

**Vietnam Post and Telecommunications Group**  
**COKYVINA JOINT STOCK COMPANY**

**CONSOLIDATED FINANCIAL STATEMENTS**

**COKYVINA**  
**QUARTER 2/2025**

**HA NOI T07-2025**

## COKYVINA JOINT STOCK COMPANY

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

## FINANCIAL REPORTS

QUARTER 2 OF 2025

Model number:B01-DN

## DN- CONSOLIDATED BALANCE SHEET

As of June 30, 2025

Unit: VND

TT	Target	CODE	NOTE	End of term	Beginning of term
	<b>CURRENT ASSETS</b>				
<b>A.</b>	<b>CURRENT ASSETS(100 = 110+120+130+140+150)</b>	<b>100</b>		<b>139.824.453.803</b>	<b>150.031.762.168</b>
<b>I.</b>	<b>Cash and cash equivalents</b>	<b>110</b>	<b>V.01</b>	<b>60.630.238.527</b>	<b>30.399.687.567</b>
1	Cash	111		59.630.238.527	29.399.687.567
2	Cash equivalents	112		1.000.000.000	1.000.000.000
<b>II.</b>	<b>Short-term financial investments</b>	<b>120</b>	<b>V.02a</b>	<b>600.000.000</b>	<b>-</b>
1	Trading securities	121		-	-
2	Provision for decrease in value of trading securities	122		-	-
3	Investments held to maturity	123		600.000.000	-
<b>III.</b>	<b>Short-term receivables</b>	<b>130</b>		<b>70.769.821.429</b>	<b>80.621.733.185</b>
1	Short-term trade receivable	131	V.03	54.964.941.243	63.811.152.904
2	Short-term advances to suppliers	132	V.04	5.942.269.007	5.251.617.131
3	Short-term inter-company receivables	133		-	-
4	Receivable according to construction contract plan progress	134		-	-
5	Short-term loan receivables	135		-	-
6	Other short-term receivables	136	V.05	17.315.438.659	19.067.523.228
7	Shortage of assets awaiting resolution	137		(7.452.827.480)	(7.508.560.078)
8	Shortage of assets awaiting resolution	139		-	-
<b>IV.</b>	<b>Inventories</b>	<b>140</b>	<b>V.06</b>	<b>5.223.496.673</b>	<b>38.100.431.555</b>
1	Inventories	141		5.324.081.979	38.201.016.861
2	Provision against devaluation of inventories	149		(100.585.306)	(100.585.306)
<b>V.</b>	<b>Other current assets</b>	<b>150</b>		<b>2.600.897.174</b>	<b>909.909.861</b>
1	Short-term prepaid expenses	151		1.875.175.136	879.859.658
2	Deductible VAT	152		1.177.173	16.600.508
3	Taxes and other revenues to the state	153	V.07	724.544.865	13.449.695
4	Purchase and resale of government bonds	154		-	-
5	Other short-term assets	155		-	-
<b>B.</b>	<b>NON-CURRENT ASSETS (200=210+220+240+250+260)</b>	<b>200</b>		<b>48.458.765.184</b>	<b>48.929.788.656</b>
<b>I.</b>	<b>Long - terms receivables</b>	<b>210</b>	<b>V08</b>	<b>2.000.000.000</b>	<b>2.000.000.000</b>
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		-	-
5	Receivables from long-term loans	215		-	-
6	Other long-term receivables	216		2.000.000.000	2.000.000.000
7	Provision for doubtful long-term receivables	219		-	-
<b>II.</b>	<b>Fixed assets</b>	<b>220</b>		<b>28.204.643.004</b>	<b>29.732.277.825</b>
1	Tangible fixed assets	221	V.09	20.001.191.754	21.528.826.575
-	Cost	222		100.020.156.434	98.671.669.161
-	Accumulated Depreciation	223		(80.018.964.680)	(77.142.842.586)
2	Intangible fixed assets	224		-	-

