

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

**CONSOLIDATED FINANCIAL STATEMENTS**  
**COKYVINA**  
**QUARTER 1/2026**

**HANOI T04,2026**

**CONSOLIDATED FINANCIAL STATEMENT REPORT**

As of March 31, 2026

Unit: VND

| No.         | ITEMS   | 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>121.523.886.283</b> | <b>114.880.952.695</b> |
| <b>I.</b>   | <b>Cash and cash equivalents</b>                            | <b>110</b> | <b>V.01</b> | <b>42.276.719.948</b>  | <b>38.009.288.488</b>  |
| 1           | Cash  | 111        |             | 33.276.719.948         | 29.009.288.488         |
| 2           | Cash equivalents  | 112        |             | 9.000.000.000          | 9.000.000.000          |
| <b>II.</b>  | <b>Short-term financial investments</b>                     | <b>120</b> |             | <b>-</b>               | <b>-</b>               |
| 1           | Trading securities  | 121        | V.02a       | -                      | -                      |
| 2           | Provision for decrease in value of trading securities       | 122        |             | -                      | -                      |
| 3           | Investments held to maturity                                | 123        |             | -                      | -                      |
| <b>III.</b> | <b>Short-term receivables</b>                               | <b>130</b> |             | <b>71.592.084.572</b>  | <b>67.980.716.549</b>  |
| 1           | Short-term receivables from customers                       | 131        | V.03        | 42.044.055.595         | 48.468.865.805         |
| 2           | Short-term repayments to suppliers                          | 132        | V.04        | 8.607.308.806          | 4.991.890.114          |
| 3           | Short-term inter-company receivables                        | 133        |             | -                      | -                      |
| 4           | Receivable according to construction contract plan progress | 134        |             | -                      | -                      |
| 6           | Other short-term receivables                                | 135        | V.05        | 28.389.913.434         | 21.969.153.893         |
| 7           | Shortage of assets awaiting resolution                      | 136        |             | (7.449.193.263)        | (7.449.193.263)        |
| 8           | Shortage of assets awaiting resolution                      | 137        |             | -                      | -                      |
| <b>IV.</b>  | <b>Inventories</b>  | <b>140</b> | <b>V.06</b> | <b>5.713.386.212</b>   | <b>7.210.048.627</b>   |
| 1           | Inventories   | 141        |             | 5.813.971.518          | 7.310.633.933          |
| 2           | Provision against devaluation of inventories                | 142        |             | (100.585.306)          | (100.585.306)          |
| <b>V.</b>   | <b>Other current assets</b>                                 | <b>160</b> |             | <b>1.941.695.551</b>   | <b>1.680.899.031</b>   |
| 1           | Short-term deferred costs                                   | 161        |             | 1.871.466.100          | 1.456.142.373          |
| 2           | Deductible VAT  | 162        |             | 65.261.617             | 198.632.631            |
| 3           | Taxes and other revenues to the state                       | 163        | V.07        | 4.967.834              | 26.124.027             |
| 4           | Purchase and resale of government bonds                     | 164        |             | -                      | -                      |
| 5           | Other short-term assets                                     | 165        |             | -                      | -                      |
| <b>B.</b>   | <b>NON-CURRENT ASSETS (200=210+220+240+250+260)</b>         | <b>200</b> |             | <b>46.156.866.175</b>  | <b>48.015.682.022</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        |             | -                      | -                      |
| 6           | Other long-term receivables                                 | 215        |             | 2.000.000.000          | 2.000.000.000          |
| 7           | Provision for doubtful long-term receivables                | 216        |             | -                      | -                      |
| <b>II.</b>  | <b>Fixed assets</b>   | <b>220</b> |             | <b>26.654.713.291</b>  | <b>28.016.911.890</b>  |
| 1           | Tangible fixed assets                                       | 221        | V.09        | 18.451.262.041         | 19.813.460.640         |
| -           | Cost  | 222        |             | 102.531.183.434        | 102.531.183.434        |
| -           | Accumulated Depreciation                                    | 223        |             | (84.079.921.393)       | (82.717.722.794)       |
| 2           | Intangible fixed assets                                     | 224        |             | -                      | -                      |
| -           | 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          |





