VIEN DONG INVESTMENT DEVELOPMENT TRADING CORPORATION
806 Au Co Street, Tan Binh Ward
Ho Chi Minh City

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

No. 21.26 CV/VID-HĐQT

Ho Chi Minh City, July 25, 2026

INFORMATION DISCLOSURE

To: - The State Securities Commission of Vietnam
- The Vietnam Exchange
- The Ho Chi Minh Stock Exchange

1. Name of organization: Vien Dong Investment Development Trading Corporation

- Stock code: VID
- Address: 806 Au Co Street, Tan Binh Ward , Ho Chi Minh City
- Tel.: 028.38428633 Fax: 028.38425880
- E-mail: info@dautuviendong.vn Website: https//:dautuviendong.vn

2. Contents of disclosure:Vien Dong Investment Development Trading Corporation would like to announce:

✓ The Separate Financial Statements for Quarter II/2026
✓ The Consolidated Financial Statements for Quarter II/2026

3. This information was published on the company's website on day 25./07/2026 as the link: www.dautuviendong.vn

We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.

Sincerely,

Attachments:

- Separate Financial Statements for QII/2026

- Consolidated Financial Statements for QII/2026

CHAIRMAN OF THE BOARD OF DIRECTORS / LEGAL REPRESENTATIVE LEGAL

CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN THƯƠNG MẠI VIỄN ĐÔNG
M.S.D.N: 0300377536 - Q.TÂN BÌNH-T.P HỒ CHÍ MINH

TRAN HOANG NGHIA

CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN THƯƠNG MẠI VIỄN ĐÔNG

Digitally signed by CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN THƯƠNG MẠI VIỄN ĐÔNG
DN: C=VN, S=THÀNH PHỐ HỒ CHÍ MINH, CN=CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN THƯƠNG MẠI VIỄN ĐÔNG, OID.0.9.2342.19200300.100.1.1=MST:0300377536
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VIEN DONG INVESTMENT DEVELOPMENT TRADING CORPORATION
806 Au Co, Ward Tan Binh , Ho Chi Minh City, Viet Nam
Tel : 1900 633 374 - https://dautuviendong.vn/

SEPARATE FINANCIAL STATEMENT QUARTER II/2026

VIEN DONG INVESTMENT DEVELOPMENT TRADING CORPORATION

806 Au Co Street, Tan Binh Ward, Ho Chi Minh City

Form B01 - DN

(Issued in conjunction with Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

SEPARATE STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

Unit: VND

ASSETS	Code	Note	Ending balance	Beginning balance
1	2	3	4	5
A. CURRENT ASSETS (100=110+120+130+140+150)	**100**		**10,261,460,808**	**27,436,138,150**
I. Cash and cash equivalents	**110**	**V.1**	**1,405,456,174**	**324,614,330**
1. Cash	111		1,405,456,174	324,614,330
2. Cash equivalents	112			
II. Short-term financial investments	**120**			
1. Trading securities	121	V.2(a)		
2. Provisions for devaluation of trading securities	122			
3. Held-to-maturity investments	123	V.2(b)		
4. Provision for short-term held-to-maturity investments (*)	124			
5. Other short-term investments	125			
(*)	126			
III. Short-term receivables	**130**		**4,250,060,217**	**23,100,377,706**
1. Short-term trade receivables	131	V.3(a)	29,009,115,804	29,459,115,804
2. Short-term prepayments to suppliers	132		1,538,509,638	3,076,723,371
3. Short-term inter-company receivables	133			
4. Receivables according to the progress of construction contract	134			
5. Other short-term receivables	135	V.4(a)	3,860,720,548	20,722,824,304
6. Provisions for short-term doubtful debts	136		(30,158,285,773)	(30,158,285,773)
7. Shortage of assets awaiting resolution	137	V.5		
IV. Inventories	**140**	**V.7**	-	-
1. Inventories	141			
2. Provisions for inventories (*)	142			
V. Short-term biological assets	**150**			
1. Livestock held for one-time harvest (short-term)	151	V.12.1.1		
2. Seasonal crops or plants held for one-time harvest (short-term)	152	V.12.1.2		
3. Provision for impairment of short-term biological assets (*)	153			
VI. Other current assets	**160**		**4,605,944,417**	**4,011,146,114**
1. Short-term prepaid expenses	161	V.14(a)	34,323,248	34,346,804
2. Deductible VAT	162		4,509,116,760	3,914,294,901
3. Taxes and other receivables from the State	163	V.19(b)	62,504,409	62,504,409
4. Trading Government bonds	164	V.23		
5. Other current assets	165	V.15(a)		
B. NON-CURRENT ASSET (200=210+220+230+240+250+260)	**200**		**426,706,397,690**	**416,536,613,277**
I. Long-term receivables	**210**			
1. Long-term trade receivables	211			
2. Long-term prepayments to suppliers	212			
3. Working capital in affiliates	213			
4. Long-term inter-company receivables	214			-
5. Receivables for long-term loans	215			
6. Provisions for long-term doubtful debts (*)	216			
II. Fixed assets	**220**		***32,933,596,002***	***30,946,139,967***
1. Tangible fixed assets	221	V.9	32,812,296,831	30,809,355,798
- Historical cost	222		*109,743,860,517*	*103,922,083,451*
- Accumulated depreciation (*)	223		*(76,931,563,686)*	*(73,112,727,653)*

