CÔNG TY CỔ PHẦN **VIỄN THÔNG – TIN HỌC BƯU ĐIỆN** ***JOINT STOCK COMPANY FOR TELECOMS AND INFORMATICS*** --------------------	**CỘNG HOÀ XÃ HỘI CHỦ NGHĨA VIỆT NAM** **Độc lập - Tự do - Hạnh phúc** ***THE SOCIALIST REPUBLIC OF VIETNAM*** ***Independence – Freedom - Happiness*** ------------------------------
Số: 256/2026/CTIN/CV *No256/2026/CTIN/CV* V/v BCTC giữa niên độ được soát xét *Reviewed interim combined financial statements.*	Hà Nội, ngày 28 tháng 8 năm 2026 *Hanoi, June 28, 2026*

CÔNG BỐ THÔNG TIN ĐỊNH KỲ

PERIODIC DISCLOSURE OF INFORMATION

Kính gửi: **Sở giao dịch Chứng khoán Thành phố Hồ Chí Minh**
To: ***Hochiminh Stock Exchange***

1. **Tên tổ chức** : **Công ty Cổ phần Viễn thông – Tin học Bưu điện**
   Name of Organization ***Joint Stock Company for Telecoms and Informatics***
   - Mã chứng khoán : ICT
     Stock code
   - Địa chỉ trụ sở chính : 158/2 Hồng Mai, P. Bạch Mai, TP. Hà Nội
     Head quarter address : 158/2 Hong Mai, Bach Mai Ward, Hanoi.
   - Điện thoại/*Tel* : 024.38634597
   - Fax : 024.38630227

2. **Nội dung công bố thông tin:**

Báo cáo tài chính tổng hợp giữa niên độ đã được soát xét cho kỳ kế toán 6 tháng kết thúc vào ngày 30/06/2026/ *Reviewed interim combined financial statements for the six-month period ended June 30, 2026.*

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày công bố thông tin, tại đường dẫn: www.ctin.vn /*This information was published on the company's website on the date of publication, as in the link www.ctin.vn.*

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố/ *We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.*

Tài liệu đính kèm/Attached file: *- Báo cáo tài chính/ Financial statements* ***Nơi nhận/ Recipient:*** *- Như trên/As above;* *- Lưu: KHTH, TC/* *Saved: General Planning Department, Finance Department.*	**ĐẠI DIỆN TỔ CHỨC** **NGƯỜI ĐẠI DIỆN PHÁP LUẬT** **REPRESENTATIVE OF THE ORGANIZATION** **LEGAL REPRESENTATIVE** M.S.D.N: 0100683374 C.T.C.P CÔNG TY CỔ PHẦN VIỄN THÔNG - TIN HỌC BƯU ĐIỆN P. BẠCH MAI - TP. HÀ NỘI **LÊ THANH SƠN**

JOINT STOCK COMPANY FOR TELECOMS AND INFORMATICS

Reviewed interim combined financial statements
for the six-month period ended June 30, 2026

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JOINT STOCK COMPANY FOR TELECOMS AND INFORMATICS
Address: 158/2 Hong Mai Street, Bach Mai Ward, Hanoi City, Vietnam

THE BOARD OF MANAGEMENT'S REPORT

The Board of Management of Joint Stock Company for Telecoms and Informatics (the "Company") has the pleasure in presenting this report and interim combined financial statements for the six-month period ended June 30, 2026.

1. General information

Joint Stock Company for Telecoms and Informatics (the "Company") was established under the Business Registration Certificate No. 0100683374 first issued on December 12, 2001 and amended for the 22nd time on October 20, 2025 issued by the Department of Planning and Investment of Hanoi City.

The Company's head office is located at 158/2 Hong Mai Street, Bach Mai Ward, Hai Ba Trung District, Hanoi City, Vietnam.

The Company's charter capital according to the 22nd amended Business Registration Certificate is VND 321,850,000,000, equivalent to 32,185,000 shares, with a par value of VND 10,000/share.

The Company is listed on the Ho Chi Minh City Stock Exchange with the stock code: ICT.

2. The members of the Board of Directors, the Supervisory Board and the Board of Management

The members of the Board of Directors, Board of Management and Supervisory Board during the period and until the issuing date of this report are:

The Board of Directors

Full name	Position
Mr. Hoang Anh Loc	Chairman
Mr. To Hoai Van	Member
Mr. Ha Thanh Hai	Member
Mr. Le Thanh Son	Member
Mr. Luu Cong Nguyen	Independent Member

The Supervisory Board

Full name	Position
Mr. Nguyen Dinh Du	Head of the supervisory board
Mr. Nguyen Thanh Hieu	Member
Mrs. Nguyen Thi Thuy Ha	Member

The Board of Management

Full name	Position	
Mr. Le Thanh Son	Chief Executive Officer ("CEO")	
Mr. Le Anh Duong	Deputy CEO	
Mr. Le Thanh	Deputy CEO	Appointed on January 28, 2026

Legal representative

The legal representative of the Company during the year and up to the date of this report is: Mr. Le Thanh Son - CEO.

3. The Company's Financial position and operating results

The Company's results of operations for the six-month period ended June 30, 2026 and its financial position as at the same date are set out in the accompanying interim combined financial statements.

4. Events subsequent to the balance sheet date

There have been no significant events occurring after the balance sheet date which would require adjustments or disclosures to be made in the interim combined financial statements.

5. Auditors

AFC Vietnam Auditing Co.,Ltd has been appointed to review the interim combined financial statements for the six-month period ended June 30, 2026.

6. Statement of the Board of Management's responsibility in respect of the interim combined financial statements

The Board of Management is responsible for the interim combined financial statements for the six-month period ended June 30, 2026 which gives a true and fair view of the state of affair of the Company and of its results and cash flows for the period ended on the same day. In preparing those financial statements, The Board of Management is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the interim combined financial statements;
- Prepare the financial statements on the going concern basic unless it is inappropriate to presume that the Company will continue in business; and
- Design, implement and maintain the Company's internal control for prevention and detection of fraud and error.

The Board of Management is responsible for ensuring that the proper accounting records are kept which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the accounting records comply with the Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting. The Board of Management is also responsible for controlling the assets of the Company and therefore has taken the appropriate measures for the prevention and detection of fraud and other irregularities.

The Board of Management confirms that the Company has complied with the above requirements in preparing the interim combined financial statements.

7. **Approval of the financial statements**

The Board of Management approved the accompanying interim combined financial statements. The interim combined financial statements give a true and fair view of the combined financial position of the Company as at June 30, 2026, as well as the combined results of its operations and combined cash flows for the six-month period ended on the same day, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and the relevant legal regulations on preparation and presentation of interim combined financial statements.

On behalf of The Board of Management,

CÔNG TY CỔ PHẦN VIỄN THÔNG - TIN HỌC BƯU ĐIỆN

Le Thanh Son
Chief Executive Officer

Hanoi, August 27, 2026

Công ty TNHH Kiểm Toán AFC Việt Nam
AFC Vietnam Auditing Co., Ltd.
Thành viên tập đoàn PKF Quốc tế
Member firm of PKF International

No. 054A/2026/BCSX-PB.00567

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: The Shareholders, Board of Directors, The Supervisory Board and Board of Management - Joint Stock Company for Telecoms and Informatics

We have reviewed the accompanying interim combined financial statements for the six-month period ended June 30, 2026 of Joint Stock Company for Telecoms and Informatics (hereinafter referred to as the "Company"), prepared on 27 August 2026, as set out on pages 05 to 43, which comprise the interim combined Statement of Financial Position as at June 30, 2026, the interim combined income statement, the interim combined cash flow statement for the six-month period then ended and the notes to the interim combined financial statements.

Board of Management's responsibility

The Board of Management is responsible for the preparation and fair presentation of these interim financial statements of company in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting and for such internal control as management determines is necessary to enable the preparation of interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to raise a conclusion on the accompanying interim combined financial statements. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2410 - Review of Interim Financial Information performed by the independent auditor of the Company.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Qualified Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the interim combined financial statements do not present fairly, in all material respects, the financial position of Joint Stock Company for Telecoms and Informatics as at June, 30 2026, and its financial performance and its cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese (corporate) accounting system and the relevant statutory requirements applicable to interim combined financial reporting.

Ha Noi City Office * Tel: +84 24 320 02016 * Fax: +84 24 379 50832 * Email: pkf.afcmb@pkf.afcvietnam.vn
1104, Sunrise Building * 90 Tran Thai Tong Street * Dich Vong Hau Ward * Cau Giay District * Hanoi * Website: pkf.afcvietnam.vn

Other Matter

During the period, the Company applied for the first time the Vietnamese Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance ("Circular 99"), replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200"). Accordingly, certain line items on the Financial Statements have been reclassified and renamed in accordance with the new regulations. Figures in the column "01/01/2026" and the column "for the 6-month accounting period ended 30/06/2025" on the Financial Statements have been restated following the new classification and terminology under Circular 99 to ensure comparability. These changes do not affect the total assets, total liabilities, owners' equity, and net profit after tax of the Company. (Detailed in Note 9.4)

M.S.D.N: 0300448995-004 - C.T.T.N.H.H
CÔNG TY TNHH KIỂM TOÁN AFC VIỆT NAM - CHI NHÁNH PHÍA BẮC
THÀNH PHỐ HÀ NỘI

NGUYEN XUAN HUNG

Deputy Director

Audit Practicing Registration Certificate
No. 5701-2023-009-1
Authorized person

AFC VIETNAM AUDITING COMPANY LIMITED

Hanoi, August 27, 2026

JOINT STOCK COMPANY FOR TELECOMS AND INFORMATICS
Address: 158/2 Hong Mai Street, Bach Mai Ward, Hanoi City, Vietnam

