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

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

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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VIỄN ĐÔNG
VÌ CỘNG ĐỒNG
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/

CONSOLIDATED 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)

CONSOLIDATED 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**		**548,896,324,394**	**582,304,733,709**
I. Cash and cash equivalents	**110**	**V.1**	**21,075,648,478**	**7,990,433,233**
1. Cash	111		21,045,648,478	7,960,433,233
2. Cash equivalents	112		30,000,000	30,000,000
II. Short-term financial investments	**120**		**14,220,168,669**	**15,112,192,473**
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		11,200,000,000	11,200,000,000
5. Other short-term investments	125		3,020,168,669	3,912,192,473
6. Provision for impairment of other short-term investments (*)	126			
III. Short-term receivables	**130**		**236,653,070,785**	**298,165,257,828**
1. Short-term trade receivables	131	V.3(a)	172,920,595,336	243,686,655,837
2. Short-term prepayments to suppliers	132		76,711,906,775	56,990,628,178
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)	32,570,349,586	44,170,438,671
6. Provisions for short-term doubtful debts (*)	136		(45,549,780,912)	(46,682,464,858)
7. Shortage of assets awaiting resolution	137	V.5		
IV. Inventories	**140**	**V.7**	**271,457,905,887**	**256,815,906,158**
1. Inventories	141		271,457,905,887	256,815,906,158
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**		**5,489,530,575**	**4,220,944,017**
1. Short-term prepaid expenses	161	V.14(a)	53,094,429	71,655,222
2. Deductible VAT	162		5,373,931,737	3,914,294,901
3. Taxes and other receivables from the State	163	V.19(b)	62,504,409	234,993,894
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**		**579,842,193,234**	**539,797,497,540**
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**		***50,822,987,687***	***45,943,648,896***
1. Tangible fixed assets	221	V.9	46,359,314,920	41,365,432,451
- Historical cost	222		*137,694,717,632*	*128,262,946,776*

ASSETS	Code	Note	Ending balance	Beginning balance
1	2	3	4	5
- Accumulated depreciation (*)	223		*(91,335,402,712)*	*(86,897,514,325)*
2. Financial leased assets	224	V.11		
- Historical cost	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227	V.10	4,463,672,767	4,578,216,445
- Initial cost	228		*8,333,461,916*	*8,333,461,916*
- Accumulated depreciation (*)	229		*(3,869,789,149)*	*(3,755,245,471)*
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**	**18,751,415,355**	**18,751,415,355**
- Historical costs	241		18,751,415,355	18,751,415,355
- 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**		**502,899,005,163**	**465,699,005,163**
1. Investments in subsidiaries	261			
2. Investments in joint ventures and associates	262		237,348,345,163	237,348,345,163
3. Investments in other entities	263		221,604,160,000	194,104,160,000
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**		**1,057,832,529**	**1,832,336,470**
1. Long-term prepaid expenses	271	V.14(b)	612,795,191	942,261,796
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)	445,037,338	890,074,674
TOTAL ASSETS (280 = 100 + 200)	**280**		**1,128,738,517,628**	**1,122,102,231,249**
C. LIABILITIES	**300**		**500,433,274,027**	**487,066,926,978**
I. Current liabilities	**310**		**497,333,274,027**	**482,966,926,978**
1. Short-term trade payables	311	V.17(a)	94,123,885,852	51,964,500,168
2. Short-term advances from customers	312		22,495,799,623	14,295,682,716
3. Dividends and profit payable	313			
4. Taxes and other obligations to the State Budget	314	V.19(a)	100,215,815	4,655,332,179
5. Payables to employees	315			
6. Short-term accrued expenses	316	V.20(a)		331,064,864
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)	794,407,281	686,858,002
11. Short-term borrowings and financial leases	321	V.16(a)	377,724,532,714	408,920,056,307
12. Provisions for short-term payables	322	V.25(a)		
13. Bonus and welfare funds	323		2,094,432,742	2,113,432,742
14. Price stabilization fund	324			
15. Trading Government bonds	325	V.23		
II. Non-current liabilities	**330**		**3,100,000,000**	**4,100,000,000**

ASSETS	Code	Note	Ending balance	Beginning balance
1	2	3	4	5
1. Long-term trade payables	331	V.17(b)		
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)	3,100,000,000	4,100,000,000
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**		**628,305,243,601**	**635,035,304,271**
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)	5,032,671,673	5,032,671,673
3. Bond conversion options	413	V.27(e)		
4. Other sources of capital	414		3,367,759,813	3,367,759,813
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		10,774,125,649	10,774,125,649
9. Other funds	419			
10. Retained earnings	420		42,344,069,009	49,498,865,958
- Retained earnings accumulated to the end of the previous period	420a		49,498,865,958	49,031,611,438
- Retained earnings of the current period	420b		-7,154,796,949	467,254,520
Non-controlling interests	429		158,425,927,457	158,001,191,178
TOTAL LIABILITIES AND OWNER'S EQUITY (440= 300+400)	**440**		**1,128,738,517,628**	**1,122,102,231,249**

