EDUCATIONAL BOOK JOINT STOCK COMPANY IN HA NOI CITY

Interim consolidated financial statements

For the first 6 months of 2026

Signature Not Verified
Ký bởi: CÔNG TY CỔ PHẦN SÁCH GIÁO DỤC TẠI THÀNH PHỐ HÀ NỘI
Ký ngày: 27/8/2026 16:28:28

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REPORT OF MANAGEMENT

The Management of Educational Book Joint Stock Company in Ha Noi City presents this report together with the reviewed interim consolidated financial statements for the first 6 months of 2026.

Overview

Educational Book Joint Stock Company in Ha Noi City (the "Company") was incorporated under Decision No. 1575/QD-TC dated 29/03/2004 by Viet Nam Education Publishing House (now Viet Nam Education Publishing House Limited Company). The Company is an independent accounting entity, operating in accordance with its Business Registration Certificate dated 24/05/2004 issued by the Hanoi Department of Planning and Investment, the Law on Enterprises, the Company's Charter, and other relevant regulations.

Since its establishment, the Company has amended its Business Registration Certificate (now Enterprise Registration Certificate No. 0101493714) 14 times, with the latest amendment dated 13/07/2026.

The Company listed its shares on the Hanoi Stock Exchange on 21/12/2006 under the ticker symbol EBS.

Charter capital: VND102,194,840,000.

Share capital as at 30/06/2026: VND102,194,840,000, of which Viet Nam Education Publishing House Limited Company owns 26%.

Head office

- Address: Building D, 2nd Floor, Vinaconex 1 Office Area, 289A Khuat Duy Tien Street, Dai Mo Ward, Hanoi City, Vietnam
- Tel: (84) 0243.7925308
  Fax: (84) 0243.7925309
- Website: www.sachgiaoduchanoi.vn

Operating activities

- Trading in educational books, other books, newspapers, magazines, maps, pictures, CDs, and other legally circulated publications;
- Trading in stationery;
- Manufacture, purchase, and sale of educational equipment;
- Printing and service activities related to printing.

Employees

Members of the Board of Directors, Supervisory Board, Management, and Chief Accountant during the period and up to the reporting date are as follows:

Board of Directors

• Ms. Lam Quynh Huong	Chairwoman	Appointed on 22/06/2026
• Mr. Ngo Trong Vinh	Vice Chairman	Appointed on 22/06/2026
• Mr. Ngo Anh Phuong	Member	Reappointed on 22/06/2026
• Mr. Nguyen Thanh Tung	Member	Reappointed on 22/06/2026

REPORT OF MANAGEMENT (cont'd)

• Ms. Ngo Thi Thanh Huyen	Member	Reappointed on 22/06/2026
• Ms. Ngo Phuong Anh	Member	Reappointed on 22/06/2026
• Ms. Bui Thi Thu Lan	Member	Reappointed on 22/06/2026

Supervisory Board

• Mr. Nguyen Trong Ha	Chief Supervisor	Reappointed on 24/04/2024
• Ms. Nguyen Thi Mai	Supervisor	Reappointed on 24/04/2024
• Ms. Nguyen Thi Thu Huyen	Supervisor	Appointed on 25/04/2025

Management and Chief Accountant

• Mr. Ngo Trong Vinh	General Director	Appointed on 23/06/2026
• Mr. Nguyen Thanh Tung	General Director	Appointed on 02/09/2019 Resigned on 23/06/2026
• Mr. Nguyen Quang Huy	Deputy General Director	Appointed on 18/06/2026
• Ms. Nguyen Thi Hoa	Chief Accountant	Appointed on 03/09/2024

Independent auditor

These interim consolidated financial statements were reviewed by AAC Auditing and Accounting Co., Ltd. (Head office: No. 218, April 30th Street, Hoa Cuong Ward, Da Nang City, Vietnam; Tel: (84) 0236.3655886; Fax: (84) 0236.3655887; Website: www.aac.com.vn; Email: aac@dng.vnn.vn).

Management's statement of responsibility in respect of the interim consolidated financial statements

The Company's Management is responsible for the preparation and fair presentation of these interim consolidated financial statements on the basis of:

- Complying with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System, and other relevant regulations;
- Selecting suitable accounting policies and then applying them consistently;
- Making judgments and estimates that are reasonable and prudent;
- Preparing the interim consolidated financial statements on the going concern basis;
- Responsibility for such internal control as the Management determines is necessary to enable the preparation and presentation of interim consolidated financial statements that are free from material misstatement, whether due to fraud or error.