| No.         | ITEMS  | Code        | Note         | End of term            | Beginning of term        |
|-------------|--|-------------|--------------|------------------------|--------------------------|
| -           | Accumulated Depreciation                                 | 229         |              | -                      | -                        |
| <b>III.</b> | <b>Investment property</b>                               | <b>240</b>  |              | -                      | -                        |
| -           | Cost   | 241         |              | -                      | -                        |
| -           | Accumulated Depreciation                                 | 242         |              | -                      | -                        |
| <b>IV.</b>  | <b>Long-term assets in progress</b>                      | <b>250</b>  |              | -                      | -                        |
| 1           | Long-term work in progress                               | 251         |              | -                      | -                        |
| 2           | Construction in progress                                 | 252         |              | -                      | -                        |
| <b>V.</b>   | <b>Long-term financial investments</b>                   | <b>260</b>  | <b>V.02b</b> | <b>13.998.532.086</b>  | <b>13.998.532.086</b>    |
| 1           | Investments in subsidiaries                              | 261         |              | -                      | -                        |
| 2           | Investments in joint ventures and associates             | 262         |              | -                      | -                        |
| 3           | Investments in other units                               | 263         |              | 24.188.455.000         | 24.188.455.000           |
| 4           | Provisions for long-term financial investments           | 264         |              | (10.189.922.914)       | (10.189.922.914)         |
| 5           | Investments held to maturity                             | 265         |              | -                      | -                        |
| <b>VI</b>   | <b>Other long-term assets</b>                            | <b>270</b>  |              | <b>3.503.620.798</b>   | <b>4.000.238.046</b>     |
| 1           | Long-term deferred costs                                 | 271         |              | 2.749.096.921          | 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         |              | -                      | -                        |
|             | <b>TOTAL ASSETS (280 = 100+200)</b>                      | <b>280</b>  |              | <b>167.680.752.458</b> | <b>162.896.634.717</b>   |
|             | <b>LIABILITIES</b>                                       | <b>Code</b> | <b>Note</b>  | <b>End of term</b>     | <b>Beginning of term</b> |
| <b>A.</b>   | <b>LIABILITIES (300=310+330)</b>                         | <b>300</b>  |              | <b>89.231.840.387</b>  | <b>85.480.745.415</b>    |
| <b>I.</b>   | <b>Current liabilities</b>                               | <b>310</b>  |              | <b>82.823.658.417</b>  | <b>79.643.653.445</b>    |
| 1           | Short-term trade accounts payable                        | 311         | V11          | 27.106.537.520         | 28.959.392.142           |
| 2           | Short-term advances from customers                       | 312         |              | 6.317.297.451          | 4.633.173.047            |
| 3           | Dividends and profits must be paid.                      | 313         |              |                        |                          |
| 4           | Taxes and other payables to State                        | 314         | V12          | 5.488.654.890          | 5.367.484.230            |
| 5           | Short-term payables to employees                         | 315         |              | 5.125.315.417          | 4.142.382.438            |
| 6           | Short-term accrued expenses                              | 316         | V13          | 5.676.693.034          | 4.490.676.288            |
| 7           | Short-term inter-company payables                        | 317         |              | -                      | -                        |
| 8           | Payable according to construction contract plan progress | 318         |              | -                      | -                        |
| 9           | Short-term deferred revenue                              | 319         | V18          | 1.014.641.301          | 893.257.301              |
| 10          | Other current payables                                   | 320         | V14          | 30.436.003.558         | 29.436.715.003           |
| 11          | Short-term loans and financial leases                    | 321         | V15          | -                      | -                        |
| 12          | Provision for short term payables                        | 322         | V16          | 1.333.608.660          | 1.186.636.410            |
| 13          | Bonus and welfare funds                                  | 323         |              | 324.906.586            | 533.936.586              |
| 14          | Transactions to buy and sell Government bonds            | 325         |              | -                      | -                        |
| <b>II.</b>  | <b>Long - term liabilities</b>                           | <b>330</b>  |              | <b>6.408.181.970</b>   | <b>5.837.091.970</b>     |
| 1           | Long-term trade accounts payable                         | 331         |              | -                      | -                        |
| 2           | Long-term advances from customers                        | 332         |              | -                      | -                        |
| 3           | Taxes and long-term government payments                  | 333         |              |                        |                          |
| 4           | Long-term accrued expenses                               | 334         |              | -                      | -                        |
| 5           | Internally payable business capital                      | 335         |              | -                      | -                        |
| 6           | Long-term inter-company payables                         | 336         |              | -                      | -                        |
| 7           | Short-term and long-term revenue pending allocation.     | 337         | V18          | 1.286.730.000          | 1.715.640.000            |
| 8           | Other long-term payables                                 | 338         | V.17         | -                      | -                        |
| 9           | Long-term loans and financial leases                     | 339         | V.17         | 3.950.000.000          | 2.950.000.000            |
| 10          | Deferred income tax                                      | 342         |              | -                      | -                        |
| 11          | Provision for long-term payables                         | 343         | V.16         | 1.171.451.970          | 1.171.451.970            |
| 12          | Scientific and technological development fund            | 344         |              | -                      | -                        |
| <b>B.</b>   | <b>EQUITY (400=410+430)</b>                              | <b>400</b>  |              | <b>78.448.912.071</b>  | <b>77.415.889.302</b>    |

