

Hanoi, October 17, 2026

PERIODIC INFORMATION DISCLOSURE OF FINANCIAL REPORTS

To: Hanoi Stock Exchange

In accordance with the provisions of Article 10 of Circular No. 96/2020/TT-BTC dated November 16th, 2020 of the Ministry of Finance guiding the disclosure of information on the stock market, Vinacap Kim Long Joint Stock Company shall disclose the financial Report (financial report) for the Quarter III 2026 to the Hanoi Stock Exchange as follows:

1. Company name: VINACAP KIM LONG JOINT STOCK COMPANY

Ticket symbol: VTE

Address: Doc Van, Phu Dong, Hanoi

Contact phone number/Tel: 024.35377989

Email: vinacap@vinacap.vn Website: <https://vinacap.vn>

2. Information disclosure content:

Financial Report of the Quarter III 2026

- ☒ Separate Financial Report (listed company has no subsidiaries and the superior accounting unit has affiliated units);
- ☐ Consolidated financial Report (listed company has subsidiaries);
- ☐ Consolidated financial Report (listed company has affiliated accounting units with separate accounting apparatus).

- Cases requiring explanation of the reasons:

+ The audit organization gives an opinion that is not an opinion of full acceptance for the financial Report (for the audited/reviewed financial Report of 2026 year):

Yes ☐

No ☒

Explanation in case of choosing YES:

Yes ☐

No ☐



+ The difference between the profit after tax in the reporting period before and after the audit is 5% or more, changing from loss to profit or vice versa (for the audited financial Report of 2026 year):

Yes ☐

No ☒

Explanation in case of choosing YES:

Yes ☐

No ☐

+ The profit after tax in the business results report of the reporting period changes by 10% or more compared to the same period of the previous year:

Yes ☒

No ☐

Explanation in case of choosing YES:

Yes ☒

No ☐

+ The profit after tax in the reporting period is a loss, changing from profit in the same period of the previous year to loss in this period or vice versa:

Yes ☐

No ☒

Explanation in case of choosing YES:

Yes ☐

No ☐

This information was published on the company's website on *October 17, 2026*, at the following link: <https://vinacap.vn/quan-he-co-dong/bao-cai-tai-chinh>

Attached documents:

- Financial Report of the Quarter III 2026 .
- Explanatory document for Financial Report

**Organization representative
Legal representative**


PHÓ TỔNG GIÁM ĐỐC
Trần Văn Quý



VINACAP KIM LONG JOINT STOCK COMPANY

Doc Van, Phu Dong Commune, Ha Noi City

Tax code: 0102306413

FINANCIAL REPORT

Quarter III 2026

Financial Status Report
Income Statement
Cash Flow Statement
Notes to Financial Statements

Form No. B-01/DN
Form No. B-02/DN
Form No. B-03/DN
Form No. B-09/DN

Hanoi, October 17, 2026.

FINANCIAL STATUS REPORT

At day 30 month 09 year 2026

Apply to an enterprise that satisfy the requirements of a going concern

Unit: VND

ASSETS	Code	Description	30-Jun-26	1-Jan-26
<i>I</i>	<i>2</i>	<i>3</i>	<i>5</i>	<i>4</i>
A. CURRENT ASSETS	100		573,832,086,933	316,131,914,897
I. Cash and cash equivalent	110	V.01	197,930,017,736	71,860,047,487
1. Cash	111		197,930,017,736	71,860,047,487
II. Short-term financial investments	120	V.02	16,700,000,000	9,000,000,000
3. Held-to-maturity investments	123		16,700,000,000	9,000,000,000
III. Short - term receivables	130		202,347,079,091	133,355,501,441
1. Short-term trade receivables	131	V.03	176,864,253,314	127,538,864,629
2. Short-term advances to suppliers	132	V.04	23,937,142,343	5,374,456,799
5. Other short-term receivables	135	V.05	1,545,683,434	442,180,013
IV. Inventories	140		149,911,685,072	100,412,265,356
1. Inventories	141	V.06	149,911,685,072	100,412,265,356
VI. Other current assets	160		6,943,305,034	1,504,100,613
1. Short-term prepaid expenses	161	V.08a	761,101,453	253,245,454
2. Deductible VAT	162		6,013,630,413	1,250,855,159
3. Taxes and other receivables from State	163		168,573,168	
B. FIXED ASSETS & LONG-TERM INVESTMENTS	200		13,738,559,430	10,132,325,539
II. Fixed assets	220		11,739,735,377	7,239,713,000
1. Tangible fixed assets	221	V.07	11,739,735,377	7,239,713,000
- Original cost	222		104,280,158,727	97,665,629,807
- Accumulated depreciation (*)	223		(92,540,423,350)	(90,425,916,807)
V. Long-term asset in progress	250		361,322,778	2,847,620,873
2. Construction in progress	252		361,322,778	2,847,620,873
VII. Other long-term assets	270		1,637,501,275	44,991,666
1. Long-term prepaid expenses	271	V.08b	1,637,501,275	44,991,666
TOTAL ASSETS (280 = 100 + 200)	280		587,570,646,363	326,264,240,436
A. LIABILITIES	300		412,684,167,685	154,910,565,386
I. Short-term liability	310		412,659,167,685	154,885,565,386
1. Short-term payable to supplier	311	V.10	128,153,388,429	53,764,725,884
2. Short-term advances from customers	312	V.11	158,285,189,839	55,370,236,368
4. Short-term taxes and amounts payable to the State	314	V.12	1,028,400,471	63,898,010
5. Payable to employees	315		1,482,889,599	2,060,649,375
6. Short-term expense paid	316	V.13	167,670,293	220,819,052
10. Other short-term payable items	320	V.14	11,938,397,511	360,774,562
11. Short-term borrowings and finance lease liabilities	321	V.09	111,065,085,355	42,441,276,947
13. Bonus & welfare funds	323		538,146,188	603,185,188
II. Long-term liability	330		25,000,000	25,000,000
8. Other long-term payables	338		25,000,000	25,000,000
B. OWNER'S EQUITY	400	V.15	174,886,478,678	171,353,675,050
1. Owner's contributed capital	411		156,000,000,000	156,000,000,000
- Voting common shares	411a		156,000,000,000	156,000,000,000
2. Share premium	412		5,044,700,000	5,044,700,000
8. Investment & development funds	418		8,050,781,827	7,935,481,827
10. Undistributed post-tax profits	420		5,790,996,851	2,373,493,223
- Accumulated retained profits to end of prior period	420a		75,393,223	67,769,813
- retained profits of current period	420b		5,715,603,628	2,305,723,410
TOTAL RESOURCES (440 = 300 + 400)	440		587,570,646,363	326,264,240,436

