CÔNG TY CỔ PHẦN VIỄN THÔNG - TIN HỌC BƯU ĐIỆN
Digitally signed by CÔNG TY CỔ PHẦN VIỄN THÔNG - TIN HỌC BƯU ĐIỆN
DN: C=VN, S=HÀ NỘI, L=Hai Bà Trưng, CN=CÔNG TY CỔ PHẦN VIỄN THÔNG - TIN HỌC BƯU ĐIỆN, OID.0.9.2342.19200300.100.1.1=MST:0100683274
Reason: I am the author of this document
Location:
Date: 2026.10.28 15:43:44+07'00'
Foxit PDF Reader Version: 2023.3.0

CÔNG TY CỔ PHẦN
VIỄN THÔNG – TIN HỌC BƯU ĐIỆN
JOINT STOCK COMPANY FOR TELECOMS AND INFORMATICS

Số: 306/2026/CTIN/CV
No 306/2026/CTIN/CV

CỘNG HOÀ XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc
THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom - Happiness

Hà Nội, ngày 28 tháng 10 năm 2026
Hanoi, October 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 Q3 năm 2026/*Consolidated financial statements for the third quarter of 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

CÔNG TY CỔ PHẦN VIỄN THÔNG - TIN HỌC BƯU ĐIỆN

LÊ THANH SƠN

JOINT STOCK COMPANY
FOR TELECOMS AND INFORMATICS

Consolidated financial statements for the third quarter of 2026

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

Form B 01 - DN
(Issued under Cicular No 99/2025/TT-BTC
Dated 27 October 2025 of the Ministry of Finance)

INTERIM FINANCIAL STATEMENT REPORT

AS AT 30 SEPTEMBER 2026

Unit: dong

Assets	Code	Note	Ending Balance	Beginning Balance
1	2	3	4	5
CURRENT ASSETS(100=110+120+130+140+150)	**100**		**2.010.358.178.108**	**1.453.827.424.249**
I. Cash and cash equivalents	**110**	**5**	**599.488.192.982**	**525.213.146.090**
1. Cash	111		70.488.192.982	73.713.146.090
2. Cash equivalents	112		529.000.000.000	451.500.000.000
II. Short-term financial investments	**120**		**-**	**-**
1. Trading securities	121		-	-
2. Provision for diminution in value of trading securities	122		-	-
3. Held-to-maturity investments	123		-	-
4. Provision for short-term held-to-maturity investments	124		-	-
5. Other short-term Investments	125		-	-
6. Provision for impairment of other short-term investments	126		-	-
III. Short-term receivables	**130**		**1.174.534.913.544**	**856.584.369.260**
1. Short-term trade receivables	131	6	1.123.660.920.984	785.193.336.467
2. Short-term advances to suppliers	132	7	19.075.557.913	14.213.439.218
3. Short-term intercompany receivables	133		-	-
4. Construction contract progress receivables	134		-	-
5. Other short-term receivables	135	8	34.996.503.141	60.026.294.855
6. Provision for doubtful debts (*)	136	9	(3.198.068.494)	(2.848.701.280)
7. Assets awaiting resolution	137		-	-
IV. Inventories	**140**	**10**	**195.125.014.513**	**37.280.862.962**
1. Inventories	141		205.711.651.844	44.079.782.570
2. Provision for devaluation in inventories (*)	149		(10.586.637.331)	(6.798.919.608)
V. Short-term biological assets	**150**		**-**	**-**
1. Short-term livestock for one-time product exploitation	151		-	-
2. Short-term seasonal or one-time harvest crops	152		-	-
3. Provision for impairment of short-term biological assets	153		-	-
VI. Other short-term assets	**160**		**41.210.057.069**	**34.749.045.937**
1. Short-term prepaid expenses	161	11	6.899.460.499	3.118.052.899
2. Value added tax deductibles	162		33.076.594.161	31.630.993.038
3. Taxes and other receivables from State budget	163		1.234.002.409	-
4. Transactions to buy, resell government bonds	164		-	-
5. Other short-term assets	165		-	-
B - NON-CURRENT ASSETS (200=210+220+230+240+250+260)	200		199.524.826.521	216.965.644.527
I. Long-term receivables	**210**		**1.578.456.960**	**1.554.468.691**
1. Long-term receivables from customers	211		-	-
2. Long-term advances to suppliers	212		-	-
3. Business capital in dependent units	213		-	-
4. Long-term inter-company receivables	214		-	-
5. Other long-term receivables	215	8	1.578.456.960	1.554.468.691
6. Provision for doubtful long-term debt (*)	216		-	-
II. Fixed assets	**220**		**121.406.238.183**	**133.599.576.903**
1. Tangible fixed assets	221	12	43.307.163.569	54.224.759.522
- Cost	222		210.182.429.975	208.488.901.714
- Accumulated depreciation (*)	223		(166.875.266.406)	(154.264.142.192)
2. Finance leases fixed assets	224		-	-
- Cost	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227	13	78.099.074.614	79.374.817.381
- Cost	228		87.623.586.394	87.623.586.394
- Accumulated depreciation (*)	229		(9.524.511.780)	(8.248.769.013)
III. Long-term biological assets	**230**		**-**	**-**

Assets	Code	Note	Ending Balance	Beginning Balance
1	2	3	4	5
1. Livestock for periodic products	231		-	-
a) Immature livestock for periodic products	232		-	-
b) Mature livestock for periodic products	233		-	-
- Cost	234		-	-
- Accumulated depreciation	235		-	-
2. Long-term livestock for one-time product exploitation	236		-	-
3. Long-term seasonal or one-time harvest crops	237		-	-
4. Provision for impairment of long-term biological assets	238		-	-
IV. Investment Property	**240**	**14**	**7.991.235.102**	**8.514.603.408**
- Cost	241		18.714.920.748	18.714.920.748
- Accumulated depreciation (*)	242		(10.723.685.646)	(10.200.317.340)
V. Long-term assets in progress	**250**		**99.286.053**	**205.473.378**
1. Long-term works in progress	251		-	-
2. Construction in progress	252	15	99.286.053	205.473.378
VI. Long-term financial investments	**260**	**16**	**66.214.268.268**	**66.214.268.268**
1. Investment in subsidiaries	261		-	-
2. Investment in joint ventures, associates	262		-	-
3. Investments in other entities	263		66.374.000.000	66.374.000.000
4. Provision for impairment of long-term investments in other e	264		(159.731.732)	(159.731.732)
5. Long-term investments held to maturity	265		-	-
6. Provision for long-term held-to-maturity investments	266		-	-
VII. Other long-term assets	**270**		**2.235.341.955**	**6.877.253.879**
1. Long-term deferred expenses	271	11	2.235.341.955	6.877.253.879
2. Deferred income tax assets	272		-	-
3. Long-term equipment, spare parts for replacement	273		-	-
4. Other non-current assets	274		-	-
TOTAL ASSETS (280=100+200)	**280**		**2.209.883.004.629**	**1.670.793.068.776**
C - LIABILITIES (300=310+330)	**300**		**1.553.207.615.232**	**1.018.854.249.109**
I. Current liabilities	**310**		**1.553.193.355.232**	**1.011.941.438.368**
1. Trade payables	311	17	757.226.240.524	446.645.504.807
2. Short-term advance from customers	312	18	78.747.786.646	99.608.373.940
3. Dividends and profits payable	313		1.390.328.694	1.269.440.094
4. Taxes and amount payables to the State budget	314	19	7.939.306.532	11.399.414.612
5. Payables to employees	315		18.907.193.446	22.827.360.695
6. Short-term accrued expenses	316	20	62.363.925.389	34.444.357.406
7. Short-term inter-company payables	317		-	-
8. Construction contract payables based on progress billings	318		-	-
9. Short-term unrealized revenues	319		15.837.074.917	8.087.988.923
10. Other current payables	320	21	85.158.170.202	71.777.394.341
11. Short-term borrowings and finance lease liabilities	321	22	516.555.130.623	298.287.937.797
12. Provision for short-term payables	322		5.291.664.951	14.563.050.624
13. Bonus and welfare funds	323		3.776.533.308	3.030.615.129
14. Price Stabilization Fund	324		-	-
15. Transactions to buy, resell government bonds	325		-	-
II. Long-term liabilities	**330**		**14.260.000**	**6.912.810.741**
1. Long-term trade payables	331		-	-
2. Long-term advance from customers	332		-	-
3. Long-term taxes and amount payables to the State budget	333		-	-
4. Long-term accrued expenses	334		-	-
5. Inter-company payables on capital	335		-	-
6. Long-term payables to inter-company	336		-	-
7. Long-term unrealized revenues	337		-	-
8. Other long-term payables	338	21	-	1.296.592.790
9. Long-term borrowings and finance lease liabilities	339		-	-
10. Convertible bonds	340		-	-
11. Preferred shares	341		-	-
12. Deferred income tax liabilities	342		-	-
13. Provision for long-term payables	343		14.260.000	5.616.217.951
14. Science and technology development fund	344		-	-