ASSETS	Code	Note	Ending balance	Beginning balance
1	2	3	4	5
2. Financial leased assets	224	V.11		
- Historical cost	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227	V.10	121,299,171	136,784,169
- Initial cost	228		*606,884,723*	*606,884,723*
- Accumulated depreciation (*)	229		*(485,585,552)*	*(470,100,554)*
III. Long-term biological assets	**230**		-	-
1. Livestock held for recurring production	231			
a) Immature livestock held for recurring production	232	V.12.1.3		
b) Mature livestock held for recurring production	233	V.12.2	-	-
- Initial cost	234			
- Accumulated depreciation (*)	235			
2. Livestock held for one-time harvest	236			
3. Seasonal crops or plants held for one-time harvest	237			
4. Provision for impairment of long-term biological assets (*)	238			
IV. Investment property	**240**	**V.13**		
- Historical costs	241			
- Accumulated depreciation (*)	242			
V. Long-term assets in process	**250**		**6,310,952,500**	**7,571,091,656**
1. Long-term work in process	251			
2. Construction-in-progress	252		6,310,952,500	7,571,091,656
VI. Long-term financial investments	**260**		**387,009,407,140**	**377,309,407,140**
1. Investments in subsidiaries	261		184,887,018,700	184,887,018,700
2. Investments in joint ventures and associates	262		115,496,728,440	115,496,728,440
3. Investments in other entities	263		42,679,160,000	42,679,160,000
4. Provisions for devaluation of long-term financial	264		(753,500,000)	(753,500,000)
5. Held-to-maturity investments	265		44,700,000,000	35,000,000,000
6. Provision for long-term held-to-maturity investments (*)	266			
VII. Other non-current assets	**270**		**452,442,048**	**709,974,514**
1. Long-term prepaid expenses	271	V.14(b)	452,442,048	709,974,514
2. Deferred income tax assets	272	V.26(a)		
3. Long-term components and spare parts	273			
4. Other non-current assets	274	V.15(b)		
TOTAL ASSETS (280 = 100 + 200)	**280**		**436,967,858,498**	**443,972,751,427**
C. LIABILITIES	**300**		**2,992,510,255**	**2,844,867,079**
I. Current liabilities	**310**		**2,992,510,255**	**2,844,867,079**
1. Short-term trade payables	311	V.17(a)	538,972,607	359,005,329
2. Short-term advances from customers	312			
3. Dividends and profit payable	313			
4. Taxes and other obligations to the State Budget	314	V.19(a)	23,552,217	34,511,015
5. Payables to employees	315			
6. Short-term accrued expenses	316	V.20(a)		
7. Short-term inter-company payables	317			
8. Payable according to the progress of construction	318			
9. Short-term unearned revenue	319	V.22(a)		
10. Other short-term payables	320	V.21(a)	337,319,689	339,684,993
11. Short-term borrowings and financial leases	321	V.16(a)		
12. Provisions for short-term payables	322	V.25(a)		
13. Bonus and welfare funds	323		2,092,665,742	2,111,665,742
14. Price stabilization fund	324			
15. Trading Government bonds	325	V.23		
II. Non-current liabilities	**330**			-
1. Long-term trade payables	331	V.17(b)		

ASSETS	Code	Note	Ending balance	Beginning balance
1	2	3	4	5
2. Long-term advances from customers	332			
3. Long-term taxes and other payables to the State	333	V.19(b)		
4. Long-term accrued expenses	334	V.20(b)		
5. Inter-company payables for working capital	335			
6. Long-term inter-company payables	336			
7. Long-term unearned revenue	337	V.22(b)		
8. Other long-term payables	338	V.21(b)		
9. Long-term borrowings and financial leases	339	V.16(b)		
10. Convertible bonds	340			
11. Preferred shares	341	V.24		
12. Deferred income tax liability	342	V.26(b)		
13. Provisions for long-term payables	343	V.25(b)		
14. Science and technology development fund	344			
D. OWNERS' EQUITY	**400**		**433,975,348,243**	**441,127,884,348**
1. Owner's contributed capital	411	V.27(b)	408,360,690,000	408,360,690,000
- Ordinary shares carrying voting rights	411a	V.27(d)	408,360,690,000	408,360,690,000
- Preferred shares	411b	V.27(d)		
2. Share premiums	412	V.27(e)	3,254,265,000	3,254,265,000
3. Bond conversion options	413	V.27(e)		
4. Other sources of capital	414		3,073,451,644	3,073,451,644
5. Treasury stocks	415	V.27(e)		
6. Differences on asset revaluation	416	V.28		
7. Foreign exchange differences	417	V.29		
8. Investment and development fund	418		8,425,799,489	8,425,799,489
9. Other funds	419			
10. Retained earnings	420		10,861,142,110	18,013,678,215
- Retained earnings accumulated to the end of the previous period	420a		18,013,678,215	2,698,364,713
- Retained earnings of the current period	420b		-7,152,536,105	15,315,313,502
TOTAL LIABILITIES AND OWNER'S EQUITY (440 = 300 + 400)	**440**		**436,967,858,498**	**443,972,751,427**

Ho Chi Minh City, July 24, 2026

Preparer / Chief Accountant

Nguyen Thi Thuy Tien

General Director

CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN THƯƠNG MẠI VIỄN ĐÔNG

Bui Quang Minh

VIEN DONG INVESTMENT DEVELOPMENT TRADING CORPORATION
806 Au Co Street, Tan Binh Ward, Ho Chi Minh City