Form, Day 17 month 10 year 2026

PREPARED BY

(Sign, full name)

NGUYEN THI THU THANH

CHIEF ACCOUNTANT

(Sign, full name)

NGUYEN THI THU THANH

LEGAL REPRESENTATIVE

(Signature, seal)



CÔNG TY CỔ PHẦN
VINACAP KIM LONG

INCOME STATEMENT
For the period from 01/01/2026 to 30/09/2026

Item	Code	Description	3rd quarter of 2026	3rd quarter of 2025	Year-to-date cumulative total	
					In 2026	In 2025
1	2	3	4	5	6	7
1. Revenue from sales and services	01	VI.01	342,021,027,256	127,402,617,274	612,647,580,584	396,814,167,886
2. Revenue deductions	02	VI.02	-	-	-	-
3. Net revenue from sales and services (10 = 01 - 02)	10		342,021,027,256	127,402,617,274	612,647,580,584	396,814,167,886
4. Cost of goods sold	11	VI.03	324,383,357,972	120,477,666,199	577,176,545,153	377,662,104,054
5. Gross profit from sales and services (20 = 10 - 11)	20		17,637,669,284	6,924,951,075	35,471,035,431	19,152,063,832
6. Profit/loss from sale and liquidation of investment real estate	21	VI.04	-	-	-	-
7. Financial activities income	22	VI.05	61,238,511	139,579,827	732,183,612	515,491,734
8. Financial activities expenses	23		2,881,601,073	1,333,551,892	6,639,376,799	3,760,599,168
- In which: Loan interest expenses	24		2,610,642,557	726,007,698	4,956,937,222	1,818,815,933
9. Selling expenses	25	VI.08	4,828,908,459	2,102,345,921	11,878,128,844	7,112,312,745
10. General & administration expenses	26	VI.08	4,932,939,657	2,921,165,765	10,595,271,691	7,254,801,243
11. Net operating profit/(loss) (30 = 20 + 21 + 22 - (23 + 25 + 26))	30		5,055,458,606	707,467,324	7,090,441,709	1,539,842,410
12. Other income	31	VI.06	-	-	54,063,355	69,276,364
13. Other expenses	32	VI.07	-	-	528	33,119,711
14. Other profit/(loss) (40 = 31 - 32)	40		-	-	54,062,827	36,156,653
15. Profit/(loss) before tax (50 = 30 + 40)	50		5,055,458,606	707,467,324	7,144,504,536	1,575,999,063
16. Current business income tax charge	51	VI.09	941,521,891	138,383,247	1,428,900,908	327,640,684
17. Deferred business income tax charge	52		-	-	-	-
18. Profit/(loss) after tax (60 = 50 - 51 - 52)	60		4,113,936,715	569,084,077	5,715,603,628	1,248,358,379
19. Earning per share (*)	70		264	36	366	80
20. Diluted earning per share	71					

PREPARED BY
(Sign, full name)

NGUYEN THI THU THANH

CHIEF ACCOUNTANT
(Sign, full name)

NGUYEN THI THU THANH

Form, Day 17 month 10 year 2026

LEGAL REPRESENTATIVE
(Signature, seal)



TRAN VAN QUY

VINACAP KIM LONG JOINT STOCK COMPANY
Add: Doc Van, Phu Dong Commune, Ha Noi City
Tax code: 0102306413

Form No: B03-DN
(Attached to Circular No. 99/2025/TT-BTC
dated October 27, 2025 of the Minister of Finance)

CASH FLOW STATEMENT

(Direct Method)