INTERIM COMBINED STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

ASSETS	Code	Note	30/06/2026 VND	01/01/2026 VND
A/ SHORT-TERM ASSETS	**100**		**1,818,223,939,596**	**1,453,827,424,249**
I/ Cash and cash equivalents	**110**	**5.1**	**370,074,089,608**	**525,213,146,090**
1. Cash	111		86,074,089,608	73,713,146,090
2. Cash equivalents	112		284,000,000,000	451,500,000,000
II/ Short-term financial investments	**120**		**-**	**-**
III/ Short-term receivables	**130**		**1,238,846,732,070**	**856,584,369,260**
1. Receivable from customers	131	5.2	1,167,790,551,289	785,193,336,467
2. Short-term advances to suppliers	132	5.3	46,965,798,761	14,213,439,218
3. Other short-term receivables	135	5.4	27,288,450,514	60,026,294,855
4. Provisions for short-term doubtful debts	136		(3,198,068,494)	(2,848,701,280)
IV/ Inventories	**140**	**5.5**	**172,275,568,819**	**37,280,862,962**
1. Inventories	141		182,862,206,150	44,079,782,570
2. Provision for devaluation of inventories	142		(10,586,637,331)	(6,798,919,608)
V/ Short-term biological assets	**150**		**-**	**-**
VI/ Other short-term assets	**160**		**37,027,549,099**	**34,749,045,937**
1. Short-term prepaid expenses	161	5.6	5,943,038,915	3,118,052,899
2. Deductible value added tax	162		30,265,253,402	31,630,993,038
3. Taxes and other receivables from the State budget	163	5.14	819,256,782	-
B/ LONG -TERM ASSETS	**200**		**205,816,835,065**	**216,965,644,527**
I/ Long-term receivables	**210**		**1,565,546,240**	**1,554,468,691**
1. Other long-term receivables	215	5.4	1,565,546,240	1,554,468,691
II/ Fixed assets	**220**		**125,082,124,434**	**133,599,576,903**
1. Tangible fixed assets	221	5.10	46,567,919,621	54,224,759,522
- Cost	222		209,206,766,415	208,488,901,714
- Accumulated depreciation	223		(162,638,846,794)	(154,264,142,192)
2. Intangible fixed assets	227	5.7	78,514,204,813	79,374,817,381
- Cost	228		87,623,586,394	87,623,586,394
- Accumulated depreciation	229		(9,109,381,581)	(8,248,769,013)
III/ Short-term biological assets	**230**		**-**	**-**
IV/ Investment property	**240**	**5.8**	**8,165,691,204**	**8,514,603,408**
- Cost	241		18,714,920,748	18,714,920,748
- Accumulated depreciation	242		(10,549,229,544)	(10,200,317,340)
V/ Long term assets in progress	**250**		**99,286,053**	**205,473,378**
1. Construction in progress	252	5.9	99,286,053	205,473,378
VI/ Long-term financial investments	**260**	**5.11**	**66,214,268,268**	**66,214,268,268**
1. Other long-term financial investments	263		66,374,000,000	66,374,000,000
2. Provision for devaluation of long-term investments	264		(159,731,732)	(159,731,732)
VII/ Other long-term assets	**270**		**4,689,918,866**	**6,877,253,879**
1. Long-term prepaid expenses	271	5.6	4,689,918,866	6,877,253,879
TOTAL ASSETS	**280**		**2,024,040,774,661**	**1,670,793,068,776**

JOINT STOCK COMPANY FOR TELECOMS AND INFORMATICS
Address: 158/2 Hong Mai Street, Bach Mai Ward, Hanoi City, Vietnam

INTERIM COMBINED STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

RESOURCES	Code	Note	30/06/2026 VND	01/01/2026 VND
C/ LIABILITIES	**300**		**1,371,054,089,167**	**1,018,854,249,109**
I/ Current liabilities	**310**		**1,370,096,121,213**	**1,011,941,438,368**
1. Payable to suppliers	311	5.12	683,418,952,631	446,645,504,807
2. Advances from customers	312	5.13	57,562,792,711	99,608,373,940
3. Dividends and profits payable	313		33,454,440,094	1,269,440,094
3. Taxes and amounts payable to the State budget	314	5.18	10,247,955,599	11,399,414,612
4. Payable to employees	315		13,161,149,630	22,827,360,695
5. Accrued expenses	316	5.14	69,215,394,402	34,444,357,406
6. Short-term unearned revenue	319	5.15	16,536,366,766	8,087,988,923
7. Other current payables	320	5.16	70,267,542,122	71,777,394,341
8. Short-term borrowings and finance lease	321	5.19	407,663,206,057	298,287,937,797
9. Provisions for short-term payables	322	5.17	4,672,509,997	14,563,050,624
10. Bonus and welfare funds	323		3,895,811,204	3,030,615,129
II/ Long-term liabilities	**330**		**957,967,954**	**6,912,810,741**
1. Other long-term payables	338	5.16	-	1,296,592,790
2. Provisions for long-term payables	343	5.17	957,967,954	5,616,217,951
D/ OWNERS' EQUITY	**400**		**652,986,685,494**	**651,938,819,667**
I/ Owners' equity	**410**	**5.20**	**652,986,685,494**	**651,938,819,667**
1. Owners' invested capital	411		321,850,000,000	321,850,000,000
- Voting shares	411a		321,850,000,000	321,850,000,000
- Preferred shares	411b		-	-
2. Share premium	412		2,512,000,000	2,512,000,000
3. Investment and development fund	418		96,915,896,964	96,915,896,964
4. Retained earnings (Accumulated losses)	420		231,708,788,530	230,660,922,703
- Accumulated retained earnings of previous year	420a		194,490,856,998	198,859,561,137
- Retained earnings of this period	420b		37,217,931,532	31,801,361,566
TOTAL RESOURCES	**440**		**2,024,040,774,661**	**1,670,793,068,776**

M.S.D.N: 0100683374 - C.T.C.P
CÔNG TY CỔ PHẦN VIỄN THÔNG - TIN HỌC BƯU ĐIỆN
P. BẠCH MAI - TP. HÀ NỘI

Le Thanh Son	Nguyen Ngoc Son	Do Mai Hanh
Chief Executive Officer	**Chief accountant**	**Preparer**

Hanoi, August 27, 2026

JOINT STOCK COMPANY FOR TELECOMS AND INFORMATICS
Address: 158/2 Hong Mai Street, Bach Mai Ward, Hanoi City, Vietnam

INTERIM COMBINED INCOME STATEMENT

For the six-month period ended June 30, 2026

	Items	Code	Note	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
				VND	VND
1.	**Gross sales of goods and services**	**01**	**6.1**	**1,294,696,047,835**	**475,228,974,342**
2.	Deductions	02		-	-
3.	**Net sales of goods and services**	**10**		**1,294,696,047,835**	**475,228,974,342**
4.	Cost of goods sold	11	6.2	1,203,196,586,633	409,197,074,746
5.	**Gross profit from sales of goods and services**	**20**		**91,499,461,202**	**66,031,899,596**
6.	Gain/(loss) from disposal of investment properties	**20**		-	-
7.	Financial income	21	6.3	19,218,658,063	8,708,745,642
8.	Financial expenses	22	6.4	10,047,790,078	9,854,949,174
	In which: Interest expense	*23*		*6,955,413,500*	*3,789,616,562*
9.	Selling expenses	25	6.5	25,453,669,551	27,495,602,310
10.	General and administration expenses	26	6.6	20,457,021,281	25,235,804,104
11.	**Net operating profit**	30		**54,759,638,355**	**12,154,289,650**
12.	Other income	31	6.7	16,755,606,103	9,604,610,451
13.	Other expenses	32	6.8	25,320,754,998	962,412,518
14.	**Profit from other activitives**	**40**		**(8,565,148,895)**	**8,642,197,933**
15.	**Total accounting profit before tax**	**50**		**46,194,489,460**	**20,796,487,583**
16.	Current corporate income tax expense	51	6.9	8,976,557,928	2,936,158,644
17.	Deferred corporate income tax expense	52		-	-
18.	**Net profit after corporate income tax**	**60**		**37,217,931,532**	**17,860,328,939**
19.	Basic earnings per share	70	6.10	1,156	555

M.S.D.N: 0100683... C.T.C.P
CÔNG TY CỔ PHẦN VIỄN THÔNG - TIN HỌC BƯU ĐIỆN
P. BẠCH MAI - TP. HÀ NỘI

Le Thanh Son	Nguyen Ngoc Son	Do Mai Hanh
Chief Executive Officer	**Chief accountant**	**Preparer**

Hanoi, August 27, 2026

JOINT STOCK COMPANY FOR TELECOMS AND INFORMATICS
Address: 158/2 Hong Mai Street, Bach Mai Ward, Hanoi City, Vietnam

INTERIM COMBINED CASH FLOW STATEMENT

(Under indirect method)
For the six-month period ended June 30, 2026

	Items	Code	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
I.	**Cash flows from operating activities**			
1.	***Profit before tax***	***01***	***46,194,489,460***	***20,796,487,583***
2.	***Adjustments for:***			
-	Depreciation of fixed assets	02	9,584,229,374	6,875,015,199
-	Provisions	03	(10,411,705,687)	1,677,049,422
-	Gain/(loss) from unrealized foreign exchange differences	04	113,622,898	3,634,536,041
-	Gain/(loss) from investing activities	05	(7,993,940,005)	(7,577,991,936)
-	Interest expense	06	6,955,413,500	3,789,616,562
-	Interest expense	07	-	-
3.	***Operating profit/(loss) before changes in working capital***	***08***	***44,442,109,540***	***29,194,712,871***
-	Increase/(Decrease) in receivables	09	(381,644,932,732)	382,082,833,517
-	Increase/(Decrease) in inventories	10	(136,066,943,526)	(473,371,321,039)
-	Increase/(Decrease) in accounts payable (not including accrued interest and corporate income	11	212,939,294,794	(79,780,782,611)
-	Increase/(Decrease) in prepaid expenses	12	(637,651,003)	9,317,403,017
-	Interest paid	14	(6,509,991,326)	(3,759,976,083)
-	Corporate income tax paid	15	(8,079,106,546)	(4,767,541,017)
-	Other payments for operating activities	17	(2,162,293,546)	(2,873,149,999)
	Net cash flows from operating activities	**20**	**(277,719,514,345)**	**(143,957,821,344)**
II.	**Cash flows from investing activities**			
1.	Purchases and construction of fixed assets and other long-term assets	21	(191,762,451)	(226,274,259)
2.	Interest, dividends and profits recieved	27	13,396,952,054	15,222,484,550
	Net cash flows from investing activities	**30**	**13,205,189,603**	**14,996,210,291**
III.	**Cash flows from financing activities**			
1.	Proceeds from borrowings	33	407,663,206,057	396,283,815,656
2.	Repayments of borrowings	34	(298,287,937,797)	(323,060,184,649)
3.	Dividends or profits paid to owners	36	-	(31,967,669,300)
	Net cash flows from financing activities	**40**	**109,375,268,260**	**41,255,961,707**
	Net cash flows in the period	**50**	**(155,139,056,482)**	**(87,705,649,346)**
	Cash and cash equivalents at the beginning of the period	**60**	**525,213,146,090**	**429,629,470,696**
	Effects of fluctuations in foreign exchange rates	61	-	14,507,045
	Cash and cash equivalents at the end of the period	**70**	**370,074,089,608**	**341,938,328,395**

M.S.D.N: 0100683374 - C.T.C.P
CÔNG TY CỔ PHẦN VIỄN THÔNG - TIN HỌC BƯU ĐIỆN
P. BẠCH MAI - TP. HÀ NỘI

Le Thanh Son	**Nguyen Ngoc Son**	**Do Mai Hanh**
Chief Executive Officer	**Chief accountant**	**Preparer**

Hanoi, August 27, 2026

NOTES TO THE INTERIM COMBINED FINANCIAL STATEMENTS

For the six-month period ended June 30, 2026

There notes form an integral part of and should be read along with the accompanying interim financial statements.