REPORT OF MANAGEMENT (cont'd)

Members of the Company's Management hereby confirm that the accompanying interim consolidated financial statements, including the interim consolidated statement of financial postion, the interim consolidated income statement, the interim consolidated statement of cash flows, and the notes thereto give a true and fair view of the consolidated financial position of the Company as at 30/06/2026, and of the consolidated results of its operations and its consolidated cash flows for the accouting period then ended in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System, and the statutory requirements relevant to the preparation and presentation of interim consolidated financial statements.

M.S.D.N:0101493714-C.T.C.P
CÔNG TY CỔ PHẦN SÁCH GIÁO DỤC TẠI THÀNH PHỐ HÀ NỘI
THÀNH PHỐ HÀ NỘI

Ngo Trong Vinh
Legal Representative

Hanoi, 27 August 2026

AAC AUDITING AND ACCOUNTING CO., LTD.
AN INDEPENDENT MEMBER OF PRIMEGLOBAL
AUDITING - ACCOUNTING - FINANCE SPECIALITY
Head Office: No. 218, 30th April Street, Hoa Cuong Ward, Da Nang City
Tel: +84 (236) 3 655 886; Fax: +84 (236) 3 655 887; Email: aac@dng.vnn.vn; Website: http://www.aac.com.vn

No: 911/BCSX-AAC

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To: **The Shareholders, Board of Directors, and Management**
Educational Book Joint Stock Company in Ha Noi City

We have reviewed the interim consolidated financial statements which were prepared on 27/08/2026 of Educational Book Joint Stock Company in Ha Noi City (the "Company"), as attached from page 6 to page 48, comprising the interim consolidated statement of financial position as at 30/06/2026, the interim consolidated income statement, the interim consolidated statement of cash flows for the first 6 months of 2026 and the notes thereto.

Management's Responsibility

The Company's Management is responsible for the preparation and fair presentation of these financial statements in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of the interim consolidated financial statements, and for such internal control as the Management determines is necessary to enable the preparation and presentation of interim consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express a conclusion on the accompanying interim consolidated financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity".

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

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of the Company as at 30/06/2026, and its consolidated financial performance and its consolidated cash flows for the first 6 months of 2026 in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of the interim consolidated financial statements.

Emphasis of Matter

We draw attention to the matter presented by the Company in Notes 1.5 and 11 regarding the allowance for decline in value of inventories recognized in connection with the nationwide adoption of a single textbook series from the 2026-2027 academic year pursuant to Decision No. 3588/QD-BGDDT issued by the Ministry of Education and Training.

Our conclution is not modified in respect of this matter.

Other Matter

The interim consolidated financial statements of the Company for the first 6 months of 2025 and the consolidated financial statements for the year ended 31/12/2025 were audited by another audit firm. In the Report on Review of Interim Consolidated Financial Information for the first 6 months of 2025 No. 06.06.1.2/25/BCSX/NVA.CNHN dated 25/08/2025 and the Independent Auditors' Report No. 06.06.1.4/25/BCTC/NVA .CNHN on the consolidated financial statements dated 05/03/2026, the predecessor auditors expressed unqualified conclusion and unqualified opinion, respectively, on those consolidated financial statements.

AAC Auditing and Accounting Co., Ltd.

Tran Thi Thu Hien – Deputy General Director
Audit Practicing Registration Certificate
No. 0753-2023-010-1

Da Nang, 27 August 2026

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

Form B 01-DN/HN
Issued under Circular No. 43/2026/TT - BTC dated 20/04/2026 by the Ministry of Finance