Form B02 - DN

(Issued in conjunction with Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

SEPARATE INCOME STATEMENT

QUARTER 2 OF 2026

Unit: VND

Item	Code	Note	Quarter 2		Accumulated from the beginning of the year to the end of the current period	
			Current year	Previous year	Current year	Previous year
1	2	3	4	5	6	7
1. Gross revenue from goods sold and services rendered	01	VI.1	1,442,494,034	2,651,977,428	3,954,135,617	4,403,116,446
2. Deductions	02	VI.2				
3. Net revenue from goods sold and services rendered (10 = 01-02)	10		**1,442,494,034**	**2,651,977,428**	**3,954,135,617**	**4,403,116,446**
4. Cost of sales	11	VI.3	661,212,774	102,631,259	1,322,425,548	1,072,666,076
5. Gross profit from goods sold and services rendered (20 = 10-11)	20		**781,281,260**	**2,549,346,169**	**2,631,710,069**	**3,330,450,370**
6. Gain/(loss) on sale and disposal of investment property	21	VI.4				
7. Financial income	22	VI.5	2,189,792,745	6,308,670,855	3,124,989,213	9,568,314,773
8. Financial expenses	23	VI.6				
- *In which: Interest expense*	24					
9. Selling expenses	25	VI.9				
10. General and administration expenses	26	VI.9	10,382,683,113	9,189,957,115	12,900,654,303	12,990,988,850
11. Operating profit {30 = 20 + 21 + 22 – (23 + 25 + 26)}	30		**(7,411,609,108)**	**(331,940,091)**	**-7,143,955,021**	**(92,223,707)**
12. Other income	31	VI.7	2,100,000	1,211,435,750	2,100,000	1,211,435,750
13. Other expenses	32	VI.8	2,923,367	150,004,336	10,681,084	150,004,336
14. Other profit (40 = 31 - 32)	40		**(823,367)**	**1,061,431,414**	**(8,581,084)**	**1,061,431,414**
15. Profit from other activities (50 = 30 + 40)	50		**(7,412,432,475)**	**729,491,323**	**-7,152,536,105**	**969,207,707**
16. Current corporate income tax expense	51	VI.11				
17. Deferred corporate income tax expense	52	VI.11				
18. Net profit after tax (60 = 50 – 51 – 52)	60		**(7,412,432,475)**	**729,491,323**	**-7,152,536,105**	**969,207,707**
19. Basic earnings per share (*)	70		(182)	18	(175)	24
20. Diluted earnings per share (*)	71					

Ho Chi Minh City, July 24, 2026

Preparer / Chief Accountant	General Director
Nguyen Thi Thuy Tien	Bui Quang Minh

CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN THƯƠNG MẠI VIỄN ĐÔNG

VIEN DONG INVESTMENT DEVELOPMENT TRADING CORPORATIOI

806 Au Co Street, Tan Binh Ward, Ho Chi Minh City

Form B03 - DN

(Issued in conjunction with Circular No. 99/2025/TT-BTC

dated October 27, 2025 of the Minister of Finance)

SEPARATE CASH FLOW STATEMENT

QUARTER 2 OF 2026

(Indirect method)

Unit: VND

Items	Code	Note	Accumulated from the beginning of the	
			Current year	Previous year
1	2	3	4	5
CASH FLOWS FROM OPERATING ACTIVITIES				
Profit before tax	01		(7,412,432,475)	729,491,323
Adjustments for:				
Depreciation and amortisation of fixed assets and inves	02		1,918,452,277	1,286,448,713
Provisions	03			
Gain/(losses) from unrealized foreign exchange differen	04			
Gain from investing activities	05			
Interest expense	06			
Other adjustments	07			
Operating profit before movements in working capital working capital	08		(5,493,980,198)	2,015,940,036
Increase, decrease in receivables	09		5,611,858,549	(7,545,948,288)
Increase, decrease in inventories	10			
Increase, decrease in payables (excluding accrued loan interest and corporate income tax payable)	11		129,915,033	(401,654,524)
Increase, decrease in prepaid expenses	12		110,604,289	96,982,556
Increase, decrease in trading securities	13			
Interest paid	14			
Corporate income tax paid	15			
Other cash inflows	16			
Other cash outflows	17		(19,000,000)	(120,000,000)
Net cash flows from operating activities	**20**		**339,397,673**	**(5,954,680,220)**
CASH FLOWS FROM INVESTING ACTIVITIES				
Acquisition and construction of fixed assets and other lo	21		(1,549,762,388)	(164,757,476)
Proceeds from sale, disposal of fixed assets and other l	22			
Cash outflow for lending, buying debt instruments of oth	23			
Cash recovered from lending, selling debt instruments c	24		2,300,000,000	10,030,000,000
Cash outflow for equity investments in other entities	25			(3,020,220,000)
Cash recovered from equity investments in other entitie	26			
Interest earned, dividends and profits received	27			
Net cash flows from investing activities	**30**		**750,237,612**	**6,845,022,524**
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from issuing stocks and capital contributions f	31			
Repayment for capital contributions and re-purchases of stocks already issued	32			
Proceeds from borrowings	33			

Items	Code	Note	Accumulated from the beginning of the	
			Current year	Previous year
1	2	3	4	5
Repayment for loan principal	34			
Payments for financial leased assets	35			
Dividends and profit paid to the owners	36			
Net cash flows from financing activities	**40**		-	-
NET CASH FLOWS DURING THE YEAR	**50**		***1,089,635,285***	***890,342,304***
Cash and cash equivalents at the beginning of the y	**60**		**315,820,889**	**334,740,779**
Effects of changes in foreign exchange rates	61		-	-
Cash and cash equivalents at the end of the year	**70**		**1,405,456,174**	**1,225,083,083**

Ho Chi Minh City, July 24, 2026

Preparer / Chief Accountant

Nguyen Thi Thuy Tien

General Director

M.S.D.N:0300377536-C.T.C.P
CÔNG TY
CỔ PHẦN
ĐẦU TƯ PHÁT TRIỂN
THƯƠNG MẠI
VIỄN ĐÔNG
Q.TÂN BÌNH-T.P HỒ CHÍ MINH

Bui Quang Minh

NOTES TO THE SEPARATE FINANCIAL STATEMENTS
QUARTER 2 OF 2026

I. General information of the Company:

1. Structure of ownership: Joint Stock Company

2. Operating field: Manufacturing, Commerce

3. Business activities: Production, trading of paper, packaging printing, warehousing

4. Normal production and business cycle: Month

5. Characteristics of the business activities in the fiscal year which have impact on the financial statements.

6. The Company's structure: VIEN DONG INVESTMENT DEVELOPMENT TRADING CORPORATION BRANCH

- List of subsidiaries
- List of joint ventures and associates;
- List of dependent units without legal entity status for dependent accounting.

7. Disclosure of information comparability in the financial statements (whether comparisons are possible or not, and if not, the reasons must be stated, such as due to changes in ownership structure, demerger, merger, and the duration of the comparison period

II. Accounting period, accounting currency:

1. Financial year: Begins on 01 January and ends on 31 December

2. Accounting currency: Vietnam Dong.

III. Accounting Standards and System:

1. Accounting System: In accordance with the prevailing Vietnamese Accounting Standards (under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Minister of Finance)

2. Statement of the compliance with the Accounting Standards and System : The report is prepared in accordance with Vietnamese Accounting Standards and System.

