

Vietnam Post and Telecommunications Group
COKYVINA JOINT STOCK COMPANY

CONSOLIDATED FINANCIAL STATEMENTS
COKYVINA
QUARTER 3/2026

HANOI T10,2026

CONSOLIDATED FINANCIAL STATEMENT REPORT

As of September 30, 2026

Unit: VND

No.	ITEMS	Code	Note	End of term	Beginning of term
	CURRENT ASSETS				
A.	CURRENT ASSETS(100 = 110+120+130+140+160)	100		145.182.662.653	114.880.952.695
I.	Cash and cash equivalents	110	V.01	53.385.099.690	38.009.288.488
1	Cash	111		42.485.099.690	29.009.288.488
2	Cash equivalents	112		10.900.000.000	9.000.000.000
II.	Short-term financial investments	120		8.000.000.000	-
1	Trading securities	121	V.02a	-	-
2	Provision for decrease in value of trading securities	122		-	-
3	Investments held to maturity	123		8.000.000.000	-
III.	Short-term receivables	130		77.520.161.861	67.980.716.549
1	Short-term receivables from customers	131	V.03	52.679.914.814	48.468.865.805
2	Short-term repayments to suppliers	132	V.04	6.843.733.903	4.991.890.114
3	Short-term inter-company receivables	133		-	-
4	Receivables based on construction contract progress	134		-	-
6	Other short-term receivables	135	V.05	25.329.493.710	21.969.153.893
7	Provision for doubtful short-term receivables (*)	136		(7.332.980.566)	(7.449.193.263)
8	Shortage of assets awaiting resolution	137		-	-
IV.	Inventories	140	V.06	5.166.306.620	7.210.048.627
1	Inventories	141		5.266.891.926	7.310.633.933
2	Provision against devaluation of inventories	142		(100.585.306)	(100.585.306)
V.	Other current assets	160		1.111.094.482	1.680.899.031
1	Short-term deferred costs	161		1.105.273.271	1.456.142.373
2	Deductible VAT	162		1.794.967	198.632.631
3	Taxes and other revenues to the state	163	V.07	4.026.244	26.124.027
4	Purchase and resale of government bonds	164		-	-
5	Other short-term assets	165		-	-
B.	NON-CURRENT ASSETS (200=210+220+240+250+260)	200		44.060.277.729	48.015.682.022
I.	Long - terms receivables	210	V08	2.000.000.000	2.000.000.000
1	Long-term trade receivables	211		-	-
2	Long-term advances to supplies	212		-	-
3	Operating capital provided to affiliates	213		-	-
4	Long-term inter-company receivables	214		-	-
6	Other long-term receivables	215		2.000.000.000	2.000.000.000
7	Provision for doubtful long-term receivables	216		-	-
II.	Fixed assets	220		24.444.997.631	28.016.911.890
1	Tangible fixed assets	221	V.09	16.241.546.381	19.813.460.640
-	Cost	222		85.960.872.986	102.531.183.434
-	Accumulated Depreciation	223		(69.719.326.605)	(82.717.722.794)
2	Finance lease fixed assets	224		-	-
-	Cost	225		-	-
-	Accumulated Amortization	226		-	-
3	Intangible fixed assets	227	V.10	8.203.451.250	8.203.451.250
-	Cost	228		8.203.451.250	8.203.451.250
-	Accumulated Depreciation	229		-	-