1. GENERAL INFORMATION

1.1 Ownership

Joint Stock Company for Telecoms and Informatics (the "Company") was established under the Business Registration Certificate No. 0100683374 first issued on December 12, 2001 and amended for the 22nd time on October 20, 2025 issued by the Department of Planning and Investment of Hanoi City.

The Company's head office is located at 158/2 Hong Mai Street, Bach Mai Ward, Hanoi City, Vietnam.

The Company's charter capital according to the 22nd amended Business Registration Certificate is VND 321,850,000,000, equivalent to 32,185,000 shares, with a par value of VND 10,000/share.

The Company is listed on the Ho Chi Minh City Stock Exchange with the stock code: ICT.

The total number of employees of the Company as at June 30, 2026 is 273 people (As at December 31, 2025, it is 288 people).

1.2 Operating fields

The main operating fields of the Company are: Wholesale of electronic and telecommunication equipment and components; Leasing of machinery, equipment and other tangible items; Rental services of telecommunication and information technology equipment; General support services: Providing services; Other remaining business support services not classified elsewhere: Business in the field of telecommunications and information technology including import and export of raw materials, supplies, equipment and synchronous systems in the field of telecommunications and information technology.

1.3 Line of business

According to Business Registration Certificate No. 0100683374 issued by the Hanoi Department of Planning and Investment, the Company's business activities include:

- Manufacturing communication equipment;
- Repairing communication equipment;
- Repairing computers and peripheral equipment;
- Installing water supply, drainage, heating and air conditioning systems;
- Wholesale of other machinery, equipment and spare parts. Details: Wholesale of machinery, electrical equipment, electrical materials (Generators, electric motors, electric wires and other equipment used in electrical circuits);
- Installing electrical systems;
- Manufacturing communication equipment: Manufacturing equipment in the television industry, investing in the production of telecommunications and internet equipment, manufacturing in the telecommunications field;
- Wholesale of electronic and telecommunications equipment and components;
- Other education not elsewhere classified: Training in telecommunications technology, training in information technology; Other professional, scientific and technological activities not elsewhere classified: Consulting services, technology transfer in the field of telecommunications, information technology, data center systems, equipment in the television industry, application of new technology to produce information and telecommunications equipment;

- Real estate business, land use rights owned, used or leased;
- Technical testing and analysis: Technical measurement services serving the management of telecommunications network quality;
- Other telecommunications activities: Agent for business of application services on the internet and telecommunications, consulting services in the telecommunications field, providing services in the telecommunications field;
- Leasing of machinery, equipment and other tangible items: Rental services of telecommunications and information technology equipment; General support services: Providing services; Other manufacturing not elsewhere classified: Manufacturing of protective equipment
- Other specialized wholesale not elsewhere classified: Trading of protective equipment;
- Manufacturing of computers and computer peripherals: Investing in manufacturing computers, manufacturing in the field of information technology;
- Computer programming: Investing in manufacturing software products;
- Computer consulting and computer system management: Consulting services in the field of information technology, providing services in the field of information technology;
- Other remaining business support services not elsewhere classified: Business in the field of telecommunications and information technology including import and export of raw materials, supplies, equipment and synchronous systems in the field of telecommunications and information technology;
- Construction of other civil engineering works: Construction of telecommunications infrastructure, data centers (Data Center), construction and installation of telecommunications works;
- Financial service support activities not elsewhere classified: Payment services; Leasing of machinery, equipment and other tangible goods without operators: leasing services of telecommunications and information technology equipment;
- Scientific research and technological development in the field of science, engineering and technology: providing information technology research services;
- Lottery, betting and gambling activities: lottery agents, retailing lottery tickets (retailing through agents with commission);
- Data processing, leasing and related activities (excluding network establishment and postal and telecommunications infrastructure business);
- Information portal: E-commerce activities, establishing general electronic information sites;
- Repairing machinery, equipment; electronic and optical equipment; electrical equipment;
- Construction of telecommunications and information works;
- Manufacturing electronic components, consumer electronics products;
- Selling software;
- Information technology services and other services related to computers; Service activities related to calls;
- Production of measuring, testing, orienting and controlling equipment;
- Electricity production: solar power generation (except transmission, national power system dispatch and management of distribution grids, multi-purpose hydropower, nuclear power);
- Electricity transmission and distribution.

1.4 Normal production and business cycle

The normal production and business cycle of the Company does not exceed 12 months.

1.5 Enterprise structure

As at June 30, 2026, the Company has the following branches:

Branch Name	Form
Branch - Joint Stock Company for Telecoms and Informatics (Ho Chi Minh Branch)	Dependent accounting
- Branch - Joint Stock Company for Telecoms and Informatics in Da Nang	Dependent accounting

1.6 Characteristics of the Company's operations during the period that affect the interim combined financial statements

For the six-month period ended June 30, 2026, there were no activities that had a significant impact on the interim combined financial statements of Joint Stock Company for Telecoms and Informatics.

1.7 Statement of Comparability of Information on the Financial Statements

The corresponding figures of the prior period are comparable with those of the current period. During the period, the Company applied for the first time the Vietnamese Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance ("Circular 99"), which replaces Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200"). Accordingly, certain line items on the Financial Statements have been reclassified and renamed in accordance with the new regulations. Figures in the columns titled "01/01/2026" and "Six-month accounting period ended 30/06/2025" on the Financial Statements have been restated to conform to the new classification and terminology of Circular 99 to ensure comparability. These changes have no impact on the Company's total assets, total liabilities, total equity, and profit after tax.

2. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

2.1 Accounting period

The accounting period of the Company begins on January 01 and ends on December 31.

2.2 Accounting currency

The Company maintains its accounting record in Vietnamese Dong (VND) because revenue and expenditure are mainly made in VND currency.

3. APPLICABLE ACCOUNTING STANDARDS AND REGIME

3.1 Applicable Accounting Standards and Regime

The Company applies Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 ("Circular 99"), and guidance circulars on accounting standards implementation issued by the Ministry of Finance in the preparation and presentation of the Financial Statements.

3.2 Comply with the Vietnamese Accounting Standards and Vietnamese Accounting Regime

The Company has applied Vietnamese Accounting Standards and relevant guidance documents issued by the State. The Financial Statements are prepared and presented in full compliance with all requirements of each accounting standard, guiding circulars for standard implementation, and the applicable current accounting system.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

4.1 Basis of preparation the financial statements

The interim financial statements are prepared on the basis of accrual accounting and the historical cost principle (except for information related to cash flows), in accordance with Vietnamese Accounting Standards, the Vietnamese enterprise accounting regime and legal documents related to the preparation and presentation of interim financial statements.

4.2 Transactions in foreign currencies

Transactions arising in foreign currencies are translated at the exchange rates prevailing on the transaction dates. Monetary items denominated in foreign currencies as at the fiscal year-end date are retranslated at the average buying and selling telegraphic transfer exchange rate of the Bank on this date.

Exchange differences arising from transactions in foreign currencies are recognized in the financial income or financial expense. Exchange differences arising from revaluation of monetary items denominated in foreign currencies at the Balance Sheet date after off-setting the differences is recognized in the financial income or financial expense.

4.3 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, collaterals, short-term investment with an original maturity of less than three months with high liquidity, that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value. Cash and cash equivalents subject to restriction are not presented under this line item, but are presented under "Other current assets" or "Other non-current assets", depending on the duration of the restriction.

4.4 Receivables and provision for doubtful debts

Recognition principle: Receivables include trade accounts receivable, advances to suppliers, internal receivable, the progress of construction contract receivable (if any) and other receivables at the date of reporting.

- Current assets: withdrawal or settlement period less than 1 year.
- Non-current assets: withdrawal or settlement period more than 1 year.

Provision for doubtful debts:

The provision for doubtful debts represents the estimated loss due to non-payment arising on receivables that were outstanding at the Balance Sheet date.

4.5 Inventories

Inventories are stated at the lower of cost and net realizable value. The cost of inventories comprises direct materials, direct labour and, if any, overheads that have been incurred in bringing the inventories to their present location and condition. The selling price of inventories is determined by the weighted average method. Net realizable value is determined by the estimated selling price less all costs of completion and costs to be incurred in marketing, selling and distribution.

Inventories are accounted for using the perpetual inventory method.

The Company's inventory allowance is made in accordance with current regulations. Accordingly, the Company is allowed to make allowance for obsolete, damaged or substandard inventories in cases where the actual value of inventories is higher than the net realizable value at the end of the accounting period.
Increases or decreases in the inventories allowance are recognized in the cost of goods sold during the year.

4.6 Prepaid expenses

Prepaid expenses include expenses actually incurred but related to the results of production and business activities of many accounting periods.

Long-term prepaid expenses include costs awaiting transfer; tools, supplies, small components that are considered to be able to provide future economic benefits to the Company for a period of one year or more. These costs are capitalized as long-term prepaid expenses and recorded in the consolidated statement of income using the straight-line method over a maximum period of three years.