Ho Chi Minh City, 24 July 2026

Preparer / Chief Accountant

General Director

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

Nguyen Thi Thuy Tien

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)

CONSOLIDATED 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	258,293,318,587	268,394,918,297	512,167,780,353	495,660,840,795
2. Deductions	02	VI.2				-
3. Net revenue from goods sold and services rendered (10 = 01-02)	10		**258,293,318,587**	**268,394,918,297**	**512,167,780,353**	**495,660,840,795**
4. Cost of sales	11	VI.3	243,017,828,902	250,162,397,748	481,890,927,291	463,616,843,845
5. Gross profit from goods sold and services rendered (20 = 10-11)	20		**15,275,489,685**	**18,232,520,549**	**30,276,853,062**	**32,043,996,950**
6. Gain/(loss) on sale and disposal of investment property	21	VI.4				
7. Financial income	22	VI.5	4,447,162,102	9,337,868,309	6,504,723,727	15,275,658,677
8. Financial expenses	23	VI.6	*8,649,786,078*	9,360,799,911	14,962,687,409	14,662,617,391
- In which: Interest expense	24		7,031,575,038	5,667,720,437	12,925,414,540	9,844,049,100
9. Selling expenses	25	VI.9	4,425,110,647	4,305,291,713	8,668,782,149	10,158,207,970
10. General and administration expenses	26	VI.9	15,330,810,259	12,790,516,668	21,984,863,147	21,146,782,683
11. Operating profit {30 = 20 + 21 + 22 – (23 + 25 + 26)}	30		**(8,683,055,197)**	**1,113,780,566**	**-8,834,755,916**	**1,352,047,583**
12. Other income	31	VI.7	1,744,479,623	2,060,010,257	2,153,970,924	2,079,281,205
13. Other expenses	32	VI.8	40,677,176	159,507,176	49,275,679	180,200,150
14. Other profit (40 = 31 - 32)	40		**1,703,802,447**	**1,900,503,081**	**2,104,695,245**	**1,899,081,055**
15. Profit from other activities (50 = 30 + 40)	50		**(6,979,252,750)**	**3,014,283,647**	**-6,730,060,671**	**3,251,128,638**
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		**(6,979,252,750)**	**3,014,283,647**	**-6,730,060,671**	**3,251,128,638**
Profit after tax attributable to Parent Company	*61*		**(7,300,348,253)**	**1,786,453,454**	**-7,154,796,949**	**1,916,483,974**
Profit after tax attributable to non-controlling shareholders	62		**321,095,503**	**1,227,830,193**	**424,736,278**	**1,334,644,664**
19. Basic earnings per share (*)	70		(179)	44	(175)	47
20. Diluted earnings per share (*)	71					

Ho Chi Minh City, 24 July 2026

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

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

VIEN DONG INVESTMENT DEVELOPMENT TRADING CORPORATION

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)

CONSOLIDATED CASH FLOW STATEMENT

QUARTER 2 OF 2026

(Indirect method)

Unit: VND

Items	Code	Note	Accumulated from the beginning of the year to the end of the current period	
			Current year	Previous year
1	2	3	4	5
CASH FLOWS FROM OPERATING ACTIVITIES				
Profit before tax	01		(6,979,252,750)	3,014,283,647
Adjustments for:				
Depreciation and amortisation of fixed assets and inves	02		2,274,358,695	1,648,653,329
Provisions	03		(1,132,683,642)	
Gain/(losses) from unrealized foreign exchange differen	04			
Gain from investing activities	05			
Interest expense	06		7,031,575,038	5,667,720,437
Other adjustments	07			
Operating profit before movements in working capital working capital	08		1,193,997,341	10,330,657,413
Increase, decrease in receivables	09		1,783,068,709	(8,531,152,494)
Increase, decrease in inventories	10		(15,840,941,946)	(1,328,647,586)
Increase, decrease in payables (excluding accrued loan interest and corporate income tax payable)	11		23,149,876,133	(55,611,261,775)
Increase, decrease in prepaid expenses	12		142,174,094	171,384,352
Increase, decrease in trading securities	13			
Interest paid	14		(6,977,473,668)	(5,604,221,807)
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**		**3,431,700,663**	**(60,693,241,897)**
CASH FLOWS FROM INVESTING ACTIVITIES				
Acquisition and construction of fixed assets and other lo	21		(5,159,756,178)	(164,757,476)
Proceeds from sale, disposal of fixed assets and other l	22			
Cash outflow for lending, buying debt instruments of oth	23		(2,076,092,846)	(45,660,000,000)
Cash recovered from lending, selling debt instruments o	24			
Cash outflow for equity investments in other entities	25		(8,700,000,000)	
Cash recovered from equity investments in other entitie	26			36,141,453,720
Interest earned, dividends and profits received	27		2,270,552,623	
Net cash flows from investing activities	**30**		**(13,665,296,401)**	**(9,683,303,756)**
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			

