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vtctelecom vươn tới tầm cao VTC TELECOMMUNICATIONS JOINT STOCK COMPANY

CONSOLIDATED FINANCIAL STATEMENTS
SECOND QUARTER OF 2026

July, 2026

VTC TELECOMMUNICATIONS JOINT STOCK COMPANY
614 (3rd Floor) Dien Bien Phu street, Vuon Lai ward, Ho Chi Minh city
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CONSOLIDATED FINANCIAL STATEMENT REPORT

As at June 30th 2026

Unit: VND

ASSETS	Code	Notes	30/06/2026	01/01/2026
A - CURRENT ASSETS	**100**		**438,028,760,786**	**584,849,110,666**
I. Cash and cash equivalents	**110**	**V.1**	**5,391,032,155**	**33,636,328,523**
1. Cash	111		5,391,032,155	31,136,328,523
2. Cash equivalents	112		-	2,500,000,000
II. Short-term financial investments	**120**		**36,803,346,192**	**861,650,000**
1. Short-term investments held until maturity	123	V.2	36,803,346,192	861,650,000
III. Short-term receivables	**130**		**243,491,411,652**	**384,418,948,762**
1. Short-term trade receivables	131	V.3	202,646,553,340	341,801,236,340
2. Short-term prepayments to suppliers	132	V.4	23,841,237,451	31,168,291,100
3. Short-term internal receivables	133		-	-
4. Other short-term receivables	135	V.5a	17,372,524,751	11,818,325,212
5. Provision for short-term doubtful receivables	136	V.6	(368,903,890)	(368,903,890)
IV. Inventories	**140**		**144,744,290,466**	**155,931,712,475**
1. Inventories	141	V.7	144,744,290,466	155,931,712,475
V. OTHER CURRENT ASSETS	**160**		**7,598,680,321**	**10,000,470,906**
1. Short-term deferred costs	161	V.11a	1,167,155,988	1,116,431,752
2. Deductible value added tax	162		5,800,361,923	8,253,164,473
3. Deductible value added tax	163	V.15	631,162,410	630,874,681
B - LONG-TERM ASSETS	**200**		**22,928,471,450**	**25,542,969,954**
I. Long-term receivables	**210**		**1,276,118,009**	**1,373,883,302**
1. Other long-term receivables	215	V.5b	1,276,118,009	1,373,883,302
2. Provision for long-term doubtful debts	216		-	-
II. Fixed assets	**220**		**17,042,474,210**	**18,778,420,969**
1. Tangible fixed assets	221	V.8	12,908,934,496	14,169,385,556
- *- Cost*	*222*		61,483,818,453	61,220,212,453
- *- Accumulated depreciation*	*223*		(48,574,883,957)	(47,050,826,897)
2. Finance lease fixed assets	224	V.9	4,133,539,714	4,609,035,413
- *- Cost*	*225*		8,040,867,918	8,040,867,918
- *- Accumulated depreciation*	*226*		(3,907,328,204)	(3,431,832,505)
3. Intangible fixed assets	227	V.10	-	-
- *- Cost*	*228*		306,674,864	306,674,864
- *- Accumulated depreciation*	*229*		(306,674,864)	(306,674,864)
IV. Long-term financial investment	**260**		-	-
1. Provision for long-term investment losses in other entities	264		-	-
V. OTHER LONG-TERM ASSETS	**270**		**4,609,879,231**	**5,390,665,683**
1. Long-term prepaid expenses	271	V.11b	4,712,960,063	5,137,004,606
2. Deferred income tax assets	272		(103,080,832)	253,661,077
TOTAL ASSETS	**280**		**460,957,232,236**	**610,392,080,620**

Consolidated Financial Statement Report (cont.)

LIABILITIES AND OWNERS' EQUITY	Code	Notes	30/06/2026	01/01/2026
A - LIABILITIES	**300**		**396,685,251,938**	**529,430,998,403**
I. Current liabilities	**310**		**391,137,968,869**	**523,007,013,880**
1. Short-term trade payables	311	V.13	98,332,626,297	265,298,681,883
2. Short-term advances from customers	312	V.14	4,010,952,798	10,738,775,465
3. Dividends and profits must be paid.	313	V.18	2,666,040,665	3,396,336,400
4. Short-term taxes and other payments to the government.	314	V.15	345,709,290	2,036,354,578
5. Payables to employees	315		834,015,397	1,506,231,025
6. Short-term accrued expenses	316	V.16	5,399,894,649	2,695,934,245
7. Short-term deferred revenue	319	V.19a	-	24,211,240
8. Other short-term payables	320	V.17	2,393,532,879	2,049,733,191
9. Short-term borrowings and finance lease liabilities	321	V.12a	274,674,928,085	232,952,505,726
10. Provision for short-term payables	322		-	-
11. Bonus and welfare fund	323		2,480,268,809	2,308,250,127
II. Long-term liabilities	**330**		**5,547,283,069**	**6,423,984,523**
1. Long-term deferred revenue	337	V.19b	-	-
2. Other long-term payables	338		255,000,000	-
3. Long-term borrowings and finance lease liabilities	339	V.12b	4,929,753,902	5,890,432,669
4. Deferred Corporate income tax payable	342		-	171,022,687
5. Provision for long-term payables	343		362,529,167	362,529,167
B - OWNERS' EQUITY	**400**		**64,271,980,298**	**80,961,082,217**
1. Owners' contributed capital	411	V.21	45,346,960,000	45,346,960,000
- *Common shares with voting rights*	*411a*		45,346,960,000	*45,346,960,000*
- *Preferred stock*	*411b*		-	-
2. Capital surplus	412	V.21	200,264,000	200,264,000
3. Bond conversion option	413		-	-
4. Other owner's equity	414		-	-
5. Shares repurchased from oneself	415	V.21	(55,530,000)	(55,530,000)
6. Asset revaluation difference	416		-	-
7. Exchange rate difference	417		-	-
8. Investment Development Fund	418	V.21	1,178,690,192	-
9. Other equity funds	419		-	-
10. Undistributed profit after tax	420	V.21	5,893,981,317	23,142,709,355
- *Undistributed profit accumulated to the end of the previous period*	*420a*		19,213,742,047	19,213,742,047
- *Undistributed profit after tax of the current period*	*420b*		(13,319,760,730)	3,928,967,308
11. Non-controlling interest	429	V.21	11,707,614,789	12,326,678,862
TOTAL LIABILITIES AND OWNERS' EQUITY	**440**		**460,957,232,236**	**610,392,080,620**

Ho Chi Minh City, July 29th 2026

M.S.D.N: 0301888 C.T.C.P CÔNG TY CỔ PHẦN VIỄN THÔNG VTC THÀNH PHỐ HỒ CHÍ MINH

Preparer	Chief Accountant	Chairman of the Board of Directors
Ly Thi Thanh Nguyet	**Vo Tan Hien**	**Le Xuan Tien**
Preparer	**Chief Accountant**	**Chairman of the Board of Directors**

CONSOLIDATED INCOME STATEMENT

For the 2nd Quarter of the fiscal year ending 31st December 2026

Unit: VND

ITEMS	Code	Notes	Quarter II		Accumulated from the beginning of the year to the end of this period	
			Current year	Previous year	Current year	Previous year
1. Revenue from goods sold and services rendered	01	VI.1	162,575,596,110	89,160,722,891	214,152,683,298	112,095,811,621
2. Revenue deductions	02		-	-	-	-
3. Net revenue from goods sold and services rendered	10		162,575,596,110	89,160,722,891	214,152,683,298	112,095,811,621
4. Cost of goods sold	11	VI.2	148,511,326,997	81,138,370,088	193,968,332,610	99,001,440,334
5. Gross profit from goods sold and services rendered	20		14,064,269,113	8,022,352,803	20,184,350,688	13,094,371,287
6 Profit/loss from the sale and liquidation of investment properties	21					
7 Financial income	22	VI.3	984,182,504	20,826,563	1,088,152,843	44,164,913
8 Financial expenses	23	VI.4	6,037,041,085	3,773,341,996	10,755,978,533	5,516,300,961
In which: Borrowing costs	24		5,705,267,266	2,713,070,673	10,424,196,077	4,456,029,638
			-	-	-	-
9. Selling expenses	25	VI.5	5,071,079,434	3,245,014,305	10,088,680,153	7,306,469,799
10. General and administrative expenses	26	VI.6	5,290,656,156	4,530,341,431	11,306,618,447	12,415,355,896
11. The profit or loss share in a joint venture or associated company.	27					
12. Net profit from operating activities	30		(1,350,325,058)	(3,505,518,366)	(10,878,773,602)	(12,099,590,456)
13. Other income	31	VI.7	426,892,176	1,422,422,827	3,526,659,682	1,558,617,805
14. Other expenses	32	VI.8	6,347,711,247	58,439,886	6,400,991,661	87,695,841
15. Other profit	40		(5,920,819,071)	1,363,982,941	(2,874,331,979)	1,470,921,964
16. Total accounting profit before tax	50		(7,271,144,129)	(2,141,535,425)	(13,753,105,581)	(10,628,668,492)
17. Current Corporate income tax expense	51		-	-	-	-
18. Deferred Corporate income tax expense	52		46,536,154	444,218,327	185,719,222	444,218,327
19. Profit after Corporate income tax	60		(7,317,680,283)	(2,585,753,752)	(13,938,824,803)	(11,072,886,819)
20. Profit after tax of the parent company	*61*	*V.21*	(7,162,559,772)	(1,614,329,559)	(13,319,760,730)	(9,622,550,728)
21. Profit after tax of the non-controlling shareholders	*62*	*V.21*	(155,120,511)	(971,424,193)	(619,064,073)	(1,450,336,091)
22. Basic earnings per shares	70	VI.9	(1,582)	(357)	(2,941)	(2,125)
23. Diminished earnings per share	71	VI.10	(1,582)	(357)	(2,941)	(2,125)
			-	-	-	-