For the period from 01/01/2026 TO 30/09/2026

Unit: VND

Item	Code	Description	Current period	Prior period
1	2	3	4	5
I. Cash flows from operating activities				
1. Gains from sales of goods and service provisions and other gains	01		687,770,779,892	342,609,710,051
2. Payments to suppliers	02		(571,787,764,419)	(376,449,792,143)
3. Payments to employees	03		(14,438,967,283)	(10,698,333,495)
4. Loan interests already paid	04		(4,999,617,532)	(1,818,815,933)
5. Payments for corporate income tax	05		(4,208,991)	(379,932,175)
6. Other gains	06		53,928,921,613	33,920,111,526
7. Other disbursements	07		(115,808,717,100)	(27,665,652,523)
Net cash flows from operating activities	20		34,660,426,180	(40,482,704,692)
II. Cash flows from investing activities				
1. Purchases and construction of fixed assets and other long-term assets	21		(6,614,528,920)	-
2. Gains from disposal and liquidation of fixed assets and other long-term assets	22		-	50,000,000
3. Loans given and purchases of debt instruments of other entities	23		(7,700,000,000)	-
4. Recovery of loan given and disposals of debt instruments of other entities	24		37,100,000,000	-
5. Investments in other entities	25		-	-
6. Withdrawals of investments in other entities	26		-	-
7. Receipts of loans given, dividends and profit shared	27		-	118,286,911
Net cash flows from investing activities	30		22,785,471,080	168,286,911
III. Cash flows from financing activities				
1. Gains from stock issuance and capital contributions from shareholder	31		-	-
2. Repayments of capital contributions to owners and re-purchases of stocks already issued	32		-	-
3. Short-term and long-term loans received	33		199,832,371,477	123,749,990,968
4. Loan principal amounts repaid	34		(131,208,563,069)	(105,855,847,225)
5. Payments for financial leasehold assets	35		-	-
6. Dividends and profit shared to the owners	36		-	(324,138,665)
Net cash flows from financing activities	40		68,623,808,408	17,570,005,078
Net cash flows during the period (50 = 20 + 30 + 40)	50		126,069,705,668	(22,744,412,703)
Beginning cash and cash equivalents	60		71,860,047,487	38,156,622,259
Effects of fluctuations in foreign exchange rates	61		264,581	1,868,206
Ending cash and cash equivalents (70 = 50 + 60 + 61)	70		197,930,017,736	15,414,077,762

PREPARED BY
(Sign, full name)

NGUYEN THI THU THANH

CHIEF ACCOUNTANT
(Sign, full name)

NGUYEN THI THU THANH

Form, Day 17 month 10 year 2026

LEGAL REPRESENTATIVE
(Signature, seal)



TRAN VAN QUY

Financial Report Description

From January 1st, 2026 to September 30th, 2026.

I. Characteristics of business operations

1. Form of capital ownership:

Vinacap Kim Long Joint Stock Company was established and operates under the Certificate of Business Registration of Joint Stock Company No. 0102306413 issued by the Hanoi Department of Planning and Investment for the first time on June 28, 2007, registered for the seventh change on March 17, 2022.

The Company's headquarters is located at: Doc Van - Yen Vien Commune - Gia Lam District - Hanoi

The Company's registered charter capital is VND 156,000,000,000, the actual contributed charter capital as of September 30, 2024 is VND 156,000,000,000; equivalent to 15,600,000 shares, the value per share is VND 10,000.

2. Business scope:

Manufacturing and commercial bussiness

3. Business lines:

The main business activities of the Company are:

- Producing all kinds of electrical wiring equipment : Production and trading of all kinds of wires (including electronic wires) and cables; Telecommunication cable systems, information cables, electric cables, industrial cables, cable spare parts and accessories;
- Agents, brokers, auctioneers: Agents for buying and selling, agents for distributing raw materials and products for production and business; Commercial brokerage;
- Production of electronic components: Production of electronic components; Production and assembly of electrical, electronic and information technology equipment;
- Production of communications: Production and assembly of postal and telecommunications equipment; Producing motors, generators, electric transformers, electrical distribution and control equipment; Production and trading of all kinds of materials, accessories and equipment for connecting telecommunications networks, power networks or other specialized networks; Production of civil electrical products; Production and trading of household electrical products;
- Leasing of machinery, equipment and other tangible items: Leasing of machinery and equipment in the postal, telecommunications, electricity, electronics and information technology sectors;
- Wholesale of electronic and telecommunications equipment and components: Trading in cards used in the postal, telecommunications and information technology sectors;
- Wholesale of computers, peripherals and software;
- Trading in real estate, land use rights owned, used or leased: Real estate trading;
- Installation of electrical systems: Installation, maintenance, support for the operation of telecommunications, electricity, electronics and information technology projects; Construction and installation of telecommunications, electricity, electronics and information technology projects;
- Processing data for lease and related activities.

4. Corporate structure

The Company has the following branches:

¹- Branch of Vinacap Electronic Telecommunication Joint Stock Company at Ha Noi

¹- Address: N03T5 Building, Embassy Garden- Xuan Tao- Bac Tu Liem- Ha Noi

Main business activities: Trading.