IV. Accounting policies:

1. Principles for conversion of Financial Statements prepared in foreign currency into Vietnamese Dong (In cases where the accounting currency differs from Vietnamese Dong);

Impact (if any) of converting financial statements from foreign currency to Vietnamese Dong.

2. Types of exchange rates applied in accounting.

3. Principles for determining the effective interest rate used to discount cash flows.

4. Principles for recognition of Cash and Cash equivalents.

5. Accounting principles for financial investments

a) Trading securities;

b) Held-to-maturity investments;

c) Loans;

d) Investments in subsidiaries; joint ventures, associates;

đ) Investments in equity instruments of other entities;

e) Accounting methods for other transactions related to financial investments.

6. Accounting principles for receivables

7. Principles for recognition of inventories:

- Principles for recognition of inventories;
- Inventories valuation method;
- Inventories accounting method;
- Methods for establishing provisions for inventories.

8. Principles for recognition and depreciation of fixed assets, financial leased fixed assets, and investment property

9. Accounting principles for business cooperation contracts.

10. Accounting principles for deferred income tax.

11. Accounting principles for prepaid expenses.

12. Accounting principles for payables.

13. Principles for recognition of borrowings and financial leased liabilities.

14. Recognition and capitalization principles for borrowing costs.

15. Principles for recognition of accrued expenses.

16. Principles and methods for recognizing provisions.

17. Principles for recognition of unearned revenue.

18. Principles for recognition of convertible bonds.

19. Principles for recognition of owners' equity:

Principles for the recognition of owners' contributed capital, share premium, convertible bond options and other owners' equity

Principles for the recognition of asset revaluation differences.

Principles for the recognition of foreign exchange differences.

Principles for the recognition of undistributed earnings.

20. Principles and methods for revenue recognition:

Revenue from sales of goods
Revenue from rendering of services
Financial income

Revenue from construction contracts

Other income

21. Accounting principles for revenue deductions
22. Accounting principles for cost of sales.
23. Accounting principles for financial expenses.
24. Accounting principles for selling expenses, general and administrative expenses.
25. Principles and methods for recognition of current and deferred corporate income tax expenses.
26. Other accounting principles and methods.
V. Accounting policies (in the case where the company does not meet the going concern assumption)
1. Is there a reclassification of long-term assets and long-term liabilities into short-term?
2. Principles for determining the value of each type of asset and liability (according to net realizable value, recoverable amount, fair value, present value, current value, etc.)
3. Principles for financial treatment regarding:
- Provisions;
- Differences on asset revaluation và Foreign exchange differences (if still reflected on the Balance Sheet – if applicable).

VI. Additional information for items presented in the Balance Sheet

Unit: VND

1. Cash	**End of the period**	**eginning of the year**
- Cash on hand	127,302,827	172,452,971
- Demand deposits	1,278,153,347	152,161,359
Total	**1,405,456,174**	**324,614,330**

2. Financial investments

a) Trading securities
b) Held-to-maturity investments
c) Investments in other entities

- Investments in subsidiaries		**End of the period**			**Beginning of the year**	
	Historical cost	**Provision**	**Fair value**	**Historical cost**	**Provision**	**Fair value**
+ Toan Luc Paper Joint Stock Company	184,887,018,700		184,887,018,700	184,887,018,700		184,887,018,700
Total	**184,887,018,700**	-	**184,887,018,700**	**184,887,018,700**		**184,887,018,700**

- Investments in joint ventures and associates:		**End of the period**			**Beginning of the year**	
	Historical cost	**Provision**	**Fair value**	**Historical cost**	**Provision**	**Fair value**
+ Tay Do Culture and Book Service Joint Sto	14,841,400,000		14,841,400,000	14,841,400,000	-	14,841,400,000
+ Sai Gon Vien Dong Technology Joint Stock	33,745,517,000		33,745,517,000	33,745,517,000		33,745,517,000
+ Minh Rong Tea Joint-Stock Company	4,749,311,440		4,749,311,440	4,749,311,440	-	4,749,311,440
+ Hoang Viet Educational Investment and Development Joint Stock Company	62,160,500,000		62,160,500,000	62,160,500,000	-	62,160,500,000
+ Lam Dong Tea Joint- Stock Company	-	-	-			
Total	**115,496,728,440**	-	**115,496,728,440**	**115,496,728,440**	-	**115,496,728,440**

- Investments in other entities:		**End of the period**			**Beginning of the year**	
	Historical cost	**Provision**	**Fair value**	**Historical cost**	**Provision**	**Fair value**
+ An Tuong Viet Joint Stock Company	14,000,000,000		14,000,000,000	14,000,000,000		14,000,000,000
+ Viet Insight Applied Psychological Science Joint Stock Company	337,500,000	(337,500,000)	-	337,500,000	(337,500,000)	-
+ Viet My Education Culture Corporation	27,925,660,000		27,925,660,000	27,925,660,000		27,925,660,000
+ Tam An Restaurant Business Joint Stock C	416,000,000	(416,000,000)	-	416,000,000	(416,000,000)	-
Total	**42,679,160,000**	**(753,500,000)**	**41,925,660,000**	**42,679,160,000**	**(753,500,000)**	**41,925,660,000**
Total	**343,062,907,140**	**(753,500,000)**	**342,309,407,140**	**343,062,907,140**	**(753,500,000)**	**342,309,407,140**

d) Held-to-maturity investments	**End of the period**		**Beginning of the year**	
	Historical cost	**Provision**	**Historical cost**	**Provision**
+ Hoang Viet Educational Investment and De	11,000,000,000			

+ *Viet My Education Culture Corporation*	33,700,000,000		35,000,000,000
Total	**44,700,000,000**	-	**35,000,000,000**