Ho Chi Minh City, July 29th 2026

M.S.D.N: 0301888195-C.T.C.P
CÔNG TY CỔ PHẦN VIỄN THÔNG VTC
THÀNH PHỐ HỒ CHÍ MINH

Ly Thi Thanh Nguyet	Vo Tan Hien	Le Xuan Tien
Preparer	Chief Accountant	Chairman of the Board of Directors

CONSOLIDATED CASH FLOW STATEMENT

(under indirect method)

For the 2nd Quarter of the fiscal year ending December 31st 2026

Unit: VND

	ITEMS	Code	Notes	Accumulated from the beginning of the year to the end of this period Current year	Previous year
I.	**CASH FLOWS FROM OPERATING ACTIVITIES**				
1.	***Profit before tax***	***01***		***(13,753,105,581)***	***5,168,094,657***
2.	***Adjustments for***				
-	Depreciation of fixed assets and investment properties	02	V.8,9,10	1,999,552,759	3,963,152,480
-	Provisions	03 04		- -	(287,670,500)
-	Gain/losses from foreign exchange differences upon revaluation of monetary items in foreign currencies	04		310,339,733	1,104,152,826
-	Gains/losses from investing activities	05	VI.3	(756,379,880)	(1,526,307,641)
-	Borrowing costs	06	VI.4	10,424,196,077	11,298,281,908
-	Other adjustments	07		-	-
3.	***Profit from operating activities before changes in working capital***	***08***		***(1,775,396,892)***	***19,719,703,730***
-	Increase/ decrease in receivables	09		159,643,794,721	(264,127,507,898)
-	Increase/ decrease in inventories	10		11,187,422,009	(72,917,147,097)
-	Increase, decrease in payables (Other than accrued interest expense, corporate income tax payables)	11		(188,229,162,878)	193,721,740,901
-	Increase or decrease in deferred expenses	12		373,320,307	(1,695,320,380)
-	Increase, decrease trading securities	13		-	-
-	Borrowing costs have been paid.	14	V.12, VI.4	(10,334,416,695)	(11,542,430,073)
-	Corporate income tax paid	15	V.15	(1,180,308,065)	(1,706,496,237)
-	Other income from operating activities	16		-	-
-	Other payments for operating activities	17	V.17	(223,104,074)	(272,905,195)
	Net cash flow from operating activities	***20***		***(30,537,851,567)***	***(138,820,362,249)***
II.	***CASH FLOWS FROM INVESTING ACTIVITIES***				
1.	Purchase and construction of fixed assets and other long-term assets	21	V.8	(263,606,000)	(3,375,273,870)
2.	Proceeds from liquidation and resale of fixed assets and other long-term assets	22		-	1,956,000,000
3.	Loans to and payments for purchase of debt instruments of other entities	23		(36,251,696,192)	(552,000,000)
4.	Collections from borrowers and proceeds from disposal of debt instruments of other entities	24		310,000,000	-
5.	Money spent on investment in other entities	25		-	-
6.	Proceeds from capital investment in other entities	26		-	-
7.	Proceeds from loan interest, dividends and profit received	27	V.5a,VI.3	821,573,387	103,884,818
	Net cash flow from investing activities	***30***		***(35,383,728,805)***	***(1,867,389,052)***

Consolidated Cash Flows Statement (cont.)

ITEMS	Code	Notes	Current year	Previous year
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from issuing shares, receiving capital contributions from owners	31		-	-
2. Money to return capital to owners, buy back shares issued by the enterprise	32		-	-
3. 1. Proceeds from borrowings	33	V.12a	238,525,994,018	364,585,239,597
4. 2. Repayment of principal	34	V.12a	(197,152,443,870)	(209,667,349,473)
5. 3. Repayment of finance lease principal	35	V.12b	(611,806,556)	(2,383,620,943)
6. 4. Dividends, profit paid to the owners	36		(3,085,450,095)	(3,085,851,160)
Net cash flow from financing activities	***40***		***37,676,293,497***	***149,448,418,021***
Net cash flow during the period	**50**		**(28,245,286,875)**	**8,760,666,720**
Cash and cash equivalents at the beginning of the period	**60**	**V.1**	**33,636,328,523**	24,874,223,157
Effect of foreign exchange fluctuations	61		(9,493)	1,438,646
Cash and cash equivalents at the end of the period	**70**	**V.1**	**5,391,032,155**	**33,636,328,523**

Ho Chi Minh City, July 29th 2026

M.S.D.N: 0301888195-C.T.C.P
CÔNG TY CỔ PHẦN VIỄN THÔNG VTC
THÀNH PHỐ HỒ CHÍ MINH

Ly Thi Thanh Nguyet	Vo Tan Hien	Le Xuan Tien
Preparer	**Chief Accountant**	**Chairman of the Board of Directors**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the 2nd Quarter of the fiscal year ending December 31st 2026

I. BUSINESS HIGHLIGHTS

1. Establishment

The Company was established from the equitization of the State-owned enterprises which are Telephone Equipment Company and Information Equipment Researching and Manufacturing Center 1 (VTC1)" under the Decision No. 618/1999/QD-TCCB dated 08 September 1999 of the Director General of the General Post Office. The Company operates under the first Business Registration Certificate dated 30 December 1999, the 24th amended certificate dated 12nd Octorber 2025 with the Enterprise Code No. 0301888195 issued by the Department of Finance of Ho Chi Minh City.

The Company's charter capital is VND 45.346.960.000 equivalent to 4.534.696 shares, and the par value of one share is VND 10.000.

Form of ownership
Joint Stock Company

Transaction name in English: VTC Telecommunications Joint Stock Company
Listing code: VTC
The Company's head office is located at 614 (3rd Floor) Dien Bien Phu Street, Vuon Lai Ward, Ho Chi Minh City

2. Business sector

Operating in the fields of industrial production, trade and services.

3. Main business lines

The Company's main activities are:
- Other telecommunications activities, details: Internet value-added services. Technical services for assessing the caliber of network and telecommunications equipment. Providing telecommunications services via existing telecommunications connections such as VOIP ((internet telephony); Operation of internet access points; Providing value-added telecommunications services; Providing content services on the network; Providing information content services on mobile telecommunications networks. Providing basic and value-added telecommunications services; Exploiting and providing information content services on mobile telecommunications networks; Digital content trading; Providing information content services on the network.
- Wholesale of machinery, telecommunications and information technology equipment.

4. Normal operating cycle

Normal operating cycle of the Company lasts 12 months of the normal fiscal year beginning on January 01st and ending on 31 December.

5. Total employees as of June 30th 2026: 125 persons. (As of December 31st 2025: 132 persons)

6. The Company's operations in the accounting period affecting the consolidated Financial Statements:
- None.

7. The Company's structures

-Afiliated unit has no legal status

The Company's name	Address
Representative office in Hanoi - VTC Telecommunications Joint Stock Company	No. 355, Doi Can Street, Ngoc Ha Ward, Hanoi.

The Company has 01 subsidiary to be consolidated in financial statements as at September 30th 2025:

The Company's name	Address	Benefit Ratio	Voting rights ratio	Main business activities
Smart Technologies Investment and Development Joint Stock Company	Lot I-3b-4-a, Road N6, Saigon Hi-Tech Park, Tăng Nhơn Phú Ward, Ho Chi Minh City	60%	60%	Printing and producing cards used in the field of Post and Telecommunications, software production, trading in machinery and materials for card production, etc.

II. FINANCIAL YEAR AND CURRENCY UNIT USED IN ACCOUNTING

1. Accounting period and reporting currency

The Company's yearly accounting period begins on January 01st and ends on December 31st annually. Vietnamese Dong (VND) is used as a currency unit for accounting records.

III. APPLICABLE ACCOUNTING STANDARDS AND REGIMES

Applicable accounting regime
The company applies the Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, of the Ministry of Finance, replacing Circular 200/2014/TT-BTC dated December 22, 2014.

The company applies Circular 43/2026/TT-BTC dated April 20, 2026, of the Ministry of Finance, amending Circular 202/2014/TT-BTC dated December 22, 2014, on the method of preparing and presenting consolidated financial statements.

Disclosure of compliance with Vietnamese Accounting Standards and system
The Company applies the Vietnamese Accounting Standards and guiding documents issued by the State. The financial statements are prepared and presented in accordance with all regulations of each

standard, circular guiding the implementation of the current corporate accounting standards and regime.

IV. APPLICABLE ACCOUNTING POLICIES

1. Basis for preparing consolidated financial statements

The consolidated financial statements of the Company are prepared based on the consolidation of the separate financial statements of the Company and the financial statements of subsidiaries (the subsidiaries) controlled by the Company for the accounting period from 01/01/2025 to 31/12/2025.

The accounting policies that applied in the subsidiaries' financial statements are consistent with those in the Company's. If necessary, the subsidiaries' financial statements will be adjusted to ensure consistency in the Company's and its subsidiaries' accounting policies.

The operating results of subsidiaries bought or sold in the period are presented in the consolidated financial statements from the date of acquisition or to the date of sale of investments in that company.

When consolidating the Financial Statements, the balance, major income and expenses including unrealized gains and losses arising from internal transactions are eliminated.

Non-controlling interests are the interest in the profit or losses, and in the subsidiary's net assets that are not owned by the Company. These interests are presented separately in the Consolidated Income Statement and the Owners' equity section of the Consolidated Balance Sheet, apart from the shareholders' equity.
Losses arising at the subsidiary are allocated in proportion with the shares of the non-controlling shareholders, even if such losses are greater than the non-controlling shareholders' proportionate share of the subsidiary's net assets.

