-term Taxes and other payables to the State budget	314	5.8	6,752,474,918	5,367,484,230
5.	Payables to employees	315		6,187,922,867	4,142,382,438
6.	Short-term accrued expenses	316	5.16	6,835,437,883	4,490,676,288
9.	Short-term deferred revenue	319	5.17	519,209,301	893,257,301
10.	Other short-term payables	320	5.18	28,105,424,722	29,223,091,154
12.	Short-term provisions	322	5.19	1,642,743,135	1,186,636,410
13.	Bonus and welfare fund	323		744,130,745	533,936,586
II.	**Long-term liabilities**	**330**		**5,279,271,970**	**5,837,091,970**
7.	Long-term deferred revenue	337	5.17	857,820,000	1,715,640,000
9.	Long-term borrowings and finance lease liabilities	339	5.20	3,250,000,000	2,950,000,000
13.	Long-term provisions	343	5.19	1,171,451,970	1,171,451,970
D-	**OWNERS' EQUITY**	**400**	5.21	**76,449,382,315**	**77,415,889,302**
1.	Contributed capital	411		40,500,000,000	40,500,000,000
	- *Ordinary shares with voting rights*	*411a*		*40,500,000,000*	*40,500,000,000*
2.	Capital surplus	412		20,354,652,347	20,354,652,347
4.	Other capital	414		3,000,000,000	3,000,000,000
5.	Treasury shares	415		(573,800,000)	(573,800,000)
8.	Development and investment funds	418		8,642,975,684	8,642,975,684
10.	Undistributed profit after tax	420		4,525,554,284	5,492,061,271
	- *Undistributed profit after tax brought forward*	*420a*		*2,431,987,112*	*2,430,543,187*
	- *Undistributed profit after tax for the current period*	*420b*		*2,093,567,172*	*3,061,518,084*
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300+400)		**440**		**182,082,233,608**	**162,896,634,717**

Hanoi, 12 August 2026

Preparer	Deputy Head in charge of Financial Accounting	Chairman
Vu Thi Kim Thoa	**Tran Thi Ngoc Anh**	**Ly Chi Duc**

M.S.D.N: 0100684716-C.T.C.P
CÔNG TY CỔ PHẦN COKYVINA
THÀNH PHỐ HÀ NỘI

INTERIM SUMMARIZED INCOME STATEMENT

For the period ended 30 June 2026

ITEMS		Code	Note	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
1.	Revenues from sales and services rendered	01	6.1	114,708,747,018	173,538,349,185
2.	Revenue deductions	02		-	-
3.	Net revenues from sales and services rendered (10 = 01-02)	10		114,708,747,018	173,538,349,185
4.	Cost of goods and services	11	6.2	84,110,050,370	151,557,571,729
5.	**Gross revenues from sales and services rendered (20 = 10-11)**	**20**		30,598,696,648	21,980,777,456
6.	Gain/(loss) from disposal of investment properties	21		-	-
7.	Financial income	22	6.3	669,792,382	737,280,150
8.	Financial expenses	23	6.4	86,331,003	397,765,851
	In which: interest expenses	*24*		*128,625,344*	*366,605,487*
8.	Selling expenses	26	6.5	22,210,707,969	16,632,164,652
9.	General and administrative expenses	27	6.5	6,077,587,172	4,013,706,222
10.	**Net profits from operating activities {30 = 20+(21-22)+24-(25+26)}**	**30**		2,893,862,886	1,674,420,881
11.	Other income	31	6.6	32,279,017	82,707,599
12.	Other expenses	32	6.6	238,875,934	50,632,139
13.	**Other profits (40 = 31-32)**	**40**		(206,596,917)	32,075,460
14.	**Total net profit before tax(50 = 30+40)**	**50**		2,687,265,969	1,706,496,341
15.	Current corporate income tax expenses	51	6.7	593,698,797	246,663,205
16.	Deferred corporate income tax expenses	52		-	-
17.	**Profits after corporate income tax (60 = 50-51-52)**	**60**		2,093,567,172	1,459,833,136
19.	**Basic earnings per share**	**70**	6.8	522	303

Hanoi, 12 August 2026

Preparer	**Deputy Head in charge of Financial Accounting**	**Chairman**
Vu Thi Kim Thoa	**Tran Thi Ngoc Anh**	**Ly Chi Duc**

M.S.D.N: 0106684716-C.T.C.P
CÔNG TY CỔ PHẦN COKYVINA
THÀNH PHỐ HÀ NỘI

INTERIM SUMMARIZED CASH FLOWS STATEMENT

(Direct method)
For the period ended 30 June 2026

ITEMS	Code	Note	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
I. Cash flows from operating activities				
1. Proceeds from sales and services rendered and other revenues	01		235,645,989,093	234,942,957,654
2. Expenditures paid to suppliers	02		(50,921,166,311)	(60,758,987,353)
3. Expenditures paid to employees	03		(6,547,882,605)	(106,679,573,887)
4. Paid interests	04		(128,125,344)	(366,605,487)
5. Paid corporate income tax	05		(557,174,147)	(637,798,295)
6. Other proceeds from operating activities	06		109,899,143,494	111,701,927,571
7. Other expenditures on operating activities	07		(275,120,128,551)	(144,888,572,334)
Net cash flows from operating activities	***20***		***12,270,655,629***	***33,313,347,869***
II. Cash flows from investing activities				
1. Expenditures on purchase and construction of fixed assets and long-term assets	21		-	(1,348,487,273)
3. Expenditures on loans and purchase of debt instruments from other entities	23		-	(600,000,000)
4. Proceeds from lending or repurchase of debt instruments from other entities	24		600,000,000	-
7. Proceeds from interests, dividends and distributed profits	27		650,317,709	111,086,140
Net cash flows from investing activities	***30***		***1,250,317,709***	***(1,837,401,133)***
III. Cash flows from financial activities				
3. Proceeds from borrowings	33		2,800,000,000	10,679,283,188
4. Repayment of principal	34		(2,500,000,000)	(10,165,638,599)
6. Dividends and profits paid to owners	36		-	(2,272,957,800)
Net cash flows from financial activities	***40***		***300,000,000***	***(1,759,313,211)***
Net cash flows during the period (50 = 20+30+40)	**50**		**13,820,973,338**	**29,716,633,525**
Cash and cash equivalents at the beginning of the period	**60**	**5.1**	**38,009,288,488**	**30,399,687,567**
Effect of exchange rate fluctuations	61		-	513,917,435
Cash and cash equivalents at the end of the period (70 = 50+60+61)	**70**	**5.1**	**51,830,261,826**	**60,630,238,527**

Hanoi, 12 August 2026

Preparer	Deputy Head in charge of Financial Accounting	Chairman
Vu Thi Kim Thoa	Tran Thi Ngoc Anh	Ly Chi Duc

M.S.D.N: 0100684716-C.T.C.P
CÔNG TY CỔ PHẦN COKYVINA
THÀNH PHỐ HÀ NỘI

NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS
For the period ended 30 June 2026

1. COMPANY INFORMATION

1.1. Ownership structure

Cokyvina Joint Stock Company was established under Decision No. 45/2004/QD-BBCVT dated 5 November 2004 issued by the Ministry of Posts and Telecommunications (now the Ministry of Science and Technology). The Company operates under the Certificate of Business Registration of Joint Stock Company No. 010300774, first issued by the Hanoi Department of Planning and Investment (now the Hanoi Department of Finance) on 10 May 2005, which has been amended by the Certificate of Business Registration No. 0100684716 through various amendments, with the 18th amendment dated 1 July 2026, due to the change in the title of the Chairman of the Company's Board of Directors.

Charter capital of the Company according to the Investment License changed for the 18th time on 01/07/2026 is VND 40,500,000,000 (*in words: Forty billion five hundred million Vietnamese Dong*).

The Company's stock is currently listed on the Hanoi Stock Exchange with stock code: CKV.

The Company's foreign language name is: COKYVINA JOINT STOCK COMPANY.

Abbreviated name: COKYVINA.

The Company's registered office is located at No.18 Trieu Viet Vuong Street, Hai Ba Trung Ward, Hanoi City, Vietnam.