TT	Target	CODE	NOTE	End of term	Beginning of term
-	Cost	225		-	-
-	Accumulated Amortization	226		-	-
3	Investment property	227	V.10	8.203.451.250	8.203.451.250
-	Cost	228		8.203.451.250	8.203.451.250
-	Accumulated Depreciation	229		-	-
III.	Investment property	230		-	-
-	Cost	231		-	-
-	Accumulated Depreciation	232		-	-
IV.	Long-term assets in progress	240		-	-
1	Long-term work in progress	241		-	-
2	Construction in progress	242		-	-
V.	Long-term financial investments	250	V.02b	13.998.532.086	14.016.590.652
1	Investments in subsidiaries	251		-	-
2	Investments in joint ventures and associates	252		-	-
3	Investments in other units	253		24.188.455.000	24.188.455.000
4	Provisions for long-term financial investments	254		(10.189.922.914)	(10.171.864.348)
5	Investments held to maturity	255		-	-
VI	Other long-term assets	260		4.255.590.094	3.180.920.179
1	Long-term prepaid expenses	261		3.532.896.090	2.458.226.175
2	Deferred income tax assets	262		722.694.004	722.694.004
3	Long term equipment, supplies and spare parts	263		-	-
4	Other long-term assets	268		-	-
	<b>TOTAL ASSETS (270 = 100+200)</b>			<b>188.283.218.987</b>	<b>198.961.550.824</b>
	<b>LIABILITIES</b>	<b>CODE</b>	<b>NOTE</b>	<b>End of term</b>	<b>Beginning of term</b>
A.	<b>LIABILITIES (300=310+330)</b>	<b>300</b>		<b>112.468.623.209</b>	<b>121.834.183.430</b>
I.	<b>Current liabilities</b>	<b>310</b>		<b>110.368.623.209</b>	<b>113.034.183.430</b>
1	Short-term trade accounts payable	311	V11	52.215.324.078	43.892.432.675
2	Short-term advances from customers	312		5.988.494.929	6.981.718.689
3	Taxes and other payables to State	313	V12	1.694.988.617	10.200.736.235
4	Short-term payables to employees	314		3.839.093.554	4.383.067.882
5	Short-term accrued expenses	315	V13	4.386.838.346	4.918.465.850
6	Short-term inter-company payables	316		-	-
7	Payable according to construction contract plan progress	317		-	-
8	Short-term unearned revenue	318	V18	4.618.979.274	6.413.590.511
9	Other current payables	319	V14	25.063.012.904	30.940.596.846
10	Short-term loans and financial leases	320	V15	10.679.283.188	3.465.638.599
11	Provision for short term payables	321	V16	1.199.288.400	1.379.952.400
12	Bonus and welfare funds	322		683.319.919	457.983.743
13	Transactions to buy and sell Government bonds	324		-	-
II.	<b>Long - term liabilities</b>	<b>330</b>		<b>2.100.000.000</b>	<b>8.800.000.000</b>
1	Long-term trade accounts payable	331		-	-
2	Long-term advances from customers	332		-	-
3	Long-term accrued expenses	333		-	-
4	Internally payable business capital	334		-	-
5	Long-term inter-company payables	335		-	-
6	Long-term unearned revenue	336	V18	-	-
7	Other long-term payables	337	V.17	-	-



TT	Target	CODE	NOTE	End of term	Beginning of term
8	Long-term loans and financial leases	338	V.17	2.100.000.000	8.800.000.000
9	Deferred income tax	341		-	-
10	Provision for long-term payables	342	V.16	-	-
11	Scientific and technological development fund	343		-	-
<b>B.</b>	<b>EQUITY (400=410+430)</b>	<b>400</b>		<b>75.814.595.778</b>	<b>77.127.367.394</b>
<b>I.</b>	<b>Owner's equity</b>	<b>410</b>	<b>V.19</b>	<b>75.814.595.778</b>	<b>77.127.367.394</b>
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
4	Treasury shares	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
8	Enterprise reorganization assistance fund	419		-	-
9	Other equity fund	420		-	-
10	Investment and development fund	421		3.890.767.747	5.203.539.363
-	- Undistributed post-tax profits accumulated by the end of the previous period	421A		2.430.543.187	2.429.542.524
-	- Undistributed post-tax profits of current period	421B		1.460.224.560	2.773.996.839
11	Capital expenditure fund	422		-	-
<b>II.</b>	<b>Other resources and funds</b>	<b>430</b>		<b>-</b>	<b>-</b>
1	Funding	432		-	-
2	Funds formed fixed assets	432		-	-
	<b>Total Capital Resources (400=300+400)</b>	<b>440</b>		<b>188.283.218.987</b>	<b>198.961.550.824</b>