II - Accounting regime and policies applied at the Company

1. The Company's annual accounting period according to the calendar year starts from January 01st and ends on December 31st every year.
2. The currency used in accounting is Vietnamese Dong (VND)

III- Applicable accounting standards and regimes

1. Applicable accounting regime: The Company applies the Enterprise Accounting Regime issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance.
2. Declaration on compliance with Accounting Standards and Accounting Regime: The Company has applied Vietnamese Accounting Standards and documents guiding the Standards issued by the State. Financial statements are prepared and presented in accordance with all provisions of each standard, circular guiding the implementation of standards and current accounting regimes

IV- Applicable accounting policies

1. Foreign currency transactions during the fiscal year are converted into Vietnamese Dong at the actual exchange rate on the transaction date. This actual transaction exchange rate is determined according to the following

- When buying and selling foreign currencies: The exchange rate specified in the foreign currency purchase and sale contract between the Company and the Commercial Bank.
- When recording receivables: The buying rate of the Commercial Bank where the Company designates the customer to pay at the time the transaction occurs.
- When recording payables: The selling rate of the Commercial Bank where the Company plans to transact at the time the transaction occurs.

2. The actual transaction exchange rate when re-evaluating foreign currency items at the time of preparing the financial statements is determined according to the following principles:

- For items classified as assets: Apply the foreign currency buying rate of the commercial bank where the Company regularly conducts transactions.
 - For foreign currency deposits: Apply the buying rate of the bank where the Company opens a foreign currency account.
 - For items classified as liabilities: Apply the foreign currency selling rate of the commercial bank where the Company regularly conducts transactions.
- All actual exchange rate differences arising during the year and differences due to re-evaluation of the balance of foreign currency items at the end of the year are recorded in the business results of the fiscal year. In which, the exchange rate difference interest due to re-evaluation of the balance at the end of the period of foreign currency items is not used to distribute profits or pay dividends.

3. Cash and cash equivalents.

Cash includes cash in hand and demand deposits.

Cash equivalents are short-term investments with a recovery period of no more than 03 months from the date of investment, highly liquid, easily convertible into a certain amount of cash and with little risk of conversion into cash.

4. Accounts receivable.

Accounts receivable are monitored in detail by receivable term, receivable entity, original currency and other factors according to the Company's management requirement.

5. Inventories:

"Inventories are initially recorded at cost, including: purchase costs, processing costs and other directly related costs incurred in bringing the inventories to their location and condition at the time of initial recording. After initial recording, at the time of preparing the financial statements, if the net realizable value of the inventories is lower than the original price, the inventories are recorded at the net realizable value.

Inventories are determined by the weighted average method.

Inventories are accounted for by the regular declaration method.

Method of determining the value of unfinished products at the end of the year: determined by the actual unit price for each type of unfinished product. In which, the quantity of unfinished products is determined according to the actual inventory results.

The provision for inventory price reduction established at the end of the year is the difference between the original price of the inventories and the net realizable value.

6. Fixed assets.

Tangible fixed assets are initially recorded at original cost. During use, tangible fixed assets are recorded at original cost, accumulated depreciation and residual value.

Depreciation of fixed assets is calculated using the straight-line method with the estimated time as follows:

- Houses and structures: 20 years
- Machine, equipment: 05-12 year
- Means of transport and transmission: 08 - 10 years
- Equipment and management tools: 05 years

7. Prepaid expenses.

Expenses incurred related to the business performance of many fiscal years are recorded as prepaid expenses to be gradually allocated to the business performance in the following fiscal years.

The calculation and allocation of long-term prepaid expenses into production and business expenses for each fiscal year is based on the nature and extent of each type of expense to select a reasonable allocation method and criteria. Prepaid expenses are gradually allocated into production and business expenses using the straight-line method.

8. Accounts payable.

Payables are monitored by payment term, payable entity, original currency and other factors according to the Company's management requirement.

Loan

The value of the finance lease liability is the total amount payable calculated by the present value of the minimum lease payments or the fair value of the leased asset.

Loans and financial lease liabilities are tracked by each lending entity, each loan agreement and the repayment term of the loans and financial lease liabilities. In case of loans and liabilities in foreign currency, detailed tracking is performed in the original currency.

Loan cost

Borrowing costs are recognized as production and business expenses in the year when incurred, except for borrowing costs directly related to the investment in construction or production of unfinished assets, which are included in the value of that asset (capitalized) when meeting all the conditions specified in Vietnamese Accounting Standard No. 16 "Borrowing costs". In addition, for separate loans for the construction of fixed assets, investment real estate, interest is capitalized even when the construction period is less than 12 months.

11. Costs payable

Payables for goods and services received from sellers or provided to buyers in the reporting year but not actually paid and other payables such as electricity bills, telephone bills, loan costs payable, other payable costs... are recorded in production and business expenses of the reporting year.

The recording of payable expenses into production and business expenses during the year is carried out according to the principle of matching between revenue and expenses incurred during the year. The payable expenses will be settled with the actual expenses incurred. The difference between the provision and the actual expenses will be reversed.

12. Owner's capital.

Owner's equity is recorded at the actual capital contributed by the owner.

Share capital surplus reflects the difference between par value, direct costs related to the issuance of shares and the share issuance price (including cases of re-issuance of treasury shares) and may be a positive surplus. (if the issuance price is higher than par value and direct costs related to the issuance of shares) or negative surplus (if the issuance price is lower than par value and direct costs related to the issuance of shares).