The total number of the Company's employees as at 30/6/2026 is 5,485, of which 5,425 are outsourced workers (as at 31/12/2025 is 4,561, of which 4.,499 are outsourced workers).

1.2. Operating industries and principle activities

- Manufacture of communication equipment; Details: Manufacture and assembly of machinery and equipment for postal services, telecommunications, radio and television broadcasting;
- Supply and management of labor resources; Details: Supply and recruitment of labor at the request of employers;
- Manufacture of other electronic and electrical wires and cables; Details: Manufacture of copper wire products (copper wire, optical fiber), copper cores (copper cores, fiber cores), plastic bobbins, iron bobbins and wooden bobbins;
- Manufacture of various electrical wiring equipment; Details: Manufacture and trading of various communication wires and cables (copper and optical fiber), household electrical wires and cables, power supply cables, telecommunications materials and household electrical materials;
- Warehousing and storage of goods; Details: Leasing of warehouses;
- Other transportation support activities; Details: Customs declaration services;
- Short-term accommodation services; Details: Guesthouses and hotels;
- Wholesale of other construction materials and installation equipment;
- Restaurants and mobile food service activities; Details: Restaurants, eateries and food service establishments (excluding bars, karaoke lounges and discotheques);
- Other telecommunications activities; Details: Provision of telecommunications services; provision of services in the fields of postal services;
- Computer programming activities;
- Computer consultancy and computer systems management activities;
- Repair of machinery and equipment; Details: Repair of products in the business sectors;

1.2 Operating industries and principle activities (Continued)

- Installation of machinery and industrial equipment;
- Electrical system installation;
- Wholesale of beverages;
- Wholesale of telecommunications and electronic equipment and components; Details: Trading in raw materials, materials and specialized telecommunications cables, subscriber cables and household electrical materials;
- Wholesale of other machinery, equipment and machinery parts; Details: Wholesale of construction machinery, electrical machinery and equipment, electrical materials, solar energy equipment, office machinery and equipment (excluding computers and peripheral equipment), computer-controlled machine tools, measuring equipment and tools, machine tools for all types of materials, and postal, telecommunications, radio and television, electrical, electronic, information technology, consumer electronic, industrial and civil equipment and supplies for industrial production, trading, maritime and other services;
- Mail order and Internet retail;
- Other business support service activities n.e.c.; Details: Entrusted import and export services (excluding investment entrustment); investment in postal and telecommunications, finance, industrial, residential, infrastructure, industrial park, urban development and other sectors in accordance with law; direct import and export of materials and equipment in the fields of postal and telecommunications, radio and television broadcasting, electricity, electronics, information technology, consumer electronics, transportation, industry, construction and other sectors in accordance with law; maintenance, servicing and warranty services; assembly, completion, consultancy, repair and warranty of the Company's products; value-added telecommunications services; Internet access and transmission services in telecommunications and information technology; supply of equipment for medical, educational, laboratory, agricultural and measurement purposes;
- Education n.e.c;
- Educational support services (for conditional business activities, the Company shall only conduct such activities when all conditions prescribed by law are satisfied);
- Activities of insurance agents and brokers; Details: Insurance agency activities;
- Real estate business and activities involving owned or leased land use rights; Details: Real estate business;
- Management consultancy activities; Details: Consultancy on economic contracts and other services permitted by law (excluding legal consultancy services);
- Other professional, scientific and technical activities n.e.c.; Details: Technology transfer and technology transfer consultancy;
- Crental and leasing of motor vehicles; Details: Car rental;
- Activities of employment agencies and employment consultancy and brokerage centers; Details: Job placement services for workers;
- Construction of residential buildings;
- Temporary employment agency activities;
- Construction of non-residential buildings;
- Manufacture of domestic electrical products; Details: Manufacture and assembly of machinery and equipment in the fields of electricity, electronics, information technology, consumer electronics, transportation, industry, construction and other fields in accordance with law;
- Construction of electrical works;
- Wholesale of solid, liquid and gaseous fuels and related products;
- Construction of water supply and drainage works;

1.2 Operating industries and principle activities (Continued)

- Rental of machinery, equipment and other tangible goods without operators; Details: Rental of machinery, equipment and other tangible goods n.e.c.; Rental of equipment and vehicles;
- Pre-primary education;
- Construction of telecommunications and communication works;
- Kindergarten education;
- Construction of other public utility works;
- Agents and brokers of goods and commodity auctions; Details: Telecommunications agency; Lottery agency; Distribution agency for construction materials; Distribution agency for industrial equipment (cutting machine tools, wire and cable production line equipment, geared motors and conveyors);
- Organization of trade promotion and introduction activities; Details: Event organization (excluding press conferences);
- Travel agency activities;
- Tour operator activities; Details: Domestic and international tour operations;
- Construction of railway works;
- Construction of road works;
- Construction of waterway works;
- Construction of processing and manufacturing works;
- Construction of other civil engineering works;
- Installation of water supply and drainage, heating and air-conditioning systems; Details: Installation, extension, alteration, maintenance and repair of water piping, heating and air-conditioning systems in buildings and other construction works, including heating systems, cooling towers, solar energy collection systems, water supply and drainage and sanitary equipment, ventilation, cooling and air-conditioning equipment, gas equipment, steam pipelines, fire sprinkler systems, irrigation sprinkler systems and piping systems;
- Installation of other building systems; Details: Installation, maintenance and repair of other building equipment systems, excluding electrical, water supply and drainage, heating and air-conditioning systems and industrial machinery, including elevators and escalators, rolling and automatic doors, lightning protection systems, solar panel systems, dust extraction systems, sound systems, soundproofing, thermal insulation and vibration insulation systems;
- Completion of construction works;
- Other specialized construction activities;
- Electricity generation; Details: Solar power generation;

Transmission and distribution of electricity; Details: Wholesale of electricity./.

The Company's principal activities during the year were labor outsourcing services, telecommunications SIM card services, entrusted import and export services, services related to assets, and the sale of goods and other services.

1.3. Normal operating cycle of the Company

The Company's normal operating cycle is 12 months.

1.4. Statement on the comparability of information in the interim summarized financial statements

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Accounting Regime for Enterprises. This Circular replaces the Accounting Regime for Enterprises issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 of the Ministry of Finance. Circular No. 99/2025/TT-BTC is applicable to financial years beginning on or after 1 January 2026.

The Company has applied the guidance of Circular No. 99/2025/TT-BTC since 1 January 2026. In cases where the application of this Circular results in changes in the presentation of the financial statements, the Company will restate or reclassify the comparative figures in accordance with the regulations. Accordingly, the accounting information and figures presented in the interim separate financial statements are comparable as they have been calculated and presented consistently.

1.5. The Company structure

As at 30/6/2026, the Company have 05 dependent units and an office division as follows:

No.	Name	Address
1.	Company's office	No. 178 Trieu Viet Vuong Street, Hai Ba Trung Ward, Hanoi City.
2.	Hanoi Branch	N5 and N6, Nguyen Cong Tru Collective Housing Area, Hai Ba Trung Ward, Hanoi City.
3.	Da Nang Branch	No. 2 Thanh Hai, Hai Chau Ward, Da Nang City.
4.	Ho Chi Minh City Branch	No. 10 Nguyen Cuu Van, Gia Dinh Ward, Ho Chi Minh City.
5.	Hung Yen Branch	Villa CL11-62, Vinhomes Ocean Park 2 Urban Area, Nghia Tru Commune, Hung Yen Province.
6.	Thang Long Branch	No. 110 Nguyen Hoang Ton Street, Tay Ho Ward, Hanoi City.

2. FISCAL YEAR AND ACCOUNTING CURRENCY

Fiscal year / Financial year

The Company's financial year begins on 1 January and ends on 31 December.

The accompanying interim summarized financial statements have been prepared for the accounting period ended 30 June 2026.

Accounting currency

The accompanying interim summarized financial statements are expressed in Vietnam Dong (VND).

3. ACCOUNTING STANDARDS AND SYSTEM

3. 1 Accounting System

The Company applies the Vietnamese Accounting System for Enterprises issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Minister of Finance.