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| No.       | ITEMS  | Code       | Note        | End of term            | Beginning of term      |
|-----------|--|------------|-------------|------------------------|------------------------|
| <b>I.</b> | <b>Owner's equity</b>  | <b>410</b> | <b>V.19</b> | <b>78.448.912.071</b>  | <b>77.415.889.302</b>  |
| 1         | Paid-in capital  | 411        |             | 40.500.000.000         | 40.500.000.000         |
| 2         | capital surplus  | 412        |             | 20.354.652.347         | 20.354.652.347         |
| 3         | Other capital of owners  | 414        |             | 3.000.000.000          | 3.000.000.000          |
| 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          |
| 8         | Other equity fund  | 419        |             | -                      | -                      |
| 10        | Investment and development fund  | 420        |             | 6.525.084.040          | 5.492.061.271          |
| -         | - Undistributed post-tax profits accumulated by the end of the previous period | 420a       |             | 5.492.061.271          | 2.430.543.187          |
| -         | - Undistributed post-tax profits of current period                             | 420b       |             | 1.033.022.769          | 3.061.518.084          |
|           | <b>Total Capital Resources (400=300+400)</b>                                   | <b>440</b> |             | <b>167.680.752.458</b> | <b>162.896.634.717</b> |

Hanoi, April 20, 2026

Preparer



Vu Thi Kim Thoa

Financial Accounting Manager



Ngo Thi Thanh Loan

General Director



Ly Chi Duc





### SUMMARIZED INCOME STATEMENT

Unit: VND

| No. | ITEMS   | Code | Note  | First Quarter of 2026 | First Quarter of 2025 | Cumulative number from the beginning of the year to the end of the first quarter of 2026 | Cumulative number from the beginning of the year to the end of the first quarter of 2026 |
|-----|---|------|-------|-----------------------|-----------------------|--|--|
| 1   | Revenues from sales and services rendered                           | 1    |       | 44.232.448.941        | 102.438.628.366       | 44.232.448.941   | 102.438.628.366  |
| 2   | Revenue deductions  | 2    |       | 0                     | 0                     | 0  | 0  |
| 3   | Net revenues from sales and services rendered (10= 01-02)           | 10   | VI.22 | 44.232.448.941        | 102.438.628.366       | 44.232.448.941   | 102.438.628.366  |
| 4   | Cost of goods sold  | 11   | VI.23 | 30.143.231.470        | 91.179.568.793        | 30.143.231.470   | 91.179.568.793   |
| 5   | Gross revenues from sales and sevicees rendered (20 = 10-11)        | 20   |       | 14.089.217.471        | 11.259.059.573        | 14.089.217.471   | 11.259.059.573   |
| 6   | Profit/loss from the sale and liquidation of investment properties. |      |       |                       |                       |  |  |
| 7   | Financial income  | 21   | VI.24 | 345.883.129           | 86.680.143            | 345.883.129  | 86.680.143   |
| 8   | Financial expenses  | 22   | VI.25 | 8.728.693             | 245.746.537           | 8.728.693  | 245.746.537  |
|     | <i>In which: borrowing costs</i>                                    | 23   |       | 0                     | 0                     | 0  | 0  |
| 9   | Selling expenses  | 24   |       | 10.332.248.084        | 8.354.743.057         | 10.332.248.084   | 8.354.743.057  |
| 10  | General and administration expenses                                 | 25   |       | 2.788.537.264         | 2.166.469.215         | 2.788.537.264  | 2.166.469.215  |
| 11  | Net profit from operating activities {30=20+21+22-(24+25+26)}       | 30   |       | 1.305.586.559         | 578.780.907           | 1.305.586.559  | 578.780.907  |
| 12  | Other income  | 31   |       | 3.724.253             | 35.595.837            | 3.724.253  | 35.595.837   |
| 13  | Other expenses  | 32   |       | 7.208.433             | 8.229.604             | 7.208.433  | 8.229.604  |
| 14  | Other profits (40=31-32)  | 40   | VI.26 | (3.484.180)           | 27.366.233            | (3.484.180)  | 27.366.233   |
| 15  | Total net profit before tax (50=30+40)                              | 50   |       | 1.302.102.379         | 606.147.140           | 1.302.102.379  | 606.147.140  |
| 16  | Current corporate income tax expenses                               | 51   | VI.27 | 269.079.610           | 121.229.428           | 269.079.610  | 121.229.428  |
| 17  | Deferred corporate income tax expenses                              | 52   |       | -                     | -                     | -  | -  |
| 18  | Profit after corparate income tax (60=50-51-52)                     | 60   |       | 1.033.022.769         | 484.917.712           | 1.033.022.769  | 484.917.712  |
| 19  | Earnings per share (*)  | 60   |       | 257                   | 121                   | 257  | 121  |
| 20  | Declining earnings per share (*)                                    | 70   |       |                       |                       |  |  |