No.	ITEMS	Code	Note	End of term	Beginning of term
III.	Investment property	240		-	-
-	Cost	241		-	-
-	Accumulated Depreciation	242		-	-
IV.	Long-term assets in progress	250		-	-
1	Long-term work in progress	251		-	-
2	Construction in progress	252		-	-
V.	Long-term financial investments	260	V.02b	14.061.532.581	13.998.532.086
1	Investments in subsidiaries	261		-	-
2	Investments in joint ventures and associates	262		-	-
3	Capital contribution investment in another entity	263		24.188.455.000	24.188.455.000
4	Provisions for long-term financial investments	264		(10.126.922.419)	(10.189.922.914)
5	Long-term investments held to maturity	265		-	-
VI	Other long-term assets	270		3.553.747.517	4.000.238.046
1	Long-term deferred costs	271		2.799.223.640	3.245.714.169
2	Deferred income tax assets	272		754.523.877	754.523.877
3	Long term equipment, supplies and spare parts	273		-	-
4	Other long-term assets	274		-	-
	TOTAL ASSETS (280 = 100+200)	280		189.242.940.382	162.896.634.717
	LIABILITIES	Code	Note	End of term	Beginning of term
A.	LIABILITIES (300=310+330)	300		111.842.699.688	85.480.745.415
I.	Current liabilities	310		105.492.337.718	79.643.653.445
1	Short-term trade accounts payable	311	V11	42.776.448.873	28.959.392.142
2	Short-term advances from customers	312		2.435.173.383	4.633.173.047
3	Dividends and profits must be paid	313		2.891.270.890	213.623.849
4	Taxes and other payables to State	314	V12	7.489.525.979	5.367.484.230
5	Short-term payables to employees	315		6.931.105.858	4.142.382.438
6	Short-term accrued expenses	316	V13	9.371.232.096	4.490.676.288
7	Short-term inter-company payables	317		-	-
8	Payment based on the progress of a short-term construction contract	318		-	-
9	Short-term deferred revenue	319	V18	613.057.715	893.257.301
10	Other current payables	320	V14	28.916.878.816	29.223.091.154
11	Short-term loans and financial leases	321	V15	-	-
12	Provision for short term payables	322	V16	3.386.433.363	1.186.636.410
13	Bonus and welfare funds	323		681.210.745	533.936.586
14	Transactions to buy and sell Government bonds	325		-	-
II.	Long - term liabilities	330		6.350.361.970	5.837.091.970
1	Long-term trade accounts payable	331		-	-
2	Long-term advances from customers	332		-	-
3	Long-term accrued expenses	334		-	-
4	Internally payable business capital	335		-	-
5	Long-term internal payables	336		-	-
6	Revenue awaiting long-term allocation	337	V18	428.910.000	1.715.640.000
7	Other long-term payables	338	V.17	-	-
8	Long-term loans and financial leases	339	V.17	4.750.000.000	2.950.000.000
9	Deferred income tax	342		-	-
10	Provision for long-term payables	343	V.16	1.171.451.970	1.171.451.970
11	Scientific and technological development fund	344		-	-
B.	EQUITY (400=410+430)	400		77.400.240.694	77.415.889.302
I.	Owner's equity	410	V.19	77.400.240.694	77.415.889.302
1	Paid-in capital	411		40.500.000.000	40.500.000.000
2	Share premium	412		20.354.652.347	20.354.652.347
3	Other capital of owners	414		3.000.000.000	3.000.000.000

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No.	ITEMS	Code	Note	End of term	Beginning of term
4	Shares repurchased from oneself	415		(573.800.000)	(573.800.000)
5	Differences upon asset revaluation	416		-	-
6	Exchange differences	417		-	-
7	Investment and development fund	418		8.642.975.684	8.642.975.684
9	Other equity fund	419		-	-
10	Undistributed after-tax profit	420		5.476.412.663	5.492.061.271
-	- Undistributed post-tax profits accumulated by the end of the previous period	420a		4.525.554.284	2.430.543.187
-	- Undistributed post-tax profits of current period	420b		950.858.379	3.061.518.084
	Total Capital Resources (440=300+400)	440		189.242.940.382	162.896.634.717