3.2 Statements for the compliance with Accounting Standards and System

Management of the Company ensures to follow all the requirements of the Vietnamese Accounting Standards and Accounting System for Enterprises and relevant legal regulations applicable to the preparation and presentation of the interim summarized financial statements for the accounting period ended 30 June 2026.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Below are the major accounting policies adopted by the Company in the preparation of the interim financial statements:

Basis of preparation of the interim financial statements

The attached interim summarized financial statements are expressed in Vietnam Dong (VND), under the historical cost convention and in accordance with Vietnamese Accounting Standards, Vietnamese Accounting System and legal regulations relevant to the preparation and presentation of interim summarized financial statements.

The summarized financial statements of the Company are prepared on the basis of the summary of the financial statements of the dependent units and the financial statements of the Company's Office. All transactions and balances between the Company's Office and its dependent units as well as between the dependent units have been eliminated when preparing and presenting the Company's summarized financial statements.

The accompanying summarized interim financial statements are not intended to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

Accounting estimates

The preparation of the summarized financial statements in conformity with Vietnamese Accounting Standards requires Management of the Company to make estimates and assumptions that affect the reported amounts of liabilities and assets and the disclosures of contingent liabilities and assets at the date of the summarized financial statements, as well as the reported amounts of revenues and expenses during the accounting period. Actual results may differ from those estimates and assumptions.

Cash and cash equivalents

Cash comprises cash on hand and demand deposits at banks.

Cash equivalents comprise short-term deposits and highly liquid investments with an original maturity of less than 3 months that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

Exchange rates applied in accounting

Transactions denominated in currencies other than VND during the period are translated into VND at the actual exchange rates prevailing at the transaction dates.

Assets and liabilities denominated in currencies other than VND, except for demand deposits, are translated into VND at the average transfer buying and selling exchange rates of the commercial bank where the Company regularly conducts transactions. The Company does not retranslate part or all of the foreign currency-denominated receivables for which provision for doubtful debts has been made;

Balances of foreign currency-denominated demand deposits are translated into VND at the average transfer buying and selling exchange rate at the end of the accounting period of the commercial bank where the Company maintains its deposit accounts.

Foreign exchange differences arising from the translation of foreign currency-denominated monetary items are recognized in the results of operations and presented on a net basis in the Statement of Income.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Financial investments

Held to maturity investments

Held to maturity investments are those that the Company has intention and ability to hold until maturity. Held to maturity investments includes: term bank deposits with original maturities of more than 3 months (including bills and promissory notes), held-to-maturity loans for the purpose of earning periodic interest and other held-to-maturity investments.

Held-to-maturity investments are initially recognized at cost, including the purchase cost and other transaction costs. After initial recognition, held-to-maturity investments are measured at their carrying amount, comprising principal and interest receivable up to the date of the financial statements, less provision for impairment, if any. Interest from these held-to-maturity investments after the acquisition date is recognized in the profit or loss on the basis of interest income to be received. Interest arising prior to the Company's acquisition of held-to-maturity investments is recorded as a decrease in the costs at the acquisition time.

Allowance for held-to-maturity investments is made in accordance with prevailing accounting regulations.

Other investments: are recorded at cost, including purchase price plus directly attributable acquisition costs. After the initial recognition, these investments are measured at cost less allowance for diminution in value of investments.

Investments in other entities and other investments: Allowance for impairment is made when there are indications or evidence that the investments have been impaired at the date of the financial statements. The impairment loss is determined in accordance with prevailing accounting regulations, depending on the nature of each investment.

For investments in parent companies, the basis for making allowance for impairment of investments is the consolidated financial statements of the investee.

Receivables

The receivables comprise the customer receivables and other receivables. Receivables are recognized at the carrying amounts less allowances for doubtful debts.

Allowance for doubtful debts is assessed and made for overdue receivables that are difficult to be collected, or the debtor is unable to pay due to dissolution, bankruptcy or similar difficulties.

Inventories

Inventories are measured at the lower of cost and net realizable value. Cost of inventories comprise costs of direct materials, direct labor, and general operation (if any) incurred in bringing the inventories to their present location and conditions. Net realizable value is determined as the estimated selling price less the estimated costs to complete the products and the marketing, selling and distribution costs incurred.

The cost of inventories is determined in accordance with the weighted average method.

Net realizable value is the estimated selling price of inventory items less all estimated costs of completion and costs of marketing, selling and distribution.

The Company's allowance for impairment of inventories is made when there is reliable evidence of impairment of the net realizable value compared to the history cost of inventories.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Tangible fixed assets and Depreciation

Tangible fixed assets are stated at history cost less accumulated depreciation.

Historical costs of tangible fixed assets include all expenses incurred by the Company to bring the assets to the location and condition necessary for them to be capable of operating in the manner intended by the Company.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives. Details are as follows:

	Years
Buildings, structures	06 - 30
Machinery and equipment	03 - 05
Motor vehicles	06 - 10
Office equipment	03 - 05

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the year.

Intangible fixed assets and Amortization

The Company's intangible fixed assets comprise indefinite-term land use rights. The Company does not depreciate these assets.

Deferred income tax assets

Deferred income tax assets

Deferred income tax assets is the amount of corporate income tax refundable due to temporary differences (or unused tax losses or tax incentives, as applicable).

Deferred income tax assets are recorded only when there is an assurance on the availability of taxable income in the future against which the temporarily deductible differences can be used. Carrying values of deferred corporate income tax assets are considered as of the balance sheet date and will be reduced to the rate that ensures enough taxable income against which the benefits from part of or all of the deferred income tax can be used.

Deferred income tax assets are determined at the estimated rate to be applied in the year when the assets are recovered based on the effective tax rates as of the balance sheet date.

Deferred expenses

Deferred expenses comprise actual expenses arising but relevant to financial performance in several accounting periods. The Company's prepaid expenses includes:

Tools and supplies

Tools and supplies are recorded to expenses and depreciated to on a straight-line basis with useful life of not exceeding 03 years.

Motor vehicle insurance expenses

Is allocated over the insurance coverage period.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Payables

The account payables are monitored in details by payable terms, payable parties, original currency and other factors depending on the Company's management requirement.

These accounts payable are determined almost certainly in terms of their recorded amounts and timing and are not carried at less than the amounts to be paid. They are classified as follows:

Trade payables: reflect payables of commercial nature arising from the purchase of goods, services, or assets, payables for import through trustees of which the seller is an independent entity with the Company.

Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

Dividends and profit payables

Dividends are recognized as liabilities in the interim Statement of Financial Position after the resolution of the General Meeting of Shareholders.

Loans and finance lease liabilities

Loans and finance lease liabilities include loans, financial leases, excluding loans in the form of bonds or preference shares with terms that the issuer is required to repurchase at a certain point in the future.

The Company monitors loan amounts and financial liabilities in details by each type and classifies them into short-term and long-term according to repayment term.

Expenses directly related to the loan are recognized to financial expenses, except for expenses incurred from a separate loan for investment, construction or production in progress, which are capitalized according to Accounting Standard "Borrowing costs".

Recognition and and capitalization of Borrowing costs

All borrowing costs are recognized in the summarized Statement of Income when incurred.

Accrued expenses

Accrued expenses are those already recorded in operating expenses in the period/year but not actually paid to ensure that when these expenses actually occur, they will not have a significant influence on operating expenses based on matching principle between income and expenses.

Deferred revenue

Deferred revenue is revenue received in advance from customers for multiple accounting periods in respect of property leasing. On a periodic basis, deferred revenue is determined and transferred to revenue in accordance with the lease term.

Provisions for payables

The recognized amount of a provision for liabilities is the most reasonable estimate of the amount that will be required to settle the present obligation as at the fiscal year-end date or accounting period-end date.

Only expenses related to the provision for payables made initially will be offset by such provision.

The difference between the provision for liabilities made in the previous accounting period and not fully utilized and the provision for liabilities made in the reporting period, if greater, is reversed to reduce production and business expenses , except for the greater difference of the provision for warranty of products and goods, which is reversed to other income .

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Owners' equity

Capital is recorded according to the actual amounts invested by shareholders.