Prepaper



**Vu Thi Kim Thoa**

### Financial Accounting Manager

Accounting Manager

**Ngo Thi Thanh Loan**

*Hanoi, April 20th, 2025*

**General Director**



**Ly Chi Duc**

SUMMARIZED CASH FLOW STATEMENT

(Direct method)

Unit: VND

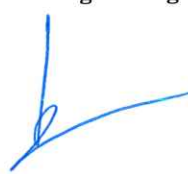
| ITEMS   | Cote      | Note | Cumulative number from the beginning of the year to the end of the first quarter of 2025 | Cumulative number from the beginning of the year to the end of the first quarter of 2024 |
|---|-----------|------|--|--|
| <b>I. Cash flow from operating activities</b>   |           |      |  |  |
| 1. Proceeds from sales and services rendered and other revenues                       | 1         |      | 115.988.182.709  | 112.908.856.931  |
| 2. Payments for suppliers   | 2         |      | (27.551.801.291)   | (33.808.193.264)   |
| 3. Expenditures paid to suppliers   | 3         |      | (3.236.568.838)  | (55.029.672.465)   |
| 4. Borrowing costs have been paid.  | 4         |      | (7.000.000)  | (64.557.451)   |
| 5. Paid corporate income tax  | 5         |      | (288.094.537)  | (516.568.867)  |
| 6. Other proceeds from operating activities   | 6         |      | 52.172.082.734   | 73.154.299.513   |
| 7. Other expenditures operating activities  | 7         |      | (134.155.252.446)  | (93.677.108.192)   |
| <b>Net cash flows from operating activities</b>                                       | <b>20</b> |      | <b>2.921.548.331</b>   | <b>2.967.056.205</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)  |
| 2. Proceeds from disposal, sales of fixed assets and other long-term assets           | 22        |      | -  | -  |
| 3. Cash outflow for lending, buying debt intruments of other entities                 | 23        |      | -  | (600.000.000)  |
| 4. Cash recovered from lending, selling debt intruments of other                      | 24        |      | -  | 1.000.000.000  |
| 5. Investment in other entities   | 25        |      | -  | -  |
| 6. Cash recovered from investment in other entities                                   | 26        |      | -  | -  |
| 7. Interest earned, dividends and profit received                                     | 27        |      | 345.883.129  | 26.277.867   |
| <b>Net cash flows from (used in) investing activities</b>                             | <b>30</b> |      | <b>345.883.129</b>   | <b>(922.209.406)</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        |      | 1.000.000.000  | 10.679.283.188   |
| 4. Money received from borrowing  | 34        |      | -  | (5.200.000.000)  |
| 5. Loan principal repayment   | 35        |      | -  | -  |
| 6. Dividends and profits paid   | 36        |      | -  | -  |
| <b>Net cash flows from financial activities</b>                                       | <b>40</b> |      | <b>1.000.000.000</b>   | <b>5.479.283.188</b>   |
| <b>Net cash flows in the period (50=20+30+40)</b>                                     | <b>50</b> |      | <b>4.267.431.460</b>   | <b>7.524.129.987</b>   |
| <b>Cash and cash equivalents at beginning of period</b>                               | <b>60</b> |      | <b>38.009.288.488</b>  | <b>29.399.687.567</b>  |
| The impact of changes in foreign currency exchange rates                              | 61        |      | -  | -  |
| <b>Cash and cash equivalents at end of period (70=50+60+61)</b>                       | <b>70</b> |      | <b>42.276.719.948</b>  | <b>36.923.817.554</b>  |