ASSETS	Code	Note	30/06/2026 VND	01/01/2026 VND
A. CURRENT ASSETS	**100**		**99,052,876,960**	**98,478,394,658**
I. Cash and cash equivalents	**110**	5	**2,301,735,271**	**7,036,498,622**
1. Cash	111		2,301,635,271	2,025,697,251
2. Cash equivalents	112		100,000	5,010,801,371
II. Short-term financial investments	**120**		**43,761,282,244**	**50,087,840,701**
1. Trading securities	121	6.a	32,782,782,900	31,517,540,157
2. Allowance for diminution in value of trading securities	122	6.a	(3,566,918,739)	(2,505,084,224)
3. Short-term held-to-maturity investments	123	6.b	14,545,418,083	21,075,384,768
III. Short-term receivables	**130**		**36,695,070,699**	**24,250,385,866**
1. Short-term trade receivables	131	7	29,446,652,015	16,465,227,922
2. Short-term prepayments to suppliers	132	8	522,964,030	243,651,173
3. Other short-term receivables	135	9	14,335,997,851	15,261,661,837
4. Allowance for short-term doubtful debts	136	10	(7,610,543,197)	(7,720,155,066)
IV. Inventories	**140**	**11**	**16,108,597,571**	**16,753,582,122**
1. Inventories	141		18,733,108,332	19,299,725,978
2. Allowance for decline in value of inventories	142		(2,624,510,761)	(2,546,143,856)
V. Short-term biological assets	**150**		-	-
VI. Other current assets	**160**		**186,191,175**	**350,087,347**
1. Short-term prepaid expenses	161	12.a	168,843,050	108,172,922
2. Deductible value-added tax	162		17,348,125	241,914,425
B. LONG-TERM ASSETS	**200**		**76,594,026,896**	**76,607,351,160**
I. Long-term receivables	**210**		-	-
II. Fixed assets	**220**		**31,872,462,222**	**33,024,401,670**
1. Tangible fixed assets	221	13	31,872,462,222	33,024,401,670
- Cost	*222*		*49,825,043,555*	*49,825,043,555*
- Accumulated depreciation	*223*		*(17,952,581,333)*	*(16,800,641,885)*
2. Intangible fixed assets	227	14	-	-
- Cost	*228*		*63,000,000*	*63,000,000*
- Accumulated amortization	*229*		*(63,000,000)*	*(63,000,000)*
III. Long-term biological assets	**230**		-	-
IV. Investment property	**240**		-	-
V. Long-term assets in progress	**250**		**594,487,508**	-
1. Long-term work in progress	251		-	-
2. Construction in progress	252	15	594,487,508	-
VI. Long-term financial investments	**260**		**33,189,277,977**	**33,019,907,512**
1. Investments in associates, joint ventures	262	6.c	30,439,277,977	30,269,907,512
2. Equity investments in other entities	263	6.d	2,750,000,000	2,750,000,000
VII. Other long-term assets	**270**		**10,937,799,189**	**10,563,041,978**
1. Long-term prepaid expenses	271	12.b	10,937,799,189	10,563,041,978
2. Deferred income tax assets	272		-	-
TOTAL ASSETS	**280**		**175,646,903,856**	**175,085,745,818**

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (cont'd)

As at 30 June 2026

	RESOURCES	Code	Note	30/06/2026 VND	01/01/2026 VND
C.	**LIABILITIES**	**300**		**28,956,898,207**	**24,855,204,869**
I.	**Current liabilities**	**310**		**27,946,511,207**	**22,681,003,869**
1.	Short-term trade payables	311	16	8,902,713,568	4,669,086,857
2.	Short-term advances from customers	312	17	812,808,429	619,015,936
3.	Dividends, profits payable	313		7,348,351,038	9,854,163,438
4.	Short-term taxes and amounts payable to the State budget	314	18	1,078,780,188	1,383,862,823
5.	Payables to employees	315		2,548,180,698	3,005,910,116
6.	Short-term accrued expenses	316	19	3,665,892,960	551,032,333
7.	Other short-term payables	320	20.a	74,612,301	4,860,341
8.	Short-term loans and finance lease liabilities	321	21.a	3,327,628,000	2,327,628,000
9.	Bonus and welfare fund	323		187,544,025	265,444,025
II.	**Long-term liabilities**	**330**		**1,010,387,000**	**2,174,201,000**
1.	Other long-term payables	338	20.b	46,000,000	46,000,000
2.	Long-term loans and finance lease liabilities	339	21.b	964,387,000	2,128,201,000
D.	**EQUITY**	**400**		**146,690,005,649**	**150,230,540,949**
1.	Share capital	411	22	102,194,840,000	102,194,840,000
	- Common shares with voting rights	*411a*		*102,194,840,000*	*102,194,840,000*
	- Preferred shares	*411b*		-	-
2.	Share premium	412	22	669,277,482	669,277,482
3.	Treasury shares (*)	415	22	(2,116,606,556)	(2,116,606,556)
4.	Investment and development fund	418	22	14,199,483,599	14,199,483,599
5.	Undistributed profit affter tax	420	22	17,290,993,601	23,685,041,899
	- Undistributed profit affter tax brought forward	*420a*		*14,668,763,059*	*17,582,746,747*
	- Undistributed profit affter tax for the current period	*420b*		*2,622,230,542*	*6,102,295,152*
6.	Non-controlling interests	429	22	14,452,017,523	11,598,504,525
	TOTAL RESOURCES	**440**		**175,646,903,856**	**175,085,745,818**