Hanoi, July 18, 2025

Preparer

Financial Accounting Manager

General Director



Vu Thi Kim Thoa



Ngo Thi Thanh Loan




Ly Chi Duc

**DN - GENERAL BUSINESS RESULTS REPORT**

No.	Target	CODE	NOTE	Quarter II 2025	Quarter II 2024	Cumulative number from the beginning of the year to the end of the second quarter of 2025	Cumulative number from the beginning of the year to the end of the second quarter of 2024
1	Gross sales of merchandise and services	1		71.099.720.819	198.468.476.161	173.538.349.185	366.628.116.414
2	Deductions	2		0	0	0	0
3	Net sales of merchandise and services (10= 01-02)	10	VI.22	71.099.720.819	198.468.476.161	173.538.349.185	366.628.116.414
4	Cost of goods sold	11	VI.23	60.378.002.936	190.324.978.442	151.557.571.729	351.432.948.658
5	Gross profit from sales of merchandise and services (20 = 10-11)	20		10.721.717.883	8.143.497.719	21.980.777.456	15.195.167.756
6	Financial income	21	VI.24	650.600.007	223.475.979	737.280.150	492.125.400
7	Financial expenses	22	VI.25	152.019.314	41.662.762	397.765.851	41.662.964
	<i>In which: Interest expenses</i>	23		132.596.348	48.638.716	188.373.628	48.638.716
8	Selling expenses	24		8.277.421.595	7.109.159.477	16.632.164.652	13.220.526.602
9	General and administration expenses	25		1.847.237.007	501.812.160	4.013.706.222	1.208.514.055
10	Operating profit{30=20+(21-22)-(24+25)}	30		1.095.639.974	714.339.299	1.674.420.881	1.216.589.535
11	Other income	31		47.111.762	449.056.558	82.707.599	449.276.563
12	Other expenses	32		42.402.535	154.708.537	50.632.139	156.574.594
13	Profit (Loss) from other activities (40=31-32)	40	VI.26	4.709.227	294.348.021	32.075.460	292.701.969
14	Accounting profit (loss) before tax (50=30+40)	50		1.100.349.201	1.008.687.320	1.706.496.341	1.509.291.504
15	Current income tax expense			0	0	0	0
15	Deferred tax income/(expense)	51	VI.27	125.042.353	217.487.171	246.271.781	313.149.018
16	Deferred tax income/(expense)	52		0	0	0	0
17	Net profit (loss) after income tax (60=50-51)	60		975.306.848	791.200.149	1.460.224.560	1.196.142.486
18	Net profit (loss) after income tax (60=50-51-52)	60		975.306.848	791.200.149	1.460.224.560	1.196.142.486
19	Basic earnings per share	70		243	197	364	298