Capital surplus is recorded in accordance with the difference between the issuance price and face value of shares upon the initial issue or additional issue, the difference between the re-issuance price and carrying value of treasury shares, and the equity component of convertible bonds upon maturity date. Expenses directly related to the additional issue of shares and the re-issuance of treasury shares are recorded as a decrease in capital surplus.

Other sources of capital are due to the supplementation from business profits, revaluation of assets and net carrying values between the fair values of the assets gifted or granted to the Company after deducting taxes payable (if any) related to these assets.

Treasury shares are recognized at cost and presented as a deduction from equity in the summarized Statement of Financial Position.

Profit after corporate income tax is distributed to shareholders after setting up funds in accordance with the Company's Charter as well as the provisions of law and approved by the General Meeting of Shareholders.

Revenue and other income

Revenue from services

Revenue from services is recognized when the outcome of that transaction can be reliably determined. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognized in the year by reference to the percentage of completion of the transaction at the balance sheet date of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

(a) The amount of revenue can be measured reliably;

(b) It is probable that the economic benefits associated with the transaction will flow to the Company;

(c) Identify the completed work as at the Summarized Statement of Financial Position; and

(d) Determine the costs incurred for the transaction as well as the cost to complete the transaction to provide that service.

Revenue from sale of goods

Revenue from sale of goods shall be recognized when it satisfies all the five (5) conditions below:

(a) The Company has transferred to the buyer the significant risks and reward of ownership of the goods;

(b) The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;

(c) The amount of revenue can be measured reliably;

(d) It is probable that the economic benefits associated with the transaction will flow to the Company; and

(e) Costs related to transactions can be determined.

Revenue of Entrusted Import-export service

Revenue of Entrusted Import-export service is the service fee that the Company is entitled to.

Revenue from interest income, dividends and profits received and other income:

The revenue is recognized when the Company can obtain economic benefits from the above activities and when it is reliably measured.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue from interest income, dividends and profits received and other income:

The revenue is recognized when the Company can obtain economic benefits from the above activities and when it is reliably measured.

Cost of goods sold

Including the cost of products, goods and services sold during the period, which is recognized in accordance with the revenue for the year.

Financial expenses

Financial expenses reflect expenses incurred during the period, which mainly include borrowing costs, provision for impairment of financial investments, and foreign exchange differences losses.

Current corporate income tax expense.

Corporate income tax expenses (or corporate income tax income): is total current and deferred income tax expenses (or total current and deferred tax) in determining profit or loss of a period.

- Current income tax expenses: are corporate income tax payable calculated on taxable profit during the year and current corporate income tax rate. Current income tax is calculated on taxable income and applicable tax rate during the tax period. Difference between taxable income and accounting profit is from adjustment of differences between accounting profit and taxable income in accordance with current tax policies.

The Company has an obligation to pay corporate income tax at the rate of 20% on taxable profits.

The determination of the Company's income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the examination results of the competent tax authorities.

Basic earnings per shares

Basic earnings per shares are calculated by dividing net profit (loss) after tax for the year attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the year.

Related parties

A party is considered a related party of the Corporation in case that party is able to control the Corporation or to cause material effects on the financial decisions as well as the operations of the Corporation. A party is also considered a related party of the Corporation in case that party is under the same control or is subject to the same material effects.

When considering the relationship of related parties, the nature of relationship is focused more than its legal form.

Segment reporting

A business segment is a distinguishable component of the Company that is engaged in providing related products or services (business segment) or in providing products or services within a particular economic environment (geographical segment), which is subject to risks and economic benefits that are different from those of other business segments. The Board of Management considers that the Company's main activity is labor outsourcing services and that the Company mainly operates in a single geographical segment - Vietnam. Therefore, the Company does not prepare a segment report.

5. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE INTERIM SUMMARIZED STATEMENT OF FINANCIAL POSITION

5.1 Cash and cash equivalents

	30/06/2026 VND	01/01/2026 VND
Cash on hand	1,530,379,548	1,239,536,813
Bank deposits (*)	36,699,882,278	27,769,751,675
Cash equivalents (**)	13,600,000,000	9,000,000,000
Total	**51,830,261,826**	**38,009,288,488**

(*) Details of demand deposits:

	30/06/2026 VND	01/01/2026 VND
Vietnam Bank for Agriculture and Rural Development	15,057,902,067	8,452,737,454
Joint Stock Commercial Bank for Investment and Development of Vietnam - Quang Trung Branch	13,222,075,016	12,337,309,366
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Tay Ho Branch	3,957,725,978	2,325,316,243
Other banks	4,462,179,217	4,654,388,612
Total	**36,699,882,278**	**27,769,751,675**

(**) Details of cash equivalents:

	30/06/2026 VND	01/01/2026 VND
Vietnam Bank for Agriculture and Rural Development - Hanoi Branch	8,000,000,000	8,000,000,000
Military Commercial Joint Stock Bank - Ba Dinh Branch	1,000,000,000	1,000,000,000
Vietnam Bank for Agriculture and Rural Development - Tay Ho Branch	4,000,000,000	-
Vietnam Bank for Agriculture and Rural Development - Dong Da Branch, Da Nang City	600,000,000	-
	13,600,000,000	**9,000,000,000**

Term deposits with a maturity of one month and interest rates ranging from 3.3% to 4.75% per annum.

5.2 Trade receivables

	30/06/2026 (VND)		01/01/2026 (VND)	
	Book value	**Allowances**	**Book value**	**Allowances**
Short-term	**51,127,330,858**	**(3,482,980,566)**	**48,468,865,805**	**(3,599,193,263)**
Management Board for the Public Telecommunications Services Program (*)	9,523,006,000	(1,818,102,000)	9,523,006,000	(1,818,102,000)
VNPT AI Company – A Branch of Vietnam Posts and Telecommunications Group	14,556,551,544	-	-	-
VNPT Net Corporation	3,332,488,842	-	3,321,651,571	-
VNPT Telecommunications Branches in Provinces and Cities	7,970,983,579	-	15,415,781,518	-
VNPT Business Centers in Provinces and Cities	-	-	820,575,122	-
Hanoi Technical Development Investment Joint Stock Company	190,000,000	-	6,017,799,256	-
Postef Ba Dinh One Member Limited Liability Company	-	-	4,507,973,000	-
Others	15,554,300,893	(1,664,878,566)	8,862,079,338	(1,781,091,263)
Total	**51,127,330,858**	**(3,482,980,566)**	**48,468,865,805**	**(3,599,193,263)**
In which: Receivables from related parties *(Details in Note 7.1)*	***28,374,471,633***	-	***25,351,216,906***	-

(*) Bidding package: The project to support digital television receivers for poor households and near-poor households according to the poverty line with a multi-dimensional approach in 15 provinces of group II has been inspected by the Government Inspectorate on the compliance with legal provisions for the bidding package related to Cokyvina Joint Stock Company, according to the Working Minutes dated 21/12/2022, it is determined that the Management Board of the Public Telecommunications Service Provision Program must still pay Cokyvina Joint Stock Company the amount of VND 7,704,904,000, by the time the inspection of the bidding package has not been approved for settlement, the parties will continue to work to agree on the minutes. The difference in the balance of receivables is VND 1,818,102,000 Cokyvina Joint Stock Company has fully set aside provisions.