Goodwill (or bargain purchase gain) arising from the purchase of a subsidiary is the difference between the cost of the investment and the fair value of the realizable net assets of the subsidiary at the acquisition date. Goodwill is allocated gradually over its estimated useful life, which should not exceed 10 years. The Company periodically reassesses the impairment of goodwill. If there is evidence that the impairment of goodwill is greater than the annual allocation, the amount of impairment will be allocated in the reporting period.

2. Financial instruments

Initial recognition
Financial assets
The Company's financial assets include cash and cash equivalents, trade receivables and other receivables, loans, short-term and long-term investments. At the time of initial recognition, financial assets are measured at purchase price/issuing cost plus other incurred costs directly related to the acquisition or issuance of those assets.

Financial liabilities
The Company's financial liabilities include loans, trade payables, other payables, and accrued expenses. At the time of initial recognition, financial liabilities are measured at the issuing price plus any costs directly attributable to the issuance of those liabilities.

3. Transactions in foreign currencies

Foreign currency transactions during the accounting period are converted into Vietnamese Dong at the actual rate ruling at the transaction date.
The actual exchange rates are determined under the following principles:
- When buying and selling foreign currency: the exchange rate is stipulated in the foreign currency purchase and sale contract between the Company and the commercial bank.

- When contributing capital: the foreign currency buying rate of the bank where the Company has an account on the date of capital contribution.

- When recording accounts receivable: the average buying and selling rate of the commercial bank where the Company designates the customer to make payment at the time the transaction occurs.

- When recording accounts payable: the average buying and selling rate of the commercial bank where the Company expects to conduct the transaction at the time the transaction occurs.

The actual transaction exchange rate when revaluing monetary items denominated in foreign currency at the time of preparing separate financial statements is determined according to the principle: using the average buying and selling rate of the bank where the enterprise regularly conducts transactions at the end of the accounting period.

4. Cash and cash equivalents

Cash comprises cash on hand and demand deposits.

Cash equivalents comprise short-term investments with an original maturity of three months or less, highly liquid, readily convertible to a known amount of cash and subject to an insignificant risk of changes in value.

5. Financial investments

Held-to-maturity investments include term bank deposits (including treasury bills, promissory notes), bonds, preferred shares that the issuer is required to repurchase at a certain time in the future, loans, etc. held to maturity to earn periodic interest, and other held-to-maturity investments.

Investments in subsidiaries, joint ventures, and associates purchased during the year the buyer determined the acquisition date, and the cost of the investment and conducted accounting procedures in accordance with the provisions of the Accounting Standards "Business Consolidation" and "Investment in joint ventures, associates".

In the consolidated financial statements, investments in associates are recorded using the equity method. Under the equity method, investments are initially recognized on the Consolidated Balance Sheet at cost, then adjusted for changes in the Company's share of the associate's net assets after the acquisition. Goodwill arising from an investment in an associate is reflected in the net book value of the investment. The Company does not allocate this goodwill but annually evaluates whether goodwill has declined in value or not.

6. Receivables

Receivables are recorded in detail by receivable schedules, receivable objects, the type of currency, and other factors based on the Company's management needs.

Provisions for doubtful debts are made for overdue receivables of economic contracts, loan agreements, contractual commitments or debt commitments, and undue receivables that are difficult to recover. In which, the provisions for overdue debts are made based on the principal repayment schedule on the original sales contract without taking into account the debt extension among the parties and the undue receivables but the debtors have gone bankrupt or are in the process of dissolution, gone missing or run away.

7. Inventories

Inventories are initially recognized at cost, including purchase cost, processing cost, and other directly attributable costs incurred to bring inventories to their current location and condition. After initial recognition, at the reporting date, if the net realizable value of inventories is lower than their original cost, the inventories are recognized at net realizable value.

The value of inventories is determined under the weighted average method.
Inventories are recorded under the perpetual method.

8. Fixed assets and finance lease fixed assets

Tangible fixed assets and intangible fixed assets are initially recognized at cost. During the useful lives, tangible fixed assets, and intangible fixed assets are recorded at cost, accumulated amortization, and net book value.

Finance lease fixed assets are recorded at cost at fair value or the present value of the minimum lease payment (in case the fair value is higher than the present value of the minimum lease payment) plus initial direct costs incurred related to the finance lease activity (excluding VAT). The finance lease fixed assets are recorded at cost, accumulated depreciation, and net book value while they are being used. The finance lease fixed asset is depreciated based on the lease term specified in the contract and included in the operating costs to ensure full capital recovery.

Fixed assets are depreciated under a straight-line basis over their estimated useful lives as follows:

- Buildings and structures	10 - 50 years
- Machinery and equipment	04 - 08 years
- Means of transportation	05 - 10 years
- Office equipment	03 - 05 years

9. Pending costs

Expenses incurred related to the operating results of several accounting periods are recorded as pending costs to be gradually allocated to the operating results of the following accounting periods.

The calculation and allocation of long-term pending costs to the operating cost in each accounting period are based on the nature and level of each expense to choose a reasonable method and criteria for allocation. Pending costs are gradually allocated to the operating cost on a straight-line method.

The company's pending costs include the following expenses:
Tools and instruments: Tools and instruments are put into use and allocated to expenses under the straight-line method with the allocation time not exceeding 36 months.
Prepaid land rental fee: Prepaid land rental fee represents the land rental fee paid for the land the Company is using. Prepaid land rental fee is allocated to expenses using the straight-line method over the lease term (600 months).

10. Liabilities

Liabilities are recorded in detail by payable schedules, payable objects, the type of original currency, and other factors based on the Company's management needs.
The classification of payables into payables, accrued expenses, intercompany payables, and other payables is conducted according to the following principles:
- Trade payables reflect commercial obligations arising from purchasing transactions of goods, services, and assets, where the seller is an independent entity from the Company, including payables when importing through a trustee.
- Internal payables reflect payables between a superior unit and its inferior dependent accounting units having no legal status.
- Other payables reflect payables of non-commercial nature and are irrelevant to purchase, sales of goods or provisions of services.

11. Borrowings and finance lease liabilities

The value of a finance lease liability is the total payables calculated at the present value of the minimum lease payment or the fair value of the leased asset.

Borrowings and finance lease liabilities are recorded based on each lender, each loan agreement, and the repayment schedule of the borrowings and finance lease liabilities. In the case of borrowings and liabilities in foreign currencies, they should be recorded by types of original currencies.

12. Borrowing cost

Borrowing cost is recognized as an operating cost in the period when incurred, except costs incurred from the borrowings directly related to the construction investment or production of uncompleted assets are computed in these assets' value (capitalized) when they satisfy conditions stipulated in the VAS No. 16 "Borrowing costs". Besides, for the borrowings are used for construction of fixed assets, investment properties, loan interest will be capitalized even when the construction duration is less than 12 months.

13. Accrued expenses

Amounts that have to be paid for goods, services that the Company has received from the suppliers in the period but has not yet been paid out and other payables such as annual leave salary, costs during seasonal production halts, loan interest expense payable, etc. are recorded in the operating expenses of the reporting period.

The accounting of accrued expenses into production and business expenses in the period must comply with the matching principle between revenue and expenses incurred in the period. The incurred expenses must be settled with prepaid expenses, the difference will be reversed.

14. Unrealized revenue

Unrealized revenue includes revenues received in advance, such as amounts paid in advance by the clients for one or more accounting periods when leasing assets, interest received in advance when lending capital or purchasing debt instruments, and other unrealized revenues, like the difference between the selling price by deferred payments or by installations as committed and the selling price by prompt payment, revenue commensurate with the value of goods, services, or the amount that needs to be discounted for clients in traditional customer programs...

Unrealized revenue is transferred to revenue from goods sold and services rendered at the amount determined appropriate to each accounting period.

15. Provision for severance allowance

According to Vietnamese labor law, employees of the Company who have worked regularly for 12 months or more are entitled to a severance allowance. The working time used to calculate severance allowance is the total time the employee worked for the Company minus the time the employee participated in unemployment insurance under the provisions of law and the working time for which the Company paid severance allowance.

Severance allowance for employees is deducted before the end of each reporting period at a rate equal to half of the average monthly salary for each working year. The average monthly salary for severance pay is based on the average salary of the last 6 months before the date of this Financial Statement.

This accrued expense is used to pay one-time payment when the employee terminates the labor contract under the current regulations.

16. Owners' equity

Owner's invested capital is recognized as owner' contributed capital.

Undistributed profit after tax reflects the operating results (profit or loss) after corporate income tax and the distribution of profits or handling of the company's losses. Profit distribution is made when the Company's undistributed profit after tax does not exceed the undistributed profit after tax presented in the consolidated financial statements after eliminating the effects of profits from bargain purchase gain. In the case of paying dividends, profits to owners exceeding the undistributed profit after tax are recorded as a decrease in the contributed capital. Undistributed profit after tax can be distributed to investors based on the capital contribution ratio after being approved by the General Shareholder Meeting and after appropriating funds in accordance with the Company's Charter and Vietnamese statutory regulations.

The Company appropriated funds from net profit after corporate income tax of the Company upon the request of the Board of Directors and approved by the Annual General Shareholder Meeting.
-Investment and development fund: This fund is created to serve for expanding operations or in-depth investment of the Company.

-Bonus and Welfare Fund, Bonus Fund for the Board of Management: This fund is used to reward and give material incentives, bring mutual benefits, and improve the welfare of employees, and is recorded as payable on the Financial Statement Report.

17. Revenue

Revenue from goods sold
The business has transferred most of the risks and benefits associated with ownership of the product or goods to the buyer;
The business no longer retains the right to manage or control the goods as the owner;
The revenue is determined with reasonable certainty;
The business has or will obtain economic benefits from the sales transaction;
The costs related to the sales transaction can be determined.