Assets	Code	Note	Ending Balance	Beginning Balance
1	2	3	4	5
OWNERS' EQUITY	**400**	**23**	**656.675.389.397**	**651.938.819.667**
1. Owners' invested capital	411		321.850.000.000	321.850.000.000
- Common shares with voting rights	411a		321.850.000.000	321.850.000.000
- Preferred shares	411b		-	-
2. Capital surplus	412		2.512.000.000	2.512.000.000
3. Convertible bonds option	413		-	-
4. Other owner's capital	414		-	-
5. Treasury stocks	**415**		-	-
6. Assets revaluation difference	416		-	-
7. Foreign exchange difference	417		-	-
8. Investment and development funds	418		96.915.896.964	96.915.896.964
9. Other owner's funds	419		-	-
10. Retained earnings	420		235.397.492.433	230.660.922.703
- Accumulated retained earnings of previous year	420a		194.490.856.998	198.859.561.137
- Retained earnings of the current year	420b		40.906.635.435	31.801.361.566
TOTAL RESOURCES (440=300+400)	**440**		**2.209.883.004.629**	**1.670.793.068.776**

Hanoi, Dated 28/10/2026

Preparer	Chief Accountant	General Director
PHAM THI LE XUAN	NGUYEN NGOC SON	LE THANH SON

JOINT STOCK COMPANY FOR TELECOMS AND INFORMATICS
158/2 Hong Mai Street, Bach Mai Ward, Ha Noi

Forrm B 02 - DN
(Issued under Cicular No 99/2025/TT-BTC
Dated 27 October 2025 of the Ministry of Finance)

INTERIM INCOME STATEMENT

(Full form)

3rd Quarter 2026

ITEMS	Code	Note	3rd Quarter		Accumulated from the beginning of the year	
			Year 2026	Year 2025	Year 2026	Year 2025
1	2	3	4	5	6	7
1. Gross revenue from sales of goods and services rendered	01	24	560.567.328.676	705.334.568.909	1.855.263.376.511	1.180.563.543.251
2. Deductions	02	25	-	-	-	-
3. Net revenue from sales of goods and services rendered (10=01- 02)	10		560.567.328.676	705.334.568.909	1.855.263.376.511	1.180.563.543.251
4. Cost of goods sold	11	26	523.812.320.567	691.274.942.294	1.727.008.907.200	1.100.472.017.040
5. Gross profit from sales of goods and services rendered (20=10-11)	20		36.755.008.109	14.059.626.615	128.254.469.311	80.091.526.211
6. Gains/losses from sales or disposals of investment property			-	-		-
6. Financial income	21	27	4.506.798.720	2.095.549.467	23.725.456.783	10.804.295.109
7. Financial expenses	22	28	10.161.353.138	5.255.640.349	20.209.143.216	15.110.589.523
- In which: Interest expense	*23*		*9.111.794.456*	*4.069.823.300*	*16.067.207.956*	*7.859.439.862*
8. Selling expenses	24	29	10.658.196.611	10.959.496.962	36.111.866.162	38.455.099.272
9. General and administrative expenses	25	29	16.363.183.901	7.277.764.720	36.820.205.182	32.513.568.824
10. Net operating profit	30		4.079.073.179	(7.337.725.949)	58.838.711.534	4.816.563.701
11. Other income	31		335.788.568	9.617.615.138	17.091.394.671	19.222.225.589
12. Other expenses	32		141.350.076	12.480.288	25.462.105.074	974.892.806
13. Profit from other activitives (40=31-32)	40		194.438.492	9.605.134.850	(8.370.710.403)	18.247.332.783
14. Total accounting profit before tax (50=30+40)	50		4.273.511.671	2.267.408.901	50.468.001.131	23.063.896.484
15. Current corporate income tax expense	51	30	576.329.768	510.813.856	9.552.887.696	3.446.972.500
16. Deferred corporate income tax expense	52		-	-	-	-
17. Net profit after corporate income tax (60=50-51-52)	60		3.697.181.903	1.756.595.045	40.915.113.435	19.616.923.984
18. Basic earnings per share	70		115	55	1.271	610
19. Diluted earnings per share (*)	71		-	-	-	-

Hanoi, dated 28/10/2026

Preparer	Chief Accountant	General Director
PHAM THI LE XUAN	NGUYEN NGOC SON	LE THANH SON

M.S.D.N: 0100683371 C.T.C.P. CÔNG TY CỔ PHẦN VIỄN THÔNG - TIN HỌC BƯU ĐIỆN P. BẠCH MAI - TP. HÀ NỘI

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

Form B03 - DN
(Issued under Cicular No 99/2025/TT-BTC
Dated 27 October 2025
of the Ministry of Finance)