Hanoi, April 18, 2025

**Prepaper**

**Financial Accounting Manager**


**General Director**



**Vu Thi Kim Thoa**



**Ngo Thi Thanh Loan**

**Ly Chi Duc**



DN - GENERAL CASH FLOW STATEMENT

Unit: VND

ITEMS	CODE	NOTE	Cumulative number from the beginning of the year to the end of the second quarter of 2025	Cumulative number from the beginning of the year to the end of the second quarter of 2024
<b>i. Cash flow from operating activities</b>				
1.Sales and other revenue	1		234.942.957.654	177.384.030.010
2.Payments for suppliers	2		(60.758.987.353)	(28.256.369.310)
3.Payment for employees	3		(106.679.573.887)	(90.949.658.752)
4.Interest paid	4		(123.046.037)	(48.638.918)
5.Corporate income tax paid	5		(648.175.043)	(399.675.503)
6.Other receipts from operating activities	6		111.701.927.571	91.543.005.845
7.Payments for other activities	7		(145.121.755.036)	(161.702.575.035)
<b>Net cash flows from operating activities</b>	<b>20</b>		<b>33.313.347.869</b>	<b>(12.429.881.663)</b>
<b>II.Cash flows from investing activities</b>			-	-
1.Payments for acquisition, construction of fixed assets and other long-term assets	21		(1.348.487.273)	(5.585.791.521)
2.Proceeds from disposal, sales of fixed assets and other long-term assets	22		-	-
3.Cash outflow for lending, buying debt instruments of other entities	23		(600.000.000)	-
4.Cash recovered from lending, selling debt instruments of other	24		1.000.000.000	5.000.000.000
5.Investment in other entities	25		-	-
6.Cash recovered from investment in other entities	26		-	-
7.Interest earned, dividends and profit received	27		111.086.140	92.053.094
<b>Net cash flows from (used in) investing activities</b>	<b>30</b>		<b>(837.401.133)</b>	<b>(493.738.427)</b>
<b>III.Cash flows from financing activities:</b>			-	-
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.Proceeds from borrowings	33		10.679.283.188	5.664.949.264
4.Repayments of borrowings	34		(10.165.638.599)	(1.140.300.876)
5.Repayments of obligations under financial lease	35		-	-
6.Dividends and profits paid	36		(2.272.957.800)	(12.255.000)
<b>Net cash flows from financial activities</b>	<b>40</b>		<b>(1.759.313.211)</b>	<b>4.512.393.388</b>
<b>Net cash flows in the period (50 = 20+30+40)</b>	<b>50</b>		<b>30.716.633.525</b>	<b>(8.411.226.702)</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>60</b>		<b>29.399.687.567</b>	<b>37.008.866.555</b>
The impact of changes in foreign currency exchange rates	61		513.917.435	126.300.377
<b>Cash and cash equivalents at end of period (70 = 50+60+61)</b>	<b>70</b>		<b>60.630.238.527</b>	<b>28.723.940.230</b>

Hanoi, April 18, 2025

Preparer

Financial Accounting Manager

General Director



Vu Thi Kim Thoa



Ngo Thi Thanh Loan




Ly Chi Duc

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

*Issued according to Circular No. 200/2014/TT-BTC dated  
December 22, 2014 of the Ministry of Finance*

**NOTES TO GENERAL FINANCIAL STATEMENTS  
QUARTER II 2025**

**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:
  - Domestic and international economic and political fluctuations.
  - 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: According to Circular No. 200/TT-BTC dated December 22, 2014 of the Ministry 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	594.489.978	930.444.041
- Bank deposits	59.035.748.549	28.469.243.526
- Cash equivalents	1.000.000.000	1.000.000.000
<b>Total</b>	<b>60.630.238.527</b>	<b>30.399.687.567</b>
02- Financial investments	End of term	Beginning of term
a/ Investment held until maturity		0
- Term deposits	600.000.000	0
Trading securities	0	0
<b>Total</b>	<b>600.000.000</b>	<b>0</b>
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	-10.189.922.914	-10.171.864.348
- Bonds	0	0
<b>Total</b>	<b>13.998.532.086</b>	<b>14.016.590.652</b>
03- Short-term receivables from customers	End of term	Beginning of term
- Receivables from short-term customers	54.964.941.243	63.811.152.904
<b>Total</b>	<b>54.964.941.243</b>	<b>63.811.152.904</b>
<i>In which: customer receivables are related parties</i>	<i>19.797.878.543</i>	<i>44.352.744.328</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	5.942.269.007	5.251.617.131
<b>Total</b>	<b>5.942.269.007</b>	<b>5.251.617.131</b>
05- Other short-term receivables	End of term	Beginning of term
- Sign bets. Short-term deposit	6.864.095.642	6.872.998.994
- Advance	1.520.257.868	2.199.688.208
- Accumulated deposit interest	117.081.475	88.488.550
- Other receivables	8.814.003.674	9.906.347.476