Items	Code	Note	Accumulated from the beginning of the year to the end of the current period	
			Current year	Previous year
1	2	3	4	5
Proceeds from borrowings	33		20,972,261,044	65,680,209,841
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**		**20,972,261,044**	**65,680,209,841**
NET CASH FLOWS DURING THE YEAR	**50**		***10,738,665,306***	***(4,696,335,812)***
Cash and cash equivalents at the beginning of the y	**60**		**10,336,983,172**	**24,594,581,990**
Effects of changes in foreign exchange rates	61		-	-
Cash and cash equivalents at the end of the year	**70**		**21,075,648,478**	**19,898,246,178**

Ho Chi Minh City, 24 July 2026

Preparer / Chief Accountant

Nguyen Thi Thuy Tien

General Director

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

Bui Quang Minh

Form B09 - DN
(Issued in conjunction with Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

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

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:

20. Principles and methods for revenue recognition:

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**	**Beginning of the year**
- Cash on hand	1,580,081,603	658,960,659
- Demand deposits	19,465,566,875	7,301,472,574
- Cash in transit	30,000,000	30,000,000
Total	**21,075,648,478**	**7,990,433,233**

2. Financial investments		
a) Trading securities		
b) Held-to-maturity investments	14,220,168,669	15,112,192,473
c) Investments in other entities		

- Investments in subsidiari	**End of the period**			**Beginning of the year**		
	Historical cost	**Provision**	**Fair value**	**Historical cost**	**Provision**	**Fair value**
+ An Tuong Viet Joint Stock Company			-			-
+ Tay Do Culture and Book S	27,294,117,951	41.48%	27,294,117,951	27,294,117,951	41.48%	27,294,117,951
+ Sai Gon Vien Dong Technology Joint Stock Company	104,115,571,942	40.67%	104,115,571,942	104,115,571,942	40.67%	104,115,571,942
+ Minh Rong Tea Joint-Stoc	5,588,807,923	27.04%	5,588,807,923	5,588,807,923	27.04%	5,588,807,923
+ Hoang Viet Educational In	100,349,847,347	38.70%	100,349,847,347	100,349,847,347	38.70%	100,349,847,347
Total	**237,348,345,163**		**237,348,345,163**	**237,348,345,163**		**237,348,345,163**

- Investments in other entit	**End of the period**			**Beginning of the year**		
	Historical cost	**Provision**	**Fair value**	**Historical cost**	**Provision**	**Fair value**
+ Toanluc Trading Joint Stock Company		-				
+ Viet Insight Psychological Science Applying Company	337,500,000	(337,500,000)	-	337,500,000	(337,500,000)	-
+ Viet My Education Culture	121,850,660,000	-	121,850,660,000	94,350,660,000		94,350,660,000
+ Tac Paritas Joint Stock Cc	80,000,000,000	-	80,000,000,000	80,000,000,000	-	80,000,000,000
+ Viet My Anh High School		-	-		-	-
+ Viet Impression Joint Stock Company	19,000,000,000		19,000,000,000	19,000,000,000		19,000,000,000
+ Tam An Restaurant Joint Stock Company	416,000,000	(416,000,000)	-	416,000,000	(416,000,000)	-
Total	**221,604,160,000**	**(753,500,000)**	**220,850,660,000**	**194,104,160,000**	**(753,500,000)**	**193,350,660,000**

d) Held-to-maturity investme	**End of the period**		**Beginning of the year**	
	Historical cost	**Provision**	**Historical cost**	**Provision**
+ Hoang Viet Educational Inv	11,000,000,000			
+ *Viet My Education Culture*	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	**Beginning of the year**
- Toanluc Trading Joint Stock Company	19,259,970,801	19,759,970,801
- Dai Viet A Cultural Company Limited	9,896,136,330	30,292,611,460
- Tri Duc Thai Thinh Cultural Co.,Ltd	3,104,381,079	8,491,594,960
- TAC Paritas Joint Stock Company		
- Vina Morning Star Import-Export Service And	9,699,145,003	9,699,145,003
- Ho Chi Minh City Nhan Dan Newspaper Printi	29,549,209,755	29,879,975,630