4.7 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. The historical cost of tangible fixed assets includes all costs incurred by the Company to acquire the fixed asset up to the time of bringing that asset to the ready-for-use state. Expenses incurred after initial recognition are only recorded as an increase in cost of fixed assets if these costs are certain to increase future economic benefits from the use of such assets. Expenses incurred that do not satisfy the above conditions are recorded as production and business expenses in the period.

When tangible fixed assets are sold or disposed of, their cost and accumulated depreciation are written off and any gain or loss resulting from the disposal is recognized in income or expenses for the year.

Tangible fixed assets and depreciation of intangible fixed assets are amortized on a straight-line basis over their estimated useful lives. Years of tangible and intangible fixed assets are as follows:

Type of fixed asset	Years
Buildings	06 - 25
Machinery and equipment	03 - 08
Means of transport, transmission	06
Equipment and tools for management	03 - 07
Other tangible fixed assets	03 - 05

4.8 Intangible fixed assets and amortization

Intangible fixed assets include land use rights and computer software, which are stated at cost less accumulated depreciation. The cost of intangible fixed assets includes all costs incurred by the Company to acquire the fixed assets up to the time the assets are ready for use.

The Company's land use rights are long-term, so no depreciation is made. Software is amortized using the straight-line method over its useful life in accordance with current regulations.

4.9 Construction in progress

Assets under construction for production, rental, administrative purposes or for any other purpose are stated at cost. This includes service costs and related interest costs in accordance with the Company's accounting policy. Depreciation of these assets, on the same basis as other assets, commences when the assets are ready for their intended use.

4.10 Investment properties

Investment properties comprise land use rights and factories, buildings held by the Company for the purpose of earning rental income. Investment properties held for rental income are stated at cost less accumulated depreciation. Investment properties held for capital appreciation are stated at cost less impairment. The cost of purchased investment properties comprises the purchase price and directly attributable costs such as legal fees, property transfer taxes and other transaction costs.

Investment properties held for rental income are depreciated on a straight-line basis over their estimated useful lives of 25 years.

4.11 Financial Investments

Investments held to maturity

Investments are classified as held to maturity when the Company has the intention and ability to hold them to maturity. Investments held to maturity include: term deposits with the purpose of earning periodic interest and other investments held to maturity.

Investments held to maturity are initially recorded at cost, which includes the purchase price and costs related to the purchase of the investments. After initial recognition, these investments are recorded at their recoverable amount. Interest income from investments held to maturity after the acquisition date is recognized in the Statement of Business Performance on an accrual basis. Interest earned before the Company holds is deducted from the cost at the acquisition date.

When there is solid evidence that a part or all of the investment may not be recovered and the loss amount can be reliably determined, the loss is recorded in financial expenses in the year and the investment value is directly deducted.

Investments in equity instruments of other entities

Investments in equity instruments of other entities are reflected in investments in equity instruments but the Company does not have control, joint control or significant influence over the investees.

In the Company's consolidated financial statements, financial investments are presented at cost (purchase price and directly related purchase costs) less provisions for investment losses (if any). The establishment of provisions for investment losses is based on the value of accumulated losses on the Financial Statements or the trading price on the stock market (if any) of the invested Company and can be reversed when there is profit. Increases or decreases in provisions for financial investment depreciation are recorded in financial expenses during the year.

4.12 Liabilities and accrued expenses

Liabilities and accrued expenses are recognized for amounts to be paid in the future related to goods and services received. Accrued expenses are recognized based on reasonable estimates of the amount to be paid. The classification of payables as trade payables, accrued expenses and other payables is made according to the following principles:

- Payables to suppliers reflect commercial payables arising from transactions of purchasing goods, services, assets and the seller is an independent entity of the Company, including payables when importing through a consignee.
- Accrued expenses reflect actual expenses that have not yet arisen but are pre-deducted into production and business expenses in the year to ensure that when actual expenses arise, they do not cause sudden changes in production and business expenses on the basis of ensuring the principle of matching between revenue and expenses. When such expenses arise, if there is a difference with the amount deducted, the accountant will make an additional entry or reduce the cost corresponding to the difference. The expenses payable as of June 30, 2026 are expenses pre-deducted for the Company's projects.

Other payables reflect non-commercial payables not related to the purchase, sale, or provision of goods and services.

4.13 Provisions for payables

Provisions are recognised when the Company has a present obligation as a result of a past event, and it is probable that the Company will be required to settle that obligation. Provisions are determined based on management's best estimate of the expenditure required to settle the obligation at the end of the financial year. Provisions are provisions for equipment warranties and construction projects of the Company.

4.14 Capital

Owners' equity

Capital is recorded according to the amount actually invested by shareholders.

Share premium is recorded at the difference between the issuance price and the par value upon the initial issuance, additional issuance or the difference between re-issuance price and the net book value of treasury shares.

Undistributed profit after tax

Undistributed profit after tax reflects the Company's remaining accumulated post-tax business results after profit distribution at the reporting date.

4.15 Profit distribution

Profits after tax are distributed to shareholders after setting funds in accordance with the Company's Charter as well as the provisions of law and approved by the General Meeting of Shareholders.

The distribution of profits to shareholders is taken into account the non-monetary items included in the undistributed profit after tax that may affect the cash flow and the ability to pay dividends such as interest due to revaluation of assets. capital contribution, profit from revaluation of monetary items, financial instruments and other non-monetary items.

Dividends are recognized as a liability when approved by the General Meeting of Shareholders and a notice of dividend payment is issued.

4.16 Revenue

Revenue from sales of goods

Sales revenue is recognized when the following conditions are simultaneously satisfied:

- The enterprise has transferred the majority of risks and benefits associated with the right to own the products or goods to the buyer;
- The enterprise no longer holds the right to manage the goods as the goods owner, or the right to control the goods;
- Turnover has been determined with relative certainty;
- The enterprise has gained or will gain economic benefits from the good sale transaction; and
- It is possible to determine the costs related to the goods sale transaction.

Revenue from sales of service rendered

Revenue of a transaction involving the rendering of services is recognised when the outcome of such transactions can be measured reliably. In case that a transaction involves the rendering of services is attributable to several periods, revenue is recognised in each period by reference to the percentage of completion of the transaction at the balance sheet date of that period. The outcome of a transaction can be measured reliably when all four following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the company;
- The percentage of completion of the transaction at the balance sheet date can be measured reliably; and
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Rental Revenue

Revenue from leasing assets is recognised in the Statement of Income on a straight-line basis over the term of the lease.

Financial income

Revenue arising from interest, dividends, profits and other financial income is recognized when the following two conditions are satisfied:

- It is possible to obtain economic benefits from the transaction;
- Revenue is determined relatively reliably.

4.17 Borrowing costs

Borrowing costs include interest and other costs incurred directly related to the borrowings.

Borrowing costs are recognized as expenses when incurred. Where borrowing costs are directly related to the investment in construction or production of unfinished assets that require a sufficiently long period (more than 12 months) before they can be put into use for the intended purpose or sold. This borrowing cost is capitalized. For separate loans for the construction of fixed assets, investment real estate, interest is capitalized even if the construction period is less than 12 months. Gains arising from the temporary investment of loans are written down to the cost of the related assets.

4.18 Cost of goods sold

Cost of goods sold and services provided is the total cost incurred for goods and services. Expenses incurred above the normal level of inventories are recorded immediately in the cost of goods sold during the year.

4.19 Taxes

Corporate income tax

Corporate income tax includes current corporate income tax and deferred corporate income tax.

The Company's corporate income tax accounting policy is applied in accordance with Law on Corporate Income Tax No. 67/2025/QH15 dated 14 June 2025, Decree No. 320/2025/ND-CP dated 15 November 2025 of the Government detailing a number of articles of the Law on Corporate Income Tax, guiding documents issued by the Ministry of Finance, and other relevant legal regulations.

Current corporate income tax

Current income tax is the tax calculated based on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting, non-deductible expenses as well as adjustments for non-taxable income and losses carried forward.

The Company's tax reports will be examined by the tax authorities. Due to the application of tax laws to each type of business and the interpretation, understanding and acceptance in many different ways, the figures in the financial statements may differ from the figures of the tax authorities.

Deferred corporate income tax

Deferred income tax is calculated on the differences between the book value and the tax base of assets or liabilities in the Balance Sheet. Deferred tax liabilities are recognised for all temporary differences while deferred tax assets are recognised only to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised.

Deferred tax is measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled. Deferred tax is recognised in profit or loss, except when it relates to items recognised directly to equity, in which case the deferred tax is also recognised in equity.

Other taxes

Applied in accordance with the tax laws in force in Vietnam.

4.20 Segment reporting

A business segment is a distinguishable component that is engaged in providing products or services and that is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component that is engaged in providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of segments operating in other economic environments.

4.21 Financial Instruments

Financial Assets

The classification of financial assets depends on the nature and purpose of the financial assets and is determined at the time of initial recognition. The Company's financial assets include cash and cash equivalents, trade receivables, other receivables, loans, quoted and unquoted financial instruments.

At the time of initial recognition, financial assets are recorded at cost plus transaction costs that are directly attributable to the acquisition of the financial assets.

Financial Liabilities

The classification of financial liabilities depends on the nature and purpose of the financial liabilities and is determined at the time of initial recognition. The Company's financial liabilities include trade payables, borrowings and loans, other payables and derivative financial instruments.

At the time of initial recognition, except for liabilities related to financial leases and convertible bonds which are recorded at amortized cost, other financial liabilities are initially recorded at cost less transaction costs directly related to such financial liabilities.

4.22 Related Parties

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. Parties are also considered to be related if they are subject to common control or common significant influence.

In considering a related party relationship, attention is paid to the substance of the relationship rather than the legal form.

The following parties are considered to be related parties: key management members, individuals related to key management members and other related parties.

Related parties	**Relationship**
Vietnam Posts and Telecommunications Group (including subsidiaries, dependent accounting units)	Major Shareholder
Viet Digital Investment Joint Stock Company	Shares same key leader
ITTA Corporation	Shares same key leader
Hanoi Telecommunication Engineering Services Joint Stock Company	Shares same key leader
Members of the Board of Directors, Board of Management, Board of Supervisors	Key management members

5. ADDITIONAL INFORMATION TO ITEMS IN INTERIM COMBINED STATEMENT OF FINANCIAL POSITION

5.1 Cash and cash equivalents

	30/06/2026	**01/01/2026**
	VND	*VND*
Cash on hand	649,280,717	429,970,312
Demand Deposit	85,424,808,891	73,283,175,778
VND deposit	*85,161,501,809*	*63,586,455,656*
Foreign currency demand deposit	*263,307,082*	*9,696,720,122*
Cash equivalents (i)	284,000,000,000	451,500,000,000
Total	**370,074,089,608**	**525,213,146,090**

(i) These are term deposits of less than 3 months at commercial banks with interest rates of 4%-4.75%/year.