Hanoi, October 20, 2026

Preparer

Deputy Head of Accounting Department

Chairman of the Board of Directors



Vu thi Kim Thoa



Tran Thi Ngoc Anh



Ly Chi Duc



SUMMARIZED INCOME STATEMENT

Unit: VND

No.	ITEMS	Code	Note	Third quarter of 2026	Third quarter of 2025	Cumulative number from the beginning of the year to the end of the third quarter of 2026	Cumulative number from the beginning of the year to the end of the third quarter of 2025
1	Revenues from sales and services rendered	1		77.801.059.536	28.084.957.100	192.509.806.554	201.623.306.285
2	Revenue deductions	2		0	0	0	0
3	Net revenues from sales and services rendered (10= 01-02)	10	VI.22	77.801.059.536	28.084.957.100	192.509.806.554	201.623.306.285
4	Cost of goods sold	11	VI.23	57.519.014.850	17.190.223.219	141.629.065.220	168.747.794.948
5	Gross revenues from sales and sevice rendered (20 = 10-11)	20		20.282.044.686	10.894.733.881	50.880.741.334	32.875.511.337
6	Profit/loss from the sale and liquidation of investment properties.	21					
7	Financial income	22	VI.24	292.807.542	158.729.880	943.625.251	896.010.030
8	Financial expenses	23	VI.25	88.911.485	31.266.337	156.267.815	429.032.188
	<i>In which: borrowing costs</i>	24		88.903.082	26.799.182	217.528.426	393.404.669
9	Selling expenses	25		15.677.483.422	8.352.169.445	37.888.191.391	24.984.334.097
10	General and administration expenses	26		3.590.206.396	1.896.630.050	9.667.793.568	5.910.336.272
11	Net profit from operating activities {30=20+(21-22)-(24+25)}	30		1.218.250.925	773.397.929	4.112.113.811	2.447.818.810
12	Other income	31		10.157.734	27.230.086	42.436.751	109.937.685
13	Other expenses	32		34.754.923	43.123.395	273.630.857	93.755.534
14	Other profits (40=31-32)	40	VI.26	(24.597.189)	(15.893.309)	(231.194.106)	16.182.151
15	Total accounting profit before tax (50=30+40)	50		1.193.653.736	757.504.620	3.880.919.705	2.464.000.961
16	Current corporate income tax expenses	51	VI.27	242.795.357	168.453.886	836.494.154	415.117.091
17	Deferred corporate income tax expenses	52		-	-	-	-
18	Profit after corporate income tax (60=50-51)	60		950.858.379	589.050.734	3.044.425.551	2.048.883.870
19	Profit after corporate income tax (60=50-51-25)	60		950.858.379	589.050.734	3.044.425.551	2.048.883.870
20	Basic earnings per share	70		237	147	759	511

Hanoi, October 20, 2026

Preparer



Vu Thi Kim Thoa

Deputy Head of Accounting Department



Tran Thi Ngọc Anh

Chairman of the Board of Directors



Ly Chi Duc

SUMMARIZED CASH FLOW STATEMENT
(Direct method)

Unit: VND

ITEMS	Cote	Note	Cumulative number from the beginning of the year to the end of the third quarter of 2026	Cumulative number from the beginning of the year to the end of the third quarter of 2025
I. Cash flow from operating activities				
1. Proceeds from sales and services rendered and other revenues	1		351.888.304.629	234.942.957.654
2. Payments for suppliers	2		(92.423.603.319)	(60.758.987.353)
3. Expenditures paid to suppliers	3		(10.954.202.605)	(106.679.573.887)
4. Borrowing costs paid	4		(272.786.269)	(366.605.487)
5. Paid corporate income tax	5		(882.039.536)	(637.798.295)
6. Other proceeds from operating activities	6		132.905.086.279	111.701.927.571
7. Other expenditures operating activities	7		(359.647.115.694)	(144.888.572.334)
Net cash flows from operating activities	20		20.613.643.485	33.313.347.869
II. Cash flows from investing activities				
1. Payments for acquisition, construction of fixed assets and other long-term assets	21		-	(1.348.487.273)
2. Proceeds from disposal, sales of fixed assets and other long-term assets	22		-	-
3. Cash outflow for lending, buying debt intrustments of other entities	23		(8.000.000.000)	(600.000.000)
4. Cash recovered from lending, selling debt intrustments of other	24		-	-
5. Investment in other entities	25		-	-
6. Cash recovered from investment in other entities	26		-	-
7. Interest earned, dividends and profit received	27		962.167.717	111.086.140
Net cash flows from (used in) investing activities	30		(7.037.832.283)	(1.837.401.133)
III. Cash flows from financing activities:				
1. Sums received from issuance of shares and receipt from contributions of the owners	31		-	-
2. Repayment of contributions to owners, repurchase of stock issued	32		-	-
3. Money received from borrowing	33		5.800.000.000	10.679.283.188
4. Loan principal repayment	34		(4.000.000.000)	(10.165.638.599)
5. Principal repayment of a financial lease	35		-	-
6. Dividends and profits paid to owners	36		-	(2.272.957.800)
Net cash flows from financial activities	40		1.800.000.000	(1.759.313.211)
Net cash flows in the period (50=20+30+40)	50		15.375.811.202	29.716.633.525
Cash and cash equivalents at beginning of period	60		38.009.288.488	30.399.687.567
The impact of changes in foreign currency exchange rates	61		-	513.917.435
Cash and cash equivalents at end of period (70=50+60+61)	70		53.385.099.690	60.630.238.527