Undistributed profit after tax reflects the business results (profit, loss) after corporate income tax and the situation of profit distribution or loss handling of the Company. In case of paying dividends, profits to owners exceeding the undistributed profit after tax are recorded as a decrease in contributed capital. Undistributed profit after tax can be distributed to investors based on the capital contribution ratio after being approved by the General Meeting of Shareholders and after setting aside funds according to the Company's Charter and the provisions of Vietnamese law.

13. Revenue

Sale Revenue

Sales revenue is recognized when all of the following conditions are complied :

- The significant risks and rewards of ownership of the goods have been transferred to the buyer;
- The company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods;
- Revenue is determined relatively reliably;

- The company has obtained or will obtain economic benefits from the sale transaction;
- The company has obtained or will obtain economic benefits from the sale transaction;

Service revenue

Revenue from providing services is recognized when all of the following conditions are simultaneously satisfied:

- Revenue is determined relatively reliably;
- Ability to obtain economic benefits from the transaction of providing that service;
- Determine the completed work on the date of the Balance Sheet;
- Determine the costs incurred for the transaction and the costs to complete the transaction to provide that service.

The portion of service work completed is determined by the method of assessing completed work.

Financial Revenue

Revenue arising from interest, royalties, dividends, profits shared and other financial revenue is recorded when both (2) of the following conditions are satisfied:

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

14. Revenue deductions.

Sales and service revenue deductions arising during the year are returned goods.

Sales returns arising in the same year as the consumption of products, goods and services are adjusted to reduce the revenue of the year in which they arise. In cases where products, goods and services have been consumed in previous years and revenue deductions arise in the following year, revenue reductions are recorded according to the following principle: if they arise before the issuance of the Financial Statements, revenue reductions are recorded on the Financial Statements of the reporting year (previous year), and if they arise after the issuance of the Financial Statements, revenue reductions are recorded in the year in which they arise (next year).

15. Cost of goods sold.

Cost of goods sold in the year is recorded in accordance with the revenue generated in the year and ensures compliance with the principle of prudence. Cases of material loss exceeding the norm, costs exceeding the normal norm, lost inventory after deducting the responsibility of the relevant collective or individual, etc. are fully and promptly recorded in the cost of goods sold in the year.

16. Financial costs

Expenses recorded in financial expenses include:

- Costs or losses related to financial investment activities;
- Loan costs
- Provision for devaluation of trading securities, provision for loss on investment in other entities, loss arising from selling foreign currency, exchange rate loss...
- The above amounts are recorded according to the total amount arising during the year without offsetting against financial revenue.

17. Corporate income tax.

Current corporate income tax expense is determined on the basis of taxable income in the year and corporate income tax rate in the current fiscal year.

V. Detailed explanation

01. Cash and cash equivalents

Unit of measure: VND

Index	30-Sep-26	1-Jan-26
Cash	197,930,017,736	71,860,047,487
<i>Cash on hand</i>	<i>5,690,472,414</i>	<i>232,706,159</i>
<i>Demand deposits</i>	<i>192,239,545,322</i>	<i>71,627,341,328</i>
Cash equivalents		
Add	197,930,017,736	71,860,047,487

02. Short-term financial investments

Unit of measure: VND

Index	30-Sep-26	1-Jan-26
Short-term held-to-maturity investments	16,700,000,000	9,000,000,000
Add	16,700,000,000	9,000,000,000

03. Short-term trade receivables

Index	30-Sep-26	1-Jan-26
Related parties		
VIETNAM POSTS AND TELECOMMUNICATIONS GROUP	15,281,567,580	10,140,632,364
NETWORK INFRASTRUCTURE CORPORATION		1,374,267,600
VNPT NET CORPORATION		4,796,572,118
VINA - OFC VIETNAM OPTICAL CABLE JOINT STOCK COMPANY	500,085,468	
Add	15,781,653,048	16,311,472,082
Other		
ANPHA NET INVESTMENT AND TRADING JOINT STOCK COMPANY	44,820,783,269	52,245,178,242
NHAT VY GROUP JOINT STOCK COMPANY	20,866,951,680	11,889,306,080
VIETTEL INTERNATIONAL INVESTMENT JOINT STOCK CORPORATION	8,999,304,250	8,999,304,250
QUANGTHONG TELECOMMUNICATION EQUIPMENT JOINT STOCK COMPANY	32,136,253,200	24,811,660,800
TAN TRAN PHU ELECTRICAL AND MECHANICAL JOINT STOCK COMPANY	19,688,511,759	7,574,180,877
OTHER CUSTOMER RECEIVABLES	34,570,796,108	5,707,762,306
Add	161,082,600,266	111,227,392,555
Total short-term trade receivables	176,864,253,314	127,538,864,637

04. Short-term prepayments to suppliers

Index	30-Sep-26	1-Jan-26
Related parties		
TELVINA VIETNAM TELECOMMUNICATIONS JOINT STOCK COMPANY		683,355,470
Add		683,355,470
Other		
NHAT VY GROUP JOINT STOCK COMPANY	4,063,312,456	-
BOROUGE	3,863,227,500	-
TEIJIN CORPORATION (THAILAND) LIMITED	1,384,769,875	-
VINAFLOW PRODUCTION AND TRADING JOINT STOCK COMPANY	3,043,343,488	633,825,253
ZTT ENGINEERING PTE.LTD	8,858,892,672	-
ABJ CONSTRUCTION JOINT STOCK COMPANY	1,500,000,000	-
OTHER PREPAYMENT TO SUPPLIERS	1,223,596,352	4,057,276,076
Add	23,937,142,343	4,691,101,329
Total short-term trade receivables	23,937,142,343	5,374,456,799