3. Trade receivables

a) Short-term trade receivables	**End of the period**	**eginning of the year**
- Toanluc Trading Joint Stock Company	19,259,970,801	19,759,970,801
- Sai Gon Vien Dong Technology Joint Stock Company	25,500,000	
- Hoang Viet Educational Investment and Development Joint St	24,500,000	
- Toan Luc Paper Joint Stock Company		
- Vina Morning Star Import-Export Service And Trading Co.,Ltd	9,699,145,003	9,699,145,003
- Tay Do Culture and Book Service Joint Stock Company		
- Tac Paritas Joint Stock Company		
- Viet My Education Culture Corporation		
- Other customers		-
Total	**29,009,115,804**	**29,459,115,804**

b) Long-term trade receivables

c) Account receivable from related parties:	**End of the period**	**eginning of the year**
- Toanluc Trading Joint Stock Company	19,259,970,801	19,759,970,801
- Toan Luc Paper Joint Stock Company	-	-
- Tay Do Culture and Book Service Joint Stock Company		-
- Viet My Education Culture Corporation	-	-
- Hoang Viet Educational Investment and Development Joint St	24,500,000	-
- Sai Gon Vien Dong Technology Joint Stock Company	25,500,000	
Total	**19,309,970,801**	**19,759,970,801**

4. Other receivables

a) Short-term	**End of the period**		**Beginning of the year**	
	Historical cost	**Provision**	**Historical cost**	**Provision**
- Receivables from short-term deposits	5,000,000		5,000,000	-
- Receivables for dividends and profit distributions		-	4,580,000,000	-
-Receivables from business cooperation ag	3,000,000,000			
- Advances	40,000,000		24,865,400	-
- Receivables for loan interest	815,720,548	-	112,958,904	-
- Other receivables.			16,000,000,000	
Total	**3,860,720,548**	-	**20,722,824,304**	-

5. Assets in shortage awaiting resolution

a) Cash;

b) Inventory;

c) Fixed assets;

d) Other assets.

6. Bad Debts

	End of the period		**Beginning of the year**	
	Historical cost	**Recoverable amount**	**Historical cost**	**Recoverable amount**
- Vina Morning Star Import-Export Service /	9,699,145,003	9,699,145,003	9,699,145,003	9,699,145,003
- Toanluc Trading Joint Stock Company	19,259,970,801	19,259,970,801	19,759,970,801	19,759,970,801
Total	**28,959,115,804**	**28,959,115,804**	**29,459,115,804**	**29,459,115,804**

7. Inventories:	**End of the period**		**Beginning of the year**	
	Historical cost	**Provision**	**Historical cost**	**Provision**
- Raw materrials;				
- Merchandise goods;				
Total	-	-	-	-

8. Long-term assets in process

a) Long-term work in process

b) Construction in progress (Details for projects accounting for 10% or more of total construction value)	**End of the period**	**eginning of the year**

- Construction, Repair & Purchase of equipment	6,310,952,500	7,571,091,656
Total	**6,310,952,500**	**7,571,091,656**

b) Construction in progress

9. Increase, decrease in tangible fixed assets:

Items	Building and structures	Machinery and equipment	Vehicles	Other tangible fixed asset	Total
Cost					
Begining balance	91,947,165,101	6,186,761,517	3,476,988,326	2,311,168,507	**103,922,083,451**
- Acquisition during the year					-
- Completed Investment in Construction	5,821,777,066				**5,821,777,066**
- Other increases			-	-	-
- Transfers to Investment property classification	-	-	-	-	-
- Disposals	-			-	-
- Other reduction	-	-	-	-	-
Ending balance	97,768,942,167	6,186,761,517	3,476,988,326	2,311,168,507	**109,743,860,517**
Accumulated depreciation					-
Begining balance	63,486,464,545	6,044,401,211	3,191,958,545	2,298,029,607	**75,020,853,908**
- Depreciation during the period	1,865,378,233	23,374,872	18,373,341	3,583,332	**1,910,709,778**
- Other increases					-
- Transfers to Investment property classification					-
- Disposals					
- Other reduction					-
Ending balance	65,351,842,778	6,067,776,083	3,210,331,886	2,301,612,939	**76,931,563,686**
Net carrying amount					
- At the beginning of the year	28,460,700,556	142,360,306	285,029,781	13,138,900	**28,901,229,543**
- At the end of the period	32,417,099,389	118,985,434	266,656,440	9,555,568	**32,812,296,831**

10. Increase, decrease in intangible fixed assets:

Items	Land use rights	Issuance rights	Copy rights, patents	Other intangible fixed asset	Total
Cost					
Begining balance	-	-	606,884,723	-	**606,884,723**
- Acquisition during the year	-	-		-	-
- Created internally by the company	-	-	-	-	-
- Increases due to business consolidations	-	-	-	-	-
- Other increases	-	-	-	-	-
- Disposals	-	-	-	-	-
- Other reduction	-	-		-	
Ending balance	-	-	606,884,723	-	**606,884,723**
Accumulated amortisation					
Begining balance	-	-	477,843,053	-	**477,843,053**
- Amortisation during the period	-	-	7,742,499	-	**7,742,499**
- Other increases	-	-	-	-	-
- Disposals	-	-	-	-	-
- Other reduction	-	-	-	-	-
Ending balance	-	-	485,585,552	-	**485,585,552**
Net carrying amount					
- At the beginning of the year	-	-	129,041,670	-	**129,041,670**
- At the end of the period	-	-	121,299,171	-	**121,299,171**

11. Increase, decrease in financial leased fixed assets:

12. Increase, decrease in investment properties:

13. Prepaid expenses	**End of the period**	**Beginning of the year**
a) Short-term (detailed by each item)		
- Allocated tools and instruments used;		
- Allocated prepaid expenses (insurance, software, etc. intangible assets)	34,323,248	34,346,804
Total	**34,323,248**	**34,346,804**
b) Long-term		
- Allocated tools and instruments used;	430,272,308	663,410,220

- Allocated prepaid expenses (insurance, software, etc. intangible assets)	22,169,740	46,564,294
- Business cooperation expenses		
Total	452,442,048	709,974,514