- Tran Phu Printing Joint Stock Company	502,928,065	5,798,322,373
- Army Print No.2 Company limited	178,414,050	404,052,166
- Khatoco Packaging Printing Joint Stock Comp	30,590,215,175	24,780,607,449
- Viet My Education Culture Corporation		
- An Hao Company Limited	1,123,767,197	9,134,024,869
- Soc Trang Printing Joint Stock Company	2,773,548,000	79,648,129
- Hương Trang Company Ltd	9,904,549,688	14,614,759,682
- Viet Nam Sts Service And Trading Joint Stock	1,808,826,377	1,808,826,377
- Tay Do Culture and Book Service Joint Stock Company		1,084,623,871
- Printing No 7 Joint Stock Company	5,514,894,360	23,136,423,827
- Ho Chi Minh City Lottery One Member Limited Liability Company – Fina		6,067,167,840
- Sai Gon Vien Dong Technology Joint Stock C	25,500,000	
- Hoang Viet Investment Development Educatio	24,500,000	
- Song Hanh Advertising Investment Joint Stock Company		8,771,086,072
- Other customers	48,964,609,456	49,883,815,328
Total	**172,920,595,336**	**243,686,655,837**

b) Long-term trade receivables

c) Account receivable from related parties:	End of the period	**Beginning of the year**
- Sai Gon Vien Dong Technology Joint Stock C	25,500,000	-
- Tay Do Culture and Book Service Joint Stock	-	1,084,623,871
- Viet My Education Culture Corporation	-	-
- Hoang Viet Educational Investment and Devel	24,500,000	
- Toanluc Trading Joint Stock Company	19,259,970,801	19,759,970,801
Total	**19,309,970,801**	**20,844,594,672**

4. Other receivables

a) Short-term	**End of the period**		**Beginning of the year**	
	Value	**Provision**	**Value**	**Provision**
- Receivables from short-terı	5,000,000		5,000,000	-
- Receivables for dividends ε	1,692,500,000	-	4,200,000,000	-
- Advances	44,811,701		24,865,400	-
- Receivable from business (	3,000,000,000			
- Receivables from interest c	2,324,297,124	-	1,770,711,555	-
- Other receivables.	25,503,740,761		38,169,861,716	
Total	**32,570,349,586**	-	**44,170,438,671**	-

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-I	9,699,145,003	9,699,145,003	9,699,145,003	9,699,145,003
- Toanluc Trading Joint Stoc	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 materials and materials	443,904,509			
-Finished goods	3,230,476,134		2,716,192,035	
- Merchandise goods	267,783,525,244		254,099,714,123	
Total	**271,457,905,887**	-	**256,815,906,158**	-

8. Long-term assets in process

a) Long-term work in process

b) Construction in progress (Details for projects accounting for 10%	**End of the period**	**Beginning 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	101,255,487,187	13,458,246,138	11,127,434,144	2,421,779,307	**128,262,946,776**
- Acquisition during the year					
- Completed investment in Construction	9,431,770,856				**9,431,770,856**
- Other increases			-	-	-
- Transfers to Investment property classification	-	-	-	-	-
- Disposals	-			-	
- Other reduction	-	-	-	-	-
Ending balance	110,687,258,043	13,458,246,138	11,127,434,144	2,421,779,307	**137,694,717,632**
Accumulated depreciation					-
Begining balance	67,600,131,321	10,894,503,763	8,215,040,365	2,408,640,407	**89,118,315,856**
- Depreciation during the period	1,936,193,783	123,863,940	153,445,801	3,583,332	**2,217,086,856**
- Other increases					-
- Transfers to Investment property classification					-
- Disposals					
- Other reduction					-
Ending balance	69,536,325,104	11,018,367,703	8,368,486,166	2,412,223,739	**91,335,402,712**
Net carrying amount					
- At the beginning of the year	33,655,355,866	2,563,742,375	2,912,393,779	13,138,900	**39,144,630,920**
- At the end of the period	41,150,932,939	2,439,878,435	2,758,947,978	9,555,568	**46,359,314,920**