Prepaper



Vu Thi Kim Thoa

Deputy Head of Accounting Department



Tran Thi Ngoc Anh

Hanoi, October 20, 2026
Chairman of the Board of Directors



Ly Chi Duc

No. 178 Trieu Viet Vuong Street, Hai Ba Trung
Ward, Hanoi City
(COKYVINA)

(Attached with Circular No. 99/2025/TT-BTC dated
October 27, 2025 of the Minister of Finance)

NOTES TO THE FINANCIAL STATEMENTS QUARTER III/2026

I. Characteristics of company

1. Form of capital ownership: 49% State capital.
2. Business fields: Trading, manufacturing, importing and exporting postal and telecommunications equipment and materials...
3. Business lines
4. Characteristics of the enterprise's operations in the fiscal year that affect the financial statements:
 - Economic and political changes both domestically and internationally.
 - Price fluctuations in domestic and international markets

II. Accounting period, currency used in accounting

1. Accounting period: begins on January 1 and ends on December 31 every year
2. Currency used in accounting: VND.

III. Applicable accounting standards and regimes

1. Applicable accounting regime: Attached with Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance
2. Declaration of compliance with Accounting Standards and Accounting Regimes.
3. Applicable accounting form: Diary - Documents.

IV. Applicable accounting policies

1. Principles for recording cash and cash equivalents.
2. Method of converting other currencies to currencies used in accounting.
 - Principle of recording inventory: according to actual purchase price.
 - Inventory value calculation method: Weighted average.
 - Inventory accounting method: regular declaration.
 - Method of setting up provisions for devaluation of inventory.
3. Principles for recognition and depreciation of fixed assets and investment real estate:
 - Principle of recording fixed assets (tangible, intangible, finance lease): according to actual purchase price.
 - Method of depreciation of fixed assets (tangible, intangible, financial lease): according to Decree ND/59-CP.
4. Principles for recording and depreciating investment real estate
 - Principles for recording investment real estate.
 - Depreciation method for investment real estate.
5. Principles for recording financial investments.
 - Investments in subsidiaries, affiliated companies...
 - Short-term securities investments.
 - Other short-term and long-term investments.
 - Method of setting up provisions for short-term and long-term investment price reduction.
6. Principles for recording and capitalizing borrowing costs:
 - Principles for recording borrowing costs.
 - Capitalization rate is used to determine borrowing costs capitalized during the period.
7. Principles for recording and capitalizing other expenses.
 - Prepaid fees.
 - Chi phí khác.
 - Method of allocating prepaid expenses.
 - Method and time of allocation of goodwill.



8. Principles for recording payable expenses.
9. Principles and methods for recording provisions for payables.
10. Principles for recording equity:
 - Principles for recording owner's investment capital, share capital surplus, and other capital.
 - Principles for recording differences in asset revaluation.
 - Principles for recording exchange rate differences.
 - Principles for recording undistributed profits.
11. Principles and methods of recording revenue.
 - Revenue from sales of goods
 - Revenue from service provision.
 - Revenue from financial activities.
 - Revenue from selling finished products
12. Principles and methods of recording financial expenses.
13. Principles and methods for recording current corporate income tax expenses and deferred corporate income tax expenses.
14. Foreign exchange risk provisions.
15. Other accounting principles and methods.