05. Other short-term receivables.

Index	30-Sep-26		1-Jan-26	
	Value	Preventive	Value	Preventive
Advance	399,840,920		213,878,021	
Bet, deposit	1,143,524,789		202,329,389	
Other receivables.	2,317,725		25,972,603	
Add	1,545,683,434		442,180,013	

06. Inventories

Index	30-Sep-26		1-Jan-26	
	Original price	Preventive	Original price	Preventive
Raw materials	74,957,500,724		33,529,859,103	
Tools, instruments	7,071,363		9,856,363	
Work in process	18,718,651,301		21,328,786,108	
Finished product	45,948,214,096		19,064,144,532	
Goods	10,280,247,588		26,479,619,250	
Add	149,911,685,072		100,412,265,356	

07. Tangible fixed assets

Index	Houses, buildings	Machinery, equipment	Transportation equipment	Management equipment	Perennial plants, working	Other tangible fixed assets	Total.
Original price of tangible fixed assets							
Balance as of 01.01.2026	7,208,403,768	85,185,729,429	5,224,115,404	47,381,206			97,665,629,807
Purchase during the period		4,607,000,000	2,007,528,920				6,614,528,920
Completed construction investment							
Other increases							
Switch to investment real estate							
Liquidation, sale							
Other discounts							
Balance as of 30.09.2026	7,208,403,768	89,792,729,429	7,231,644,324	47,381,206			104,280,158,727
Accumulated depreciation							
Balance as of 01.01.2026	6,357,419,138	81,192,997,133	2,828,119,330	47,381,206			90,425,916,807
Depreciation during the period	270,315,135	1,287,436,009	556,755,399				2,114,506,543
Other increases							
Liquidation, sale							
Other discounts							
Balance as of 30.09.2026	6,627,734,273	82,480,433,142	3,384,874,729	47,381,206			92,540,423,350
Residual value of tangible fixed assets							
01.01.2026	850,984,630	3,992,732,296	2,395,996,074				7,239,713,000

30.09.2026	580,669,495	7,312,296,287	3,846,769,595				11,739,735,377
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08. Current assets

a. Short-term prepaid expenses

Index	30-Sep-26	1-Jan-26
Office rent, land rent	364,488,063	82,155,120
Tools and equipment issued for use	144,392,126	
Insurance costs	154,795,355	147,890,334
Other costs	97,425,909	23,200,000
Add	761,101,453	253,245,454

b. Long-term deferred expenses

Index	30-Sep-26	1-Jan-26
Tools and equipment issued for use	565,179,483	
Factory infrastructure repair costs	1,072,321,792	36,750,000
Fire protection system design consulting fee		
Cost of electrical system renovation for transformer station		8,241,666
Add	1,637,501,275	44,991,666

09.Short term loan

Index	30-Sep-26		During the period		1-Jan-26	
	Value	Number of debtors	Increase	Reduce	Value	Number of debtors
VIET NAM INTERNATIONAL COMMERCIAL JOINT STOCK BANK (VIB)	13,613,275,975	13,613,275,975	31,163,387,622	33,098,389,330	15,548,277,683	15,548,277,683
JOINT STOCK COMMERCIAL BANK FOR FOREIGN TRADE OF VIETNAM (VCB)	41,850,219,366	41,850,219,366	62,164,642,391	24,772,224,064	4,457,801,039	4,457,801,039
- TIEN PHONG COMMERCIAL JOINT STOCK BANK (TPB)	28,712,520,587	28,712,520,587	34,745,272,037	12,952,844,300	6,920,092,850	6,920,092,850
JOINT STOCK COMMERCIAL BANK FOR INVESTMENT AND DEVELOPMENT OF VIETNAM (BIDV)	16,472,719,522	16,472,719,522	61,342,719,522	60,385,105,375	15,515,105,375	15,515,105,375
VIETNAM PROSPERITY JOINT STOCK COMMERCIAL BANK (VPB)	10,416,349,905	10,416,349,905	10,416,349,905			
Add	111,065,085,355	111,065,085,355	199,832,371,477	131,208,563,069	42,441,276,947	42,441,276,947