14. Other assets

a) Short-Term (detailed by each item)

b) Long-Term (detailed by each item)

15. Borrowings and financial leased liabilities	End of the period		For the period		Beginning of the year	
	Value	Amount expected to settle debts	Increase	Decrease	Value	Amount expected to settle debts
a) Short-term loans	-	-				
b) Long-term loans	-	-	-	-	-	-
Total	-	-	-	-	-	-

c) Finance lease liabilities

d) Overdue loans and financial leases unpaid

đ) Detailed disclosure of borrowings and financial leases with related parties

16. Trade payables

	End of the period		Beginning of the year	
a) Short-term trade payables	Value	Amount expected to settle debts	Value	Amount expected to settle debts
- Viet My Education Culture Corporation		-		
- Green Zone Co., Ltd.				-
- Lien Thanh Viet Nam Mechanical Electrical Joint Stock Company		-		-
- Khanh Hoi Printing And Service Trading Joint Stock Company	321,715,535	321,715,535	252,422,321	252,422,321
- Thien Phat Advertising Company Limited		-		-
- Huynh Tan Phat Refrigeration and Electrical Engineering Co., Ltd.	12,883,786	12,883,786	12,883,786	12,883,786
- Duc Tri Mechanical Engineering and Aluminum, Glass, and Iron Construction LLC	49,808,272	49,808,272		-
- An Nhien Advertising Company Limited		-		-
- Night & Day Security Services Co., Ltd.	74,520,000	74,520,000	74,520,000	74,520,000
- Tac Paritas Joint Stock Company		-		-
- Other suppliers	80,045,014	80,045,014	19,179,222	19,179,222
Total	538,972,607	538,972,607	359,005,329	359,005,329

b) Long-term trade payables

c) Overdue loans and financial leases not yet paid

d) Payables to related parties

17. Taxes and other obligations to the State Budget

	Beginning of the yea	Amount payable during the period	Amount paid during the period	End of the period
a) Payables (detailed by each type of tax)				
- Value added tax				
- Personal income tax	15,412,566	35,705,106	27,565,455	23,552,217
- Land tax		3,086,421,690	3,086,421,690	
- Business-license tax				-
- Corporate income tax				-
- Late payment interest		2,903,367	2,903,367	-
Total	15,412,566	3,125,030,163	3,116,890,512	23,552,217

b) Receivables (detailed by each type of tax)

- Deductible input value added tax	4,242,124,918	295,120,180	28,128,338	4,509,116,760
Total	**4,242,124,918**	**295,120,180**	**28,128,338**	**4,509,116,760**

c) Corporate income tax

Corporate income tax payables for the period Q1/2025 are as follows:

Total accounting profit before tax	**(7,412,432,475)**
Adjustments increase	**200,923,367**
- Board of Directors remuneration	*198,000,000*
- Non-deductible expenses	*2,923,367*
Adjustments decrease	**3,298,136,000**
- Dividend and profit distribution	*3,298,136,000*
Taxable income	**(10,509,645,108)**
Corporate income tax rate	**20%**

Current corporate income tax expense

Carryforward loss for the first 12 months

Current corporate income tax expense (After loss carryforward)

18. Accrued expenses

19. Other payables	**End of the period**	**eginning of the year**
a) Short-term		
- Trade union fee;	271,636,062	274,001,366
- Social isurance; public health isurance	1,164,029	1,164,030
- Short-term deposits received;		
- Payment of custody deposit		
- Other payables.	64,519,598	64,519,597
Total	**337,319,689**	**339,684,993**

b) Long-term (detailed by each item)	**End of the period**	**eginning of the year**
- Long-term deposits received		
- Other payables.	-	-
Total	-	-

c) The outstanding overdue debt (detailed by each item, including the reasons for not settling the overdue debt)

20. Unearned revenue	**End of the period**	**eginning of the year**
a) Shor-term		
- Revenue received in advance from business cooperation interest;		
Total	-	-
b) Long-term		
Total	-	-

c) The possibility of not being able to perform contracts with customers

21. Issued bonds

22. Preferred shares classified as liabilities

23. Provisions for payables

24. Deferred income tax asset and Deferred income tax liability

	-	-

25. Owners' Equity

a) Movement in ownes' equity

	Items of owners' equity					
	Owner's contributed capital	Share premiums	Bond conversion options	Other sources of capital	Retained earnings and funds	Total
A	1	2	3	4	7	

Beginning balance of the previous year	**408,360,690,000**	**3,254,265,000**	-	**3,073,451,644**	**18,013,678,215**	**432,702,084,859**
- Capital increase in the previous year						-
- Profits from the previous year					259,896,370	**259,896,370**
- Other increases						-
- Capital decrease in the previous year						-
- Losses from the previous year						-
- Other decreases						-
Beginning balance of the current year	**408,360,690,000**	**3,254,265,000**	-	**3,073,451,644**	**18,273,574,585**	**432,961,981,229**
- Capital increase in the period		-	-	-		-
- Profits in the period	-	-	-	-	(7,412,432,475)	**(7,412,432,475)**
- Other increases	-	-	-	-		-
- Capital decrease in the period	-	-	-	-		-
- Losses in the period	-	-	-	-		-
- Other decreases	-	-	-	-		-
Ending balance	**408,360,690,000**	**3,254,265,000**	-	**3,073,451,644**	**10,861,142,110**	**425,549,548,754**

b) Details of owner's contributed capital

c) Capital transactions with owners and distribution of dividends and profits	**Current period**	**Previous period**
- Owner's investment capital	-	-
+ Capital contributions at the beginning of the year	408,360,690,000	408,360,690,000
+ Capital contributions increased during the year		
+ Capital contributions decreased during the year		
+ Capital contributions at the end of the yea	*408,360,690,000*	*408,360,690,000*
- Dividends and profit distributions	-	-

d) Shares

đ) Dividends:

e) Company Funds:	**End of the period**	**Beginning of the year**
- Investment and development fund	8,425,799,489	8,425,799,489
- Other funds		
Total	8,425,799,489	8,425,799,489

f) Income and expenses, gains or losses recognized directly in owners' equity according to specific accounting standards.