V. Additional information for items presented in the Balance Sheet

01- Money	End of term	Beginning of term
- Cash	1.347.572.899	1.239.536.813
- Bank deposits	41.137.526.791	27.769.751.675
- Cash equivalents	10.900.000.000	9.000.000.000
Total	53.385.099.690	38.009.288.488
02- Financial investments	End of term	Beginning of term
a/ Investment held until maturity		0
- Term deposits	8.000.000.000	0
Trading securities	0	0
Total	8.000.000.000	0
b/ Other long-term financial investments:	End of term	Beginning of term
- Investing capital in other units	24.188.455.000	24.188.455.000
- Invest in joint ventures and affiliated companies	0	0
- Invest in bills and promissory notes	0	0
- Long-term financial investment provisions	(10.126.922.419)	(10.189.922.914)
- Bonds	0	0
Total	14.061.532.581	13.998.532.086
	End of term	Beginning of term
- Receivables from short-term customers	52.679.914.814	48.468.865.805
Total	52.679.914.814	48.468.865.805
<i>In which: customer receivables are related parties</i>	<i>24.844.021.745</i>	<i>25.351.216.906</i>
<i>(cdetails in note no VII.4)</i>		
04- Short-term advance payments to sellers	End of term	Beginning of term
- Short-term advance payments to sellers	6.843.733.903	4.991.890.114
Total	6.843.733.903	4.991.890.114
05- Other short-term receivables	End of term	Beginning of term
- Sign bets. Short-term deposit	7.097.648.705	7.179.603.476
- Advance	2.061.407.214	1.602.010.384
- Accumulated deposit interest	139.707.648	175.206.797
- Other receivables	16.030.730.143	13.012.333.236
Total	25.329.493.710	21.969.153.893

In which: other receivables are related parties

(c details in note no VII.4)

06- Inventory	End of term	Beginning of term
- Commodity on the road	0	0
- Raw materials and materials	3.240.056.376	3.239.125.330
- Tools and utensils	0	0
- Expenses for production and unfinished business	1.145.170.034	767.641.848
- Products	148.572.330	82.989.620
- Commodity	733.093.186	3.220.877.135
- Provision for reduction in inventory prices	(100.585.306)	(100.585.306)
Total	5.166.306.620	7.210.048.627

* The book value of inventory used as collateral or pledge to secure payable debts.

* Reversal value of provisions for inventory devaluation during the year.

* Circumstances or events that lead to additional deductions or reversals of provisions for inventory

07- Taxes and State receivables	End of term	Beginning of term
- Export tax. Import	0	0
- Personal income tax	4.026.244	4.026.244
- Corporate income tax	0	0
- Other amounts receivable from the State	0	22.097.783
Total	4.026.244	26.124.027

08- Other long-term receivables	End of term	Beginning of term
- Deposit, long-term deposit	2.000.000.000	2.000.000.000
- Entrusted monies	0	0
- Loans without interest	0	0
- Other long-term receivables	0	0
Total	2.000.000.000	2.000.000.000

09 - Increase or decrease in tangible fixed assets:

Items	Buildings and Structures	Means of transport and transmission	Machinery, equipment and management equipment	Total
Original cost of tangible fixed assets				
Year-begin balance	25.392.600.704	72.292.501.885	4.846.080.845	102.531.183.434
- Purchased during the year	-	-	-	-
- Basic construction investment completed			-	-
- Other monks			-	-
- Switch to tools and instruments			-	-
- Liquidation and sale			-	-
- Other reductions				-
Year-end balance	25.392.600.704	72.292.501.885	4.846.080.845	102.531.183.434
Accumulated depreciation value				
Year-begin balance	18.834.322.137	59.248.146.013	4.635.254.644	82.717.722.794
- Depreciation during the year	618.158.007	2.882.030.874	71.725.378	3.571.914.259
- Other monks			-	-
- Liquidation and sale			-	-
- Reduced due to adjustment				-

- Other reductions				-
Year-end balance	19,452,480.144	62,130,176.887	4,706,980.022	86,289,637.053
Residual value of tangible fixed assets				-
- First day of the year	6,558,278.567	13,044,355.872	210,826.201	19,813,460.640
- Last day of the year	5,940,120.560	10,162,324.998	139,100.823	16,241,546.381