Revenue from services rendered
Revenue from goods sold shall be recognized when all of the following conditions have been satisfied:
-The amount of revenue can be measured reliably. When a contract stipulates that the buyer has the right to return the purchased service under specific conditions, the business can only recognize revenue when those specific conditions no longer exist and the buyer no longer has the right to return the service provided.
-It is probable that the economic benefits associated with the transaction will flow to the Company;
-Determine the completed portion of work on the Financial Statement Report;
-The cost incurred or to be incurred in respect of the transaction can be determined.

Financial income
Income arising from interests, royalties, distributed dividends and profit shall be recognized if they simultaneously satisfy the two (2) following conditions:
-It is possible to obtain economic benefits from the concerned transactions;
-Income is determined with relative certainty.

Distributed dividends and profits will be recognized when the company is entitled to receive dividends, profits or profit from capital contribution.

18. Cost of goods sold

Cost of goods sold in the period is recognized in accordance with the revenue generated in the period under the prudent principle. Cases of loss of materials and goods above normal levels, expenses above normal levels, loss of inventories after deducting the liability of the concerned collectives and individuals, etc., are fully and promptly recorded in the cost of goods sold in the period.

19. Financial expenses

Expenses recognized in financial expenses include:
-Expenses or losses related to financial investment activities;
-Borrowing cost
-Losses from liquidation, transfer of short-term securities, transaction costs of selling securities;
-Provision for the devaluation of trading securities, provision for loss of investments in other entities, loss arising from selling foreign currencies, foreign exchange loss...
The above amounts are recognized on the total amount incurred during the period, not offset against financial income.

20. Corporate income tax

Current corporate income tax expense is determined based on taxable income in the period and corporate income tax rate enacted in the current accounting period.

The Company is entitled to apply the corporate tax rate of 20% on taxable income derived from production and business activities for the accounting period from 01/01/2026 to 30/06/2026.

21. Basic earnings per share

Basic earnings per share is calculated by dividing the profit or loss after tax attributable to shareholders owning common shares of the Company (after adjusting for the Bonus and Welfare Fund and the Management Bonus Fund) by the weighted average number of common shares outstanding during the period.
Diluted earnings per share is calculated by dividing the profit or loss after tax attributable to the common shareholders of the Company (after adjusting for the Bonus and Welfare Fund, the Management Bonus Fund and dividends of preferred convertible shares) by the weighted average number of common shares that would be issued if all potential common shares with a dilutive impact are converted into Common Shares.

22. Related parties

The parties are considered to be related when one party has the ability to control another or has significant influence in making decisions related to financial and operation policies. The Company's related parties include:
-Enterprises, directly or indirectly through one or more intermediaries, having control over the Company or being under the control of the Company, or being under joint control with the Company, including the parent Company, subsidiaries and associates;
-Individuals, directly or indirectly, holding voting power that has a significant influence on the Company, key management personnel of the Company, the close family members of these individuals;
-Enterprises that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.

When considering the relationship of related parties to serve for the preparation and presentation of the financial statements, the Company should consider the nature of the relationship rather than the legal form.

V. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE CONSOLIDATED FINANCIAL STATEMENT REPORT

1. CASH AND CASH EQUIVALENTS

No.	Item	30/06/2026	01/01/2026
1.1	Cash on hand	753.244.491	1.329.441.325
1.2	Demand deposit	4.637.787.664	29.806.887.198
	+ Tien Phong Commercial Joint Stock Bank (TP Bank)- Hung Vương Branch (*)	693.282.598	8.424.839.409
	+ Vietnam Technological and Commercial Joint Stock Bank (Techcombank)	1.357.887.731	43.785.384
	+ Military Commercial Joint Stock Bank (MB Bank)	1.926.264.984	20.700.949.557
	+ Vietnam Maritime Commercial Joint Stock Bank - Ho Chi Minh City Branch	586.316.075	618.354.181
	+ Vietnam International Commercial Joint Stock Bank (VIB)	16.867.421	18.958.667
	+ Vietnam Investment and Development Bank (BIDV) - Hoan Kiem Branch	57.168.855	-
1.3	Cash equivalents	-	2.500.000.000
	Total	**5.391.032.155**	**33.636.328.523**

(*) Including VND 6.046.854 Deposited at TPBank- Ho Chi Minh Branch, which is used as collateral for a loan as at June 30th 2026

2. FINANCIAL INVESTMENTS

	30/06/2026		01/01/2026	
	Cost	**Book value**	**Cost**	**Book value**
Short-term investments	***551.650.000***	***551.650.000***	***861.650.000***	***861.650.000***
- Term deposits	551.650.000	551.650.000	861.650.000	861.650.000
Techcombank - Sai Gon Branch	*551.650.000*	*551.650.000*	*551.650.000*	*551.650.000*
Vietnam International Commercial Joint Stock Bank (VIB)	-	-	*310.000.000*	*310.000.000*
Vietnam Maritime Commercial Joint Stock Bank - Ho Chi Minh City Branch (**)	*36.251.696.192*	*36.251.696.192*	-	-
Total	**36.803.346.192**	**36.803.346.192**	**861.650.000**	**861.650.000**

(*) Deposit at Vietnam Technological and Commercial Joint Stock Bank -Sai Gon Branch (Techcombank), interest rate of 5.2%, term of 12 months, balance as at June 30th 2026 is VND 122.000.000; interest rate of 5.2%%, term of 12 months, balance as at June 30th 2026 is VND 120.000.000; interest rate of 5.6%, term of 6 months, balance as at June 30th 2026 is VND 309.650.000

(**) Deposit at Vietnam Maritime Commercial Joint Stock Bank - Ho Chi Minh City Branch, interest rate of 8.2%, term of 7 months, balance as at June 30th 2026 is VND 36.251.696.192

3. SHORT-TERM RECEIVABLES FROM CUSTOMERS

	30/06/2026	01/01/2026
a) Trade receivables from related parties	***195.559.257.321***	***329.262.884.447***
Network Infrastructure Corporation (VNPT-Net)	79.128.858.048	179.173.197.011
Binh Duong Telecommunications	52.013.552	309.033.752
VNPT Media Corporation	75.607.137	-
Value-added Services Development Company - Branch of VNPT Media Corporation	150.730.960	136.993.217
Dong Nai Telecommunications - Branch of Vietnam Posts and Telecommunications Group	162.019.008	4.708.667.153
Corporate Customer Service Department - Branch of Telecommunication Services Corporation	159.355.880	3.576.533.638
Information Operations Center - Branch of Vietnam Posts and Telecommunications Group - Ho Chi Minh City Telecommunications	159.536.446	246.854.614
Tan Binh Telecommunications Center - Branch of Vietnam Posts and Telecommunications Group - Ho Chi Minh City Telecommunications	26.241.652	26.241.652
VNPT - Ho Chi Minh City Business Center - Branch of Telecommunications Services Corporation	-	1.446.779.149
Individual Customer Department - Branch of Telecommunication Services Corporation	1.188.929	809.000
South Sai Gon Telecommunications Center	-	2.253.621
Saigon Telecommunications Center - Ho Chi Minh City Telecommunications	-	6.066.144
Thu Duc Telecommunications Center - Branch of Vietnam Posts and Telecommunications Group - Ho Chi Minh City Telecommunications	-	35.968.666
VNPT Information Technology Company - Branch of Vietnam Posts and Telecommunications Group	28.906.199.108	87.839.656.760
Gia Lai Telecommunications - Branch of Vietnam Posts and Telecommunications Group	344.252.646	292.711.320
Binh Chanh Telecommunication Center	8.865.125	8.865.125
Ho Chi Minh Telecommunications	-	2.264.831.374

	30/06/2026	01/01/2026
Nghe An Telecommunications	14.960.000	66.096.000
VNPT - Binh Thuan Business Center - Branch of Telecommunication Services Corporation	-	18.480.000
Binh Dinh Telecommunications	142.606.440	142.606.440
Khanh Hoa Telecommunications	207.033.200	1.036.510.094
Thái Nguyên Telecommunications	3.489.480	-
Telecommunication Services Corporation	4.000.000	997.719.880
IT Solutions Business Unit - VNPT IT Company	1.931.246.000	-
VNPT Information Security Center	-	7.885.000.000
An Giang Telecommunications	97.440.000	73.440.000
Telecommunications Service Center - Branch of the Technology Corporation	106.490.160	327.423.600
Ho Chi Minh City Telecommunications	63.140.624.779	245.290.400
Infrastructure Project Management Board I - Branch of Network Infrastructure Corporation	-	15.026.754.380
International Network Development Department - Branch of Network Infrastructure Corporation	2.830.151.186	1.846.376.430
Southern Branch of Post and Telecommunications Equipment Joint Stock Company	725.000.000	1.450.000.000
Fiber Optic One-Member Limited Liability Company	248.710.000	1.590.490.000
COKYVINA Joint Stock Company	15.902.927.065	4.861.623.000
Potmasco Postal Supplies Joint Stock Company	-	12.941.175.467
IT Solutions Business Unit, VNPT Information Technology Company	-	668.250.000
Thanh Hoa Telecommunications	-	10.186.560
Fiber Optic and Telecommunications Equipment Joint Stock Company	170.280.000	-
Hà Nội Telecommunications	486.614.520	-
Ha Tinh Telecommunications	372.816.000	-
b) Receivables from other customers	***7.087.296.019***	***12.538.351.893***
Synergy Development Viet Company Limited	-	-
Fisheries Information Center	-	-
Thuraya Telecommunications Company	4.735.775.948	4662.220.610
Others	2.351.520.071	7.876.131.283
Total	**202.646.553.340**	**341.801.236.340**