5.3 Repayments to suppliers

	30/06/2026 (VND)		01/01/2026 (VND)	
	Book value	**Allowances**	**Book value**	**Allowances**
Short-term	**4,866,365,072**	**(3,850,000,000)**	**4,991,890,114**	**(3,850,000,000)**
Tran Phu Cable and Copper Tube Joint Stock Company	3,850,000,000	(3,850,000,000)	3,850,000,000	(3,850,000,000)
Others	1,016,365,072	-	1,141,890,114	-
Total	**4,866,365,072**	**(3,850,000,000)**	**4,991,890,114**	**(3,850,000,000)**

5.4 Other receivables

	30/06/2026 (VND)		01/01/2026 (VND)	
	Book value	**Allowances**	**Book value**	**Allowances**
Short-term	**27,797,457,129**	**-**	**21,969,153,893**	**-**
- Deposits and collateral for bid guarantees	7,106,973,773	-	7,179,603,476	-
- Other receivables	20,690,483,356	-	14,789,550,417	-
+ Advances	*2,217,249,263*	-	*1,602,010,384*	-
+ Accrued interest receivable on bank deposits	*49,515,854*	-	*175,206,797*	-
+ Receivables from entrusted import-export investment activities	*26,954,224*	-	*1,833,185,347*	-
+ Receivables from chip-based citizen identification authentication services	*6,829,432,500*	-	-	-
+ Receivables from insurance claims and other receivables	*11,567,331,515*	-	*11,179,147,889*	-
Long-term	**2,000,000,000**	**-**	**2,000,000,000**	**-**
- Deposits	2,000,000,000	-	2,000,000,000	-
Total	**29,797,457,129**	**-**	**23,969,153,893**	**-**
In which: Other receivables from related parties *(Details in Note 7.1)*	***6,829,432,500***	-	-	-

5.5 Bad debts

	30/06/2026 (VND)				01/01/2026 (VND)			
	Overdue period	Original value	Provision	Recoverable amount	Overdue period	Original value	Provision	Recoverable amount
1) Trade receivables		**3,599,193,263**	**(3,482,980,566)**	**116,212,697**		**3,599,193,263**	**(3,599,193,263)**	**-**
Optical Fiber Cable and Postal Equipment Technology Joint Stock Company	> 3 years	179,048,798	(179,048,798)	-	> 3 years	179,048,798	(179,048,798)	-
Management Board for Public Telecommunications Works Projects	> 3 years	1,818,102,000	(1,818,102,000)	-	> 3 years	1,818,102,000	(1,818,102,000)	-
PetroVietnam Civil and Industrial Construction Joint Stock Company	> 3 years	1,602,042,465	(1,485,829,768)	116,212,697	> 3 years	1,602,042,465	(1,602,042,465)	-
2) Prepayments to suppliers		**3,850,000,000**	**(3,850,000,000)**	**-**		**3,850,000,000**	**(3,850,000,000)**	**-**
Tran Phu Cable and Copper Tube Joint Stock Company	> 3 years	3,850,000,000	(3,850,000,000)	-	> 3 years	3,850,000,000	(3,850,000,000)	-
Total		**7,449,193,263**	**(7,332,980,566)**	**116,212,697**		**7,449,193,263**	**(7,449,193,263)**	**-**

NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

5.6 Inventories

	30/06/2026 (VND)		01/01/2026 (VND)	
	Original value	Allowances	Original value	Allowances
Raw materials	3,521,879,237	(64,292,948)	3,239,125,330	(64,292,948)
Work in progress	1,978,000,044	-	767,641,848	-
Finished goods	100,313,551	(34,974,625)	82,989,620	(34,974,625)
Goods	832,273,670	(1,317,733)	3,220,877,135	(1,317,733)
Total	**6,432,466,502**	**(100,585,306)**	**7,310,633,933**	**(100,585,306)**

5.7 Deferred expenses

	30/06/2026 VND	01/01/2026 VND
Short-term	**1,499,601,548**	**1,456,142,373**
Tools and equipment	1,193,667,605	1,456,142,373
Others	305,933,943	-
Long-term	**3,659,104,550**	**3,245,714,169**
Prepaid automobile insurance expenses	110,868,836	179,803,658
Prepaid expenses for renovation and repair, tools and equipment, and other expenses	3,548,235,714	3,065,910,511
Total	**5,158,706,098**	**4,701,856,542**

5.8 Taxes and other receivables from, other payables to the State budget

	01/01/2026 VND	Additions VND	Paid VND	30/06/2026 VND
Payables	**5,367,484,230**	**89,337,195,305**	**87,952,204,617**	**6,752,474,918**
Short-term	**5,367,484,230**	**89,337,195,305**	**87,952,204,617**	**6,752,474,918**
Value Added Tax	1,674,224,540	5,154,014,339	5,168,057,325	1,660,181,554
Corporate income tax	276,079,417	593,698,797	557,174,147	312,604,067
Personal income tax	3,417,180,273	14,069,243,385	12,834,547,393	4,651,876,265
Land tax, Land rental charges	-	172,388,118	172,388,118	-
Taxes paid on behalf of contractors and other taxes	-	69,161,851,757	69,161,851,757	-
Fee, charges and other payables	-	185,998,909	58,185,877	127,813,032
Receivables	**26,124,027**	**22,097,783**	-	**4,026,244**
Short-term	**26,124,027**	**22,097,783**	-	**4,026,244**
Personal income tax	4,026,244	-	-	4,026,244
Fee, charges and other payables	22,097,783	22,097,783	-	-

NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

5.9 Increases, decreases in tangible fixed assets

Unit: VND

	Buildings and Structures	Machinery, equipment	Transportation means	Office equipment	Total
HISTORICAL COST					
As at 01/01/2026	**25,392,600,704**	**2,967,387,142**	**72,292,501,885**	**1,878,693,703**	**102,531,183,434**
Purchase					-
As at 30/06/2026	**25,392,600,704**	**2,967,387,142**	**72,292,501,885**	**1,878,693,703**	**102,531,183,434**
ACCUMULATED DEPRECIATION					
As at 01/01/2026	**18,834,322,137**	**2,967,387,142**	**59,248,146,013**	**1,667,867,502**	**82,717,722,794**
Depreciation	412,105,338	-	2,068,653,849	54,818,377	2,535,577,564
As at 30/06/2026	**19,246,427,475**	**2,967,387,142**	**61,316,799,862**	**1,722,685,879**	**85,253,300,358**
NET BOOK VALUE					
As at 01/01/2026	**6,558,278,567**	**-**	**13,044,355,872**	**210,826,201**	**19,813,460,640**
As at 30/06/2026	**6,146,173,229**	**-**	**10,975,702,023**	**156,007,824**	**17,277,883,076**

History cost of tangible fixed assets which are fully depreciated but still in use as at 30/06/2026 is 68,051,065,302 VND (as at 01/01/2026: 62,752,939,667 VND).

List of existing tangible fixed assets with a value ratio of 10% or more of total tangible fixed assets:

	30/06/2026 (VND)			01/01/2026 (VND)		
Asset description	**Historical cost**	**Accumulated depreciation**	**Net book value**	**Historical cost**	**Accumulated depreciation**	**Net book value**
Buildings and Structures						
Company's head office in Ho Chi Minh City	7,454,152,335	3,380,138,267	4,074,014,068	7,454,152,335	3,256,000,631	4,198,151,704
Company's head office at 178 Trieu Viet Vuong Street	5,853,747,711	5,853,747,711	-	5,853,747,711	5,853,747,711	-
Renovation of the head office at 178 Trieu Viet Vuong Street	3,607,639,090	1,924,074,179	1,683,564,911	3,607,639,090	1,743,692,225	1,863,946,865
Others						
Transportation means						
44 Toyota Fortuner 7-seat vehicles	46,368,308,801	46,368,308,801	-	46,368,308,801	46,065,549,542	302,759,259

5.10 Increases, decreases in intangible fixed assets

Unit: VND

	Land use rights	Total
HISTORICAL COST		
As at 01/01/2026	**8,203,451,250**	**8,203,451,250**
As at 30/06/2026	**8,203,451,250**	**8,203,451,250**
ACCUMULATED AMORTIZATION		
As at 01/01/2026	**-**	**-**
As at 30/06/2026	**-**	**-**
NET BOOK VALUE		
As at 01/01/2026	**8,203,451,250**	**8,203,451,250**
As at 30/06/2026	**8,203,451,250**	**8,203,451,250**

NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

5.10 Intangible fixed assets (Continued)

Intangible fixed assets are long-term land use rights which are not depreciated, specifically as follows:

- Land use rights at No. 02 Thanh Hai, Hai Chau Ward, Da Nang City, with a historical cost of 7,291,451,250 VND.
- Land use rights at No. 10 Nguyen Cuu Van, Gia Dinh Ward, Ho Chi Minh City, with a historical cost of 912,000,000 VND.