CASH FLOW STATEMENT
(Indirect method)
3rd Quarter 2026

Unit: VND

Items	Code	Note	Accumulated from the beginning of the year	
			Curent year	Previous year
1	2	3	4	5
I. Cash Flows from operating activities				
1. Profit before tax	**01**		**50.468.001.131**	**23.063.896.484**
2. Adjustment for:			-	-
- Depreciation and amortisation of fixed assets, investment property	02		14.410.235.287	10.770.898.330
- Provisions	03		(10.736.258.687)	667.096.316
- (Gain) loss foreign exchange rate differences upon revaluation of monetary	04		2.623.578.927	3.634.536.041
- (Gain), loss from investing activities	05		(17.390.752.393)	(9.581.227.811)
- Interest expense	06		16.067.207.956	7.859.439.862
- Other adjustments	07		-	-
3. Operating profit before movements in working capital	**08**		**55.442.012.221**	**36.414.639.222**
- (Increase), decrease in receivables	09		(321.176.638.877)	67.687.054.551
- (Increase), decrease in inventories	10		(161.631.869.274)	(130.867.548.045)
- (Increase), decrease in payables (accrual for interest expense and Corporate Income Tax payable not included)	11		328.474.831.447	(80.821.747.892)
- (Increase), decrease in deferred expenses	12		860.504.324	4.501.804.691
- (Increase), decrease in trading securities	13		-	-
- Interest paid	14		(16.303.790.166)	(7.799.208.245)
- Corporate income tax paid	15		(12.079.106.546)	(4.767.541.017)
- Other cash inflows	16		-	-
- Other cash outflows	17		(2.290.049.442)	(2.986.395.599)
Net cashflow used in operating activities	**20**		**(128.704.106.313)**	**(118.638.942.334)**
II. Cash Flows from investing activities			-	-
1. Cash outflow for purchasing and construction of fixed assets and other long-term assets	21		(1.167.426.011)	(2.648.798.287)
2. Proceeds from disposal of fixed assets and other long-term assets	22		-	250.000.000
3. Cash outflow for buying debt instruments of other entities	23		-	-
4. Cash recovered from lending, selling debt instruments of other companies	24		-	-
5. Investment in other entities	25		-	-
6. Cash recovered from investments in other entities	26		-	-
7. Interest income received, dividends received	27		17.789.166.776	9.326.494.933
Net cashflow used in investing activities	**30**		**16.621.740.765**	**6.927.696.646**
III. Cash Flows from financing acitivities			-	-
1. Proceeds from issuing stocks, receiving capital from owners	31		-	-
2. Capital withdrawals, buying treasury shares	32		-	-
3. Proceeds from short-term borrowings	33		635.701.201.621	594.051.056.837
4. Repayment of borrowings	34		(417.434.008.795)	(544.220.824.350)
5. Repayment of obligations under finance leased	35		-	-
6. Dividends paid	36		(32.064.111.400)	(32.064.111.400)
Net cashflow used in financing activities	**40**		**186.203.081.426**	**17.766.121.087**
Net cash inflows/(outflows) in the period (50 = 20+30+40)	**50**		**74.120.715.878**	**(93.945.124.601)**
Cash at beginning of the period	**60**		**525.213.146.090**	**429.629.470.696**
Effects of changes in foreign exchange rate	61		154.331.014	14.507.045
Cash at end of the period (70 = 50+61+61)	**70**		**599.488.192.982**	**335.698.853.140**

Hanoi, Dated 28 /10/2026

Preparer	Chief Accountant	General Director
PHAM THỊ LE XUAN	NGUYEN NGOC SON	LE THANH SON

M.S.D.N: 0100633374 C.T.C.P
CÔNG TY CỔ PHẦN VIỄN THÔNG - TIN HỌC BƯU ĐIỆN
P. BẠCH MAI - TP. HÀ NỘI

NOTES TO SELECTED INTERIM FINANCIALS STATEMENT

3rd Quater 2026

1. GENERAL INFORMATION

Ownership

Joint Stock Company for Telecoms and Informatics (the "Company") is established under the Certificate of business registration of Joint Stock Company - No. 0100683374 by Ha Noi Department of Planning and Investment dated 12 December 2001, changed the 22nd time on 20 October 2025.

The charter capital of the Company is 321,850,000,000 VND.

Business Sectors

Post and Telecommunications Information Technology Joint Stock Company (CTIN) is a leading enterprise in Vietnam in the fields of system integration, telecommunications, and information technology (IT). The company specializes in providing comprehensive solutions, design consultancy, implementation, and operation of telecommunications infrastructure, as well as smart building automation solutions.

CTIN's core business sectors include:

- Telecommunications System Integration: Implementing network infrastructure, mobile network equipment (3G, 4G, 5G), and transmission networks.
- Information Technology (IT) Solutions: Providing software, data solutions, cybersecurity, and digital transformation services for enterprises and government agencies.
- Technical Services: Surveying, designing, installing, maintaining, and repairing telecommunications and IT equipment.
- Equipment Trading: Importing and distributing telecommunications and IT hardware.
- Building Automation: Providing smart systems and Mechanical & Electrical (M&E) solutions.
- Vietlott Lottery Agent: Operating via SMS for Vinaphone and Mobifone networks.

Line of business

- Manufacturing of communication equipment;
- Repair of communication equipment;
- Repair of computers and peripherals;
- 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);
- Installation of electrical systems;
- Wholesale of electronic and telecommunications equipment and components;
- Other education not elsewhere classified: Training in telecommunications and 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 for telecommunications network quality management;
- Other telecommunications activities: Agents for business of internet and telecommunications application services, consulting services in the telecommunications field, providing services in the telecommunications field;
- Rental of motor vehicle;
- General support services: Providing services;
- Other manufacturing not elsewhere classified: manufacturing of protective equipment;
- Other specialized wholesale not elsewhere classified: Trading in protective equipment;

- Manufacturing of computers and computer peripherals: Investing in computer manufacturing, manufacturing in the field of informatics;
- Computer programming: Investing in the production of software products;
- Installation of water supply, drainage, heating and air conditioning systems;
- Computer consulting and computer system management: Consulting services in the field of informatics, providing services in the field of informatics;
- Other unclassified business support services: 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 center systems, Construction and installation of telecommunications works;
- Financial support services not classified elsewhere: Payment services.
- Rental of machinery, equipment and other tangible items: Rental services of telecommunications and information technology
- Research and experimental development of natural sciences and engineering: Providing information technology research services;
- Lottery, betting and gambling activities;
- Data processing, leasing and related activities (excluding network establishment and postal and telecommunications infrastructure business)
- Information portal (except for types of information prohibited by the State and press activities).

Business cycle

The business cycle of the Company is not exceeding 12 months.

Structure of the Company

Branch - Joint Stock Company for Telecoms and Informatics (Ho Chi Minh Branch): Dependent accounting.

Branch of Joint Stock Company for Telecoms and Informatics in Da Nang: Dependent accounting.

2. ACCOUNTING PERIOD, APPLICABLE ACCOUNTING STANDARDS AND REGIMES

Accounting period

The Company's fiscal year begins on January 1 and ends on December 31.

This report is prepared for the period from 1 January 2026 to 30 November 2026.

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 SYSTEMS

Applicable accounting standards and regimes

The Company applies Vietnamese Accounting Standards (VAS) and the Vietnamese Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025, along with other guidance circulars on accounting standards issued by the Ministry of Finance for the preparation and presentation of the Financial Statements.