10 - Increase or decrease in intangible fixed assets:

Items	Land use rights	Accounting software	Other intangible fixed assets	Total
Original cost of intangible fixed assets				
Year-begin balance	8,203,451.250	0	0	8,203,451.250
- Purchased during the year				0
- Other monks				0
- Liquidation and sale				0
- Other reductions				0
Year-end balance	8,203,451.250	0	0	8,203,451.250
Accumulated depreciation value				
Year-begin balance				0
- Depreciation during the year				0
- Other monks				0
- Liquidation and sale				0
- Other reductions				0
Year-end balance				0
Residual value of intangible fixed assets				
- First day of the year	8,203,451.250	0	0	8,203,451.250
- Last day of the year	8,203,451.250	0	0	8,203,451.250

- Remaining value at the end of the year of tangible fixed assets used as mortgage or pledge to secure loans.
- Original cost of fixed assets at the end of the year has been fully depreciated but still in use
- Original cost of fixed assets at the end of the year awaiting liquidation
- Commitments to buy and sell tangible fixed assets of great value in the future
- Other changes in tangible fixed assets
- Data explanation and other explanations.

11- Short-term payables to suppliers	End of term	Beginning of term
- Short-term payables to suppliers	42,776,448.873	28,959,392.142
Total	42,776,448.873	28,959,392.142
In which: payable to related party sellers	22,887,500	1,752,250.363
12- Taxes and amounts payable to the State	End of term	Beginning of term
- Value added tax	1,052,376.042	1,674,224.540
- Special consumption tax	0	0
- Import and export tax	0	0
- Corporate income tax	230,534.035	276,079.417
- Personal income tax	6,120,421.843	3,417,180.273
- Real estate tax and land rent, others	86,194.059	0
Total	7,489,525.979	5,367,484.230
13- Short-term payables	End of term	Beginning of term
- Advance payment of salary during leave	0	0
- Major repair costs of fixed assets	0	0

- Costs during downtime	0	0
- Other payable expenses	9.371.232.096	4.490.676.288
Total	9.371.232.096	4.490.676.288

14 - Other short-term payables

	End of term	Beginning of term
- Surplus assets awaiting resolution	0	0
- Trade union fees	2.269.646.705	2.298.525.152
- Social insurance	317.191.368	649.696.871
- Health insurance	37.155.784	155.530.912
- Other payables	16.278.387.971	16.278.387.971
- Social policy fund, Unemployment insurance	60.175.336	70.330.972
- Short term deposit	196.572.000	167.572.000
- Other payables	9.757.749.652	9.603.047.276
Total	28.916.878.816	29.223.091.154

15- Short term loans and debt

	End of term	Beginning of term
- Short term loan	0	0
- Long term debt due to date	0	0
Total	0	0

16 - Provisions

	End of term	Beginning of term
- Short-term warranty provisions	3.386.433.363	1.186.636.410
- Long-term warranty provisions	1.171.451.970	1.171.451.970
Total	4.557.885.333	2.358.088.380

17 - Long term loans and debt

	End of term	Beginning of term
a - Long term loans	0	0
- Bank loan	0	0
b - Long term loans	0	0
- financial lease	0	0
- Other Long term debt	4.750.000.000	2.950.000.000
Total	4.750.000.000	2.950.000.000

18- Unearned Revenue

	End of term	Beginning of term
Short-term unearned revenue	613.057.715	893.257.301
Long-term unearned revenue	428.910.000	1.715.640.000
Total	1.041.967.715	2.608.897.301

19 - Owner's capital

a- Equity fluctuation comparison table

Details	Owner's capital	Capital surplus	Treasury shares	Development Investment Fund, Financial Reserve Fund and Other Funds	Retained earnings	Total
A	1	2	3	4	5	6
Beginning of term	40.500.000.000	20.354.652.347	(573.800.000)	11.642.975.684	5.492.061.271	77.415.889.302
- Profit in term	-	-	-	-	3.044.425.551	3.044.425.551
Profits of Branch	-	-			-	-
Reduce fund deduction in 2025	-	-			(492.394.159)	(492.394.159)
- Dividend payment in 2025					(2.567.680.000)	(2.567.680.000)
Ending of term	40.500.000.000	20.354.652.347	(573.800.000)	11.642.975.684	5.476.412.663	77.400.240.694