5.2 Receivable from customers

	30/06/2026		01/01/2026	
	Amount	Provison	Amount	Provison
	VND	*VND*	*VND*	*VND*
Related parties	-	-	-	-
Vietnam Posts and Telecommunications	691,764,228,690	-	543,911,610,146	-
ITTA Corporation	713,501,646	-	1,004,305,356	-
KASATI Joint Stock Company	-	-	66,823,135	-
Vietnam Digital Investment JSC	357,680,183,063	-	82,155,455,491	-
Hanoi Telecommunication Technical Services JSC	19,304,853	-	-	-
Other customers	**117,613,333,037**	**(3,198,068,494)**	**158,055,142,339**	**(2,848,701,280)**
Viettel Group	530,482,711	-	6,143,399,308	-
Mobifone Corporation	18,464,656,718	-	48,412,331,779	-
Other customers	98,618,193,608	(3,198,068,494)	103,499,411,252	(2,848,701,280)
Total	**1,167,790,551,289**	**(3,198,068,494)**	**785,193,336,467**	**(2,848,701,280)**

5.3 Short-term advances to suppliers

	30/06/2026		01/01/2026	
	Amount	Provison	Amount	Provison
	VND	*VND*	*VND*	*VND*
Related parties	-	-	-	-
Other customers	**46,965,798,761**	-	**14,213,439,218**	-
Vinh Thanh International Investment Co.,Ltd	2,369,564,532	-	1,952,525,532	-
Equipment, Materials and Construction JSC	-	-	1,474,975,872	-
Niem Tin Company Limited	9,250,806,795	-	-	-
Viet Tan Joint Stock Company	10,942,331,082	-	-	-
Others	24,403,096,352	-	10,785,937,814	-
Total	**46,965,798,761**	-	**14,213,439,218**	-

5.4 Other receivables

5.4.1 Other short-term receivables

	30/06/2026		01/01/2026	
	Amount *VND*	Provison *VND*	Amount *VND*	Provison *VND*
Related parties	**-**	**-**	**-**	**-**
Others	**27,288,450,514**	**-**	**60,026,294,855**	**-**
Short-term collateral & security deposits	122,589,355	-	163,817,202	-
Advance	1,973,048,483	-	1,572,201,286	-
Other receivables	25,192,812,676	-	58,290,276,367	-
Receivables from Vietlott payment reconciliation activities (i)	*24,613,120,363*	-	*42,040,447,426*	-
Late payment penalty	-	-	*10,000,000,000*	-
Accrued Interest	*369,198,630*	-	*398,414,383*	-
Other receivables	*210,493,683*	-	*5,851,414,558*	-
Total	**27,288,450,514**	**-**	**60,026,294,855**	**-**

(i) The Company has entered into a joint venture with the Vietnam Communications Corporation (VNPT - MEDIA) and Mobifone Telecommunications Corporation to act as a mobile phone lottery agent for Vietnam Computerized Lottery One Member Co., Ltd. under Contracts No. 01/2020/HDĐLĐT/VIETLOTT-MOBIFIONE-CTIN dated November 24, 2020 and Contract No. 02/2020/HDĐLĐT/VIETLOTT-VNPTMEDIA-CTIN dated December 19, 2020. Other Receivables are the amount paid to purchase the limit for Vietnam Computerized Lottery One Member Co., Ltd. and receivables from e-wallet companies for Vietlott ticket sales.

5.4.2 Other long-term receivables

	30/06/2026		01/01/2026	
	Amount *VND*	Provison *VND*	Amount *VND*	Provison *VND*
Long-term collateral & security deposits	1,565,546,240	-	1,554,468,691	-
Total	**1,565,546,240**	**-**	**1,554,468,691**	**-**

5.5 Inventories

	30/06/2026		01/01/2026	
	Amount	Provison	Amount	Provison
	VND	*VND*	*VND*	*VND*
Raw materials	365,294,602	(7,481,818)	372,542,729	(7,481,818)
Tools & supplies	25,813,330	-	25,813,330	-
Work in process	72,827,586,743	(7,575,435,446)	33,244,712,726	(3,787,717,723)
Finished goods	163,085,448	(150,078,272)	163,085,448	(150,078,272)
Goods	109,480,426,027	(2,853,641,795)	10,273,628,337	(2,853,641,795)
Total	**182,862,206,150**	**(10,586,637,331)**	**44,079,782,570**	**(6,798,919,608)**

5.6 Prepaid expenses

5.6.1 Short-term prepaid expenses

	30/06/2026	01/01/2026
	VND	*VND*
Transfer costs	5,943,038,915	3,118,052,899
Total	**5,943,038,915**	**3,118,052,899**

5.6.2 Long-term prepaid expenses

	30/06/2026	01/01/2026
	VND	*VND*
Allocation of tools and equipment (over 1 year)	4,689,918,866	6,877,253,879
Total	**4,689,918,866**	**6,877,253,879**

5.7 Intangible fixed assets

	Land use rights	Software	Total
	VND	*VND*	*VND*
COST			
As at 01/01/2026	74,064,848,024	13,558,738,370	87,623,586,394
As at 30/06/2026	74,064,848,024	13,558,738,370	87,623,586,394
ACCUMULATED DEPRECIATION			
As at 01/01/2026	-	8,248,769,013	8,248,769,013
Depreciation	-	860,612,568	860,612,568
As at 30/06/2026	-	9,109,381,581	9,109,381,581
ACCUMULATED DEPRECIATION			
As at 01/01/2026	74,064,848,024	5,309,969,357	79,374,817,381
As at 30/06/2026	74,064,848,024	4,449,356,789	78,514,204,813

5.8 Investment property

	Buildings	Total
	VND	*VND*
COST		
Balance at 01/01/2026	**18,714,920,748**	**18,714,920,748**
Balance at 30/06/2026	**18,714,920,748**	**18,714,920,748**
ACCUMULATED DEPRECIATION		
Balance at 01/01/2026	**10,200,317,340**	**10,200,317,340**
Depreciation	348,912,204	348,912,204
Balance at 30/06/2026	**10,549,229,544**	**10,549,229,544**
RESIDUAL VALUE		
Balance at 01/01/2026	**8,514,603,408**	**8,514,603,408**
Balance at 30/06/2026	**8,165,691,204**	**8,165,691,204**

Investment property includes:

+ 1,711 m^2 (including floors 3+4 of a 4-storey building, floors 2+3 of a 3-storey building) at lane 158/2 Hong Mai Street, Bach Mai Ward, Hanoi City.
+ 1,948 m^2 of an 8-storey office building at 435 Hoang Van Thu street, 4 ward, Tan Binh district, Ho Chi Minh city.
The original cost of fully depreciated investment real estate but still in use as at June 30, 2026 is VND 1,269,310,500.

As presented in Note 5.19 - Borrowings and finance lease liabilities, as at June 30, 2026, the remaining value of the land-attached assets at Lane 158/2, Hong Mai Street, Bach Mai Ward, Hanoi City used to secure the loan between the Company and Joint Stock Commercial Bank for Foreign Trade of Vietnam - Head Office is VND 134,040,455.

Fair value of investment property:

According to the provisions of Vietnamese Accounting Standard No. 05 - Investment property, the fair value of investment property at the end of the accounting period, when preparing financial statements, must be presented. However, the Company has not yet determined this fair value, so the fair value of investment property at the end of the accounting period has not been presented in the Notes to the consolidated financial statements.

5.9 Capital Construction in progress

	30/06/2026	**01/01/2026**
	VND	*VND*
Construction in progress	99,286,053	205,473,378
Other projects	*99,286,053*	*205,473,378*
Total	**99,286,053**	**205,473,378**

5.10 Tangible fixed assets

	Buildings and structures VND	Machinery and equipments VND	Motor vehicles VND	Equipment management VND	Others VND	Total VND
COST						
As at 01/01/2026	27,067,048,716	76,176,059,492	15,566,746,421	20,847,288,077	68,831,759,008	208,488,901,714
Increase	-	425,850,000	-	109,222,222	-	535,072,222
Capital Construction in Progress	-	-	-	-	182,792,479	182,792,479
As at 30/06/2026	27,067,048,716	76,601,909,492	15,566,746,421	20,956,510,299	69,014,551,487	209,206,766,415
ACCUMULATED DEPRECIATION						
As at 01/01/2026	16,705,561,954	42,863,599,115	10,309,745,542	19,349,036,418	65,036,199,163	154,264,142,192
Depreciation	443,420,730	6,155,029,798	791,757,294	271,760,020	712,736,760	8,374,704,602
As at 30/06/2026	17,148,982,684	49,018,628,913	11,101,502,836	19,620,796,438	65,748,935,923	162,638,846,794
RESIDUAL VALUE						
As at 01/01/2026	10,361,486,762	33,312,460,377	5,257,000,879	1,498,251,659	3,795,559,845	54,224,759,522
As at 30/06/2026	9,918,066,032	27,583,280,579	4,465,243,585	1,335,713,861	3,265,615,564	46,567,919,621
Original cost of tangible fixed assets that have been fully depreciated but are still in use:						
As at 01/01/2026	6,411,882,768	27,839,914,709	4,933,312,530	16,992,985,863	53,375,213,090	109,553,308,960
As at 30/06/2026	6,411,882,768	27,839,914,709	4,933,312,530	16,992,985,863	53,375,213,090	109,553,308,960

As presented in Note 5.19 - Borrowings and financial lease liabilities, the remaining value as at June 30, 2026 of the land-attached asset at Lane 158/2, Hong Mai Street, Bach Mai Ward, Hanoi City used to secure the loan between the Company and Joint Stock Commercial Bank for Foreign Trade of Vietnam - Head Office is VND 323,789,195 (as at December 31, 2025 is VND 376,460,929).