5.11 Long-term investments

	30/06/2026 (VND)			01/01/2026 (VND)		
	Original cost	Recoverable amount	Provision	Original cost	Recoverable amount	Provision
Investments in other entities	**24,188,455,000**	**14,061,532,581**	**(10,126,922,419)**	**24,188,455,000**	**13,998,532,086**	**(10,189,922,914)**
PTI Insurance Corporation (i)	11,483,455,000	11,483,455,000	-	11,483,455,000	11,483,455,000	-
Optical Fiber Cable and Postal Equipment Technology Joint Stock Company	8,010,000,000	-	(8,010,000,000)	8,010,000,000	-	(8,010,000,000)
Technology and Communications Development Investment Joint Stock Company	625,000,000	625,000,000	-	625,000,000	625,000,000	-
Postal Tourism Joint Stock Company	980,000,000	980,000,000	-	980,000,000	980,000,000	-
Vietnam-Japan Trading and Investment Joint Stock Company	2,000,000,000	411,107,487	*(1,588,892,513)*	2,000,000,000	350,556,779	(1,649,443,221)
NIKKO Vietnam Joint Stock Company	1,090,000,000	561,970,094	*(528,029,906)*	1,090,000,000	559,520,307	(530,479,693)
Total	**24,188,455,000**	**14,061,532,581**	**(10,126,922,419)**	**24,188,455,000**	**13,998,532,086**	**(10,189,922,914)**

(i) Pursuant to Resolution No. 20/NQ-CKV-HĐQT dated July 10, 2026 of the Company's Board of Directors at its second meeting in 2026, the plan for the transfer of the Company's capital contribution in Post and Telecommunication Joint Stock Insurance Corporation was approved, and the General Director was assigned to implement the plan.

5.12 Deferred income tax assets

	30/06/2026 VND	01/01/2026 VND
Deferred income tax assets		
- Corporate income tax rate used to measure deferred income tax assets	20%	20%
- Deferred income tax assets arising from deductible temporary differences	754,523,877	754,523,877
Total	**754,523,877**	**754,523,877**

5.13 Trade payables

	30/06/2026 VND	01/01/2026 VND
Short-term	**41,287,028,573**	**28,959,392,142**
Xor Cloud Joint Stock Company	8,708,724,126	1,877,944,034
Qidong Dijie Complete Sets of Industrial Equipment Co., Ltd.	3,824,297,568	3,837,536,976
Southern Branch - VTC Digital Telecommunications One Member Company Limited	-	961,950,000
Center for Research and Application of Population and Citizen Identification Data	5,314,607,668	-
Sun Viet Information Technology and Telecommunications Development Joint Stock Company	6,422,020,800	-
Others	17,017,378,411	22,281,961,132
Total	**41,287,028,573**	**28,959,392,142**
In which:		
Payables to related parties	***153,709,046***	***1,752,250,363***
(Details in Note 7.1)		

5.14 Prepayments from customers

	30/06/2026 VND	01/01/2026 VND
Short-term	**5,387,936,289**	**4,633,173,047**
VNPT Provincial Telecommunications Companies	3,753,456,754	412,732,487
Vietnam Post Corporation	1,508,278,500	-
Binh Minh Plastics Joint Stock Company	-	2,862,811,600
Post and Telecommunications Project Management Board	-	1,305,337,440
Others	126,201,035	52,291,520
Total	**5,387,936,289**	**4,633,173,047**
In which:		
Prepayments from related parties	***3,879,657,789***	***1,770,361,447***
(Details in Note 7.1)		

5.15 Dividends and profit payables

	30/06/2026 VND	01/01/2026 (Re-stated) VND
Dividends and profits payable	2,891,270,890	213,623,849
Total	**2,891,270,890**	**213,623,849**
In which:		
Dividends payable to related parties	***1,270,080,000***	-
(Details in Note 7.1)		

Dividends payable include VND 2,567,680,000, representing dividends payable to shareholders from undistributed profit after tax for 2025, and VND 323,590,890, representing unpaid dividends from previous years to shareholders who have not completed securities depository registration with the Vietnam Securities Depository and Clearing Corporation and have not directly contacted the Company to complete the procedures for receiving the dividends to date.

NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

5.16 Accrued expenses

	30/06/2026 VND	01/01/2026 (Re-stated) VND
Short-term	**6,835,437,883**	**4,490,676,288**
Operating expenses of the Centers	6,179,816,694	3,772,619,386
Cost of SIM card operations	266,615,249	718,056,902
Interest expense	89,851,371	-
Others	299,154,569	-
Total	**6,835,437,883**	**4,490,676,288**

5.17 Deferred revenues

	30/06/2026 VND	01/01/2026 (Re-stated) VND
Short-term	**519,209,301**	**893,257,301**
Deferred revenue from warehouse and transmission channel rental services	519,209,301	893,257,301
Long-term	**857,820,000**	**1,715,640,000**
Deferred revenue from transmission channel rental services	857,820,000	1,715,640,000
Total	**1,377,029,301**	**2,608,897,301**

5.18 Other payables

	30/06/2026 VND	01/01/2026 (Re-stated) VND
Short-term	**28,105,424,722**	**29,223,091,154**
Trade Union fees	2,246,321,863	2,298,525,152
Social insurance	348,532,931	649,696,871
Health insurance	38,892,230	155,530,912
Unemployment insurance	61,819,986	70,330,973
Short-term deposits received	167,572,000	167,572,000
Others	25,242,285,712	25,881,435,246
Other payables related to labor outsourcing services	*6,355,096,729*	*2,621,128,537*
Payables to VNPT related to equitization	*16,278,387,971*	*16,278,387,971*
Others	*2,608,801,012*	*6,981,918,738*
Total	**28,105,424,722**	**29,223,091,154**
In which:		
Payables to related parties	**16,461,687,971**	**16,461,687,971**
(Details in Note 7.1)		

5.19 Provisions

	01/01/2026 VND	Increase VND	Decrease VND	30/06/2026 VND
Short-term	**1,186,636,410**	**456,106,725**	**-**	**1,642,743,135**
Provision for product and goods warranties	1,186,636,410	456,106,725	-	1,642,743,135
Long-term	**1,171,451,970**	**-**	**-**	**1,171,451,970**
Provision for product and goods warranties	1,171,451,970	-	-	1,171,451,970
Total	**2,358,088,380**	**456,106,725**	**-**	**2,814,195,105**

5.20 Borrowings and finance lease liabilities

	30/06/2026 VND	Increase VND	Decrease VND	01/01/2026 VND
Long-term	**3,250,000,000**	**2,800,000,000**	**2,500,000,000**	**2,950,000,000**
Borrowings	***3,250,000,000***	***2,800,000,000***	***2,500,000,000***	***2,950,000,000***
Loans from individuals (*)	3,250,000,000	*2,800,000,000*	*2,500,000,000*	*2,950,000,000*
Total	**3,250,000,000**	**2,800,000,000**	**2,500,000,000**	**2,950,000,000**

(*) Loan Agreement No. 01/2023/HĐVT-COKY dated July 1, 2023, and its addenda dated May 2, 2024 and February 9, 2026, entered into between Hung Yen Branch and Mr. Vu Xuan Chien, with a loan amount of 10,000,000,000 VND. The purpose of the loan is to serve production and business activities, with a loan term of five years from July 1, 2023 to June 30, 2028. The loan is provided in cash or by bank transfer, with an interest rate of 6.5% per annum applicable from April 1, 2026 (the previous interest rate was 4.5% per annum).

NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

5.21 Owners' equity

a. Changes of owners' equity

Unit: VND

	Owners' equity	Capital surplus	Other capital	Treasury shares	Development and investment fund	Retained earnings	Total
As at 01/01/2026	**40,500,000,000**	**20,354,652,347**	**3,000,000,000**	**(573,800,000)**	**8,642,975,684**	**5,203,539,363**	**77,127,367,394**
Profit in the previous year	-	-	-	-	-	3,061,518,084	3,061,518,084
Dividends	-	-	-	-	-	(2,326,960,000)	(2,326,960,000)
Appropriation to equity funds	-	-	-	-	-	(446,036,176)	(446,036,176)
As at 01/01/2026	**40,500,000,000**	**20,354,652,347**	**3,000,000,000**	**(573,800,000)**	**8,642,975,684**	**5,492,061,271**	**77,415,889,302**
Profit in this year	-	-	-	-	-	2,093,567,172	2,093,567,172
Dividends (*)	-	-	-	-	-	(2,567,680,000)	(2,567,680,000)
Appropriation to equity funds (*)	-	-	-	-	-	(492,394,159)	(492,394,159)
As at 30/06/2026	**40,500,000,000**	**20,354,652,347**	**3,000,000,000**	**(573,800,000)**	**8,642,975,684**	**4,525,554,284**	**76,449,382,315**

(*) The Company distributed profits in accordance with Resolution No. 01/NQ-ĐHĐCĐ-CKV dated June 23, 2026 of the 2026 Annual General Meeting of Shareholders, specifically as follows:

- Allocation to the bonus and welfare fund: 492,394,159 VND.
- Dividend distribution: 2,567,680,000 VND.

Dividend payment date: The Board of Directors of the Company is authorized to decide the appropriate time for payment of dividends for 2025, but no later than September 30, 2026.

5.21 Owners' equity (Continued)

b. Details of owners' equity

	30/06/2026 VND	01/01/2026 VND
Vietnam Posts and Telecommunications Group	19,845,000,000	19,845,000,000
Ms. Nguyen Thi Mui	3,943,000,000	3,943,000,000
Mr. Nguyen Manh Hai	2,602,000,000	2,602,000,000
Mr. Tran Quoc Phong	2,120,000,000	2,120,000,000
Other shareholders	11,990,000,000	11,990,000,000
Total	**40,500,000,000**	**40,500,000,000**

c. Capital transactions with shareholders and appropriation of profits and dividends

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Shareholders' capital		
Opening balance	40,500,000,000	40,500,000,000
Increased during the period	-	-
Decreased during the period	-	-
Closing balance	40,500,000,000	40,500,000,000
Dividend, Profit distribution	**2,567,680,000**	**2,326,960,000**

d. Shares

Item	30/06/2026 Shares	01/01/2026 Shares
Quantity of registered shares	**4,050,000**	**4,050,000**
Quantity of issued shares	**4,050,000**	**4,050,000**
Common shares	4,050,000	4,050,000
Purchased shares (treasury shares)	**(38,000)**	**(38,000)**
Common shares	(38,000)	(38,000)
Outstanding shares	**4,012,000**	**4,012,000**
Common shares	4,012,000	4,012,000
Par value of outstanding shares (VND/ share)	*10,000*	*10,000*

5.22 Off Summarized Statement of Financial Position Items

	30/06/2026	01/01/2026
Foreign currencies		
Bank deposits		
USD	92,294.95	16,501.67
EUR	122,396.01	122,229.85

6. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM SUMMARIZED INCOME STATEMENT

6.1 Revenue from sales of goods and provision of services

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Revenue from provision of services	88,362,296,811	102,917,421,804
Revenue from sale of goods	26,346,450,207	70,620,927,381
Total	**114,708,747,018**	**173,538,349,185**
In which:		
Revenue from related parties	***91,758,356,816***	***141,205,073,162***
(Details in Note 7.1)		

6.2 Cost of goods sold

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Cost of services rendered	61,853,588,260	88,683,099,622
Cost of goods sold	22,256,462,110	62,874,472,107
Total	**84,110,050,370**	**151,557,571,729**

6.3 Financial income

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Interest income from deposits	353,901,490	199,685,762
Realized foreign exchange gains	295,310,892	23,676,953
Unrealized foreign exchange gains	-	513,917,435
Dividends received	20,580,000	-
Total	**669,792,382**	**737,280,150**

6.4 Financial expenses

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Interest expense	128,625,344	366,605,487
Realized foreign exchange losses	1,731,481	1,455,073
Unrealized foreign exchange losses	18,974,673	-
Provision for (reversal of provision for) financial investmen	(63,000,495)	18,058,566
Others	-	11,646,725
Total	**86,331,003**	**397,765,851**

NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

6.5 Selling expenses and General and administrative expenses

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Selling expenses	**22,210,707,969**	**16,632,164,652**
Employee expenses	6,786,450,888	4,773,122,372
Office supplies expenses	44,865,101	38,835,151
Amortization and Depreciation expenses	150,211,638	124,137,636
Charges and fee	2,000,000	-
Provision for (reversal of provision for) warranty expenses	456,106,725	(165,376,833)
Outsourcing expenses	8,145,073,262	6,174,318,122
Other cash expense	6,626,000,355	5,687,128,204
General and administrative expenses	**6,077,587,172**	**4,013,706,222**
Employee expenses	2,631,435,167	2,244,043,409
Office supplies expenses	417,657,224	178,598,234
Amortization and Depreciation expenses	430,998,156	430,998,156
Charges and fee	5,421,258	19,781,060
Reversal of provision for doubtful debts	(116,212,697)	(55,732,598)
Outsourcing expenses	981,547,870	162,586,958
Other cash expense	1,726,740,194	1,033,431,003
Total	**28,288,295,141**	**20,645,870,874**

6.6 Other income/ Other expenses

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Other income		
Other income	32,279,017	82,707,599
Total	**32,279,017**	**82,707,599**
Other expenses		
Administrative penalties	196,411,222	38,160,429
Other expenses	42,464,712	12,471,710
Total	**238,875,934**	**50,632,139**
Other profit	**(206,596,917)**	**32,075,460**

NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

6.7 Current corporate income tax expense

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Total accounting profit before corporate income tax	**2,687,265,969**	**1,706,496,341**
Increase adjustment	**282,833,343**	**40,117,550**
Non-Deductible Expenses	*282,833,343*	*40,117,550*
Unrealized foreign exchange differences (cash and receivables)	*18,974,673*	-
Decrease adjustment	**(20,580,000)**	**(513,297,865)**
Dividends and profits received	*(20,580,000)*	-
Unrealized foreign exchange differences (cash and receivables)	-	*(513,297,865)*
Taxable income	**2,968,493,985**	**1,233,316,026**
Corporate Income Tax rate	*20%*	*20%*
Current corporate income tax expense	**593,698,797**	**246,663,205**

6.8 Basic earnings per share

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 (Re-stated) VND
Profit after corporate income tax	**2,093,567,172**	**1,459,833,136**
Appropriation to the bonus and welfare fund	-	*(246,197,080)*
Profit attributable to common shareholders (VND)	**2,093,567,172**	**1,213,636,057**
Weighted average number of common shares outstanding during the period (shares)	4,012,000	4,012,000
Basic earnings per share (VND/share)	**522**	**303**

(*) At the reporting date, the Company cannot estimate of the profit for the year ended June 30, 2026 that can be allocated to the bonus and welfare funds, remuneration for BODs or/and Board of Management. If the Company uses the bonus and welfare funds to pay remuneration for BODs or Board of management for the period ended 30/06/2026, the net profit for shareholders and basic earnings per share will redude.