10. Increase, decrease in intangible fixed assets:

Items	Land use rights	Issuance rights	Copy rights, patents	Other intangible fixed asset	Total
Cost					
Begining balance	7,726,577,193	-	606,884,723	-	**8,333,461,916**
- Acquisition during the year	-	-		-	-
- Created internally by the company	-	-	-	-	-
- Increases due to business consolidations	-	-	-	-	-
- Other increases	-	-	-	-	-
- Disposals	-	-	-	-	-
- Other reduction	-	-		-	
Ending balance	7,726,577,193	-	606,884,723	-	**8,333,461,916**
Accumulated amortisation					
Begining balance	3,334,674,257	-	477,843,053	-	**3,812,517,310**
- Amortisation during the period	49,529,340	-	7,742,499	-	**57,271,839**
- Other increases	-	-	-	-	-
- Disposals	-	-	-	-	-
- Other reduction	-	-	-	-	-
Ending balance	3,384,203,597	-	485,585,552	-	**3,869,789,149**
Net carrying amount					
- At the beginning of the year	4,391,902,936	-	129,041,670	-	**4,520,944,606**
- At the end of the period	4,342,373,596	-	121,299,171	-	**4,463,672,767**

- Net carrying amount at the end of the period of intangible assets used as collateral for loans; 4,342,373,596
- Historical cost of fully depreciated intangible assets still in use:
- Notes and other explanations of the figures;

11. Increase, decrease in financial leased fixed assets:

12. Increase, decrease in investment properties:

Items	Beginning balance	Increase in the period	Decrease in the period	Ending balance
a) Investment properties				
Cost	-	-	-	-
- Land use rights	-	-	-	-
- Buildings	-	-	-	-

- Buildings and Land use rights	-	-	-	-
- Infrastructure	-	-	-	-
Accumulated depreciation	-	-	-	-
- Land use rights	-	-	-	-
- Buildings	-	-	-	-
- Buildings and Land use rights	-	-	-	-
- Infrastructure	-	-	-	-
Net carying amount	-	-	-	-
- Land use rights	-	-	-	-
- Buildings	-	-	-	-
- Buildings and Land use rights	-	-	-	-
- Infrastructure	-	-	-	-
	-	-	-	-
b) Investment property held for appreciation	-	-	-	-
Cost	-	-	-	-
- Land use rights	18,751,415,355	-	-	18,751,415,355
- Buildings	-	-	-	-
- Buildings and Land use rights	-	-	-	-
- Infrastructure	-	-	-	-
Impairment loss	-	-	-	-
- Land use rights	-	-	-	-
- Buildings	-	-	-	-
- Buildings and Land use rights	-	-	-	-
- Infrastructure	-	-	-	-
Net carrying amount	-	-	-	-
- Land use rights	18,751,415,355	-	-	18,751,415,355
- Buildings	-	-	-	-
- Buildings and Land use rights	-	-	-	-
- Infrastructure	-	-	-	-

- Net carrying amount at the end of the period of investment property used as collateral for loans;
- Historical cost of fully depreciated investment property but is still leased or held for appreciation:;
- Notes and other explanations of the figures;

13. Prepaid expenses	**End of the period**	**Beginning of the year**
a) Short-Term (detailed by each item)		
- Allocated tools and instruments used;	9,868,515	28,483,795
- Allocated prepaid expenses (insurance, software, etc. intangible	43,225,914	43,171,427
Total	**53,094,429**	**71,655,222**
b) Long-Term		
- Allocated tools and instruments used;	577,632,994	885,832,888
- Allocated prepaid expenses	35,162,197	56,428,908
- Business cooperation expenses		
Total	**612,795,191**	**942,261,796**

14. Other assets

a) Short-Term (detailed by

b) Long-Term (detailed by each item)

15. Borrowings and financ	**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	377,724,532,714	377,724,532,714	227,880,148,856	211,344,781,806	361,189,165,664	361,189,165,664
b) Long-term loans	3,100,000,000	-			3,100,000,000	3,100,000,000
Total	**380,824,532,714**	**377,724,532,714**	**227,880,148,856**	**211,344,781,806**	**364,289,165,664**	**364,289,165,664**

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 payabl	**Value**	**Amount expected to settle debts**	**Value**	**Amount expected to settle debts**
- Foreign supplier (Deferred	84,052,828,787	84,052,828,787	46,610,217,197	46,610,217,197