b - Owner's equity details	Ending of term	Beginning of term
- State capital contribution 49%	19.845.000.000	19.845.000.000
- Capital contribution of other subjects 51%	20.655.000.000	20.655.000.000
Total	40.500.000.000	40.500.000.000
* Value of bonds converted into shares during the year		
* Number of treasury shares		
c - Capital transactions with owners and distribution of dividends and profits	Ending of term	Beginning of term
- Owner's equity		
+ Beginning capital contribution	0	0
+ Capital increase during the year	0	0
+ Capital contribution decreased during the year	0	0
+ Year-end capital contribution		
- Dividends, distributed profits		
d - Dividends		
- Dividends declared after the end of the accounting year:		
+ Dividends declared on common stock:		
+ Dividends declared on preferred stock:		
- Unrecorded cumulative preferred stock dividends:		
d - Stocks	Ending of term	Beginning of term
- Number of shares registered for issuance	4.050.000	4.050.000
<i>Number of shares sold to the public</i>	4.050.000	4.050.000
+ Stocks	4.050.000	4.050.000
+ Preferred stock	...	...
<i>Number of shares bought back</i>	38.000	38.000
+ Common stock	38.000	38.000
+ Preferred stock	...	...
- <i>Number of shares outstanding</i>	4.012.000	4.012.000
+ Common stock	4.012.000	4.012.000
+ Preferred stock	...	...
* Par value of outstanding shares: 10,000 VND		
e - Corporate funds	Ending of term	Beginning of term
- Development investment fund:	8.642.975.684	8.642.975.684
- Financial reserve fund:	0	0
*Note: According to Circular 200/2014/TT-BTC dated December 22, 2014, Enterprises do not continue to add Financial Reserve Fund. The business owner decides to transfer the balance of the Financial Reserve Fund to the Development Investment Fund.		
Effective from 01/01/2015		
* Purpose of setting up and using corporate funds		
g - Income and expenses, gains or losses are recognized directly in Equity in accordance with the provisions of specific accounting standards		
20 - Funding sources		
21 - Off-balance sheet items	Ending of term	Beginning of term
- Foreign currencies		
EUR	122.481,89	122.229,85
USD	93.111,27	16.501,67

VI - Additional information for items presented in the Income Statement

22 - Total sales and service revenue (Code 01).

	Quarter III/2026	Quarter III/2025
In there:	77.801.059.536	28.084.957.100
- Revenue from sales of goods and finished products	29.272.860.698	3.253.213.636
- Service revenue	48.528.198.838	24.831.743.464
- Industrial equipment revenue	0	0
Revenue deductions	0	0
Deduction from service revenue	0	0

23 - Cost of goods sold (Code 11)

	Quarter III/2026	Quarter III/2025
- Cost of goods and finished products	22.455.525.105	1.876.622.065
- Cost of service provision	35.063.489.745	15.313.601.154
- Provision of price reduction	0	0
- Return of provision	0	0
- Cost of industrial equipment	0	0
Total	57.519.014.850	17.190.223.219

24 - Financial revenue (Code 22)

	Quarter III/2026	Quarter III/2025
- Interest on deposits and loans	249.765.076	158.156.542
- Interest on investments in bonds, promissory	0	0
- Dividends, profits shared	24.500.000	0
- Profit from selling foreign currency	0	0
- Realized exchange rate difference profit	-	573.338
- Unrealized exchange rate difference profit	0	0
- Deferred sales interest	0	0
- Other financial revenue	18.542.466	0
Total	292.807.542	158.729.880

25 - Financial expenses (Code 23)

	Quarter III/2026	Quarter III/2025
- Loan interest	70.360.616	26.799.182
- Investment provision reversal	0	0
- Losses from liquidation of short-term and long-	0	0
- Foreign currency sales loss	0	0
- Realized exchange rate difference loss	8.403	4.467.023
- Unrealized exchange rate difference loss	0	132
- Provision for devaluation of short-term and long-	-	0
- Other financial costs	18.542.466	0
Total	88.911.485	31.266.337