26. Differences on asset revaluation

27. Foreign exchange differences

28. Sources of expenditure

29. Off-balance sheet items

a) Operating lease assets: Total future minimum lease payments under contracts

b) Custodied Assets:

c) Foreign currencies:

	End of the period	**Beginning of the year**
US Dollar (USD)	1,129.94	1,129.94
Euro (EUR)	20.00	20.00

30. Other information disclosed by the company.

VII. Supplementary information for items presented in the Income statement

1. Gross revenue from goods sold and services rendered

Unit: VND

a) Renenue	**Current period**	**Previous period**
- Sales of goods rendered;		

- Sales of services rendered;	1,442,494,034	2,651,977,428
Total	**1,442,494,034**	**2,651,977,428**

b) Sales to related parties (detailed by entity).	**Current period**	**Previous period**
- Tay Do Culture and Book Service Joint Stock Company		
- Toan Luc Paper Joint Stock Company	90,000,000	90,000,000
- Viet My Education Culture Corporation	1,285,039,489	2,410,782,317
- Hoang Viet Educational Investment and Development Joint Stock Company	22,272,727	
- Sai Gon Vien Dong Technology Joint Stock Company	23,181,818	
- Other suppliers	22,000,000	151,195,111
Total	**1,442,494,034**	**2,651,977,428**

2. Deductions	**Current period**	**Previous period**
In which:		
Total	-	-

3. Cost of sales	**Current period**	**Previous period**
- Cost of goods sold;	661,212,774	102,631,259
Total	**661,212,774**	**102,631,259**

4. Financial income	**Current period**	**Previous period**
- Interest from deposits and loans	541,656,745	895,200,855
- Gains from the sale of investments;		
- Dividends and profit distributions;	1,648,136,000	5,413,470,000
- Foreign exchange rate gains;	-	-
- Interest on deferred sales, payment discounts;	-	
- Other financial income		
Total	**2,189,792,745**	**6,308,670,855**

5. Financial expenses	**Current period**	**Previous period**
- Loan interest expenses;		
- Payment discount, late payment interest;		
- Losses from the liquidation of financial investments;		
- Foreign exchange rate losses;		
- Provisions for impairment of trading securities and investment losses;		
- Other financial expenses;		
- Reductions in financial expenses. (Reversal of provisions)		
Total	-	-

6. Other income	**Current period**	**Previous period**
- Proceeds from the liquidation of fixed assets;		-
- Gains from asset revaluation;		-
- Penalties collected;		-
- Tax reductions;		-
- Other items	2,100,000	1,211,435,750
Total	**2,100,000**	**1,211,435,750**

7. Other expenses	**Current period**	**Previous period**
- Net carrying amount of fixed asset and costs of liquidation of fixed assets	-	149,977,336
- Losses from asset revaluation;	-	-
- Late payment tax expenses	2,923,367	
- Other items		27,000
Total	**2,923,367**	**150,004,336**

8. Selling, General and administration expenses	**Current period**	**Previous period**
a) General and administrative expenses incurred during the period	**10,382,683,113**	**9,189,957,115**
- Material and equipment expenses	96,657,347	180,536,087
- Labour expenses	1,137,287,400	2,134,318,935

- Depreciation expenses of fixed assets	1,257,239,503	1,728,780,984
- Provision expenses		
- Taxes, fees and charges	3,086,421,690	1,743,836,807
- Outsourcing services expenses	4,534,828,835	3,159,789,800
- Other G&A expenses.		
- Provisions for doubtful debts		
- Other cash expenses	270,248,338	242,694,502
b) Selling expenses incurred during the period	-	-
c) Reductions in General and administrative expenses	-	-
- Reversal of provisions for doubtful debts		

9. Production and business expenses by nature

Total	-	-

10. Current corporate income tax expense	**Current period**	**Previous period**
- Estimated quarterly corporate income tax expense	-	
Total	-	-

11. Deferred corporate income tax expense	**Current period**	**Previous period**
Total	-	-

VIII. Supplementary information for items presented in the Cash flow statement

IX. Other Information

1. Contingent liabilities, commitments, and other financial information:

2. Events occurring after the end of the accounting period

No significant events occurred after the end of the accounting period that need to be disclosed in the financial statements for Quarter 2 of 2026.

3. Information about related parties (in addition to the information disclosed in the sections above.

The related parties of the Company include:	**Relationship**
Binh Duong Branch	Dependent Units
- Toan Luc Paper Joint Stock Company	Subsidiary
- Tay Do Culture and Book Service Joint Stock Company	Associate
- Sai Gon Vien Dong Technology Joint Stock Company	Associate
- Minh Rong Tea Joint-Stock Company	Associate
- Hoang Viet Educational Investment and Development Joint Stock Company.	Associate

<u>Transactions occurring during the period between the Company and other related parties are as follows:</u>

	Accumulated from the beginning of the year to the end of the current period	
Toan Luc Paper Joint Stock Company		
Purchase of goods and services from the Subsidiary		
Sale of goods to the Subsidiary	90,000,000	90,000,000
Viet My Education Culture Corporation		
Purchase of goods and services from the related company	249,441,863	202,280,610
Sale of goods to the related company	1,285,039,489	3,138,055,044
Dividends	1,650,000,000	
Cash flows from operating activities	906,066,000	1,812,132,000
Interest paid for operating activities	610,323,288	
Tay Do Culture and Book Service Joint Stock Company		
Purchase of goods and services from the related company	-	-
Sale of goods to the related company	-	
Dividends	742,070,000	742,070,000
Sai Gon Vien Dong Technology Joint Stock Company		
Purchase of goods and services from the associate	-	-
Sale of goods to the Associate	23,181,818	-
Hoang Viet Educational Investment and Development Joint Stock Company		
Purchase of goods and services from the related company		
Sale of goods to the related company	22,272,727	
Dividends		5,171,400,000