Prepaper



Vu Thi Kim Thoa

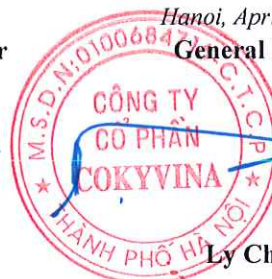
Financial Accounting Manager



Ngo Thi Thanh Loan

Hanoi, April 20, 2026

General Director




Ly Chi Duc



**NOTES TO THE FINACIAL STATEMENTS**  
**QUARTER I/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:
  - 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

|   | End of term           | Beginning of term     |
|---|-----------------------|-----------------------|
| 01- Money   |                       |                       |
| - Cash  | 1.842.667.590         | 1.239.536.813         |
| - Bank deposits   | 31.434.052.358        | 27.769.751.675        |
| - Cash equivalents  | 9.000.000.000         | 9.000.000.000         |
| <b>Total</b>  | <b>42.276.719.948</b> | <b>38.009.288.488</b> |
| 02- Financial investments                                 | End of term           | Beginning of term     |
| a/ /Investment held until maturity                        |                       | 0                     |
| - Term deposits   | 0                     | 0                     |
| Trading securities  | 0                     | 0                     |
| <b>Total</b>  | <b>0</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)      | (10.189.922.914)      |
| - Bonds   | 0                     | 0                     |
| <b>Total</b>  | <b>13.998.532.086</b> | <b>13.998.532.086</b> |
|   | End of term           | Beginning of term     |
| - Receivables from short-term customers                   | 42.044.055.595        | 48.468.865.805        |
| <b>Total</b>  | <b>42.044.055.595</b> | <b>48.468.865.805</b> |
| <i>In which: customer receivables are related parties</i> | <i>26.874.818.181</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                  | 8.607.308.806         | 4.991.890.114         |
| <b>Total</b>  | <b>8.607.308.806</b>  | <b>4.991.890.114</b>  |
| 05- Other short-term receivables                          | End of term           | Beginning of term     |
| - Sign bets. Short-term deposit                           | 7.149.983.001         | 7.179.603.476         |
| - Advance   | 3.878.045.108         | 1.602.010.384         |
| - Accumulated deposit interest                            | 28.159.759            | 175.206.797           |
| - Other receivables                                       | 17.333.725.566        | 13.012.333.236        |
| <b>Total</b>  | <b>28.389.913.434</b> | <b>21.969.153.893</b> |



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

| 06- Inventory                                     | End of term          | Beginning of term    |
|---|----------------------|----------------------|
| - Commodity on the road                           | 0                    | 0                    |
| - Raw materials and materials                     | 3.658.287.392        | 3.239.125.330        |
| - Tools and utensils                              | 0                    | 0                    |
| - Expenses for production and unfinished business | 1.013.980.450        | 767.641.848          |
| - Products  | 82.373.113           | 82.989.620           |
| - Commodity                                       | 1.059.330.563        | 3.220.877.135        |
| - Provision for reduction in inventory prices     | (100.585.306)        | (100.585.306)        |
| <b>Total</b>                                      | <b>5.713.386.212</b> | <b>7.210.048.627</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        | 4.026.244         |
| - Corporate income tax                    | 0                | 0                 |
| - Other amounts receivable from the State | 941.590          | 22.097.783        |
| <b>Total</b>                              | <b>4.967.834</b> | <b>26.124.027</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>72.292.501.885</b>               | <b>4.846.080.845</b>                          | <b>102.531.183.434</b> |
| - Purchased during the year                   | -                        | -                                   | -   | -                      |
| - 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>72.292.501.885</b>               | <b>4.846.080.845</b>                          | <b>102.531.183.434</b> |
| <b>Accumulated depreciation value</b>         |                          |                                     |   |                        |
| <b>Year-begin balance</b>                     | <b>18.834.322.137</b>    | <b>59.248.146.013</b>               | <b>4.635.254.644</b>                          | <b>82.717.722.794</b>  |
| - Depreciation during the year                | 206.052.669              | 1.121.235.179                       | 34.910.751                                    | 1.362.198.599          |
| - Other monks                                 |                          |                                     | -   | -                      |
| - Liquidation and sale                        |                          |                                     | -   | -                      |
| - Reduced due to adjustment                   |                          |                                     |   | -                      |