4. PREPAYMENTS TO SUPPLIERS

	30/06/2026	01/01/2026
a) Prepayments to suppliers to related parties	-	-
b)Prepayment* to suppliers to *another customer	***23.841.237.451***	***31.168.291.100***
Tan Trung Nam Telecommunications Services Company Limited	5.293.498.910	16.492.617.110
ENDITEL Technology Solutions Co., Ltd	1.968.643.983	1.636.740.000
FEITIAN TECHNOLOGIES CO.,LTD	-	580.800.000
GMT Investment Development and Trade Services Joint Stock Company	-	4.730.844.150
SMARTNET Technology Co., Ltd.	-	2.604.000.252
Technology Development Joint Stock Company	-	1.692.248.544
Southern Technology Development Company Limited	4.086.238.464	-
GS Group Vietnam Co., Ltd.	1.788.000.000	-
Qubit Global Technology Industry Co., Ltd.	2.267.400.000	-
Others	6.135.029.818	3.431.041.044
Total	**23.841.237.451**	**31.168.291.100**

5. OTHER RECEIVABLES

a) Short-term

	30/06/2026		01/01/2026	
	Value	**Provision**	**Value**	**Provision**
Receivable from related parties	***1.004.672.674***	-	***1.131.116.315***	-
Board of Directors Members	**473.824.856**	-	-	-
Le Xuan Tien	473.824.856	-	-	-
Board of Supervisors members	-	-	-	-
Board of Directors	**58.161.599**	-	**497.313.545**	-
Nguyen Minh Vu	58.161.599	-	7.400.000	-
Nguyen Duc Long (Dismissal date: November 01, 2025)	-	-	*489.913.545*	-
Other receivables from related parties	**472.686.219**	-	**633.802.770**	-
Corporate Customer Service Department - Branch of Telecommunication Services Corporation	*219.716.785*	-	*219.716.785*	-

	30/06/2026		01/01/2026	
	Value	**Provision**	**Value**	**Provision**
VNPT Lai Chau	*2.087.655*	-	*2.087.655*	-
VNPT Lai Chau Business Center - Branch of Vietnam Telecommunications Services Corporation	*21.141.194*	-	-	-
Post Office Construction and Service Joint Stock Company	*11.100.000*	-	*11.100.000*	-
Binh Thuan Telecommunications - Branch of Vietnam Posts and Telecommunications Group	*4.426.097*	-	*4.426.097*	-
VNPT Information Technology Company- Branch of Vietnam Post and Telecommunications Group	*45.327.255*	-	*216.418.407*	-
VNPT- Information Technology Area 5	-	-	*43.340.000*	-
VNPT Nghe An	*3.278.070*	-	-	-
VNPT – Kien Giang Business Center - Branch of Telecommunication Services Corporation	-	-	*2.300.000*	-
VNPT Ho Chi Minh City	*59.511.632*	-	*53.030.300*	-
VNPT Hue	-	-	*45.265.000*	-
Telecommunications Services Corporation	*53.136.426*	-	*36.118.526*	-
VNPT An Giang	*2.363.530*	-	-	-
VNPT Can Tho	*2.363.530*	-	-	-
VNPT Hung Yen	*1.676.743*	-	-	-
VNPT Ha Noi	*15.000.000*	-	-	-
VNPT Information Security Center	*19.712.500*	-	-	-
Receivables from other organizations and individuals	***16.367.852.077***	-	***10.687.208.897***	-
Advances	14.793.984.900	-	9.528.395.650	-
Deposits, collaterals	880.430.237	-	506.709.986	-
Other receivables	693.436.940	-	652.103.261	-
Total	**17.372.524.751**	-	**11.818.325.212**	-

As of June 30th 2026, the Company has no other short-term receivables used for pledge, mortgage, or guarantee.

b) Long-term

	30/06/2026		01/01/2026	
	Value	**Provision**	**Value**	**Provision**
Receivable from related parties	**198.170.006**	**-**	**303.111.182**	**-**
VNPT – Lai Châu Business Center - Branch of Telecommunication Services Corporation	-	-	*21.141.194*	-
Telecommunication Services Corporation	*90.103.171*	-	*87.477.016*	-
Binh Duong Telecommunications	*8.460.375*	-	*13.539.625*	-
VNPT Information Technology Company - Branch of Vietnam Posts and Telecommunications Group	*39.871.433*	-	*91.819.750*	-
VNPT Information Security Center	-	-	*23.655.000*	-
Kon Tum Telecommunications	-	-	*2.465.500*	-
VNPT Nghe An	-	-	*3.278.070*	-
Post Office General Hospital	*798.563*	-	*798.563*	-
Communications Corporation	*58.936.464*	-	*58.936.464*	-
Receivables from other organizations and individuals	**1.077.948.003**	**-**	**1.070.772.120**	**-**
Deposits, collaterals	1.077.948.003	-	1.070.772.120	-
Total	**1.276.118.009**	**-**	**1.373.883.302**	**-**

6. BAD DEBTS

	30/06/2026		01/01/2026	
	Cost	**Recoverable value**	**Cost**	**Recoverable value**
+ Trade receivables	***380.800.026***	***105.905.921***	***380.800.026***	***105.905.921***
Optical Cable Technology and Postal Equipment Joint Stock Company	170.280.000	-	170.280.000	-
Others	210.520.026	105.905.921	210.520.026	105.905.921
+ Advances to suppliers	***105.349.785***	***11.340.000***	***105.349.785***	***11.340.000***

	30/06/2026		01/01/2026	
	Cost	**Recoverable value**	**Cost**	**Recoverable value**
Others	105.349.785	11.340.000	105.349.785	11.340.000
Total	**486.149.811**	**117.245.921**	**486.149.811**	**117.245.921**

7. INVENTORIES

	30/06/2026		01/01/2026	
	Value	**Provision**	**Value**	**Provision**
Raw materials	2.119.474.619	-	1.614.639.909	-
Tools and instruments	29.398.148	-	-	-
Work in progress (*)	86.205.859.827	-	126.397.554.315	-
Finished products	196.982.220	-	606.358.220	-
Merchandise	55.311.975.207	-	25.772.412.798	-
Consignment goods	880.600.445	-	1.540.747.233	-
Total	**144.744.290.466**	**-**	**155.931.712.475**	**-**

-As at June 30th 2026, the Company has no stagnant, inferior inventories which can not be sold
(*) Work in progress is mainly installation activities.

8. TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery, equipment	Means of transportation, transmission equipment	Management equipment, tools	Other tangible fixed assets	Total
I. Cost						
1. Beginning balance	**23.836.743.938**	**27.941.354.442**	**8.829.180.753**	**612.933.320**	**-**	**61.220.212.453**
Purchased during year	-	*263.606.000*	-	-	-	*263.606.000*
Disposals, resales	-	-	-	-	-	-
2. Ending balance	**23.836.743.938**	**28.204.960.442**	**8.829.180.753**	**612.933.320**	**-**	**61.483.818.453**
II. Accumulated depreciation						
1. Beginning balance	**15.229.643.587**	**24.084.871.823**	**7.237.851.015**	**498.460.472**	**-**	**47.050.826.897**
Depreciated during year	*506.300.016*	*699.172.961*	*295.211.362*	*23.372.721*	-	*1.524.057.060*
Disposals, resales	-	-	-	-	-	-
2. Ending balance	**15.735.943.603**	**24.784.044.784**	**7.533.062.377**	**521.833.193**	**-**	**48.574.883.957**
III. Net book value						
1. Beginning balance	***8.607.100.351***	***3.856.482.619***	***1.591.329.738***	***114.472.848***	**-**	***14.169.385.556***
2. Ending balance	***8.100.800.335***	***3.420.915.658***	***1.296.118.376***	***91.100.127***	**-**	***12.908.934.496***

- Net book value at the end of the period of tangible fixed assets used as mortgage or pledge to secure loans: VND **1.296.118.376**.
- Cost of tangible fixed assets at the end of period fully depreciated but still in use: VND **30.117.080.819**.

9. FINANCE LEASE FIXED ASSETS

	Machinery, equipment	**Total**
I. Cost		
1. Beginning balance	**8.040.867.918**	**8.040.867.918**
Financial lease during the period	-	-
Disposals, resales	-	-
2. Ending balance	**8.040.867.918**	**8.040.867.918**
II. Accumulated depreciation		
1. Beginning balance	**3.431.832.505**	**3.431.832.505**
Disposals, resales	-	-
Depreciated during the period	*475.495.699*	*475.495.699*
2. Ending balance	**3.907.328.204**	**3.907.328.204**
III. Net book value		
1. Beginning balance	**4.609.035.413**	**4.609.035.413**
2. Ending balance	**4.133.539.714**	**4.133.539.714**

10. INTANGIBLE FIXED ASSETS

	Computer software	**Total**
I. Cost		
1. Beginning balance	**306.674.864**	**306.674.864**
Disposals, resales	-	-
2. Ending balance	**306.674.864**	**306.674.864**
II. Accumulated depreciation		
1. Beginning balance	**306.674.864**	**306.674.864**
Disposals, resales	-	-
Depreciated during year	-	-
2. Ending balance	**306.674.864**	**306.674.864**
III. Net book value		
1. Beginning balance	-	-
2. Ending balance	-	-

- Net book value of intangible fixed assets used to pledge, mortgage as loan security: VND 0;
- Original cost of intangible fixed assets fully depreciated at the period end but still in use: VND 306,674,864.

11. DEFERRED COSTS

a) Short-term

	30/06/2026	01/01/2026
Tools and instruments used	20.754.261	158.339.601
Others	1.146.401.727	958.092.151
Total	**1.167.155.988**	**1.116.431.752**

b). Long-term

	30/06/2026	01/01/2026
Land rental fee (*)	2.449.824.880	2.501.021.170
Tools and instruments used	1.626.597.530	1.746.093.473
Others	636.537.653	889.889.963
Total	**4.712.960.063**	**5.137.004.606**

(*) Land rental fees include:

- Land rent at Lot I-3b-4-b, N6 Road, Sai Gon High-Tech Park based on Land Lease Contract No. 04/HDTD/KCNC-2004 dated 24 November 2004 and Land Lease Contract Annex PL 04/KCNC-2009 dated 26 October 2009. Lease term is 50 years.