**Total**

17.315.438.659

19.067.523.228

*In which: other receivables are related parties**( details in note no VII.4)*

06- Inventory	End of term	Beginning of term
- Commodity on the road	0	0
- Raw materials and materials	3.283.177.384	3.405.315.980
- Tools and utensils	0	0
- Expenses for production and unfinished business	1.459.821.986	11.620.671.732
- Products	95.652.232	218.960.078
- Commodity	485.430.377	22.956.069.071
- Provision for reduction in inventory prices	(100.585.306)	(100.585.306)
<b>Total</b>	<b>5.223.496.673</b>	<b>38.100.431.555</b>

\* 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	7.349.695
- Corporate income tax	0	0
- Other amounts receivable from the State	720.518.621	6.100.000
<b>Total</b>	<b>724.544.865</b>	<b>13.449.695</b>
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
<b>Cộng</b>	<b>2.000.000.000</b>	<b>2.000.000.000</b>

## 09 - Increase or decrease in tangible fixed assets:

Items	Buildings and Structures	Means of transport and transmission	Machinery, equipment and management equipment	Total
<b>Original cost of tangible fixed assets</b>				
<b>Year-begin balance</b>	<b>25.392.600.704</b>	<b>68.330.434.612</b>	<b>4.948.633.845</b>	<b>98.671.669.161</b>
- Purchased during the year	-	1.348.487.273	-	1.348.487.273
- Basic construction investment completed				-
- Other monks				-
- Switch to tools and instruments				-
- Liquidation and sale				-
- Other reductions				-
<b>Year-end balance</b>	<b>25.392.600.704</b>	<b>69.678.921.885</b>	<b>4.948.633.845</b>	<b>100.020.156.434</b>
<b>Accumulated depreciation value</b>				
<b>Year-begin balance</b>	<b>18.010.111.461</b>	<b>54.350.646.655</b>	<b>4.782.084.470</b>	<b>77.142.842.586</b>
- Depreciation during the year	412.105.338	2.420.269.256	43.747.500	2.876.122.094
- Other monks				-
- Liquidation and sale				-

- Reduced due to adjustment				-
- Other reductions				-
<b>Year-end balance</b>	<b>18.422.216.799</b>	<b>56.770.915.911</b>	<b>4.825.831.970</b>	<b>80.018.964.680</b>
<b>Residual value of tangible fixed assets</b>				-
- First day of the year	7.382.489.243	13.979.787.957	166.549.375	21.528.826.575
- Last day of the year	6.970.383.905	12.908.005.974	122.801.875	20.001.191.754

10 - Increase or decrease in intangible fixed assets:

Items	Land use rights	Accounting software	Other intangible fixed assets	Total
<b>Original cost of intangible fixed assets</b>				
<b>Year-begin balance</b>	<b>8.203.451.250</b>	<b>0</b>	<b>0</b>	<b>8.203.451.250</b>
- Purchased during the year				0
- Other monks				0
- Liquidation and sale				0
- Other reductions				0
<b>Year-end balance</b>	<b>8.203.451.250</b>	<b>0</b>	<b>0</b>	<b>8.203.451.250</b>
<b>Accumulated depreciation value</b>				
<b>Year-begin balance</b>				0
- Depreciation during the year				0
- Other monks				0
- Liquidation and sale				0
- Other reductions				0
<b>Year-end balance</b>				0
<b>Residual value of intangible fixed assets</b>				
- 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	52.215.324.078	43.892.432.675
<b>Total</b>	<b>52.215.324.078</b>	<b>43.892.432.675</b>
In which: payable to related party sellers	17.485.217.788	26.251.937.365