|  |                       |                       |                      |                       |
|--|-----------------------|-----------------------|----------------------|-----------------------|
| - Other reductions                             |                       |                       |                      | -                     |
| <b>Year-end balance</b>                        | <b>19.040.374.806</b> | <b>60.369.381.192</b> | <b>4.670.165.395</b> | <b>84.079.921.393</b> |
| <b>Residual value of tangible fixed assets</b> |                       |                       |                      | -                     |
| - 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                         | 6.352.225.898         | 11.923.120.693        | 175.915.450          | 18.451.262.041        |

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         | 27.106.537.520        | 28.959.392.142        |
| <b>Total</b>                               | <b>27.106.537.520</b> | <b>28.959.392.142</b> |
| In which: payable to related party sellers | 164.603.620           | 1.752.250.363         |

|  |                      |                      |
|--|----------------------|----------------------|
| 12- Taxes and amounts payable to the State | End of term          | Beginning of term    |
| - Value added tax                          | 803.831.023          | 1.674.224.540        |
| - Special consumption tax                  | 0                    | 0                    |
| - Import and export tax                    | 0                    | 0                    |
| - Corporate income tax                     | 257.064.490          | 276.079.417          |
| - Personal income tax                      | 4.427.759.377        | 3.417.180.273        |
| - Real estate tax and land rent, others    | 0                    | 0                    |
| <b>Total</b>                               | <b>5.488.654.890</b> | <b>5.367.484.230</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 | 5.676.693.034        | 4.490.676.288        |
| <b>Total</b>             | <b>5.676.693.034</b> | <b>4.490.676.288</b> |

#### 14 - Other short-term payables

|  | End of term           | Beginning of term     |
|--|-----------------------|-----------------------|
| - Surplus assets awaiting resolution         | 0                     | 0                     |
| - Trade union fees                           | 2.450.915.387         | 2.298.525.152         |
| - Social insurance                           | 783.758.927           | 649.696.871           |
| - Health insurance                           | 118.047.493           | 155.530.912           |
| - Other payables                             | 16.278.387.971        | 16.278.387.971        |
| - Social policy fund, Unemployment insurance | 83.131.083            | 70.330.972            |
| - Short term deposit                         | 167.572.000           | 167.572.000           |
| - Other payables                             | 10.554.190.697        | 9.816.671.125         |
| <b>Total</b>                                 | <b>30.436.003.558</b> | <b>29.436.715.003</b> |

#### 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                 |
| <b>Total</b>                 | <b>0</b>    | <b>0</b>          |

#### 16 - Provisions

|                                  | End of term          | Beginning of term    |
|----------------------------------|----------------------|----------------------|
| - Short-term warranty provisions | 1.333.608.660        | 1.186.636.410        |
| - Long-term warranty provisions  | 1.171.451.970        | 1.171.451.970        |
| <b>Total</b>                     | <b>2.505.060.630</b> | <b>2.358.088.380</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 | 3.950.000.000        | 2.950.000.000        |
| <b>Total</b>           | <b>3.950.000.000</b> | <b>2.950.000.000</b> |

#### 18- Unearned Revenue

|                             | End of term          | Beginning of term    |
|-----------------------------|----------------------|----------------------|
| Short-term unearned revenue | 1.014.641.301        | 893.257.301          |
| Long-term unearned revenue  | 1.286.730.000        | 1.715.640.000        |
| <b>Total</b>                | <b>2.301.371.301</b> | <b>2.608.897.301</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>5.492.061.271</b> | <b>77.415.889.302</b> |
| - Profit in term         | -                     | -                     | -                    | -   | 1.033.022.769        | 1.033.022.769         |
| Profits of Branch        | -                     | -                     |                      |   | -                    | -                     |
| - Reduce fund deduction  | -                     | -                     |                      |   | -                    | -                     |
| - Dividend payment in    |                       |                       |                      |   | -                    | -                     |

|                |                |                |               |                |               |                |
|----------------|----------------|----------------|---------------|----------------|---------------|----------------|
| Ending of term | 40.500.000.000 | 20.354.652.347 | (573.800.000) | 11.642.975.684 | 6.525.084.040 | 78.448.912.071 |
|----------------|----------------|----------------|---------------|----------------|---------------|----------------|

|  |                       |                       |
|--|-----------------------|-----------------------|
| 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 | Ending of term | Beginning of term |
|------------------------------|----------------|-------------------|