-Land rental fee at lot I-3b-4-a, N6 Road, High-Tech Park, Tan Phu ward, District 9, Ho Chi Minh City under Land Lease Contract No. 34/HDTD/KCNC-2009 dated 26 October 2009. Lease term until 24 August 2054, with total rental value of VND 2.582.986.475.

12. BORROWINGS AND FINANCE LEASE LIABILITIES

a). Short-term borrowings

	01/01/2026		During the period		30/06/2026	
	Value	**Recoverable amount**	**Increase**	**Decrease**	**Value**	**Recoverable amount**
Short-term borrowings	**232.952.505.726**	**232.952.505.726**	**221.947.341.512**	**186.057.490.200**	**225.614.685.454**	**220.788.292.875**
MB Bank - Transaction Center 2 Branch (1)	*20.878.635.785*	*20.878.635.785*	*66.810.307.990*	*76.628.735.164*	*11.060.208.611*	*19.300.778.880*
Techcombank – Sai Gon Branch (2)	-	-	*65.237.947*	*65.237.947*	-	*34.571.380*
TP Bank - Hung Vuong Branch (3)	*34.984.395.423*	*34.984.395.423*	*47.346.988.590*	*34.312.550.766*	48.018.833.247	*38.331.875.883*
Vietnam Maritime Commercial Joint Stock Bank - Ho Chi Minh City Branch (4)	*133.861.802.934*	*133.861.802.934*	*107.724.806.985*	*75.050.966.323*	166.535.643.596	*108.806.874.784*
Borrowings from individuals (5)	**41.188.300.000**	**41.188.300.000**	**16.600.000.000**	**10.800.000.000**	**46.988.300.000**	**52.288.300.000**
Short-term finance lease liabilities due to date	***2.039.371.584***	***2.039.371.584***	***960.678.767***	***928.107.720***	***2.071.942.631***	***2.025.891.948***
Vietnam Maritime Commercial Joint Stock Bank - Ho Chi Minh City Branch (4)	*589.907.340*	*589.907.340*	*294.953.670*	*196.635.780*	*688.225.230*	*589.907.340*
Chailease International Leasing Co., Ltd	*1.449.464.244*	*1.449.464.244*	*665.725.097*	*731.471.940*	*1.383.717.401*	*1.435.984.608*
Total	**232.952.505.726**	**232.952.505.726**	**239.508.020.279**	**197.785.597.920**	**220.788.292.875**	**220.788.292.875**

b) Long-term borrowings

- Long-term loans	**2.191.789.343**	**2.191.789.343**	-	**294.953.670**	**1.896.835.673**	**1.896.835.673**
MSB Bank – Ho Chi Minh Branch (4)	2.191.789.343	2.191.789.343	-	*294.953.670*	1.896.835.673	1.896.835.673
- Long-term finance lease liabilities	**3.698.643.326**	**3.698.643.326**	-	**665.725.097**	**3.032.918.229**	**3.032.918.229**
Chailease International Leasing Co., Ltd	3.698.643.326	3.698.643.326	-	*665.725.097*	3.032.918.229	3.032.918.229
Total	**5.890.432.669**	**5.890.432.669**	-	**960.678.767**	**4.929.753.902**	**4.929.753.902**

Detailed information related to loans:

(1) MB Bank - Transaction Center 2 Branch

Loan under the Credit Agreement No 310383.25.103.2344761.TD signed on June 17th 2025 and the Amendment and Supplement to Document No. 310383.25.2344761.TD.PL02 dated June 1st 2026

- Credit limit: VND 240.000.000.000
- The interest rate under the bank's indebtedness certificate
- Loan purpose: to serve commercial activities, and installation of telecommunications equipment.
- Credit granting period: from the contract signing date to August 05th 2026.
- Secured assets:
  - Deposit contract at MB Bank - Transaction Center 2 Branch
  - Toyota car, license plate 51H-363.05;
  - Toyota car, license plate 30F-815.51;
  - Double cabin pickup truck with license plate 51D-623.28;
  - Double cabin pickup truck with license plate 51D-630.28;
  - And the right to claim debt is formed from the bank's credit granting plan.

(2) Vietnam Investment and Development Bank (BIDV) - Hoan Kiem Branch

Loan under the Credit Agreement No 310383.25.103.2344761.TD signed on June 17th 2025

- Credit limit: VND 100.000.000.000
- Credit granting period: from the date of signing the contract until March 31, 2027
- Flexible interest rate: specified in the bank's indebtedness certificate.
- Loan term: specifically stated in the debt acknowledgement document
- Loan purpose: supplement working capital.

(3) TPBank - Hung Vuong Branch

Loan under Credit Limit Contract No 147/2025/HDTD/NOH date September 18th 2025 and Amendment and Supplement Document No. 147/2025/HDTD/NOH/SDBS/01 date Octorber 31st 2025

- Credit limit: VND 400.000.000.000
- Credit granting period: 12 months from the date of signing the credit contract on September 18th 2025.
- Flexible interest rate: specified in the bank's indebtedness certificate.
- Loan term: not exceeding 10 months, specifically stated in the debt acknowledgement document
- Loan purpose: supplement working capital for production, trading of telecommunications electronic equipment and telecommunications construction services.
- Secured assets: Receivables from the Ship Management Software Supply Cooperation Contract No. 181218-01/KHDN-QLSP-VTC/HĐHT-VNPT-VSS between VTC Telecommunications Joint Stock Company and the Corporate Customer Department, VNPT - VINAPHONE signed on 18 December 2018, the entire amount in the account at TPBank - Hung Vuong Branch together with the rights and interests arising from the receivables and mortgage account.

Loan under Credit Limit Contract No 85/2026/HDTD/NOH date May 28th 2026

- Credit limit : VND 70.000.000.000
- Credit granting period: from 28/05/2026 to 28/05/2027
- Flexible interest rate: specified in the bank's indebtedness certificate
- Loan term: not exceeding 06 months, specifically stated in the debt acknowledgement document.
- Loan purpose: supplement working capital for business activities

(4) MSB Bank – Ho Chi Minh Branch

Loan under Credit Limit Contract No 111-00055413.26349/2025/HĐTD December 10th 2025

- Credit limit: VND 615.200.000.000
- Credit granting period: from December 10th 2025 to December 10th 2026
- Flexible interest rate: specified in the bank's indebtedness certificate.
- Loan term: not exceeding 09-12 months, specifically stated in the debt acknowledgement document
- Loan purpose: supplement working capital for production, trading of telecommunications electronic equipment and telecommunications construction services.

Loan under Credit Limit Contract No 112-00059973.04126/2026 date March 19th 2026

- Credit limit : VND 80.000.000.000
- Credit granting period: from 19/03/2026 to 19/03/2027
- Flexible interest rate: specified in the bank's indebtedness certificate
- Loan term: not exceeding 06 months, specifically stated in the debt acknowledgement document.
- Loan purpose: supplement working capital for business activities

(5) Borrowings from individuals

Borrowings from individuals with interest rates from 10% to 12%/year, loan term from 01 to 09 months, loan purpose is to supplement the Company's working capital. Secured assets: No.

Detailed information related to the finance lease liabilities of Chailease International Leasing Company Limited:

Finance Lease Contract No. C230407602 dated 23 May 2023.

- Total contract value: VND 4.765.281.920
- Prepaid amount: VND 953.056.384
- Remaining loan value as at 30/06/2026: VND 574.939.205
- Lease term: 48 months
- Lease commencement date: 25 May 2023

Lease interest rate: Lease interest rate before lease commencement date: fixed interest rate of 10.70%/360 days. Rental interest rate after the lease commencement date: from the first rental payment period to the 6th rental payment period, the fixed interest rate is 10.70%/360 days, from the 7th payment period onwards, CILC's standard interest rate in VND + 4.51% margin is: 12.2%/360 days.

Finance Lease Contract No. B250115302 dated 13 February 2025.

- Total contract value: VND 5.709.022.550
- Prepaid amount: VND 856.353.383
- Remaining loan value as at 30/06/2026: VND 3.841.696.425
- Lease term: 72 months
- Lease commencement date: April 11th 2025

Lease interest rate: Lease interest rate before lease commencement date: fixed interest rate of 8.01%/365
days.Rental interest rate after the lease commencement date: from the first rental payment period to the 6th
rental payment period, the fixed interest rate is 8.01%/365 days, from the 7th payment period onwards,
CILC's standard interest rate in VND + margin is: 10.14%/365 days.

13. TRADE PAYABLES

	30/06/2026	01/01/2026
Trade payables from related parties	***242.313.229***	***756.902.244***
VNPT Information Technology Company - Branch of Vietnam Posts and Telecommunications Group	-	103.419.360
Ho Chi Minh City Telecommunications	95.480.000	369.139.900
International Network Development Department - Branch of Network Infrastructure Corporation	146.833.229	284.342.984
Trade payables from other suppliers	***98.090.313.068***	***264.541.779.639***
Ciena Communication Inc	25.108.999.044	25.193.049.100
BCTECH High Technology Solutions Joint Stock Company	5.260.000.000	9.510.000.000
DTEL Telecommunication Technical Services Company Limited	-	202.491.360
Tan Trung Nam Telecommunication Services Company Limited	1.145.092.500	14.561.436.865
ZTE Corporation	-	85.032.899.646
Thuraya Telecommunications Company	38.145.864.780	6.357.384.540
ECI TELECOM LTD	1.689.068.250	1.200.153.500
PROSE TECHNOLOGIES (SUZHOU) CO., LTD	-	32.225.776.368
Vietnam Digital Convergence Joint Stock Company	-	5.534.770.000
Lac Hong Technology Solutions Joint Stock Company	-	2.035.437.500

	30/06/2026	01/01/2026
Dong Quan Technology - Consulting - Trading Co., Ltd.	-	3.422.335.728
BKH Media Joint Stock Company	87.260.000	9.624.200.000
Horizon Technology Trading and Service Joint Stock Company	-	2.395.517.712
Communication and Information Platform Solutions Joint Stock Company	-	50.792.396.544
SMARTNET Technology Co., Ltd	5.669.000.588	-
TTP Group Telecommunications Technology Joint Stock Company	2.225.580.000	-
GMT Investment and Commercial Services Development Joint Stock Company	5.809.594.941	-
Others	12.949.852.965	16.645.230.776
Total	**98.332.626.297**	**265.298.681.883**

The company has no overdue debt.