09.Short-term trade payables

Index	30-Sep-26		1-Jan-26	
	Value	Number of debtors	Value	Number of debtors
Bên liên quan				
TELVINA VIETNAM TELECOMMUNICATIONS JOINT STOCK COMPANY	130,792,235	130,792,235		
VINA - OFC VIETNAM OPTICAL CABLE JOINT STOCK COMPANY	59,058,720	59,058,720	107,301,600	107,301,600
POST AND TELECOMMUNICATION EQUIPMENT JOINT STOCK COMPANY	1,594,615	1,594,615	1,046,504,806	1,046,504,806
Add	191,445,570	191,445,570	1,153,806,406	1,153,806,406
Other				
SCGC THAI POLYETHYLENE CO.,LTD.			2,717,358,540	2,717,358,540
RECOIN JOINT STOCK COMPANY	19,683,939,256	19,683,939,256		
VIETTEL EQUIPMENT MANUFACTURING CORPORATION ONE MEMBER LIMITED LIABILITY COMPANY	12,545,709,138	12,545,709,138	432,000	432,000
DONG PHUONG INDUSTRY AND TRADE JOINT STOCK COMPANY	14,707,024,127	14,707,024,127	2,674,237,152	2,674,237,152
QUANGTHONG TELECOMMUNICATION EQUIPMENT JOINT STOCK COMPANY	31,975,440,120	31,975,440,120	24,687,602,496	24,687,602,496
SHUANGDENG GROUP CO.,LTD.	10,725,187,704	10,725,187,704	10,689,120,988	10,689,120,988
PAYABLE TO OTHER SUPPLIER	38,324,642,514	38,324,642,514	11,842,168,302	11,842,168,302
Add	127,961,942,859	127,961,942,859	52,610,919,478	52,610,919,478
Total current liabilities	128,153,388,429	128,153,388,429	53,764,725,884	53,764,725,884

11.Short-term advance payment buyer

Index	30-Sep-26	1-Jan-26
	Value	Value
Bên liên quan		
VNPT FOCAL SOLUTIONS COMPANY LIMITED	10,276,245,468	
Add	10,276,245,468	
Other		
TELECOMMUNICATIONS AND CIPHER DEPARTMENT, MINISTRY OF PUBLIC SECURITY	104,202,711,597	51,894,427,700
TTV VIETNAM TELECOMMUNICATIONS COMPANY LIMITED	18,284,696,694	
DOHOME VIETNAM TRADING AND CONSTRUCTION JOINT STOCK COMPANY	6,454,333,800	

TRANSPORTATION INFRASTRUCTURE CONSTRUCTION AND MANAGEMENT JOINT STOCK COMPANY 236	3,848,000,000	
OTHER PREPAYMENTS FROM BUYERS	15,219,202,280	3,475,808,668
Add	148,008,944,371	55,370,236,368
Total Short-term advances from customers	158,285,189,839	55,370,236,368

12. Taxes and other payments to the state

Index	30-Sep-26	1-Jan-26
Amount payable (Details of each tax type)		
- Value Added Tax		
- Corporate income tax	487,379,020	4,208,991
- Personal income tax	346,977,137	59,689,019
- Fees, charges, and other payable	194,044,314	
Add	1,028,400,471	63,898,010
Amount receivable (Details of each tax type)		
- Value Added Tax		
- Import and export tax	168,573,168	
- Corporate income tax		
- Personal income tax		
- Other types of taxes		
- Fees, charges, and other amounts payable		
Add	168,573,168	

13. Short-term payable expenses

Index	30-Sep-26	1-Jan-26
- Interest expense		42,680,310
- Electricity and telephone bills	164,118,393	177,456,625
- Other payable costs	3,551,900	682,117
Add	167,670,293	220,819,052

14. Other payables

Index	30-Sep-26	1-Jan-26
Short-term payables		
- Union dues	108,787,495	171,046,137
- Social insurance		
- Health insurance		
- Unemployment insurance		
- LC loan at VIB	11,371,794,775	
- Dividends, profits payable	171,874,123	29,170,136
- Other payables	285,941,118	160,558,289
Add	11,938,397,511	360,774,562
Long-term payables		
- Receive deposits, long-term bets	25,000,000	25,000,000
Add	25,000,000	25,000,000

15.Equity

a-Equity Fluctuation Reconciliation Table

Index	Owner's equity	Capital surplus	Development investment fund	Retained earnings	Total
A	1	2	3	4	5
Balance as of 01.01.2025	156,000,000,000	5,044,700,000	7,935,481,827	471,729,814	169,451,911,641
Profit in previous year				2,305,723,410	2,305,723,410
Profit distribution				(403,960,001)	(403,960,001)
Balance as of 01.01.2026	156,000,000,000	5,044,700,000	7,935,481,827	2,373,493,223	171,353,675,050
Profit this year				5,715,603,628	5,715,603,628
Profit distribution			115,300,000	(2,298,100,000)	(2,182,800,000)
Balance as of 30.09.2026	156,000,000,000	5,044,700,000	8,050,781,827	5,790,996,851	174,886,478,678

b- Owner's equity details

Index	30-Sep-26	1-Jan-26
- VIETNAM POSTS AND TELECOMMUNICATIONS GROUP	49,920,000,000	49,920,000,000
- Ms Ngo Thi Kieu Trang	28,092,050,000	26,428,600,000
- Ms Nguyen Thanh Ha	19,873,360,000	19,873,360,000
- Mr Ngo Phuc Lam	16,229,360,000	16,229,360,000
- Other shareholders	41,885,230,000	43,548,680,000
Add	156,000,000,000	156,000,000,000

c- Capital transactions with owners and distribution of dividends and profits

Index	30-Sep-26	1-Jan-26
Owner's Equity		
Starting Capital	156,000,000,000	156,000,000,000
Increase in Capital during the Year		
Decrease in Capital during the Year		
Ending Capital	156,000,000,000	156,000,000,000

d. Share

Index	30-Sep-26	1-Jan-26
Number of shares registered for issuance	15,600,000	15,600,000
Number of shares sold to the public	15,600,000	15,600,000
Common stock	15,600,000	15,600,000
Preferred stock		
Number of shares outstanding	15,600,000	15,600,000
Common stock	15,600,000	15,600,000
Preferred stock		
* Par value of outstanding shares (VND):	10,000	10,000