5.11 Long-term financial investments

	30/06/2026			01/01/2026		
	Book value VND	Recoverable amount VND	Provision VND	Book value VND	Recoverable amount VND	Provision VND
Equity investments in other entities	***66,374,000,000***	***69,272,888,268***	***(159,731,732)***	***66,374,000,000***	***71,848,568,268***	***(159,731,732)***
- Ho Chi Minh City Information Security Services JSC (i)	22,500,000,000	22,340,268,268	(159,731,732)	22,500,000,000	22,340,268,268	(159,731,732)
- Viet Digital Investment JSC (i)	20,000,000,000	20,000,000,000	-	20,000,000,000	20,000,000,000	-
- Hanoi Telecommunication Technical Services JSC (i)	12,000,000,000	12,000,000,000	-	12,000,000,000	12,000,000,000	-
- Vietnam Technology & Communications JSC (ii)	8,049,000,000	11,107,620,000	-	8,049,000,000	13,683,300,000	-
- ITTA Corporation (i)	3,200,000,000	3,200,000,000	-	3,200,000,000	3,200,000,000	-
- Technology and Communications Development Investment JSC (i)	625,000,000	625,000,000	-	625,000,000	625,000,000	-
Total	**66,374,000,000**	**69,272,888,268**	**(159,731,732)**	**66,374,000,000**	**71,848,568,268**	**(159,731,732)**

(i) The recoverable amount of these investments is determined based on the equity of the investees relative to the proportion of capital contributed, derived from the Consolidated Financial Statements (if the investee is a parent company) or the Separate Financial Statements (if the investee is an independent entity with no subsidiaries) as of the end of the accounting period.

(ii) The recoverable amount of this investment is determined based on the closing price of these securities on the stock market as of June 30, 2026.

Details of long-term financial investments as at June 30, 2026 are as follows:

Company	Place of establishment/ operation	Ownership Percentage	Voting Rights Percentage	The main activity
Ho Chi Minh City Information Security Services JSC	Ho Chi Minh City	15%	15%	Information Technology Services
Viet Digital Investment JSC	Hanoi City	15,38%	15,38%	Commerce
Hanoi Telecommunication Technical Services JSC	Hanoi City	10%	10%	Telecommunications Services
Vietnam Communication Technology JSC	Binh Duong	2,2%	2,2%	Telecommunications Services
ITTA JSC	Ho Chi Minh City	18,88%	18,88%	Telecommunications Services
Technology and Communication Development Investment JSC	Hanoi City	2,5%	2,5%	Telecommunications Services

5.12 Payables to suppliers

	30/06/2026 Amount *VND*	01/01/2026 Amount *VND*
Related parties	**642,901,869**	**508,325,177**
Vietnam Posts and Telecommunications Group	578,193,160	254,185,014
Viet Digital Investment JSC	64,708,709	103,177,443
ITTA CORPORATION	-	150,962,720
Other suppliers	**682,776,050,762**	**446,137,179,630**
Huawei International Pte Ltd	490,068,364,061	313,725,243,620
Pay Orbit PTY,. Ltd	88,582,620,069	55,505,589,045
Others	104,125,066,632	76,906,346,965
Total	**683,418,952,631**	**446,645,504,807**

5.13 Advances from customers

	30/06/2026 Amount *VND*	01/01/2026 Amount *VND*
Related parties	**1,119,097,655**	**1,688,656,640**
Vietnam Posts and Telecommunications Group	1,119,097,655	1,688,656,640
Other customers	**56,443,695,056**	**97,919,717,300**
Tax Department	-	11,725,020,000
Da Nang PMB for Investment and Construction of Civil, Industrial and Technical Infrastructure Works	24,053,436,477	55,514,662,407
Vietnam Lottery One member Co,.Ltd	8,422,634,701	19,315,801,891
Signal Corps	16,379,560,800	-
Others	7,588,063,078	11,364,233,002
Total	**57,562,792,711**	**99,608,373,940**

5.14 Short-term accrued expenses

	30/06/2026 *VND*	01/01/2026 *VND*
Accrued interest payable	682,004,384	236,582,210
Accrued outlender expenses	68,533,390,018	34,207,775,196
Total	**69,215,394,402**	**34,444,357,406**

5.15 Short-term unrealized turnover

	30/06/2026 *VND*	01/01/2026 *VND*
Rental revenue (i)	16,536,366,766	8,087,988,923
Total	**16,536,366,766**	**8,087,988,923**

(i) Short-term unrealized turnover includes the amount the Company has received in advance for rental of premises, Inbuildings; technical support services not exceeding 12 months.

5.16 Other payables

5.16.1 Other short-term payables

	30/06/2026 Amount *VND*	01/01/2026 Amount *VND*
Related parties	**26,685,477,721**	**26,296,569,598**
Media Corporation – Payable commissions and bonuses to agents	25,911,525,892	25,534,749,269
ITTA CORPORATION	527,800,792	515,669,292
Hanoi Telecommunication Engineering Service JSC	246,151,037	246,151,037
Others	**43,582,064,401**	**45,480,824,743**
Union funds	3,077,864,949	2,847,601,449
Social Insurance	-	4,845,000
Unemployment insurance	-	380,000
Short-term deposits and collaterals received	1,596,142,790	139,550,000
Customers deposit to use Vietlot services	28,081,453,722	26,001,967,789
Payable commissions and bonuses – MobiFone Digital Services Center – Branch of MobiFone	5,860,188,332	5,607,272,060
Other payables	4,966,414,608	10,879,208,445
Total	**70,267,542,122**	**71,777,394,341**

5.16.2 Other long-term payables

	30/06/2026	01/01/2026
	Amount	Amount
	VND	*VND*
Related parties	**-**	**-**
Others	**-**	**1,296,592,790**
Long-term deposits received	-	1,296,592,790
Total	**-**	**1,296,592,790**

5.17 Provision for payables

5.17.1 Provisions for short-term payables

	30/06/2026	01/01/2026
	VND	*VND*
Provision for warranty of equipment and projects	4,658,249,997	63,050,624
Provision for salary	-	14,500,000,000
Others	14,260,000	-
Total	**4,672,509,997**	**14,563,050,624**

5.17.2 Provisions for long-term payables

	30/06/2026	01/01/2026
	VND	*VND*
Provision for warranty of equipment and projects	957,967,954	5,616,217,951
Total	**957,967,954**	**5,616,217,951**

5.18 Taxes and amounts payable to the State budget

	Amounts receivable 01/01/2026	A mount to be paid 01/01/2026	Payable	Paid	Amounts receivable 30/06/206	A mount to be paid 30/06/2026
	VND	*VND*	*VND*	*VND*	*VND*	*VND*
Value added tax	-	1,708,501	71,713,840,946	72,534,806,229	819,256,782	-
Corporate income tax	-	8,079,106,546	8,976,557,928	8,079,106,546	-	8,976,557,928
Personal income tax	-	632,492,805	3,267,906,468	2,873,854,982	-	1,026,544,291
Land & housing tax, land rental charges	-	-	88,166,624	88,166,624	-	-
Other taxes	-	2,686,106,760	6,405,026,877	8,846,280,257	-	244,853,380
Fees, charges and other charges	-	-	954,309	954,309	-	-
Total	**-**	**11,399,414,612**	**90,452,453,152**	**92,423,168,947**	**819,256,782**	**10,247,955,599**

5.19 Borrowings and finance lease

5.19.1 Short-term borrowings and finance lease

	30/06/2026		In the period		01/01/2026	
	Amount	Amount within repayment capcaity	Increase	Decrease	Amount	Amount within repayment capcaity
	VND	VND	VND	VND	VND	VND
Vietcombank - Operations Center Branch (i)	64,000,000,000	64,000,000,000	64,000,000,000	63,142,983,641	63,142,983,641	63,142,983,641
BIDV - Hoan Kiem Branch (ii)	88,945,772,879	88,945,772,879	88,945,772,879	235,144,954,156	235,144,954,156	235,144,954,156
Vietinbank - Hai Ba Trung Branch (iii)	254,717,433,178	254,717,433,178	254,717,433,178	-	-	-
Total	**407,663,206,057**	**407,663,206,057**	**407,663,206,057**	**298,287,937,797**	**298,287,937,797**	**298,287,937,797**

5.19.2 Details of short term borrowings

(i): Short-term borrowing from Joint Stock Commercial Bank for Foreign Trade of Vietnam - Transaction Office under Credit Contract No. KH2-250787/HDCTD.CRC signed on November 4, 2025:
- Credit limit: VND 600,000,000,000.
- Loan term: The term of each loan within the maximum limit is 12 months from the disbursement date to the maturity date specified in the debt acknowledgment document.
- Credit purpose: Credit financing for traditional business activities (telecommunications products and services, information technology and software).
- Loan interest rate: Floating interest rate, determined at the time of disbursement/time of interest rate adjustment.
- Security measures: The collateral is: 4-storey office building at 158/2 Hong Mai street, Quynh Loi Ward, Hai Ba Trung District, Hanoi according to the Land Use Right Certificate, Residential Property Rights Certificate and Property Attached to Land No. BA 495750 issued by Hanoi People's Committee on February 21, 2011.
- Balance as of June 30, 2026 is: VND 64,000,000,000.

(ii): Short-term borrowing from Vietnam Investment and Development Bank - Hoan Kiem Branch under Credit Contract No. 01/2025/204/HDTD signed on October 10, 2025:
- Credit limit: VND 800,000,000,000.
- Loan term: the term of each loan within the maximum limit is 12 months from the date of disbursement to the maturity date specified in the debt acknowledgment document.
- Purpose of credit granting: Supplementing working capital for production and business activities.
- Loan interest rate: specifically specified in each debt acknowledgment document of the Customer.
- Security measures: Unsecured.
- Balance as of June 30, 2026 is: VND 88,945,772,879.

(iii): Short-term borrowing from Vietnam Joint Stock Commercial Bank for Industry and Trade - Hai Ba Trung Branch according to Credit Contract No. 01/2025/HDCVHM/NHCT142-CTIN signed on November 5, 2025:
- Credit limit: VND 800,000,000,000.
- Limit maintenance period: until November 5, 2026. Loan term: the term of each loan within the maximum limit is 12 months from the date of disbursement to the maturity date specified in the debt acknowledgment document.
- Purpose of credit granting: Supplementing working capital for production and business activities.
- Loan interest rate: specifically specified in each debt acknowledgment document of the Customer.
- Security measures: Unsecured.
- Balance as of June 30, 2026 is: VND 254,717,433,178.