26- Other profits

	Quarter III/2026	Quarter III/2025
- Other income	10.157.734	27.230.086
- Other costs	34.754.923	43.123.395
Total	(24.597.189)	(15.893.309)

27 - Current corporate income tax

	Quarter III/2026	Quarter III/2025
- Corporate income tax expense calculated on taxable income of the current year	242.795.357	168.453.886
Deferred corporate income tax	-	-

VII - Other information:**Information about related parties****List of related parties with significant balances and transactions during the period****1. Vietnam Posts and Telecommunications Group**

2. Units under Vietnam Posts and Telecommunications Group, Including

Telecommunications of provinces and cities

Vietnam Network Infrastructure Corporation (VNPT-Net)

VNPT Information Technology Company (VNPT-IT)

Post Office Hospital

Post Office General Hospital

3. Subsidiaries of Vietnam Posts and Telecommunications Group, including:

Telecommunication Services Corporation (VNPT-Vinaphone)

VNPT-Media Corporation (VNPT-Media)

VNPT business centers in provinces

Fiber Optic Cable One Member Limited Company

Vietnam Post and Telecommunication Industry Technology Join Stock Company (VNPT Technology)

Postal Printing and Telecommunication Services Join Stock Company

Join Stock Company for Telecoms and Informatics (CTIN)

Viet Nam Optical Fiber Cable Join Stock Company (VINA-OFC)

VINECO Telecommunication Systems Join Stock Company

Telvina Vietnam Communication Joint Stock Company

Telecommunication Technical Service Joint Stock Company

Post and Telecommunications Construction Material Joint Stock Company

Telecommunication Project Construction Development Joint Stock Company

Advanced Network Systems VietNam Company Limited (ANSV)

Telecommunications Equipment Limited Company (TELEQ)

Post And Telecommunications Material Supply Joint Stock Company (POTMASCO)

Vung Tau Post and Telecommunications Construction Investment Joint Stock Company

Vietnam Yellow Pages Join Stock Company

Hue Post & Telecommunication Construction & Installation Join Stock Company

North Central of Vietnam Telecommunication Development Join Stock Company

Hanoi Post & Telecommunication Development Investment Join Stock Company

Da Nang Telecommunication Design Join Stock Company

KASATI Join Stock Company

VNPT Global HK Limited

Post And Telecommunication Equipment Join Stock Company (POSTEF)

Smart Media Join Stock Company (SMJ)

Post and Telecommunication Equipment Joint Stock Company (POT)

4. Related party transactions

a. Related party balances

	Ending of term	Beginning of term
Receivables from customers		
BCVTVN Group	21.624.320	10.758.160
Provincial telecommunications companies under VNPT	15.426.874.399	15.415.781.518
VNPT Business Centers in the provinces	0	820.575.122
Post Office Hospital	0	111.216.834
Post Office General Hospital	155.836.929	0
VNPT Information Technology Company	43.932.140	759.446.882
Telecommunications Services Corporation	4.114.594	121.552.320
BKHTCDN-CN Telecommunications Services Corporation	0	0
Network Infrastructure Corporation	3.876.776.256	3.321.651.571
Network Infrastructure Corporation - Post and Telecommunications Eq	0	0
Media Corporation	551.686.655	282.261.499
VNPT AI Company - BCVTVN Group Branch	3.485.836.692	0
Postef Ba Dinh One-Member Limited Liability Company	1.277.339.760	4.507.973.000
total	24.844.021.745	25.351.216.906

Payable to Sellers	Ending of term	Beginning of term
Postal Materials Joint Stock Company	0	0
Provincial Telecommunications companies under VNPT	0	40.000.000
Telecommunication Service Corporation	2.887.500	1.692.250.363
VNPT AI company	0	0
Telecom Light Electricity Investment Joint Stock Company	20.000.000	20.000.000
total	22.887.500	1.752.250.363

Hanoi, October 20, 2026

Prepaper



Vu Thi Kim Thoa

Deputy Head of Accounting Department



Trần Thị Ngọc Anh

Chairman of the Board of Directors



Ly Chi Duc

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