- Foreign currencies

EUR

122.331,68

121,909,68



USD

64.885,16

11,149,83

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

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

**Quarter 1/2026****Quarter 1/2025****In there:**

44.232.448.941

102.438.628.366

- Revenue from sales of goods and finished

8.453.281.111

30.682.029.400

- Service revenue

35.779.167.830

71.756.598.966

- Industrial equipment revenue

0

0

**Revenue deductions**

0

0

Deduction from service revenue

0

0

23 - Cost of goods sold (Code 11)

**Quarter 1/2026****Quarter 1/2025**

- Cost of goods and finished products

6.783.979.014

25.960.970.986

- Cost of service provision

23.359.252.456

65.218.597.807

- Provision of price reduction

0

0

- Return of provision

0

0

- Cost of industrial equipment

0

0

**Total**

30.143.231.470

91.179.568.793

24 - Financial revenue (Code 22)

**Quarter 1/2026****Quarter 1/2025**

- Interest on deposits and loans

163.475.882

70.806.303

- 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

182.407.247

15.873.840

- Unrealized exchange rate difference profit

0

0

- Deferred sales interest

0

0

- Other financial revenue

0

0

**Total**

345.883.129

86.680.143

25 - Financial expenses (Code 23)

**Quarter 1/2026****Quarter 1/2025**

- Loan interest

7.000.000

245.655.864

- 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

204

90.673

- Unrealized exchange rate difference loss

4.197

0

- Provision for devaluation of short-term and long-

1.724.292

0

- Other financial costs

0

0

**Total**

8.728.693

245.746.537

26- Other profits

**Quarter 1/2026****Quarter 1/2025**

- Other income

3.724.253

35.595.837

- Other costs

7.208.433

8.229.604

**Total**

(3.484.180)

27.366.233

27 - Current corporate income tax

**Quarter 1/2026****Quarter 1/2025**

- Corporate income tax expense calculated on taxable income of the current year

269.079.610

121.229.428

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 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 &amp; Telecommunication Construction &amp; Installation Join Stock Company

North Central of Vietnam Telecommunication Development Join Stock Company

Hanoi Post &amp; 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                               | 12.772.347     | 10.758.160        |
| Telecommunications of provinces under VNPT | 13.959.817.442 | 15.415.781.518    |
| VNPT Business Centers of provinces         | 140.865.658    | 820.575.122       |
| Post Office Hospital                       | 0              | 111.216.834       |
| Post Office General Hospital               | 22.163.637     | 0                 |
| VNPT Information Technology Company        | 253.692.472    | 759.446.882       |
| Telecommunications                         | 14.965.873     | 121.552.320       |
|  | 0              | 0                 |
| Services Corporation                       | 4.147.054.953  | 3.321.651.571     |
| Network Infrastructure Corporation         | 0              | 0                 |
| Postal Equipment Joint Stock Company - POT | 678.935.543    | 282.261.499       |
| VNPT AI Company - BCVTVN Group Branch      | 3.136.577.256  | 0                 |
| Công ty TNHH MTV Postef Ba Đình            | 4.507.973.000  | 4.507.973.000     |
| total                                      | 26.874.818.181 | 25.351.216.906    |

Payable to Sellers

Ending of term

Beginning of term



|  |                    |                      |
|--|--------------------|----------------------|
| Postal Materials Joint Stock Company                     | 0                  | 0                    |
| Lao Cai Telecommunications                               | 40.000.000         | 40.000.000           |
| BKHTCDN-CN Telecommunication Service Corporation         | 104.603.620        | 1.692.250.363        |
| Provincial Telecommunications under VNPT                 | 0                  | 0                    |
| Telecom Light Electricity Investment Joint Stock Company | 20.000.000         | 20.000.000           |
| total  | <b>164.603.620</b> | <b>1.752.250.363</b> |

*Hanoi, April 20, 2026*

**Prepaper**

**Vu Thi Kim Thoa**

**Financial Accounting Manager**

**Ngo Thi Thanh Loan**

**General Director**

**Ly Chi Duc**