5.20 Owner's equity

5.20.1 The table of equity fluctuation

	Capital	Capital surplus	Investment and Development funds	Undistributed profit after tax	Total
	VND	*VND*	*VND*	*VND*	*VND*
Previous period					
As at 01/01/2025	**321,850,000,000**	**2,512,000,000**	**96,915,896,964**	**234,942,283,379**	**656,220,180,343**
Profit in the previous year	-	-	-	17,860,328,939	17,860,328,939
Devidend paid	-	-	-	(32,185,000,000)	(32,185,000,000)
Distribution to bonus and welfare funds	-	-	-	(2,961,125,306)	(2,961,125,306)
Remuneration for the Board of Management and the Board of Supervisors	-	-	-	(936,596,936)	(936,596,936)
As at 30/06/2025	**321,850,000,000**	**2,512,000,000**	**96,915,896,964**	**216,719,890,076**	**637,997,787,040**
Current period					
As at 01/01/2026	**321,850,000,000**	**2,512,000,000**	**96,915,896,964**	**230,660,922,703**	**651,938,819,667**
Profit in the this period	-	-	-	37,217,931,532	37,217,931,532
Devidend paid (i)	-	-	-	(32,185,000,000)	(32,185,000,000)
Distribution to bonus and welfare funds	-	-	-	(3,027,489,621)	(3,027,489,621)
Remuneration for the Board of Management and the Board of Supervisors (i)	-	-	-	(957,576,084)	(957,576,084)
As at 30/06/2026	**321,850,000,000**	**2,512,000,000**	**96,915,896,964**	**231,708,788,530**	**652,986,685,494**

(i) The distribution of undistributed profit after tax in 2025 was approved in the Resolution of the 2026 Annual General Meeting of Shareholders No. 01/2026/NQ-ĐHĐCĐ/CTIN dated April 29, 2026. Details:
- Dividend payment in 2025 at the rate of 10%/Charter Capital.
- Provision for the Welfare and Reward Fund: VND 2,961,125,306, Remuneration for the Board of Directors and the Supervisory Board is VND 936,596,936.

5.20.2 Detailed owner's investment

	30/06/2026		01/01/2026	
	Amount *VND*	Ratio %	Amount *VND*	Ratio %
Organization shareholders	119,962,630,000	37.27%	108,539,630,000	33.72%
Personal shareholders	201,887,370,000	62.73%	213,310,370,000	66.28%
Total	**321,850,000,000**	**100%**	**321,850,000,000**	**100%**

5.20.3 Capital transactions with owners and distribution of dividends and profits

	From 01/01/2026 to 30/06/2026 *VND*	From 01/01/2025 to 30/06/2025 *VND*
Owner's investment capital		
Contributed capital at the beginning of the period	321,850,000,000	321,850,000,000
Contributed capital at the end of the period	321,850,000,000	321,850,000,000
Dividends, distributed profits	32,185,000,000	32,185,000,000

5.20.4 Shares

	30/06/2026 *Shares*	01/01/2026 *Shares*
Number of registered share	**32,185,000**	**32,185,000**
Number of share public sold	**32,185,000**	**32,185,000**
Common shares	32,185,000	32,185,000
Preferred shares	-	-
Number of share repurchase	-	-
Number of shares in circulation	**32,185,000**	**32,185,000**
Common shares	32,185,000	32,185,000
Preferred shares	-	-
Par value (VND/Share)	*10,000*	*10,000*

5.21 Off-balance sheet accounts

	Foreign Currency	VND Equivalent
USD Demand Deposit	10,114.68	263,307,082

6. ADDITIONAL INFORMATION FOR THE ITEMS IN INTERIM COMBINED INCOME STATEMENT

6.1 Gross sales of goods and services

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	*VND*
Sales of goods	1,203,142,323,390	389,309,328,743
Sales of services	91,553,724,445	85,919,645,599
Total	**1,294,696,047,835**	**475,228,974,342**

6.2 Cost of goods sold

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	*VND*
Cost of goods sold	1,137,761,066,799	352,087,433,408
Cost of services	61,647,802,111	57,109,641,338
Provision for devaluation of inventories	3,787,717,723	-
Total	**1,203,196,586,633**	**409,197,074,746**

6.3 Financial income

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	*VND*
Interest	7,990,136,301	4,437,509,209
Dividends and profits distributed	5,377,600,000	2,913,210,000
Foreign exchange gains	5,850,921,762	1,358,026,433
Total	**19,218,658,063**	**8,708,745,642**

6.4 Financial expenses

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	*VND*
Interest expense	6,955,413,500	3,789,616,562
Loss of realized exchange rate difference	1,742,532,049	4,066,734,027
(Reversal of)/Provision for impairment of investments	-	176,735,691
Bank LC fees and guarantee fees	1,349,844,529	1,821,862,894
Total	**10,047,790,078**	**9,854,949,174**

6.5 Selling expenses

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	*VND*
Staff costs	6,286,210,442	9,458,443,458
Cost of materials	-	66,813
Office supplies cost	33,958,866	35,773,258
Depreciation expenses	977,020,332	971,187,000
Warranty costs	4,387,533,374	7,707,672,593
Outside service expenses	845,757,668	866,337,654
Other expenses	12,923,188,869	8,456,121,534
Total	**25,453,669,551**	**27,495,602,310**

6.6 General and administration expenses

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	*VND*
Staff costs	10,916,051,729	14,209,598,064
Cost of materials	-	5,675,904
Office supplies cost	316,162,973	223,168,182
Depreciation expenses	669,670,712	691,768,488
Fees and duties	419,145,943	590,230,966
Contingency cost	379,488,964	982,270,898
Outside service expenses	3,141,171,703	2,427,488,544
Other expenses	4,615,329,257	6,105,603,058
Total	**20,457,021,281**	**25,235,804,104**

6.7 Other income

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	*VND*
Profit from liquidation and sale of fixed assets	3,803,704	227,272,727
Refund of construction warranty costs	-	83,088,837
Income from written-off payables	9,828,267,980	-
Sales bonus	6,568,263,925	9,234,968,455
Others	355,270,494	59,280,432
Total	**16,755,606,103**	**9,604,610,451**

6.8 Other expenses

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	*VND*
Administrative fines and tax penalties	3,150,000	22,440,608
Paying Penalties for Contract Violation	345,228,868	930,929,393
Impairment loss on uncollectible trade receivables due to failure to meet payment conditions	24,968,190,484	-
Others	4,185,646	9,042,517
Total	**25,320,754,998**	**962,412,518**

6.9 Current corporate income tax expenses

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	*VND*
Profits before tax	**46,194,489,460**	**20,796,487,583**
Adjustments to accounting profit to determine taxable income	**(1,311,699,817)**	**(6,115,694,358)**
Incremental adjustments	11,497,350,729	1,198,593,105
Expenses are not deductible	*11,497,350,729*	*184,031,468*
Loss of unrealized exchange on receivables and cash	-	*1,014,561,637*
Reductions	(12,809,050,546)	(7,314,287,463)
Dividends, profits shared	*(5,377,600,000)*	*(2,913,210,000)*
Non-deductible interest expense carried forward from previous year	*(3,148,137,768)*	*(3,789,616,560)*
Prior year non-deductible CIT expenses	*(4,283,312,778)*	*(611,460,903)*
Deduct non-taxable income	-	-
Carry forward tax losses	-	-
Total taxable income for the year	**44,882,789,643**	**14,680,793,225**
Taxable income at a tax rate of 20%	*20%*	*20%*
Corporate income tax	**8,976,557,928**	**2,936,158,644**
Corporate income tax exempted or reduced	-	-
Corporate income tax expense	**8,976,557,928**	**2,936,158,644**

During the period, apart from the above taxable income adjustments, the Company assessed that there was no other difference between accounting profit before corporate income tax and taxable income. However, the determination of corporate income tax payable depends on the decision of the competent tax authority.

6.10 Basic earnings per share

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Accounting profit after CIT	37,217,931,532	17,860,328,939
Profit or (loss) distributed to common shareholders	37,217,931,532	17,860,328,939
Weighted average number of common shares in the period (share)	32,185,000	32,185,000
Basic earnings per share (VND/share)	**1,156**	**555**

The Company has no plan to allocate the welfare bonus fund from the accounting profit after tax in 2026, accordingly, the basic earnings/diluted earnings per share target for the period ending on June 30, 2026 has not taken into account the impact of the adjustment of the welfare bonus fund.

During the period, the Company allocated the 2025 welfare bonus fund in the amount of VND 2,961,125,306 according to the Resolution of the General Meeting of Shareholders No. 01/2026/NQ-ĐHĐCĐ dated April 29, 2026. This value affects the Basic Earnings/Diluted Earnings per share which will be adjusted based on the comparative information of the consolidated financial statements for the fiscal year ending on December 31, 2026 because the Company has not determined the distribution value for the six-month period of 2025.