- Viet My Education Culture Corporation				-
- CP Paper Corporation	3,213,847,227	3,213,847,227		-
- Duc Tri Aluminum Glass S	49,808,272	49,808,272	358,426,640	358,426,640
- Khanh Hoi Printing And Se	321,715,535	321,715,535	252,422,321	252,422,321
- Thien Phat Advertising Company Limited				
- An Nhien Advertising Company Limited				-
- Night & Day Security Servi	74,520,000	74,520,000	74,520,000	74,520,000
- Lien Thanh Viet Nam Mechanical Electrical Joint Stock Company				
- MM Packaging Vidon Limited Liability Company			358,426,640	358,426,640
- Huynh Tan Phat Refrigera	12,883,786	12,883,786	12,883,786	12,883,786
- Vinh Thinh Paper Trading Company Limited				-
- Sotrans Logistics One Mer	5,311,450,167	5,311,450,167	4,097,666,560	4,097,666,560
- Tac Paritas Joint Stock Company		-		-
- Other suppliers	1,086,832,078	1,086,832,078	199,937,024	199,937,024
Total	**94,123,885,852**	**94,123,885,852**	**51,964,500,168**	**51,964,500,168**

b) Long-term trade payables

c) Overdue loans and financial leases not yet

d) Payables to related parti

17. Taxes and other obligations to the State Budget

	Beginning of the ye	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		20,483,081,932	20,483,081,932	-
- Import & export duties		642,646,384	642,646,384	-
- Personal income tax	34,736,066	131,041,346	65,561,597	100,215,815
- Land tax		3,086,421,690	3,086,421,690	
- Business-license tax				
- Corporate income tax		9,838,980	9,838,980	-
- Late payment interest		10,661,084	10,661,084	-
Total	**34,736,066**	**24,363,691,416**	**24,298,211,667**	**100,215,815**
b) Receivables (detailed by each type of tax)				
- Excess corporate income t	(62,504,409)			(62,504,409)
- Deductible input value add	4,895,965,482	20,989,176,525	20,511,210,270	5,373,931,737
Total	**4,833,461,073**	**20,989,176,525**	**20,511,210,270**	**5,311,427,328**

c) Corporate income tax

Corporate income tax payables for the period ar	**Office**		**Subsidiary**	**Binh Duong Branch**
Total accounting profit before tax	**(7,412,432,475)**		**655,698,393**	
Adjustments increase	**200,923,367**		**37,753,809**	**-**
- Provision for bad debts				-
- Board of Directors remuneration	198,000,000			
- Non-deductible expenses	2,923,367		37,753,809	
Adjustments decrease	**3,298,136,000**		**1,883,789,500**	**-**
- Dividend and profit distribution	3,298,136,000		*1,883,789,500*	-
Taxable income	**(10,509,645,108)**	-	**(1,190,337,298)**	-
Corporate income tax rate	**20%**		**20%**	**20%**

Current corporate income tax expense

Carryforward of Second Quarter Losses

Current corporate income tax expense (After loss carryforward)

18. Accrued expenses

19. Other payables	**End of the period**	**Beginning of the year**

a) Short-term

	End of the period	Beginning of the year
- Trade union fee;	614,594,887	621,174,374
- Social isurance; public health isurance	1,164,029	1,164,030
- Short-term deposits received;		
- Payment of custody deposit		
- Other payables.	178,648,365	395,584,461
Total	**794,407,281**	**1,017,922,865**

b) Long-term (detailed by each item)	**End of the period**	**Beginning 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**	**Beginning 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	5,032,671,673	-	3,367,759,813	49,498,865,958	**466,259,987,444**
- Capital increase in the previous year						-
- Profits from the previous year					145,551,304	**145,551,304**
- 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	5,032,671,673	-	3,367,759,813	49,644,417,262	**466,405,538,748**
- Capital increase in the period		-	-	-		-
- Profits in the period	-	-	-	-		-
- Other increases	-	-	-	-		-
- Capital decrease in the period	-	-	-	-		-
- Losses in the period	-	-	-	-	(7,300,348,253)	**(7,300,348,253)**
- Other decreases	-	-	-	-		-
Ending balance	**408,360,690,000**	**5,032,671,673**	-	**3,367,759,813**	**42,344,069,009**	**459,105,190,495**

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	#############	408,360,690,000
- Dividends and profit distribu	-	-

d) Shares

đ) Dividends:

e) Company Funds:	End of the period	Beginning of the year
- Investment and developme	10,774,125,649	10,774,125,649
- Other funds		
Total	10,774,125,649	10,774,125,649

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;	204,335,300,909	219,156,888,008
- Sales of services rendered;	1,352,494,034	2,561,977,428
- Sales of finished goods;	52,605,523,644	46,676,052,861
+ Revenue from construction contracts recognized in the period;	-	-
+ Total accumulated revenue of construction contracts recorded up to the preparing the financial statements.	-	-
Total	**258,293,318,587**	**268,394,918,297**

b) Sales to related parties (detailed by entity).	Current period	Previous period
- Tay Do Culture and Book Service Joint Stock Company	14,886,344,562	28,349,206,018
- Toan Luc Paper Joint Stock Company		
- Sai Gon Vien Dong Technology Joint Stock Company	23,181,818	
- Hoang Viet Educational Investment and Development Joint Stock Com	22,272,727	
- Viet My Education Culture Corporation	1,285,039,489	2,410,782,317
- Other suppliers	242,076,479,991	237,634,929,962
Total	**258,293,318,587**	**268,394,918,297**

As revenue has been recognized for the entire amount of advance payments received.