VI - Additional information for items presented in the Income Statement

1. Total sales and service revenue (Code 01)

Index	3rd quarter of 2026	3rd quarter of 2025
a.Revenue		
Sales revenue	342,021,027,256	127,402,617,274
Service revenue		
Add	342,021,027,256	127,402,617,274

2. Revenue deductions (Code 02)

Index	3rd quarter of 2026	3rd quarter of 2025
Trade Discounts		
Sales Allowances		
Sales Returns		
Add		

3. Cost of goods sold (Code 11)

Index	3rd quarter of 2026	3rd quarter of 2025
Cost of goods and finished products sold	324,383,357,972	120,477,666,199
Cost of goods sold write-downs		
Add	324,383,357,972	120,477,666,199

4. Financial income (Code 21)

Index	3rd quarter of 2026	3rd quarter of 2025
Interest on deposits and loans	61,238,511	139,579,827
Interest on exchange rate differences		
Other financial income		
Add	61,238,511	139,579,827

5. Financial expenses (Code 22)

Index	3rd quarter of 2026	3rd quarter of 2025
Loan interest	2,610,642,557	726,007,698
Exchange rate difference loss	270,958,516	530,800,000
Other financial expenses		76,744,194
Add	2,881,601,073	1,333,551,892

6. Other income (Code 31)

Index	3rd quarter of 2026	3rd quarter of 2025
Liquidation and sale of fixed assets;		
Fines collected;		
Other amounts.		
Add		

7. Other expenses (Code 32)

Index	3rd quarter of 2026	3rd quarter of 2025
Remaining value of fixed assets and costs of liquidation and sale of fixed assets;		
Losses from revaluation of assets;		
Fines;		
Other items		
Add		

8. Selling and administrative expenses

Index	3rd quarter of 2026	3rd quarter of 2025
Selling Expenses	4,828,908,459	2,102,345,921
Raw material costs		37,859,091
Labor costs	1,719,794,982	1,159,208,255
Fixed asset depreciation costs		
Outsourced service costs	2,249,143,588	469,875,660
Warranty costs		
Other expenses in cash	859,969,889	435,402,915
Index	3rd quarter of 2026	3rd quarter of 2025
Business management costs	4,932,939,657	2,921,165,765
Raw material costs	66,385,013	23,730,619
Labor costs	2,818,680,811	1,519,401,705
Fixed asset depreciation costs	69,938,094	65,320,163
Taxes, fees, charges		
Outsourced service costs	1,064,964,392	491,149,078
Other expenses in cash	912,971,347	821,564,200

9. Current corporate income tax expense (Code 51)

Index	3rd quarter of 2026	3rd quarter of 2025
Total accounting profit before tax	5,055,458,606	707,467,324
Adjustments increase.		
- Invalid expense		
- Losses from foreign currency revaluation		
Downward adjustments		
- Carry forward losses from previous years		
- Profit from foreign currency revaluation at the end of the year		
Income subject to corporate income tax.	5,055,458,606	707,467,324
Current corporate income tax expense (20%)	941,521,891	138,383,247
Corporate income tax payable at the beginning of the period		
Corporate income tax paid during the period		
Corporate income tax payable at the end of the period	941,521,891	138,383,247

V - Business with stakeholders

In addition to the information with related parties presented in the above notes, the Company also had the following transactions during the year with related parties:

1. The list and relationships between related parties and the Company are as follows:

List of stakeholders	Relationship
Vietnam Posts and Telecommunications Group	Major shareholder
Network Infrastructure Corporation	Subsidiary of Vietnam Posts and Telecommunications Group
VINA - OFC Vietnam Optical Cable Joint Stock Company	Subsidiary of Vietnam Posts and Telecommunications Group
Telvina Vietnam Telecommunications Joint Stock Company	Subsidiary of Vietnam Posts and Telecommunications Group
Postal Equipment Joint Stock Company	Subsidiary of Vietnam Posts and Telecommunications Group

2. Revenue from sales of goods and finished products

List of stakeholders	3rd quarter of 2026	3rd quarter of 2025
Vietnam Posts and Telecommunications Group	58,927,066,300	14,058,589,800
VINA - OFC Vietnam Optical Cable Joint Stock Company	463,042,100	1,000,026,400
Post and Telecommunication Equipment Joint Stock Company	192,453,600	
Telvina Vietnam Telecommunications Joint Stock Company		36,187,200
Add	59,582,562,000	15,094,803,400

3. Purchase goods

List of stakeholders	3rd quarter of	3rd quarter of 2025
VINA - OFC Vietnam Optical Cable Joint Stock Company	54,684,000	866,084,490
Telvina Vietnam Telecommunications Joint Stock Company	284,170,000	793,338,700
Post and Telecommunication Equipment Joint Stock Company	4,133,263,680	597,366,000
Add	4,472,117,680	2,256,789,190

Hanoi, Oct 17, 2026.

Prepared

Chief Accountant

Director





Nguyen Thi Thu Thanh

Nguyen Thi Thu Thanh

Tran Van Quy