Basic earnings per share for the interim accounting period ended June 30, 2025 have been restated because, in 2026, the Company distributed profits in accordance with Resolution No. 01/NQ-ĐHĐCĐ-CKV dated June 23, 2026 of the 2026 Annual General Meeting of Shareholders, under which VND 492,394,159 was allocated to the Bonus and Welfare Fund and the Management Board Bonus Fund. Accordingly, the profit attributable to ordinary shareholders for the purpose of calculating basic earnings per share for the interim accounting period ended June 30, 2025 was reduced by one half of the above allocation. Basic earnings per share for the interim accounting period ended June 30, 2025 changed as follows:

6.8 Basic earnings per share (continued)

	For the period ended 30/6/2025 (Presented) VND	For the period ended 30/6/2025 (Re-stated) VND	Differences VND
Profits after corporate income tax (VND)	1,459,833,136	1,459,833,136	-
Appropriation to the bonus and welfare fund	-	*(246,197,080)*	*(246,197,080)*
Profit or loss attributable to ordinary shareholders (VND)	1,459,833,136	1,213,636,056	246,197,080
Weighted average number of common shares outstanding during the period (shares)	4,012,000	4,012,000	-
Basic earnings per share (VND/share)	**364**	**303**	**(61)**

6.9 Production and business expenses by factors

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Raw material expenses	462,522,325	210,245,722
Employee expenses	11,058,048,579	54,605,589,062
Amortization and Depreciation expenses	2,435,163,616	2,876,122,094
Reversal of provision	(263,184,947)	(222,000,342)
Outsourcing expenses	34,183,730,299	26,049,550,524
Other cash expenses	39,568,135,939	23,620,349,537
Total	**87,444,415,811**	**107,139,856,597**

NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

7. OTHER INFORMATION

7.8 Information of related parties

List of the Company's related parties

Related parties	Relationship
Vietnam Posts and Telecommunications Group	Major shareholder
Entities within the Vietnam Posts and Telecommunications Group	Related parties within the Group
Public-service entities, independent units, subsidiaries, and associates of the VNPT Group	Related parties within the Group
Members of the Board of Management, Board of Directors, Board of Supervisors, other managers and close family members of these individuals	Significant influence

During the period, the Company had the following transactions with related parties:

a. Related Party Balance:

Related parties	Relationship	30/06/2026 VND	01/01/2026 VND
Short-term trade receivables		**28,374,471,633**	**25,351,216,906**
VNPT Telecommunications Branches in Provinces	Same Group	7,970,983,579	15,415,781,518
VNPT Business Centers in Provinces	Same Group	-	820,575,122
VNPT Net Corporation	Same Group	3,332,488,842	3,321,651,571
Vietnam Posts and Telecommunications Group	Major shareholder	34,396,667	10,758,160
Media Corporation – A Branch of Vietnam Posts and Telecommunications Group	Same Group	593,482,194	49,652,587
Media Corporation	Same Group	-	232,608,912
Postal General Hospital	Same Group	27,901,920	-
Postal Hospital	Same Group	-	111,216,834
VNPT Information Technology Company	Same Group	60,153,990	759,446,882
VNPT Service Corporation	Same Group	514,860,848	121,552,320
VNPT AI Company – A Branch of Vietnam Posts and Telecommunications Group	Same Group	14,556,551,544	-
VNPT-I – A Branch of Vietnam Posts and Telecommunications Group	Same Group	6,312,289	-
Postef Ba Dinh One Member Limited Liability Company	Same Group	1,277,339,760	4,507,973,000
Other short-term receivables		**6,829,432,500**	**-**
VNPT AI Company – A Branch of Vietnam Posts and Telecommunications Group	Same Group	6,829,432,500	-

NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

7.1 Information of related parties (continued)

a. Related Party Balance (continued):

Related parties	Relationship	30/06/2026 VND	01/01/2026 VND
Short-term trade payables		**153,709,046**	**1,752,250,363**
VNPT Service Corporation	Same Group	107,491,120	1,692,250,363
VNPT Telecommunications Branches in Provinces	Same Group	23,572,790	40,000,000
VNPT AI Company – A Branch of Vietnam Posts and Telecommunications Group	Same Group	2,645,136	-
Telecommunications Low-Voltage Electrical Investment Joint Stock Company	Same Group	20,000,000	20,000,000
Short-term prepayments from customers		**3,879,657,789**	**1,770,361,447**
VNPT Telecommunications Branches in Provinces	Same Group	3,753,456,754	412,732,487
VNPT Business Centers in Provinces	Same Group	-	-
VNPT Net Corporation	Same Group	9,090,720	8,491,520
Post and Telecommunications Works Project Management Board	Same Group	-	1,305,337,440
Postal Hospital	Same Group	-	43,800,000
Postal General Hospital	Same Group	117,110,315	-
Dividends and profits payable		**1,270,080,000**	**-**
Vietnam Posts and Telecommunications Group	Major shareholder	1,270,080,000	-
Other short-term payables		**16,461,687,971**	**16,461,687,971**
Payable to VNPT in relation to equitization	Major shareholder	16,278,387,971	16,278,387,971
Board of Directors and Board of Supervisors	Significant influence	183,300,000	183,300,000

b. Transactions with related parties

Related parties	Relationship	Nature of transation	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Purchase of goods				
Entities within the VNPT Group	Same Group	Services	100,168,400	42,450,695,385
Total			**100,168,400**	**42,450,695,385**
Sales of goods				
Entities within the VNPT Group	Same Group	Services	89,159,406,374	28,228,405,936
Public-service entities, independent units, subsidiaries, and associates of the VNPT Group	Same Group	Services	2,598,950,442	112,976,667,226
Total			**91,758,356,816**	**141,205,073,162**

NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

7.1 Information of related parties (continued)

c. Remuneration for Board of Management, Board of Supervisors and Board of Management

Full name	Position	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Remuneration for Board of Management			
Mr. Ly Chi Duc	Chairman (Appointed from 23/6/2026)	13,946,740	12,889,131
Mr. Pham Viet Huy	Chairman (Dismissed from 23/6/2026)	19,923,913	18,413,044
Ms. Phan Thi Thanh Sam	Member (Dismissed from 28/6/2024)	-	6,444,564
Ms. Nguyen Thi Phuong Lieu	Member (Dismissed from 29/4/2025)	4,648,913	12,889,131
Mr. Nong Van Hieu	Member (Appointed from 28/6/2024)	13,946,739	6,444,564
Ms. Nguyen Thi Mui	Member (Appointed from 29/4/2025)	9,297,826	-
Total		**61,764,131**	**57,080,434**
Remuneration for Board of Supervisors			
Mr. Ta Quang Hiep	Head of the Board (Appointed from 28/6/2024)	13,946,739	6,444,565
Mr. Pham Le Chau	Member	7,969,565	7,356,218
Ms. Nguyen Thi Chien	Member	7,969,565	7,356,218
Total		**29,885,869**	**21,157,001**
Remuneration for Board of General Directors and others			
Mr. Ly Chi Duc	General Director (Dismissed from 23/6/2026)	364,875,124	302,284,264
Ms. Nguyen Thi Phuong Lieu	Member (Dismissed from 29/4/2025)	-	156,025,092
Ms. Hoang Thi Thu Hien	General Director (Appointed from 23/6/2026)	235,450,782	198,136,696
Mr. Hoang Minh Duc	Person in charge of corporate governance (Appointed from 10/2/2026)	20,733,158	-
Ms. Tran Thi Ngoc Anh	Deputy Head of the Accounting and Finance Department (Appointed from 01/6/2026)	29,088,683	-
Ms. Ngo Thi Thanh Loan	Chief Accountant (Dismissed from 01/6/2026)	159,432,073	-
Total		**809,579,820**	**656,446,052**

NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

7.2 Comparative figures

The comparative information presented in the interim Statement of Financial Position and the related notes comprises the figures from the financial statements for the year ended 31 December 2025, which were audited by CPA VIETNAM Auditing Company Limited – a Member Firm of INPACT.

The comparative information presented in the interim Income Statement and the interim Cash Flows Statement and the related notes comprises the figures from the financial statements for the period ended 30 June 2025, which were reviewed by CPA VIETNAM Auditing Company Limited – a Member Firm of INPACT.

Certain line items in the Statement of Financial Position as at 1 January 2026 have been restated to comply with the guidance of Circular No. 99 as follows:

Items	31/12/2025 (Presented) VND	01/01/2026 (Re-stated) VND	Differences VND	Note
EQUITY AND LIABILITIES				
I. Short-term liabilities				
3. Dividends and profits payable	-	213,623,849	213,623,849	(i)
10. Other short-term payables	29,436,715,003	29,223,091,154	(213,623,849)	

(i) Reclassification of the balance of "Other short-term payables for dividends and profits" to "Dividends and profits payable" in accordance with the guidance of Circular No. 99/2025/TT-BTC.

Hanoi, 12 August 2026

Preparer	Deputy Head in charge of Financial Accounting	Chairman
Vu Thi Kim Thoa	Tran Thi Ngoc Anh	Ly Chi Duc

M.S.D.N: 0100684716-C.T.C.P
CÔNG TY CỔ PHẦN COKYVINA
THÀNH PHỐ HÀ NỘI