Comply with Vietnamese Accounting Standards and Accounting Regimes

The Board of General Directors is ensure that complied with the Vietnamese Accounting Standards and Vietnamese Accounting Regime and the current legal regulations relating to the Circular No. 99/2025/TT-BTC dated 27 October 2025 and as well as the guiding implementation of Vietnamese Accounting Standards issued by the Ministry of Finance in relating to the preparation and presentation of interim financial statements.

The accompanying financial statements are not intended to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries other

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following policies are the accounting policies applied by the Company in preparing the Interim Financial Statements:

Estimate

The preparation of the Interim Financial Statements in compliance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and legal regulations relating to the preparation and presentation of the Interim Financial Statements requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets and the presentation of contingent liabilities and assets at the date of the Interim Financial Statements as well as the reported amounts of revenue and expenses during the financial year.

Evaluation and recognition at fair value

According to the Accounting Law from 1 January 2018, including provisions on assessment and recognition at fair value, however, there are no specific instructions for this issue; Accordingly, the Board of General Directors has considered and applied as follows:

a) *Financial instruments are recorded and revalued at fair value based on original cost minus provisions required to be set up (if any) in accordance with current regulations;*

b) *Monetary items denominated in foreign currencies are valued at actual transaction exchange rates;*

c) *For assets and liabilities (except for items a and b above), the Company has no basis to reliably determine the value, so the Company is recording at original cost.*

Financial Instrument

Initial recognition

Financial assets: At the date of initial recognition, financial assets are recorded at cost plus that are directly attributable to the acquisition of the financial assets. Financial assets of the Company include cash and cash equivalents, investments, customer receivables, other receivables and other assets.

Financial liabilities: At the date of initial recognition, financial liabilities are recorded at cost plus transaction costs directly attributable to the issuance of such financial liabilities. Financial liabilities of the Company include loans and borrowings, payable to suppliers, accrued expenses and other payables.

Revaluation after initial recognition

There is currently no requirement to identify the value of financial instruments after initial recognition.

Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, cash at banks (demand deposits), and short-term highly liquid investments that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value.

Investment

Investment in subsidiaries

Subsidiaries are controlled by the Company. The control is obtained when the Company has the ability to control the financial and operating policies of the investee enterprise so as to obtain economic benefits from the operation of this enterprise.

Investments in Associates and joint-venture

An associate is an entity over which the Company has significant influence and that is neither a subsidiary nor an interest in joint venture. Significant influence is the power to participate in the financial and operating policy decisions of the investee enterprise but not control or joint control over those policies.

Investments in subsidiaries, joint-ventures and associates are initially recognized at initial cost. The Company recognizes in its interim income statement the distributions from the accumulated net profits of the investee arising after the date of investment. Other amounts received by the Company other than the distributions are considered as a recovery of investments and accounted for the decrease in value of the investments.

Investments in subsidiaries, joint-ventures and associates are presented in the Interim Balance Sheet at cost less provisions for impairment (if any). Provision for diminution in value of long-term investments in Associates are made in accordance with the Circular No. 48/2019/TT-BTC dated 8 August 2019 of the Ministry of Finance on "Guidelines for the provision and handling of provisions for devaluation of inventories, losses on investments, doubtful debts and warranties for products, goods, services, and construction works at enterprises".

Investments in equity of other companies

Other long-term investments include investments in shares with a ratio of less than 20% of the charter capital of the Joint Stock Company, other long-term investments are reflected at original cost. Provisions for devaluation of long-term investments are made in accordance with the Circular No. 48/2019/TT-BTC dated 8 August 2019 of the Ministry of Finance on "Guidelines for the provision and handling of provisions for devaluation of inventories, losses on investments, doubtful debts and warranties for products, goods, services, and construction works at enterprises".

Receivables and provision for doubtful debt

Receivables are presented in the Interim Financial Statements at the carrying amount of receivables from customers and other receivables, plus allowance for doubtful debts.

The provision for doubtful debts is made in accordance with Circular No. 48/2019/TT-BTC dated 8 August 2019. Accordingly, provision for doubtful debts is made for receivables that are overdue for six months or more, or receivables that the debtor is unlikely to be able to pay due to liquidation, bankruptcy or similar difficulties.

Inventories

Inventories are measured at the lower of cost and net realizable value. Cost includes direct materials, direct labour and, where applicable, those overheads incurred in bringing the inventories to their present location and condition. Cost is determined on a weighted average method. Net realizable value represents the estimated selling price of inventory during the normal production and business minus the estimated costs to completion and the estimated costs necessary to consume them.

The perpetual method is used to record inventories

Provision for impairment of inventories is made in accordance with the provisions of Circular No. 48/2019/TT-BTC dated 8 August 2019. Accordingly, the Company is allowed to make provision for inventory price reduction for obsolete, damaged, or substandard inventory in cases where the actual value of the inventory is higher than the net realizable value at the end of the accounting period.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. The initial cost of a tangible fixed asset comprises its purchase price and any directly attributable costs of bringing the asset to its working condition and location for its intended use.

Depreciation of tangible fixed assets is calculated on a straight-line basis over the estimated useful life of these assets. For assets received as capital contribution, the Company depreciate based on the remaining value and useful life. The annual depreciation schedule is as follows:

	(Years)
Buildings and structures	06 - 25
Machinery and equipments	03 - 08
Transportation and transmit instruments	06
Office supplies	03 - 07
Other fixed asets	03 - 05

Intangible fixed assets and depreciation

Intangible fixed assets include land use rights and computer software that determined at the initial costs less accumulated amortization. Land use rights are not determined deadline not be amortized. Computer software is amortized in line with the straight-line method

Investment properties and depreciation

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.

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.

Deferred expenses

Deferred expenses include costs for tools, instruments, and small components that are expected to generate future economic benefits for the Company for a period of one year or more. These costs are capitalized as long-term prepayments and are recognized in the Consolidated Statement of Income using the straight-line method over a maximum period of three years.

Liabilities

Liabilities are amounts that may be owed to suppliers or others. Liabilities are stated at their carrying amount.

Accrued expenses

Actual expenses that have not yet arisen but are deducted in advance from production and business expenses during the year to ensure that when actual expenses arise, they do not cause sudden changes in production and business expenses based on the principle of matching revenue and expenses. When such expenses arise, if there is a difference with the amount deducted, the accountant will make additional entries or reduce the expenses corresponding to the difference.

Accrued expenses payable during the period are expenses accrued in advance for the Company's projects.

Provision 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 balance sheet date. Provisions payable as at 30/09/2026 are provisions for equipment warranties and construction projects of the Company.

Capital

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

Funds is distributed under the Charter of the Company and the General Meeting of Shareholders.

Profit after tax is distributed to shareholders after an appropriation of funds is approved by the General Meeting of Shareholders.

Revenue

Sale of merchandise shall be recognized if it simultaneously meets the following five (5) conditions:

(a) The enterprise has transferred the majority of risks and benefits associated with the right to own the products or goods to the buyer;

(b) The enterprise no longer holds the right to manage the goods as the goods owner, or the right to control the goods;

(c) Turnover has been determined with relative certainty;
(d) The enterprise has gained or will gain economic benefits from the good sale transaction; and
(e) It is possible to determine the costs related to the goods sale transaction.