6.11 Cost of Production and Business by Element

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Staff costs	33,234,580,341	41,764,763,537
Raw material	232,228,172	2,671,169,097
Tools and supplies expenses	762,351,807	-
Depreciation expenses	9,584,229,374	6,875,015,199
Fees and duties	419,145,943	590,230,966
Contingency cost	4,387,533,374	7,707,672,593
Expense for provisions	4,167,206,687	982,270,898
Outside purchasing service cost	46,895,880,587	38,797,907,012
Other cost	22,573,047,414	20,415,694,135
Total	**122,256,203,699**	**119,804,723,437**

7. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM COMBINED CASH FLOW STATEMENT

7.1 Cash received from borrowing

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Proceeds from ordinary escrow borrowing	407,663,206,057	396,283,815,656

7.2 Net principal repayment

	From 01/01/2026 to 30/06/2026 *VND*	From 01/01/2025 to 30/06/2025 *VND*
Payment of loan principal according to ordinary escrow	298,287,937,797	323,060,184,649

8. FINANCIAL INSTRUMENTS

The Company has financial assets such as loans, trade and other receivables, cash and short-term deposits arising directly from the Company's operations. The Company's financial liabilities mainly consist of loans, trade payables and other payables. The main purpose of these financial liabilities is to mobilize financial resources to serve the Company's operations. The Company's financial instruments:

	30/06/2026		Book value 01/01/2026	
	Amount *VND*	Provison *VND*	Amount *VND*	Provison *VND*
Financial assets				
Cash and cash equivalents	370,074,089,608	-	525,213,146,090	-
Trade receivables and Other receivables	1,196,644,548,043	(3,198,068,494)	846,774,100,013	(2,848,701,280)
Financial investment	66,374,000,000	(159,731,732)	66,374,000,000	(159,731,732)
Total	**1,633,092,637,651**	**(3,357,800,226)**	**1,438,361,246,103**	**(3,008,433,012)**

	30/06/2026 *VND*	Book value 01/01/2026 *VND*
Financial liabilities		
Loans and debts	407,663,206,057	298,287,937,797
Trade payables and Other payables	753,686,494,753	519,719,491,938
Accrued expenses	69,215,394,402	34,444,357,406
Total	**1,230,565,095,212**	**852,451,787,141**

The Company has not assessed the fair value of its financial assets and financial liabilities as at June 30, 2026 because Circular 210 and current regulations do not provide specific guidance on determining the fair value of financial assets and financial liabilities. Circular 210 requires the application of International Financial Reporting Standards on the presentation of financial statements and disclosure of information for financial instruments but does not provide equivalent guidance for the measurement and recognition of financial instruments, including the application of fair value, in order to comply with International Financial Reporting Standards.

Risk management is an indispensable function for the entire business operations of the Company. The Company has established a control system to ensure a reasonable balance between the cost of risks arising and the cost of risk management.

The Company is exposed to market risk, credit risk and liquidity risk.

The Board of Directors reviews and agrees to apply management policies for the above risks as follows:

i. Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate due to changes in market prices. Market risk includes: interest rate risk, commodity price risk and other price risk.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market interest rates. The Company's market risk due to changes in interest rates mainly relates to the Company's cash, short-term deposits and loans.

The Company manages interest rate risk by analyzing the competitive situation in the market to obtain an interest rate that is beneficial to the Company's purposes and remains within its risk management limits.

Commodity price risk

The company purchases raw materials and goods from domestic suppliers to serve production and business activities. Therefore, the Company will bear the risk from changes in the selling price of raw materials and goods. This risk will be managed by the Company by purchasing from a large number of different suppliers, as well as being flexible in negotiation.

ii. Credit risk

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or transaction contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks, foreign exchange transactions and other financial instruments.

	Less than 1 year *VND*	From 1-5 years *VND*	More than 5 year *VND*	Total *VND*
Financial assets				
As at 30/06/2026				
Cash and cash equivalents	370,074,089,608	-	-	370,074,089,608
Trade receivables and Other receivables	1,191,880,933,309	1,565,546,240	-	1,193,446,479,549
Financial investment	-	-	66,214,268,268	66,214,268,268
Total	**1,561,955,022,917**	**1,565,546,240**	**66,214,268,268**	**1,629,734,837,425**
As at 01/01/2026				
Cash and cash equivalents	525,213,146,090	-	-	525,213,146,090
Trade receivables and Other receivables	842,370,930,042	1,565,546,240	-	843,936,476,282
Financial investment	-	-	66,214,268,268	66,214,268,268
Total	**1,367,584,076,132**	**1,565,546,240**	**66,214,268,268**	**1,435,363,890,640**

iii. Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting its financial obligations due to lack of funds. The Company's liquidity risk arises primarily from the fact that its financial assets and financial liabilities have different maturities.

The Company mitigates liquidity risk by maintaining a level of cash and cash equivalents and borrowings that the Board of Directors believes is adequate to finance the Company's operations and to mitigate the risk of fluctuations in cash flows.

The table below summarizes the maturity of the Company's financial liabilities based on expected payments under undiscounted contracts:

	Less than 1 year *VND*	From 1-5 years *VND*	More than 5 year *VND*	Total *VND*
Financial liabilities				
As at 30/06/2026				
Loans and debts	407,663,206,057	-	-	407,663,206,057
Trade payables and Other payables	753,686,494,753	-	-	753,686,494,753
Accrued expenses	69,215,394,402	-	-	69,215,394,402
Total	**1,230,565,095,212**	**-**	**-**	**1,230,565,095,212**
As at 01/01/2026				
Loans and debts	298,287,937,797	-	-	298,287,937,797
Trade payables and Other payables	518,422,899,148	1,296,592,790	-	519,719,491,938
Accrued expenses	34,444,357,406	-	-	34,444,357,406
Total	**851,155,194,351**	**1,296,592,790**	**-**	**852,451,787,141**

The Board of Management believes that the Company can generate sufficient sources of money to meet financial obligations when it falls due.

9. OTHER INFORMATION

9.1 Transactions and balances with related parties

Related parties with the Company include: key management members, individuals related to key management members and other related parties.

9.1.1 Transactions and balances with key management members and individuals related to key management members

Key management members include members of the Board of Directors, the Board of Supervisors, and the Board of Management. Individuals related to key management members are close family members of key management members.

Income of key management members:

Related parties	Relationship	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
		VND	VND
Mr. Hoang Anh Loc	Chairman of the Board of Director	579,000,000	575,320,000
Mr. To Hoai Van	BOD Member	-	425,520,000
Mr. Ha Thanh Hai	BOD Member	-	369,866,668
Mr. Le Thanh Son	BOD Member - Chief Executive Officer	565,920,000	515,544,000
Mr. Le Anh Duong	Deputy Chief Executive Officer	470,720,000	-
Mr. Le Thanh	Deputy Chief Executive Officer (appointed on January 28, 2026)	392,781,920	-
Mr. Nguyen Dinh Du	Head of the Supervisory Board	297,500,000	293,520,000
Mr. Nguyen Thanh Hieu	Member of the Supervisory Board	323,309,600	296,520,000

Other transactions with key management members and close family members of key management members:

The Company has no sales and service transactions or other transactions with key management members and close family members of key management members.

Balances with key management members:

In addition to the information disclosed in the above sections, as at June 30, 2026, the Company has no outstanding amounts with key management members.

9.1.2 Transactions and balances with other related parties

Other related parties to the Company include companies, jointly controlled entities, individuals with direct or indirect voting power in the Company and close members of their families, enterprises managed by key management personnel and individuals with direct or indirect voting power in the Company and close members of their families.

Transactions with other related parties

During the period, the Company entered into the following sales and service transactions and other transactions with other related parties:

Related paties	Relationship	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
		VND	*VND*
Sales		**1,074,296,683,061**	**183,138,170,354**
Vietnam Posts and Telecommunications Group	Major Shareholder	675,673,635,240	181,647,625,746
Viet Digital Investment Joint Stock Company	Shares same key leader	397,807,833,599	266,228,600
ITTA Corporation	Shares same key leader	267,813,590	669,490,540
Hanoi Telecommunication Engineering Services Joint Stock Company	Shares same key leader	547,400,632	554,825,468
Purchase		**2,915,399,531**	**4,207,838,882**
Vietnam Posts and Telecommunications Group	Major Shareholder	2,165,319,318	3,367,832,161
Viet Digital Investment Joint Stock Company	Shares same key leader	355,060,014	583,255,582
ITTA Corporation	Shares same key leader	395,020,199	250,866,139
Hanoi Telecommunication Engineering Services Joint Stock Company	Shares same key leader	-	5,885,000
Dividends paid		**-**	**10,117,108,000**
Vietnam Posts and Telecommunications Group	Major Shareholder	-	10,117,108,000
Dividends received		**5,377,600,000**	**2,188,800,000**
ITTA Corporation	Shares same key leader	377,600,000	188,800,000
Viet Digital Investment Joint Stock Company	Shares same key leader	5,000,000,000	2,000,000,000

Balances with other related parties:

In addition to the information disclosed in the sections above, as at June 30, 2026, the Company has no outstanding balances with other related parties.

9.2 Department's report

The Company does not prepare segment reports because it does not satisfy one of the three conditions for preparing segment reports by business sector or geographical area as prescribed in Circular No. 20/2006/TT-BTC dated March 20, 2006 of the Ministry of Finance on guiding the implementation of 06 Accounting Standards issued under Decision No. 12/2005/QD-BTC dated February 15, 2005 of the Minister of Finance.

9.3 Contingent Liabilities

There are no potential liabilities arising from events that have occurred that could affect the information presented in the Financial Statements that the Company does not control or has not recorded.

9.4 Comparative figures

The opening figures on the interim Statement of Financial Position are taken from the closing figures of the financial year 2025 audited by AFC Vietnam Auditing Company Limited – Northern Branch. Comparative figures on the interim Statement of Income and interim Statement of Cash Flows are taken from the interim financial statements for the 6-month accounting period ended 30 June 2025 reviewed by AFC Vietnam Auditing Company Limited – Northern Branch.

The financial year 2026 is the first year the Company applies the Corporate Accounting System under Circular 99, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014. The Company has applied the retrospective adjustment method to restate opening balances for the line item: Dividends and profits payable. The effects of the application of the new accounting system, changes in accounting policies, and corrections of errors on comparative figures in the financial statements are as follows:

Financial Statements for the fiscal year ended December 31, 2025			Adjusted in accordance with Circular No. 99/2025/TT-BTC			Increase / Decrease
Items	**Code**	**Amount**	**Items**	**Code**	**Amount**	
Balance sheet			**Statement of Financial Position**			
Other current payables	319	73,046,834,435	Other current payables	320	71,777,394,341	(1,269,440,094)
			Dividends and profits payable	313	1,269,440,094	1,269,440,094

9.5 Continuity Information

There have not been any events that have cast great doubt on the Company's ability to continue as a going concern and the Company has neither intention nor compulsion to cease operations or significantly reduce the size of its operations.

9.6 Events occurring after the balance sheet date

There have been no events occurring after the balance sheet date that require adjustment of amounts or disclosure in the Interim Combined Financial Statements.

M.S.D.N: 0100683374 - C.T.C.P
CÔNG TY CỔ PHẦN VIỄN THÔNG - TIN HỌC BƯU ĐIỆN
P. BẠCH MAI - TP. HÀ NỘI

Le Thanh Son	**Nguyen Ngoc Son**	**Do Mai Hanh**
Chief Executive Officer	**Chief accountant**	**Preparer**

Hanoi, August 27, 2026