Interest paid for operating activities	205,397,260

As of the end of Q2 2026, the receivables and payables with related parties are as follows:

	Ending balance	Beginning balance
Toan Luc Paper Joint Stock Company		
Receivables for goods	-	-
Payables for goods		
Advances to suppliers		
Loan receivables		380,000,000
Other receivables		
Toanluc Trading Joint Stock Company		
Receivables for goods	19,259,970,801	19,759,970,801
Payables for goods		
Tay Do Culture and Book Service Joint Stock Company		
Receivables for goods		
Payables for goods	-	-
Sai Gon Vien Dong Technology Joint Stock Company		
Receivables for goods	25,500,000	-
Payables for goods		-
Hoang Viet Educational Investment and Development Joint Stock Company		
Interest and dividends receivable		
Loan receivables	11,000,000,000	
Interest receivables	205,397,260	
Trade receivables	24,500,000	
Receivables from transfers		16,000,000,000
Viet My Education Culture Corporation		
Receivables from dividends		
Interest receivables	610,323,288	112,958,904
Receivables from business cooperation contracts	3,000,000,000	4,200,000,000
Loan receivables	33,700,000,000	35,000,000,000
Receivables for goods	-	
Payables for goods	-	

Types of financial instruments:

	Book value	
Financial assets	**30/06/2026**	**01/01/2026**
Cash and cash equivalents	1,405,456,174	324,614,330
Trade receivables and other short-term receivables	32,869,836,352	50,181,940,108
Long-term investments	387,009,407,140	377,309,407,140
Total	**421,284,699,666**	**427,815,961,578**
Financial liabilities		
Loans		
Trade payables and other short-term payables	876,292,296	698,690,322
Short-term accrued expenses		-
Total	**876,292,296**	**698,690,322**

Financial risk management:

The Company's financial risks include market risk, credit risk, and liquidity risk. The Company has established a control system to ensure a reasonable balance between the costs incurred from risks and the costs of risk management. The Board of Management is responsible for monitoring the risk management process to ensure a reasonable balance between risk and risk control..

Market Risk

The Company's business operations are primarily subject to risks arising from changes in prices, foreign exchange rates, and interest rates.

Price Risk:

The Company faces price risk related to equity instruments arising from short-term and long-term investments in equity securities due to the uncertainty of future prices of equity investments. The long-term equity investments are held for strategic purposes, and at the end of the quarter, the Company has no plans to sell these investments.

Foreign exchange rate risk:

The Company faces foreign exchange risk as the fair value of future cash flows from a financial instrument will fluctuate with changes in foreign exchange rates when loans, revenues, and expenses of the Company are denominated in currencies other than the Vietnamese Dong.

Interest rate risk:

The Company faces interest rate risk as the fair value of future cash flows from a financial instrument will fluctuate with changes in market interest rates when the Company has demand deposits or term deposits, loans, and debt subject to floating interest rates. The Company manages interest rate risk by analyzing competitive market conditions to obtain favorable interest rates aligned with the Company's objectives.

Credit risk:

Credit risk is the risk that a counterparty involved in a financial instrument or contract will not be able to fulfill its obligations, resulting in financial loss to the Company. The Company faces credit risks from its business operations (mainly from trade receivables) and financial activities (including bank deposits, loans, and other financial instruments).

Liquidity risk:

Liquidity risk is the risk that the Company may face difficulties in fulfilling its financial obligations due to a lack of capital. The Company's liquidity risk primarily arises from the mismatch in the maturity dates of its financial assets and liabilities.

Payment terms of financial liabilities based on the estimated payments under the contract (based on the cash flow of principal amounts) are as follows:

	From 1 year or less VND	Over 1 year to 5 years VND	Over 5 years VND	Total VND
As of 01/01/2026				
Loans and borrowings		-	-	-
Trade payables, other short-term payables	698,690,322	-	-	**698,690,322**
Short-term accrued expenses	-	-	-	-
	698,690,322	**0**	**0**	**698,690,322**
As of 30/06/2026				
Loans and borrowings		-		-
Trade payables, other short-term payables	876,292,296	-	-	**876,292,296**
Short-term accrued expenses		-	-	-
	876,292,296	-	-	**876,292,296**

The Company believes that the risk concentration for debt repayment is low. The Company is able to meet its current debt obligations from cash flow generated by business operations and funds received from maturing financial assets.

a. Events after the end of the quarter:

No material events occurred after the financial statements were prepared that require adjustments or disclosure in the financial statements.

b. Segment reporting:

The business segment includes divisions based on operating field

A business segment is a distinguishable segment of the Company engaged in the production or provision of individual products or services, or a group of related products or services, that has risks and economic benefits distinct from those of other business segments.

Segment Information

Indicator	Finished goods	Merchandise	Supplies	Services	Total
Revenue from goods sold and services rendered by segment		-	-	1,442,494,034	1,442,494,034
Cost of sales by segment				661,212,774	661,212,774
Gross profit from goods sold and services rendered by segment	-	-	-	**781,281,260**	**781,281,260**
Unallocated expenses by segment				-	10,382,683,113
Operating profit					***(7,411,609,108)***
Financial income					2,189,792,745
Financial expense				-	-
Other income				-	2,100,000
Other expense				-	2,923,367
Current corporate income tax expense				-	-
Deferred corporate income tax expense				-	-
Net profit after tax				-	**(7,412,432,475)**

4. Presentation of assets, revenue, and business performance by segment (by operating field or geographical region) in accordance with Accounting Standard No. 28 "Segment Reporting"(1):.

5. Comparative information (changes in information from the financial reports of previous accounting periods):

6. Information about going concern

7. Other Information: Explanation of fluctuations in business performance between the two periods (attached minutes).

Ho Chi Minh City, 24 July 2026

Preparer / Chief Accountant	General Director
Nguyen Thi Thuy Tien	Bui Quang Minh

M.S.D.N: 0300377756 - C.T.C.P
CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN THƯƠNG MẠI VIỄN ĐÔNG
Q.TÂN BÌNH - T.P HỒ CHÍ MINH