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 interim balance sheet date of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

(a) The amount of revenue can be measured reliably;

(b) It is probable that the economic benefits associated with the transaction will flow to the company;

(c) The percentage of completion of the transaction at the interim balance sheet date can be measured reliably; and

(d) The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Interest is recognized on an accrual basis, are determined on the balance of cash in bank and the actual interest rate for each period.

Dividends and profit shared are recognized when the Company receive the notice of dividends or profit from the capital contribution.

Foreign currencies

Transactions arising in foreign currencies are converted by the exchange rate at the date of the transaction. The balances of monetary items denominated in foreign currencies at the fiscal year end date are converted by the exchange rate at that date. Exhange differences arising are recorded in the consolidated income statement. Exchange gains resulting from revaluation of balances at the balance sheet date are not distributed to shareholders

Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets that necessarily take a substantial period of time to get ready for their intended use or sale are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Income earned on the temporary investment of borrowings is deducted from the cost of those assets.

Borrowing costs are recognized in the income statement when incurred.

Taxes

Corporate income tax represents the total value of current tax payable.

Current income tax is the tax amount is calculated on taxable income. Taxable income is different from accounting profit due to the adjustments of temporary differences between accounting and tax, non-deductible expenses as well as adjusted income are not taxed and losses be transferred.

Tax settlement of the Company and its subsidiaries will be assessed by the Tax Department. Due to the application of laws and regulations on taxes for different incurred transactions, tax payable presented in the financial statements can be immediately changed according to the decision of the tax authorities.

Deferred income tax is the corporate income tax will pay or will be refunded by the temporary differences between the carrying amounts of assets and liabilities for the purpose of preparing the financial statements and the basis to calculate income tax. Deferred income tax is recognized for all temporary differences tax. Deferred tax assets are only recognized when the certainty of future get the taxable profits to use those temporary deductible differences.

Deferred tax assets and deferred income tax payable is calculated at the estimated tax rates that is applied in the asset is realized or the liability is settled in accordance with the tax rates in effect at closing fiscal year. Deferred income tax is recognized in the income statement and record directly to equity when the tax relates to items directly to equity.

Deferred tax assets and deferred income tax payables are off set as follows the company has a legal right to offset between current income tax assets and current income taxes payable; and Deferred tax assets and deferred income tax payables are related to corporate income tax is administered by the same tax authority; For the same taxable company; or The Company intends to pay current income taxes and deferred tax assets on the basis of net assets or recovered asset at the same with the payment of liabilities for each of periods in future when the materiality of deferred income tax or deferred tax assets to be paid or recovered.

Other taxes are applied according to current tax laws in Vietnam.

5. CASH AND CASH EQUIVALENTS

	Ending Balance	Beginning Balance
Cash on hand	762.554.087	429.970.312
Cash at bank	69.725.638.895	73.283.175.778
Cash equivalents (i)	529.000.000.000	451.500.000.000
Total	**599.488.192.982**	**525.213.146.090**

(i) These are term deposits at commercial banks.

6. RECEIVABLES FROM CUSTOMERS

	Ending Balance	Beginning Balance
	Book value	Book value
VNPT NET corporation	284.996.731.742	428.124.141.322
Mobifone corporation	32.399.211.532	48.412.331.779
VNPT information technology company	38.496.443.999	97.415.314.769
VNPT VINAPHONE CORPORATION	3.508.920.000	40.616.640
VNPT Media Corporation	10.059.766.825	8.043.315.997
Ministry of Ethnic Minorities and Religions	-	263.110.516
Network technology service joint stock company	22.926.850.769	4.474.548.864
MILITARY COMMERCIAL JOINT STOCK BANK	11.948.114.520	-
Vietnam Foreign Trade Commercial Bank	-	1.887.689.600
NHA BE WATER SUPPLY JOINT STOCK COMPANY	10.486.518.961	-
VIETTEL Network Corporation - Branch of the Military Industrial and Telecommunications Group	1.156.477.519	6.143.399.308
Viet Digital Investment joint stock company	627.040.049.130	82.155.455.491
Vietnam National Petroleum Group	-	13.158.381.280
Traffic Police Department	-	20.655.215.700
Other customers	80.641.835.987	74.419.815.201
Total	**1.123.660.920.984**	**785.193.336.467**

7. SHORT-TERM ADVANCES TO SUPPLIERS

	Ending Balance	Beginning Balance
	Book value	Book value
Truong Khai Development Investment Company Limited	5.029.633.950	1.229.633.950
Construction Equipment and Supplies Joint Stock Company	-	1.474.975.872
LME industrial joint stock company	-	1.295.598.289
VINH THANH international investment company limited	-	1.952.525.532
KASATI Joint Stock Company	2.224.620.532	-
MCOM Vietnam Telecommunications Services Joint Stock Company	1.289.439.000	-
ENDITEL Technology Solutions Co., Ltd.	1.544.621.400	-
DQL Trading Joint Stock Company	1.235.549.160	-
Other suppliers	7.751.693.871	8.260.705.575
Total	**19.075.557.913**	**14.213.439.218**

8. OTHER RECEIVAVLES

	Ending Balance	Beginning Balance
	Book value	Book value
Other short-term receivables	**34.996.503.141**	**60.026.294.855**
Accrued interest	-	398.414.383
Advances	1.982.700.198	1.572.201.286
Collateral, deposits	96.516.897	163.817.202
Receivable from Vietlott lottery agency activities	26.306.160.194	42.040.447.426
Receivable from VDC	-	10.000.000.000
Other receivables	6.611.125.852	5.851.414.558
Other long-term receivables	**1.578.456.960**	**1.554.468.691**
Collateral, deposits	1.578.456.960	1.554.468.691
Total	**36.574.960.101**	**61.580.763.546**

9. DOUBTFUL DEBTS

Unit: VND

Company's name	Ending banlance			Beginning balance		
	Historical cost	Recoverable	Allowance	Historical cost	Recoverable	Allowance
365 Investment and Trading Joint Stock Company	60.720.000	-	(60.720.000)	60.720.000	-	(60.720.000)
Viet Tien Engineering Joint Stock Company	1.573.192.664	-	(1.573.192.664)	1.573.192.664	-	(1.573.192.664)
ANCO New Technology Development and Investment Company Limited	399.598.450	-	(399.598.450)	399.598.450	-	(399.598.450)
New - Telecom Telecommunication Joint Stock Company	1.164.557.380	-	(1.164.557.380)	1.164.557.380	349.367.214	(815.190.166)
Total	**3.198.068.494**	**-**	**(3.198.068.494)**	**3.198.068.494**	**349.367.214**	**(2.848.701.280)**

(i) The amount of provision for doubtful debts is set up according to the provisions of Circular No. 48/2019/TT-BTC dated 8 August 2019 of the Ministry of Finance on "Guidelines for the provision and handling of provisions for devaluation of inventories, losses on investments, doubtful debts and warranties for products, goods, services, and construction works at enterprises".