12- Taxes and amounts payable to the State	End of term	Beginning of term
- Value added tax	532.585.186	7.320.928.605
- Special consumption tax	0	0
- Import and export tax	0	0
- Corporate income tax	113.924.786	505.451.300
- Personal income tax	1.048.478.645	2.374.356.330
- Real estate tax and land rent, others	0	0
<b>Total</b>	<b>1.694.988.617</b>	<b>10.200.736.235</b>

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	4.386.838.346	4.918.465.850
<b>Total</b>	<b>4.386.838.346</b>	<b>4.918.465.850</b>

14 - Other short-term payables

	End of term	Beginning of term
- Surplus assets awaiting resolution	0	0
- Trade union fees	2.359.962.088	2.430.870.002
- Social insurance	531.212.991	274.576.808
- Health insurance	161.390.231	80.877.072
- Other payables	16.278.387.971	16.278.387.971
- Social policy fund, Unemployment insurance	74.773.731	29.237.206
- Short term deposit	152.572.000	152.572.000
- Other payables	5.504.713.892	11.694.075.787
<b>Total</b>	<b>25.063.012.904</b>	<b>30.940.596.846</b>

15- Short term loans and debt

	End of term	Beginning of term
- Short term loan	10.679.283.188	3.465.638.599
- Long term debt due to date	0	0
<b>Total</b>	<b>10.679.283.188</b>	<b>3.465.638.599</b>

16 - Provisions

	End of term	Beginning of term
- Short-term warranty provisions	1.199.288.400	1.379.952.400
- Long-term warranty provisions	0	0
<b>Total</b>	<b>1.199.288.400</b>	<b>1.379.952.400</b>

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	2.100.000.000	8.800.000.000
<b>Total</b>	<b>2.100.000.000</b>	<b>8.800.000.000</b>

18- Unearned Revenue

	End of term	Beginning of term
Short-term unearned revenue	4.618.979.274	6.413.590.511
Long-term unearned revenue	0	0
<b>Total</b>	<b>4.618.979.274</b>	<b>6.413.590.511</b>

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
<b>Beginning of term</b>	<b>40.500.000.000</b>	<b>20.354.652.347</b>	<b>(573.800.000)</b>	<b>11.642.975.684</b>	<b>5.203.539.363</b>	<b>77.127.367.394</b>
- Profit in term	-	-	-	-	1.460.224.560	1.460.224.560
Profits of Branch	-	-				-
- Reduce fund deduction	-	-			(446.036.176)	(446.036.176)
- Dividend payment in					(2.326.960.000)	(2.326.960.000)



Ending of term	40.500.000.000	20.354.652.347	(573.800.000)	11.642.975.684	3.890.767.747	75.814.595.778
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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
<b>Total</b>	<b>40.500.000.000</b>	<b>40.500.000.000</b>

\* 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>	<b>38.000</b>	<b>38.000</b>
+ Common stock	38.000	38.000
+ Preferred stock	...	...
- <i>Number of shares outstanding</i>	<b>4.012.000</b>	<b>4.012.000</b>
+ 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

- Foreign currencies

EUR

Ending of term

Beginning of term

122.061,58

121,909,68

USD

25.550,56

11,149,83

**VI - Additional information for items presented in the Income Statement**

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

	Quarter 2/2025	Quarter 2/2024
<b>In there:</b>	<b>71.099.720.819</b>	<b>198.468.476.161</b>
- Revenue from sales of goods and finished	39.938.897.981	8.010.132.000
- Service revenue	31.160.822.838	190.458.344.161
- Industrial equipment revenue	0	0
<b>Revenue deductions</b>	<b>0</b>	<b>0</b>
Deduction from service revenue	0	0

23 - Cost of goods sold (Code 11)

	Quarter 2/2025	Quarter 2/2024
- Cost of goods and finished products	36.913.501.121	7.581.194.863
- Cost of service provision	23.464.501.815	182.743.783.579
- Provision of price reduction	0	0
- Return of provision	0	0
- Cost of industrial equipment	0	0
<b>Total</b>	<b>60.378.002.936</b>	<b>190.324.978.442</b>