14. ADVANCES FROM CUSTOMERS

	30/06/2026	01/01/2026
Advances from customers from related parties	***617.345.888***	***10.321.662.355***
VNPT-Net Network Infrastructure Corporation	50.129.288	
VNPT IT Company - Vietnam Post and Telecommunications Group	-	942.565.000
Ho Chi Minh City Telecommunications	-	5.270.454.253
Vietnam Post Corporation - Project Management Board for Postal Works	-	1.688.400.000
COKYVINA Joint Stock Company	567.216.600	2.420.243.102
Advances from customers from other suppliers	***3.393.606.910***	***417.113.110***
Information, Archives and Library Center	2.337.660.000	-
Others	1.055.946.910	417.113.110
Total	**4.010.952.798**	**10.738.775.465**

15. SHORT-TERM TAXES AND OTHER PAYMENTS TO THE GOVERNMENT

	Receivables at the beginning year	Payables at the beginning year	Payables during year	Paid during year	Receivables at the end of the year	Payables at the end of the year
- Value added tax (*)	-	401.747.593	*457.173.823*	*858.921.416*	-	-
- Value added tax on imported goods	-	-	*2.639.619.061*	*2.639.619.061*	-	-
-Corporate income tax (*)	-	1.180.020.336	-	*1.180.308.065*	287.729	-
-Personal income tax	-	454.586.649	*1.826.271.223*	*1.935.148.582*	-	345.709.290
-Import and export tax	-	-	*1.208.072*	*1.208.072*	-	-
-Other types of tax		630.874.681	*13.644.413*	*13.644.413*	630.874.681	-
Total	**630.874.681**	**2.036.354.578**	**4.937.916.592**	**6.628.849.609**	**631.162.410**	**345.709.290**

The Company's tax settlement is subject to examination by the tax authorities. Since the application of tax laws and regulations to various types of transactions is susceptible to varying interpretations, the tax amounts presented in the interim separate financial statements may be subject to change at the discretion of the tax authorities.

Determination of taxes, fees, and charges payable.

Value added tax
The company pays value added tax using the deduction method. Value added tax rate is as follows:

	Tax rate
- Value added tax rate for service and commercial activities	8% and 10%

During the year, the Company is entitled to a VAT reduction under Decree No.180/2024/ND-CP December 31st 2024 on reducing VAT by 8% from January 01st 2025 to June 30th 2025 and Decree No.174/2025/ND-CP June 30th 2025 on reducing VAT by 8% from July 01st 2025 to December 31st 2026.

Corporate income tax
Income from the above activities is subject to Corporate income tax at a rate of 20%.

Other types of tax
The company declares and pays tax under regulations.

16. SHORT-TERM ACCRUED EXPENSES

	30/06/2026	01/01/2026
Short-term accrued expenses		
Interest expense	520.405.452	439.615.156
Others	4.879.489.197	2.256.319.089
Total	**5.399.894.649**	**2.695.934.245**

17. OTHER PAYABLES

	30/06/2026	01/01/2026
Other payables from related parties	***171.315.541***	***21.669.103***
Board of Directors Members	**92.451.483**	-
Le Xuan Tien	*27.191.613*	
Le Thi Thanh	*21.753.290*	
Bui Van Bang	*21.753.290*	
Tran Phuong Hien	*21.753.290*	
Tran Van Mua	*5.438.323*	
Board of Supervisors Members	**38.068.258**	-
Nguyen Thien Loi	21.753.290	
Phan Thanh Tu	16.314.968	
Nguyen Van Du	4.078.742	
Board of Directors	**40.795.800**	**21.669.103**
Nguyen Minh Vu	*40.795.800*	*21.669.103*
Payable to other related entities	-	-
Payable to other organizations and individuals	**2.222.217.338**	***2.028.064.088***
Surplus of assets awaiting resolution	-	-
Trade union fee	583.691.249	654.914.659
Social insurance; Health insurance; Unemployment insurance	366.332.500	201.582.000
Expenses allocated for projects	-	95.895.467
Short-term deposits, collaterals	59.305.000	59.305.000
Others	1.212.888.589	1.016.366.962

	30/06/2026	01/01/2026
Total	**2.393.532.879**	**2.049.733.191**

The company has no overdue debt.

18. DIVIDENDS, PROFIT PAYABLES

	30/06/2026	01/01/2026
Vietnam Post and Telecommunications Group	*1.100.484.320*	*1.481.421.200*
Other shareholders	*1.565.556.345*	*1.914.915.200*
Total	**2.666.040.665**	**3.396.336.400**

19. REVENUE AWAITING ALLOCATION

a). Short-term

	30/06/2026	01/01/2026
The difference between the selling price is greater than the net book value of the fixed assets sold and leased back as finance lease fixed assets.	-	24.211.240
Total	**-**	**24.211.240**

b). Long-term

	30/06/2026	01/01/2026
The difference between the selling price is greater than the net book value of the fixed assets sold and leased back as finance lease fixed assets.	-	-
Total	**-**	**-**

20. PROVISIONS FOR PAYABLES

	30/06/2026	01/01/2026
Provision for severance allowance	362.529.167	362.529.167
Total	**362.529.167**	**362.529.167**

20. OWNERS' EQUITY

a). Comparison table for changes in owners' equity

	Owners' invested capital	Share premium	Treasury shares	Investment Development Fund	Undistributed profit	Non-controlling interest	Total
A	1	2	3	4	5	6	7
Balance as at 01/01/2025	**45.346.960.000**	**200.264.000**	**(55.530.000)**	-	**22.740.063.027**	**12.267.867.670**	**80.499.624.697**
Loss in the previous year	-	-	-	-	*(9.622.550.728)*	*(1.450.336.091)*	*(11.072.886.819)*
Profit distribution	-	-	-	-	*(3.526.320.980)*	-	*(3.526.320.980)*
Balance as at 30/06/2025	**45.346.960.000**	**200.264.000**	**(55.530.000)**	-	**9.591.191.319**	**10.817.531.579**	**65.900.416.898**
Balance as at 01/01/2026	**45.346.960.000**	**200.264.000**	**(55.530.000)**	-	**23.142.709.355**	**12.326.678.862**	**80.961.082.217**
Profit in the current year	-	-	-	-	*(13.319.760.730)*	*(619.064.073)*	(395.122.756)
Profit distribution	-	-	-	-	*(2.355.154.360)*	-	*(2.355.154.360)*
Fund allocation	-	-	-	1.178.690.192	*(1.573.812.948)*	-	-
Balance as at 30/06/2026	**45.346.960.000**	**200.264.000**	**(55.530.000)**	**1.178.690.192**	**5.893.981.317**	**11.707.614.789**	**64.271.980.298**

(*) Dividend distribution for 2025 and allocation to the Investment and Development Fund and the Reward and Welfare Fund, as per Resolution No. 01/2026/NQ-ĐHCĐ of the Annual General Meeting of Shareholders dated April 23th 2026, are as follows:
- Dividend payout of 5.2% per share, total amount: VND 2.355.154.360
- The amount allocated from the reward and welfare fund is: VND 395.122.756

- The amount allocated from the Development Investment Fund is: VND 1.178.690.192

b). Owners' invested capital in detail

	Proportion	30/06/2026	01/01/2026
State shareholder	46,67%	21.163.160.000	21.163.160.000
Other shareholders	53,33%	24.183.800.000	24.183.800.000
Total	**100,00%**	**45.346.960.000**	**45.346.960.000**

State shareholder is Vietnam Posts and Telecommunications Group.

c). Shares

	30/06/2026	01/01/2026
Number of registered shares	4.534.696	4.534.696
Number of shares issued and fully contributed	4.534.696	4.534.696
Common shares	*4.534.696*	*4.534.696*
Number of treasury shares	5.553	5.553
Common shares	*5.553*	*5.553*
Number of shares in circulation	4.529.143	4.529.143
Common shares	*4.529.143*	*4.529.143*
Par value in circulation	10.000	10.000

VI. ADDITIONAL INFORMATION FOR ITEMS IN THE CONSOLIDATED INCOME STATEMENT

1. TOTAL REVENUE FROM GOODS SOLD AND SERVICES RENDERED

	This period	Previous period
Revenue from commercial sales	38.880.526.120	22.533.006.479
Revenue from services rendered	164.908.709.976	81.940.394.642
Revenue from finished products sold	4.044.040.000	7.622.410.500
Other revenues	6.319.407.202	-
Total	**214.152.683.298**	**112.095.811.621**

2. COST OF GOODS SOLD

	This period	Previous period
Cost of commercial activities	33.222.675.848	19.448.075.415
Cost of services rendered	151.797.118.521	73.054.217.771
Cost of finished products sold	3.432.458.449	6.499.147.148
Cost of other activities	5.516.079.792	-

	This period	Previous period
Total	**193.968.332.610**	**99.001.440.334**

3. FINANCIAL INCOME

	This period	Previous period
Interest income from deposits, loans	809.572.566	27.124.567
Foreign exchange gains during the period	191.351.220	16.299.385
Foreign exchange gains due to revaluation at the end of the period	87.229.057	740.961
Others	-	-
Total	**1.088.152.843**	**44.164.913**