10. INVENTORIES

	Ending Balance Historical cost	Beginning Balance Historical cost
1. Inventories	**205.711.651.844**	**44.079.782.570**
Goods in transit	-	-
Raw materials	365.294.602	372.542.729
Tools and supplies	25.813.330	25.813.330
Work in progress	102.017.050.678	33.244.712.726
Finished goods	163.085.448	163.085.448
Goods	103.140.407.786	10.273.628.337
2. Provision for impairment of inventories (i)	**(10.586.637.331)**	**(6.798.919.608)**
Total	**195.125.014.513**	**37.280.862.962**

(i) Provision for impairment of inventories is made in accordance with the provisions of Circular No. 48/2019/TT-BTC dated 8 August 2019.

11. DEFERRED EXPENSES

	Ending Balance	Beginning Balance
Short-term	**6.899.460.499**	**3.118.052.899**
Transfer costs	6.899.460.499	3.118.052.899
Long-term	**2.235.341.955**	**6.877.253.879**
Allocation of tools and equipment (over 1 year) & Other long-term expenses	2.235.341.955	6.877.253.879

12. INCREASE, DECREASE TANGIBLE FIXED ASSET

Unit: VND

	Buildings, and structures	Machinery, and equipment	Vehicles	Office equipments	Others	Total
HISTORICAL COST						
Beginning Balance	**27.067.048.716**	**76.176.059.492**	**15.566.746.421**	**20.847.288.077**	**68.831.759.008**	**208.488.901.714**
Purchasing	-	489.850.000	-	1.020.885.782	-	1.510.735.782
Transfer from construction in progress	-	-	-	-	182.792.479	182.792.479
Disposal	-	-	-	-	-	-
Ending Balance	**27.067.048.716**	**76.665.909.492**	**15.566.746.421**	**21.868.173.859**	**69.014.551.487**	**210.182.429.975**
ACCUMULATED DEPRECIATION						
Beginning Balance	**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	665.131.095	9.246.773.610	1.187.635.941	437.400.859	1.074.182.709	12.611.124.214
Disposal	-	-	-	-	-	-
Ending Balance	**17.370.693.049**	**52.110.372.725**	**11.497.381.483**	**19.786.437.277**	**66.110.381.872**	**166.875.266.406**
RESIDUAL VALUE						
Beginning Balance	**9.696.355.667**	**24.555.536.767**	**4.069.364.938**	**2.081.736.582**	**2.904.169.615**	**43.307.163.569**
Ending Balance	**10.361.486.762**	**33.312.460.377**	**5.257.000.879**	**1.498.251.659**	**3.795.559.845**	**54.224.759.522**

13. INCREASE, DECREASE INTANGIBLE FIXED ASSET

	Computer software	Land use rights	Total
HISTORICAL COS			
Beginning Balance	**13.558.738.370**	**74.064.848.024**	**87.623.586.394**
Transfer from construction in progress	-	-	-
Disposal	-	-	-
Ending Balance	**13.558.738.370**	**74.064.848.024**	**87.623.586.394**
ACCUMULATED AMORTIZATION			
Beginning Balance	**8.248.769.013**	-	**8.248.769.013**
Amortization	1.275.742.767	-	1.275.742.767
Disposal	-	-	-
Ending Balance	**9.524.511.780**	-	**9.524.511.780**
RESIDUAL VALUE			
Beginning Balance	**5.309.969.357**	**74.064.848.024**	**79.374.817.381**
Ending Balance	**4.034.226.590**	**74.064.848.024**	**78.099.074.614**

14. INVESTMENT PROPERTY

	Buildings, and structures	Total
HISTORICAL COST		
Beginning Balance	**18.714.920.748**	**18.714.920.748**
Transfer from construction in progress	-	-
Disposal	-	-
Ending Balance	**18.714.920.748**	**18.714.920.748**
ACCUMULATED DEPRECIATION	-	-
Beginning Balance	**10.200.317.340**	**10.200.317.340**
Depreciation	523.368.306	523.368.306
Disposal	-	-
Ending Balance	**10.723.685.646**	**10.723.685.646**
RESIDUAL VALUE	-	-
Beginning Balance	**8.514.603.408**	**8.514.603.408**
Ending Balance	**7.991.235.102**	**7.991.235.102**

15. CONSTRUCTION IN PROGRESS

	Ending Balance	Beginning Balance
Construction in progress	**99.286.053**	**205.473.378**
Others	99.286.053	205.473.378

16. LONG-TERM FINANCIAL INVESTMENTS

	Ending Balance			Beginning Balance		
	Historical cost	Recoverable	Fair value (i)	Historical cost	Recoverable	Fair value (i)
Long-term financial investments	**66.374.000.000**	**(159.731.732)**	**66.214.268.268**	**66.374.000.000**	**(159.731.732)**	**66.214.268.268**
Investment in other entities	**66.374.000.000**	**(159.731.732)**	**66.214.268.268**	**66.374.000.000**	**(159.731.732)**	**66.214.268.268**
Viet Digital Investment joint stock company	20.000.000.000	-	20.000.000.000	20.000.000.000	-	20.000.000.000
Ha Noi Telecommunication Engineering service joint stock company	12.000.000.000	-	12.000.000.000	12.000.000.000	-	12.000.000.000
Viet Nam technology & telecommunication joint stock company	8.049.000.000	-	8.049.000.000	8.049.000.000	-	8.049.000.000
Itta corporation	3.200.000.000	-	3.200.000.000	3.200.000.000	-	3.200.000.000
Technology and Media investment development joint stock company	625.000.000	-	625.000.000	625.000.000	-	625.000.000
Ho Chi Minh city information security service jsc	22.500.000.000	(159.731.732)	22.340.268.268	22.500.000.000	(159.731.732)	22.340.268.268

(i) (The Company has not determined the fair value of these investments for disclosure in the financial statements because there is no listed market price of these investments and the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting Regime and relevant current regulations do not provide guidance on how to calculate fair value. The fair value of these investments, if determined, may differ from the carrying value).

Details of long-term investments in associates and others as at 30/09/2026 are as follows:

	Location	Proportion of Owners	Proportion of Voting	Main business
Viet Digital Investment joint stock company	Ha Noi City	15,38%	15,38%	Trading
Ha Noi Telecommunication Engineering service joint stock company	Ha Noi City	10%	10%	Telecommunication
Viet Nam technology & telecommunication joint stock company	Binh Duong	2,2%	2,2%	Telecommunication
ITTA corporation	Ho Chi Minh City	18,88%	18,88%	Telecommunication
Technology and Media investment development joint stock company	Ha Noi City	2,50%	2,50%	Telecommunication
Ho Chi Minh city information security service jsc	Ho Chi Minh City	15%	15%	Information

17. PAYABLES TO SUPPLERS

	Ending Balance	Beginning Balance
Short-term payables to suppliers	**757.226.240.524**	**446.645.504.807**
SUN VIET TELECOMMUNICATIONS - INFORMATICS TECHNOLOGY DEVELOPMENT JOINT STOCK COMPANY	-	4.371.017.556
Viet Tan Joint Stock Company	50.329.434.296	-
Ciena Communications, Inc.	-	240.642.119
HUAWEI International PTE LTD	432.832.027.205	313.725.243.620
NTI NUTEK TELECOMMUNICATION INC.	-	5.457.250.424
Trading and Development Electrical Technologies Viet Nam JSC	-	902.519.166
Communication and Information Platform Solutions Joint Stock Company	133.221.978.342	-
Thang Long Vietnam Engineering & Technology Co., Ltd.	11.140.659.115	-
AVENO PTY LTD	-	6.547.045.721
PAY ORBIT PTY LTD	89.554.833.184	55.505.589.045
MobiFone Digital Service Center - Branch of MobiFone Telecommunications Corporation	18.768.080.800	10.211.754.605
Others	21.379.227.582	49.684.442.551