2. Deductions	Current period	Previous period
Total	-	-

3. Cost of sales	Current period	Previous period
- Cost of goods sold;	243,017,828,902	250,162,397,748

Total	**243,017,828,902**	**250,162,397,748**

4. Financial income	**Current period**	**Previous period**
- Interest from deposits and loans	911,763,986	825,309,986
- Gains from the sale of investments;		
- Dividends and profit distributions;	3,531,925,500	8,497,559,500
- Foreign exchange rate gains;	3,472,616	14,998,823
- Interest from Deferred Sales and Payment Discounts;		
- Other Financial Income		
Total	**4,447,162,102**	**9,337,868,309**

5. Financial expenses	**Current period**	**Previous period**
- Loan interest expenses;	7,031,575,038	5,667,720,437
- Payment discount, late payment interest;		
- Losses from the liquidation of financial investments;		
- Foreign exchange rate losses;	1,618,211,040	3,693,079,474
- Provisions for impairment of trading securities and investment losses;		
- Other financial expenses;		
- Reductions in financial expenses. (Reversal of provisions)		
Total	**8,649,786,078**	**9,360,799,911**

6. Other income	**Current period**	**Previous period**
- Proceeds from the liquidation of fixed assets;		
- Gains from asset revaluation;		
- Penalties collected;		
- Tax reductions;		
- Other items	1,744,479,623	2,060,010,257
Total	**1,744,479,623**	**2,060,010,257**
		-

7. Other expenses	**Current period**	**Previous period**
- Net carrying amount of fixed asset and costs of liquidation of fixed asset	-	149,977,336
- Losses from asset revaluation;	-	
- Late payment tax expenses	2,923,367	
- Other items	37,753,809	9,529,840
Total	**40,677,176**	**159,507,176**

8. Selling, General and administration expenses	**Current period**	**Previous period**
a) General and administrative expenses incurred during the period	**15,330,810,259**	**12,790,516,668**
- Material and equipment expenses	96,657,347	180,536,087
- Labour expenses	3,607,198,355	3,911,353,565
- Depreciation expenses of fixed assets	1,613,145,921	2,090,985,600
- Taxes, fees and charges	3,086,421,690	
- Outsourcing services expenses	7,789,822,554	3,205,157,114
- Other general and administrative expenses		3,159,789,800
- Provisions for doubtful debts		
- Other cash expenses	270,248,338	242,694,502
Reversal of provision for doubtful receivables	(1,132,683,946)	
b) Selling expenses incurred during the period	**4,425,110,647**	**4,305,291,713**
- Materials expenses:	-	-
- Labour expenses:	318,165,039	409,530,000
- Depreciation expenses of fixed assets:		
- Outsourcing services expenses:	4,106,945,608	3,895,761,713
- Other cash expenses:		-
c) Reductions in General and administrative expenses	**(1,132,683,946)**	**-**
- Hoàn nhập dự phòng bảo hành sản phẩm, hàng hóa;	(1,132,683,946)	
- Others.		

9. Operating costs

- Materials expenses:	50,774,342,788	46,186,272,651
- Labour expenses:	4,856,527,934	5,182,710,918
- Depreciation expenses of fixed assets:	1,613,145,921	2,090,985,600

- Outsourcing services expenses:	11,896,768,162	7,100,918,827
- Other cash expenses:	270,248,338	242,694,502
Total	**69,411,033,143**	**60,803,582,498**

Note: The item "Operating expenses by nature" comprises expenses incurred during the period and presented in the Balance Sheet and the Income Statement.

For manufacturing enterprises, the disclosure of expenses by nature is based on the amounts incurred in the following accounts:

Account 621 – Direct materials costs;
Account 622 – Direct labor costs;
Account 623 – Machinery usage costs;
Account 627 – Manufacturing overhead;
Account 641 – Selling expenses;
Account 642 – General and administrative expenses.

For trading enterprises, the disclosure of expenses by nature is based on the amounts incurred in the following accounts (excluding the purchase cost of goods):

(excluding the cost of goods purchased):	**Current period**	**Previous period**
Account 156 – Goods/Inventory;	-	-
Account 632 – Cost of goods sold;	-	-
Account 641 – Selling expenses;	-	-
Account 642 – General and administrative expenses.	-	-

Enterprises may choose other bases, provided that the disclosure of expenses by nature is complete and adequate.