4. FINANCIAL EXPENSES

	This period	Previous period
Borrowing costs	10.424.196.077	4.456.029.638
Foreign exchange loss during the period	21.442.723	-
Foreign exchange loss due to revaluation at the end of the period	310.339.733	1.060.271.323
Total	**10.755.978.533**	**5.516.300.961**

5. SELLING EXPENSES

	This period	Previous period
Employee cost	3.507.344.830	3.057.183.401
Tools and instruments	41.472.922	43.918.760
Product warranty expense	863.651.727	117.130.693
Fixed asset depreciation	6.641.478	6.641.478
External service costs	4.459.309.010	3.002.026.735
Other costs in cash	1.210.260.186	1.079.568.732
Total	**10.088.680.153**	**7.306.469.799**

6. GENERAL AND ADMINISTRATIVE EXPENSES

	This period	Previous period
Employee cost	7.160.717.182	8.851.604.374
Management materials- Office supplies	74.233.561	75.256.249
Fixed asset depreciation	303.537.367	417.111.971

	This period	Previous period
Tax, fee, charge	162.717.439	107.999.161
Provision for doubtful debts	-	(10.583.000)
External service costs	2.627.145.978	2.347.749.561
Other costs in cash	978.266.920	626.217.580
Total	**11.306.618.447**	**12.415.355.896**

7. OTHER INCOME

	This period	Previous period
Income from liquidation of fixed assets	-	1.422.422.823
Penalties for breach of contract	407.000.000	-
Other income	3.119.659.682	136.194.982
Total	**3.526.659.682**	**1.558.617.805**

8. OTHER EXPENSES

	This period	Previous period
Late tax penalties	301.387	74.590.056
Penalties for breach of contract	6.320.936.958	
Other expenses	79.753.316	13.105.785
Total	**6.400.991.661**	**87.695.841**

9. BASIC EARNINGS PER SHARE

The calculation of basic earnings per share attributable to the Company's common shareholders is based on the following figures:

	This period	Previous period
Net profit after tax	(13.319.760.730)	(9.622.550.728)
Profits allocated to Common shareholders	(13.319.760.730)	(9.622.550.728)
Average common shares outstanding during the period	4.529.143	4.529.143
Basic earnings per share	**(2.941)**	**(2.125)**

10. DILUTED EARNINGS PER SHARE

The calculation of diluted earnings per share attributable to the Company's common shareholders is based on the following figures:

	This period	Previous period
Net profit after tax	(13.319.760.730)	(9.622.550.728)
Profits allocated to Common shareholders	(13.319.760.730)	(9.622.550.728)
Average common shares outstanding during the period	4.529.143	4.529.143
Diluted earnings per share	**(2.941)**	**(2.125)**

VII. OTHER INFORMATION

1. EVENTS OCCURRING AFTER THE BALANCE SHEET DATE

There are no significant events occurring after the balance sheet date that require adjustment and presentation in the interim consolidated financial statements.

2. TRANSACTIONS AND BALANCES WITH RELATED PARTIES

The list and relations between related parties and the Company are as follows:

Related parties	Relation
Mr. Le Xuan Tien	Chairman of the Board of Directors
Mr. Bui Van Bang	Member of the Board of Directors
Ms. Le Thi Thanh	Member of the Board of Directors
Mr. Tran Van Mua	Member of the Board of Directors
Ms. Tran Phuong Hien	Member of the Board of Directors
Mr. Bui Van Bang	General Director
Mr. Tran Van Mua	Deputy General Director
Mr. Nguyen Minh Vu	Deputy General Director
Ms. Nguyễn Thị Ngọc Cúc	Chief Accountant (Dismissal date: July 16, 2026)
Mr. Vo tan Hien	Chief Accountant (Appointment dated July 16, 2026)
Mr. Nguyen Thien Loi	Head of the Board of Supervisors
Mr. Nguyen Van Du	Member of the Board of Supervisors
Mrs. Phan Thanh Tu	Member of the Board of Supervisors
Smart Technologies Investment and Development Joint Stock Company	Subsidiary
Network Infrastructure Corporation (VNPT - Net)	Member of Vietnam Posts and Telecommunications Group
Member units of Vietnam Posts and Telecommunications Group	Member of Vietnam Posts and Telecommunications Group

Besides the information with related parties presented in the above notes, the Company also has the following transactions during the period and opening balance at the end of the accounting period with related parties as follows:
Transactions during the period:

	Relation	This period	Previous period
Revenue from goods sold and services rendered		**198.661.164.925**	**87.436.435.545**
Network Infrastructure Corporation (VNPT-Net)	Member of VNPT	6.415.708.468	58.651.607.707
VNPT Information Technology Company - Branch of Vietnam Posts and Telecommunications Group	Member of VNPT	73.894.678.000	8.517.936.364
Corporate Customer Service Department - Branch of Telecommunications Services Corporation	Member of VNPT	58.960.868	1.123.116.774
Information Management Center - Branch of Vietnam Post and Telecommunications Group - Ho Chi Minh City Telecommunications	Member of VNPT	-	436.515.004
E-learning Solutions Center - Branch of VNPT Information Technology Company	Member of VNPT	-	366.265.000
VNPT-IT Center Region 2 - Branch of VNPT Information Technology Company	Member of VNPT	-	810.000.000
Value-Added Services Development Company - Branch of the Communications Corporation	Member of VNPT	-	198.876.691
IT Solutions Business Unit - VNPT Information Technology Company	Member of VNPT	-	405.000.000
Binh Duong Telecommunications	Member of VNPT	-	6.185.075.160
Ben Tre Telecommunications	Member of VNPT	-	1.075.177.600
Binh Thuan Telecommunications	Member of VNPT	-	134.124.150
Nghe An Telecommunications	Member of VNPT	14.000.000	39.544.545
Quang Binh Telecommunications	Member of VNPT	-	34.580.000
Hà Nội Telecommunications	Member of VNPT	450.643.690	-

Lai Chau Telecommunications	Member of VNPT	-	33.300.000
Bac Giang Telecommunications	Member of VNPT	-	8.400.000
Thai Nguyen Telecommunications	Member of VNPT	5.247.630	16.800.000
Nam Dinh Telecommunications	Member of VNPT	-	53.854.000
Binh Dinh Telecommunications	Member of VNPT	-	139.057.400
Gia Lai Telecommunications	Member of VNPT	1.290.469.000	6.470.000
Khanh Hoa Telecommunications	Member of VNPT	414.427.036	360.000.000
Dong Nai Telecommunications	Member of VNPT	162.960	45.454.546
Binh Phuoc Telecommunications	Member of VNPT	-	1.593.520.673
Long An Telecommunications	Member of VNPT	-	1.128.300.000
Dong Thap Telecommunications	Member of VNPT	-	16.800.000
An Giang Telecommunications	Member of VNPT	1.606.082.222	747.000.000
Ho Chi Minh Telecommunications	Member of VNPT	68.615.711.853	-
Media Corporation	Member of VNPT	11.008.821.391	-
Post and Telecommunications Industrial Technology Joint Stock Company	Member of VNPT	-	67.520.000
Fiber Optic One-Member Limited Liability Company	Member of VNPT	473.100.000	-
ANSV Telecommunications Equipment Co., Ltd.	Member of VNPT	-	61.880.000
COKYVINA Joint Stock Company	Member of VNPT	26.856.381.500	-
Telecommunications Services Corporation	Member of VNPT	1.062.955.000	2.888.466.500
Kon Tum Telecommunications	Member of VNPT	-	986.200.000

Ha Tinh Telecommunications	Member of VNPT	345.200.000	359.500.000
Hai Phong Telecommunications	Member of VNPT	-	53.900.000
Kiên Giang Telecommunications	Member of VNPT	-	2.500.000
Kiên Giang Telecommunications	Member of VNPT	300.029.197	-
Lang Son Telecommunications Branch	Member of VNPT	169.325.000	-
Ca Mau Telecommunications	Member of VNPT	13.580	-
Thanh Hoa Telecommunications	Member of VNPT	47.530	-
Post and Telecommunications Construction Services Joint Stock Company	Member of VNPT	5.628.000.000	-
Telecommunications Equipment Manufacturing Company Limited	Member of VNPT	68.000.000	-
VNPT Trade Union of Ho Chi Minh City	Member of VNPT	-	35.290.000
Business Centers - Branches of the Vietnam Telecommunications Services Corporation	Member of VNPT	(16.800.000)	854.403.431

Transactions during the period:

	Relation	**This period**	**Last period**
Purchase of goods and services		**1.611.184.307**	**572.842.414**
VNPT – Ha Noi Business Center - Branch of Telecommunications Services Corporation	Member of VNPT	-	165.604.091
VNPT - Ho Chi Minh City Business Center - Branch of Telecommunications Services Corporation	Member of VNPT	-	209.382.323
VNPT Information Technology Company - Branch of Vietnam Posts and Telecommunications Group	Member of VNPT	191.904.000	197.856.000
Hà Nội Telecommunications	Member of VNPT	321.283.091	-
Ho Chi Minh Telecommunications	Member of VNPT	66.493.165	-

Network Infrastructure Corporation	Member of VNPT	764.504.051	-
Telecommunications Services Corporation	Member of VNPT	267.000.000	-

4. INFORMATION ON THE GOING-CONCERN OPEREATION
The Company will continue operating in the future.

Ho Chi Minh, July 29th 2026

M.S.D.N: 0301888195-C.T.C.P
CÔNG TY CỔ PHẦN VIỄN THÔNG VTC
THÀNH PHỐ HỒ CHÍ MINH

Preparer	Chief Accountant	Chairman of the Board of Directors
Ly Thi Thanh Nguyet	**Vo Tan Hien**	**Le Xuan Tien**
Preparer	**Chief Accountant**	**Chairman of the Board of Directors**