18. ADVANCES FROM CUSTOMERS

	Ending Balance	Beginning Balance
Short-term advances from customers	**78.747.786.646**	**99.608.373.940**
Vietnam Lottery Company	12.362.476.146	19.315.801.891
Signal Corps	16.379.560.800	-
Danang Management Board for Civil, Industrial and Technical Infrastructure Construction Investment Projects.	-	55.514.662.407
Department of Taxation	11.116.000.000	11.725.020.000
University of Labour and Social Affairs	21.886.985.440	-
Joint Stock Commercial Bank for Foreign Trade of Vietnam	8.562.240.000	-
Department of Information Technology and Digital Transformation – State Treasury of Vietnam	-	3.900.000.000
Online Network Solutions Company Limited	-	1.628.725.240
Joint Stock Commercial Bank for Investment and Development of Vietnam	-	1.489.016.000
Others	8.440.524.260	6.035.148.402

19. TAXES AND AMOUNT PAYABLES TO THE STATE BUDGET

	Ending Balance	Beginning Balance
Taxes and amounts payables to the State Budget	**7.939.306.532**	**11.399.414.612**
Value added tax	0	1.708.501
Corporate income tax	5.552.887.696	8.079.106.546
Personal income tax	1.586.282.748	632.492.805
Environmental protection tax and other taxes	800.136.088	2.686.106.760

20. ACCRUED EXPENSES

	Ending Balance	Beginning Balance
Short-term accrued expenses payables	**62.363.925.389**	**34.444.357.406**
Accrued outlender expenses	62.363.925.389	34.207.775.196
Accrued interest payable	-	236.582.210

21. OTHER PAYABLES

	Ending Balance	Beginning Balance
Short-term	**85.158.170.202**	**71.777.394.341**
Union funds	2.978.905.769	2.847.601.449
Social insurance	5.238.000	4.845.000
Health insurance	-	-
Unemployment insurance	410.000	380.000
Short-term collateral deposit payable	1.436.142.790	139.550.000
Advances	2.014.593.347	1.539.259.792
Dividends and profits paid	-	-
Board of Management remuneration	-	-
Others	78.722.880.296	67.245.758.100
Long-term	**-**	**1.296.592.790**
Long-term collateral deposit payable	-	1.296.592.790

22. BORROWINGS AND FINANCE LEASE LIABILITIES

Short-term borrowings	Beginning Balance	Decrease	Increase	Ending Balance
Short-term borrowings and finance lease liabilities	**298.287.937.797**	**417.434.008.795**	**635.701.201.621**	**516.555.130.623**
Vietcombank - Operations Center Branch (i)	63.142.983.641	127.142.983.641	292.037.995.564	228.037.995.564
BIDV - Hoan Kiem Branch (ii)	235.144.954.156	290.291.025.154	88.945.772.879	33.799.701.881
Vietinbank - Hai Ba Trung Branch (i)	-	-	254.717.433.178	254.717.433.178

(i) Borrowing from Vietcombank under credit contract No. KH2-250787/HDCTD.CRC signed on 04/11/2025 with a limit of 600,000,000,000 VND, the term of the credit is 12 months, the purpose is to supplement for traditional business activities (telecommunications products, services, information technology and software. The floating interest rate is determined at the time of disbursement/time of interest rate adjustment, collateral is unsecured.

(ii) Borrowing from BIDV under credit contract No. 01/2025/204/HDTD signed on 10/10/2025 with a limit of 800,000,000,000 VND, he term of the credit is 12 months from the date of signing the contract, the purpose is to supplement working capital for production and business activities,the maximum loan term is 12 months, interest rate is adjusted according to the general regulations of the Bank, and is determined at the time of disbursement/time of interest rate adjustment, collateral is unsecured.

(iii) Borrowing from VTB under credit contract No. 01/2025/HDCVHM signed on 05/11/2025 with a limit of 800,000,000,000 VND, he term of the credit is 12 months from the date of signing the contract, the purpose is to supplement working capital for production and business activities,the maximum loan term is 12 months, interest rate is adjusted according to the general regulations of the Bank, and is determined at the time of disbursement/time of interest rate adjustment, collateral is unsecured.

23. OWNERS' EQUITY

Unit: VND

	Owners' Capital	Capital surplus	Investment and Development funds	Financial Provision funds	Undistributed profit after tax	Total
Previous Beginning Balance	**321.850.000.000**	**2.512.000.000**	**96.915.896.964**	**-**	**234.942.283.379**	**656.220.180.343**
Profit for the year	-	-	-	-	31.801.361.566	31.801.361.566
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)
Beginning Balance	**321.850.000.000**	**2.512.000.000**	**96.915.896.964**	**-**	**230.660.922.703**	**651.938.819.667**
Profit for the period	-	-	-	-	40.906.635.435	40.906.635.435
Devidend paid	-	-	-	-	(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	-	-	-	-	(957.576.084)	(957.576.084)
Ending Balance	**321.850.000.000**	**2.512.000.000**	**96.915.896.964**	**-**	**235.397.492.433**	**656.675.389.397**

23. OWNERS' EQUITY (CONTINUED)

The Company's capital contribution status as of 30 September 2026 is as follows:

		Ending Balance	Beginning Balance
		VND	VND
-	Organization shareholders	119.380.630.000	108.539.630.000
-	Personal shareholders	202.469.370.000	213.310.370.000
		321.850.000.000	**321.850.000.000**

The Company's share issuance status on 30 September 2026

		Current period	Previous period
		Share	Share
	Number of registered share	32.185.000	32.185.000
	Number of share issued to the public	32.185.000	32.185.000
+	Common share	32.185.000	32.185.000
	Number of rebought shares	-	-
	Number of shares in circulation	32.185.000	32.185.000
+	Common share	32.185.000	32.185.000
	Face value in circulation (VND/share)	10.000	10.000

Devidend

The company has actually paid dividends up to 30/9/2026 to shareholders with a total amount of: 32.064.111.400 VND.