11. Deferred corporate income tax expense	**Current period**	**Previous period**
Quarterly provisional corporate income tax expense		-
Adjustment of corporate income tax expense of prior years into expens	-	-

11. Deferred corporate income tax expense	**Current period**	**Previous period**
- Deferred corporate income tax expense arising from temporary differences		

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

1. Non-cash transactions affecting future cash flow statements.

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	Associate
- Sai Gon Vien Dong Technology Joint Stock C	Associate
- Minh Rong Tea Joint-Stock Company	Associate
- Hoang Viet Educational Investment and Development Joint Stock	Associate
- Viet My Education Culture Corporation	Related company

<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	
	Current period	**Previous period**
Vien Dong Investment Development Trading Corporation		
Purchase of goods and services from the assoc	-	-
Sale of goods to the Associate	-	-
Viet My Education Culture Corporation		
Purchase of goods and services from the relate	249,441,863	202,280,610
Sale of goods to the related company	1,285,039,489	3,138,055,044
Dividends	2,598,566,000	1,812,132,000
Cash flows from operating activities	1,650,000,000	
Interest paid for operating activities	1,041,450,411	
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	14,886,344,562	28,349,206,018
Dividends	933,359,500	933,359,500

Sai Gon Vien Dong Technology Joint Stock Company		
Purchase of goods and services from the assoc	20,162,994	-
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		7,064,200,000
Interest paid for operating activities	205,397,260	

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

	Ending balance	Beginning balance
Tay Do Culture and Book Service Joint Stock Company		
Receivables for goods	-	1,084,623,871
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		
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	1,041,450,411	112,958,904
Receivables from business cooperation contract	3,000,000,000	4,200,000,000
Loan receivables	33,700,000,000	35,000,000,000
Receivables for goods		
Payables for goods		
Toanluc Trading Joint Stock Company		
Receivables for goods	19,259,970,801	19,759,970,801
Payables for goods	6,507,395,948	6,507,395,948

<u>Types of financial instruments:</u>

	Book value	
Financial assets	**30/06/2026**	**01/01/2026**
Cash and cash equivalents	21,075,648,478	7,990,433,233
Trade receivables and other short-term receivab	205,490,944,922	287,857,094,508
Long-term investments	502,899,005,163	465,699,005,163
Loans	-	-
Total	**729,465,598,563**	**761,546,532,904**
Financial liabilities		
Loans	380,824,532,714	413,020,056,307
Trade payables and other short-term payables	94,918,293,133	52,651,358,170
Short-term accrued expenses		331,064,864
Total	**475,742,825,847**	**466,002,479,341**

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 is exposed to foreign exchange risk as the fair value or future cash flows of a financial instrument will fluctuate due to changes in foreign exchange rates wl

Interest rate risk:

The Company is exposed to interest rate risk as the fair value or future cash flows of a financial instrument will fluctuate due to changes in market interest rates when the

The Company manages interest rate risk by analyzing market conditions to obtain favorable interest rates consistent 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	Over 1 year to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As of 01/01/2026				
Loans and borrowings	408,920,056,307	4,100,000,000	-	413,020,056,307
Trade payables, other short-	52,651,358,170	-	-	52,651,358,170
Short-term accrued expense	331,064,864	-	-	331,064,864
				-
	461,902,479,341	4,100,000,000	0	466,002,479,341
As of 30/06/2026				
Loans and borrowings	377,724,532,714	3,100,000,000	-	380,824,532,714
Trade payables, other short-	94,918,293,133	-	-	94,918,293,133
Short-term accrued expense	-	-	-	-
	472,642,825,847	3,100,000,000	0	475,742,825,847

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	52,605,523,644	204,335,300,909	-	1,352,494,034	258,293,318,587
Cost of sales by segment		243,017,828,902	-	-	243,017,828,902
Gross profit from goods sold and services rendered by segment	**52,605,523,644**	**(38,682,527,993)**	**-**	**1,352,494,034**	**15,275,489,685**
Unallocated expenses by segment				-	(19,755,920,906)
Operating profit					***(2,498,821,529)***
Financial income					4,447,162,102

Financial expense				-	(8,649,786,078)
Other income				-	1,744,479,623
Other expense				-	(40,677,176)
Current corporate income tax expense				-	-
Deferred corporate income tax expense				-	
Net profit after tax				-	**(6,979,252,750)**

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

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

Nguyen Thi Thuy Tien

Bui Quang Minh