24 - Financial revenue (Code 21)

	Quarter 2/2025	Quarter 2/2024
- Interest on deposits and loans	128.879.459	106.910.127
- Interest on investments in bonds, promissory	0	0
- Dividends, profits shared	0	0
- Profit from selling foreign currency	0	0
- Realized exchange rate difference profit	7.803.113	0
- Unrealized exchange rate difference profit	513.917.435	116.565.852
- Deferred sales interest	0	0
- Other financial revenue	0	0
<b>Total</b>	<b>650.600.007</b>	<b>223.475.979</b>

25 - Financial expenses (Code 22)

	Quarter 2/2025	Quarter 2/2024
- Loan interest	132.596.348	48.638.716
- 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	1.364.400	0
- Unrealized exchange rate difference loss	0	0
- Provision for devaluation of short-term and long-	18.058.566	-6.975.954
- Other financial costs	0	0
<b>Total</b>	<b>152.019.314</b>	<b>41.662.762</b>

26- Other profits

	Quarter 2/2025	Quarter 2/2024
- Other income	47.111.762	449.056.558
- Other costs	42.402.535	154.708.537
<b>Total</b>	<b>4.709.227</b>	<b>294.348.021</b>

27 - Current corporate income tax

	Quarter 2/2025	Quarter 2/2024
- Corporate income tax expense calculated on taxable income of the current yea	125.042.353	217.487.171

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

Tổng công ty hạ tầng mạng (VNPT -Net)

Công ty công nghệ thông tin VNPT(VNPT-IT)

Bệnh viện Bưu điện

Bệnh viện Đa khoa Bưu điện

**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 Joint Stock Company (VNPT Technology)

Postal Printing and Telecommunication Services Joint Stock Company

Join Stock Company for Telecoms and Informatics (CTIN)

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

VINECO Telecommunication Systems Joint 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 Joint Stock Company

Hue Post &amp; Telecommunication Construction &amp; Installation Joint Stock Company

North Central of Vietnam Telecommunication Development Joint Stock Company

Hanoi Post &amp; Telecommunication Development Investment Joint Stock Company

Da Nang Telecommunication Design Joint Stock Company

KASATI Joint Stock Company

VNPT Global HK Limited

Post And Telecommunication Equipment Joint Stock Company (POSTEF)

Smart Media Joint Stock Company (SMJ)

Post and Telecommunication Equipment Joint Stock Company (POT)

**4.Related party transactions****a. Related party balances**

Receivables from customers

BCVTVN Group

Telecommunications of provinces under VNPT

VNPT Business Centers of provinces

Post Office Hospital

Post Office General Hospital

VNPT Information Technology Company

Telecommunications

Services Corporation

Network Infrastructure

Corporation

Postal Equipment Joint Stock Company - POT

VNPT-IT CENTER REGION 2,3

total

Ending of term

10.758.160

5.037.363.376

5.271.484.085

111.216.834

24.128.000

976.311.702

6.908.972.921

1.047.478.935

0

410.163.530

0

19.797.877.543

Beginning of term

9.860.331.641

18.453.197.693

222.326.834

99.243.381

10.290.735.160

455.774.580

4.100.736.252

290.304.000

580.094.787

44.352.744.328

Payable to Sellers

Postal Materials Joint Stock Company (POTMASCO)

BKHTCDN-CN Telecommunication Service Corporation

Ending of term

11.380.568.560

2.672.892.090

Beginning of term

22.815.587.120



Provincial Telecommunications under VNPT	0	187.000.000
Telecom Light Electricity Investment Joint Stock Company	3.431.757.238	3.249.350.245
total	17.485.217.888	26.251.937.365

Hà nội, July 18, 2025

Prepaper



Vu Thi Kim Thoa

Financial Accounting Manager



Ngo Thi Thanh Loan

General Director



Ly Chi Duc