24. TOTAL REVENUE

	01/01/2026-30/09/2026	01/01/2025-30/09/2025
Revenue from sales of finished products	1.718.660.162.405	1.044.681.894.285
Revenue from rendering services	136.603.214.106	135.881.648.966
Total	**1.855.263.376.511**	**1.180.563.543.251**

25. DEDUCTIONS

	01/01/2026-30/09/2026	01/01/2025-30/09/2025
Sale discounts		
Devaluation of sale		

26. COST OF GOODS SOLD

	01/01/2026-30/09/2026	01/01/2025-30/09/2025
Cost of finished products sold	1.634.776.771.863	1.020.701.592.650
Cost of provided services	92.232.135.337	79.770.424.390
Total	**1.727.008.907.200**	**1.100.472.017.040**

27. FINANCIAL INCOME

	01/01/2026-30/09/2026	01/01/2025-30/09/2025
Interest on deposits	11.019.452.393	6.418.017.811
Interest on foreign exchange differences	6.334.704.390	1.473.067.298
Dividends and profit shared	6.371.300.000	2.913.210.000
Total	**23.725.456.783**	**10.804.295.109**

28. FINANCIAL EXPENSES

	01/01/2026-30/09/2026	01/01/2025-30/09/2025
Interest expenses	16.067.207.956	6.418.017.811
Foreign exchange losses	1.717.823.035	1.473.067.298
Late payment interest, LC and guarantees fees	2.424.112.225	3.006.324.693
Provision / (Reversal of provision) fof financial investments	-	-
Other expenses	-	-
Total	**20.209.143.216**	**15.110.589.523**

29. SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

Selling expenses	**01/01/2026-30/09/2026**	**01/01/2025-30/09/2025**
Staff cost	11.748.411.094	12.796.035.902
Management material cost	8.656.735	66.813
Stationary cost	55.420.128	56.151.543
Depreciation cost	1.465.530.498	1.457.461.055
Product warranty	6.319.146.370	10.153.589.213
Outside services rendered	1.501.341.893	1.256.868.495
Other costs	15.013.359.444	12.734.926.251
Total	**36.111.866.162**	**38.455.099.272**

General and administrative expenses	**01/01/2026-30/09/2026**	**01/01/2025-30/09/2025**
Staff cost	20.141.158.442	18.721.125.303
Management material cost	1.388.889	5.675.904
Stationary cost	480.917.366	341.161.810
Depreciation cost	1.007.441.160	1.041.849.676
Taxes, fees and charges	567.294.594	770.921.592
Provision cost	379.488.964	-
Outside services rendered	6.100.251.329	3.936.759.452
Other costs	8.142.264.438	7.696.075.087
Total	**36.820.205.182**	**32.513.568.824**

30. CURRENT CORPORATE INCOME TAX EXPENSE

		01/01/2026-30/09/2026	**01/01/2025-30/09/2025**
	Profit before tax	**50.468.001.131**	**23.063.896.484**
1.	Adjusment for:	**(2.703.562.651)**	**(5.829.033.980)**
	Incremental adjustments	11.099.187.895	1.485.253.484
	Loss of unrealized exchange on receivables and current period cash	-	-
	Other non-deductible expenses	*11.099.187.895*	*1.485.253.484*
	Reductions	(13.802.750.546)	(7.314.287.463)
	Dividends, profits shared	*(6.371.300.000)*	*(2.913.210.000)*
	Disallowed interest expense carried forward from previous year	*(3.148.137.768)*	*(3.789.616.560)*
	Other excluded expenses	*(4.283.312.778)*	*(611.460.903)*
2.	Taxable income	**47.764.438.480**	**17.234.862.505**
3.	Corporate income tax rate	20%	20%
4.	Current corporate income tax expense	**9.552.887.696**	**3.446.972.500**

31. TRANSASCTIONS AND BALANCES WITH RELATED PARTIES

List of related parties with transactions and balances as at 30 September 2026 is as follows:

Related parties	**Relationship**
VIETNAM POSTS AND TELECOMMUNICATIONS GROUP	Major shareholders, State shareholders
	The representative is a member of the Board of Management of the Company.
VIET DIGITAL INVESTMENT JOINT STOCK COMPANY	Company that receives long-term investment from CTIN
	Having same Board of Management's member (Hoang Anh Loc)
ITTA CORPORATION	Having same Board of Management's member (Hoang Anh Loc)
	Company that receives long-term investment from CTIN
HA NOI TELECOMMUNICATION ENGINEERING SERVICE JOINT STOCK COMPANY	Having same Board of Management's members (To Hoai Van)
	Company that receives long-term investment from CTIN

During the period, the Company had the following transactions with related parties:

* Transactions:	01/01/2026-30/09/2026	01/01/2025-30/09/2025
Selling	**1.465.209.803.263**	**620.117.370.544**
Vietnam Posts and Telecommunications group	696.484.474.526	427.547.058.065
Viet Digital Investment joint stock company	767.864.209.199	191.211.988.445
ITTA CORPORATION	267.813.590	760.818.301
Ha noi Telecommunication Engineering service joint stock company	593.305.948	597.505.733
Purchasing	**5.310.961.099**	**1.102.387.630**
Vietnam Posts and Telecommunications group	3.154.815.652	-
Viet Digital Investment joint stock company	554.175.479	810.933.491
ITTA CORPORATION	1.601.969.969	250.866.139
Ha noi Telecommunication Engineering service joint stock company	-	40.588.000
Dividends paid	**10.117.108.000**	**10.117.108.000**
Vietnam Posts and Telecommunications group	10.117.108.000	10.117.108.000
Devidend received	**5.566.400.000**	**2.000.000.000**
ITTA CORPORATION	566.400.000	-
Viet Digital Investment joint stock company	5.000.000.000	2.000.000.000

* Balances with related parties	Ending Balance	Beginning Balance
Receivables	**976.075.514.428**	**118.931.679.615**
Vietnam Posts and Telecommunications group	348.304.100.236	117.787.474.577
Viet Digital Investment joint stock company	627.040.049.130	13.750.000
ITTA CORPORATION	713.501.646	1.127.733.438
Ha noi Telecommunication Engineering service joint stock company	17.863.416	2.721.600
Payables	**369.839.841**	**953.466.730**
Vietnam Posts and Telecommunications group	270.274.791	228.613.201
VIET DIGITAL INVESTMENT JOINT STOCK COMPANY	99.565.050	99.092.681
ITTA CORPORATION	-	335.374.248
Ha noi Telecommunication Engineering service joint stock company	-	290.386.600
Advance from customers	**-**	**1.047.390.000**
Vietnam Posts and Telecommunications group	-	1.047.390.000
Viet Digital Investment joint stock company	-	-

Income of Board of Management and Board of General Director

	01/01/2026-30/09/2026	01/01/2025-30/09/2025
Income of Board of Management and Board of General Director	3.048.953.920	3.507.936.668

32. SEGMENT REPORTING

Segment information has been presented for reporting financial information by line of business and by geographical area:

Segment according to geographical area

During the period, the Company's operations were mainly concentrated in Hanoi city, within the territory of Vietnam. Therefore, the Company did not prepare segment reports by geographical area.

Segment according to business lines

The Company only operates in one business sector, Telecommunications and Information Technology. Therefore, the Company does not prepare segment reports by business sector.

33. COMPARATIVE FIGURES (CONTINUED)

Comparative figures of the interim financial statement report are figures presented in the financial statements for the fiscal year ended 31 December 2025; comparative figures of the interim income statement and interim cash flow statement are figures presented in the consolidated financial statements for the period from 1 January 2025 to 30 September 2025.

Hanoi, Dated 28/10/ 2026

Preparer	Chief Accountant	General Director
PHAM THI LE XUAN	NGUYEN NGOC SON	LE THANH SON