M.S.D.N: 0101493714 - C.T.C.P - CÔNG TY CỔ PHẦN SÁCH GIÁO DỤC TẠI THÀNH PHỐ HÀ NỘI - THÀNH PHỐ HÀ NỘI

Ngo Trong Vinh	**Nguyen Thi Hoa**	**Vu Nguyen Lan Phuong**
Legal Representative	**Chief Accountant**	**Preparer**

Hanoi, 27 August 2026

INTERIM CONSOLIDATED INCOME STATEMENT
For the first 6 months of 2026

Form B 02 – DN/HN
Issued under Circular No. 43/2026/TT - BTC dated 20/04/2026 by the Ministry of Finance

	ITEMS	Code	Note	First 6 months of 2026 VND	First 6 months of 2025 VND
1.	Revenue from sales and service provision	01	24	34,107,563,307	37,354,992,230
2.	Revenue deductions	02		107,614,350	180,917,600
3.	Net revenue from sales and service provision	10		33,999,948,957	37,174,074,630
4.	Cost of goods sold	11	25	19,288,444,482	22,218,132,330
5.	**Gross profit from sales and service provision**	**20**		**14,711,504,475**	**14,955,942,300**
6.	Gains/losses from sales, disposals of investment property	21		-	-
7.	Financial income	22	26	1,873,510,457	3,955,368,215
8.	Financial expenses	23	27	1,277,386,347	601,649,364
	In which: Borrowing costs	*24*		*200,437,476*	*327,441,280*
9.	Selling expenses	25	28	5,782,884,474	7,144,926,209
10.	Administrative expenses	26	29	3,807,121,164	4,413,758,119
11.	Share of profit or loss of associates and joint ventures	27		365,429,271	(107,689,759)
12.	**Operating profit**	**30**		**6,083,052,218**	**6,643,287,064**
13.	Other income	31		8,890	190,909,091
14.	Other expenses	32		810	1,040
15.	**Other profit**	**40**		**8,080**	**190,908,051**
16.	**Accounting profit before tax**	**50**		**6,083,060,298**	**6,834,195,115**
17.	Current corporate income tax expense	51	30	996,569,592	1,028,779,796
18.	Deferred corporate income tax expense	52		-	(142,219)
19.	**Profit after tax**	**60**		**5,086,490,706**	**5,805,557,538**
20.	Attributable to the parent company's shareholders	61		2,622,230,542	3,509,498,622
21.	Attributable to non-controlling interests	62		2,464,260,164	2,296,058,916
22.	Basic earnings per share	70	31	263	352
23.	Diluted earnings per share	71	31	263	352

M.S.D.N: 0101[illegible]-C.T.C.P
CÔNG TY CỔ PHẦN SÁCH GIÁO DỤC TẠI THÀNH PHỐ HÀ NỘI
THÀNH PHỐ HÀ NỘI

Ngo Trong Vinh
Legal Representative

Nguyen Thi Hoa
Chief Accountant

Vu Nguyen Lan Phuong
Preparer

Hanoi, 27 August 2026

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

For the first 6 months of 2026

Form B 03 – DN/HN
Issued under Circular No. 43/2026/TT - BTC dated 20/04/2026 by the Ministry of Finance

ITEMS	Code	Note	First 6 months of 2026 VND	First 6 months of 2025 VND
I. Cash flows from operating activities				
1. Profit before tax	01		**6,083,060,298**	**6,834,195,115**
2. Adjustments for				
- Depreciation and amortization of fixed assets and investment property	02	13,14	1,151,939,448	1,161,682,007
- Allowances and provisions	03		1,030,589,551	655,536,943
- Gains/losses from investing, financing activities	05		(1,238,166,643)	(2,772,897,771)
- Borrowing costs	06	27	200,437,476	327,441,280
3. Operating profit before changes in working capital	**08**		**7,227,860,130**	**6,205,957,574**
- Increase/decrease in receivables	09		(12,110,506,664)	(13,703,816,534)
- Increase/decrease in inventories	10		566,617,646	(8,424,701,898)
- Increase/decrease in payables (excluding loan interest and corporate income tax payable)	11		7,204,427,669	13,976,336,434
- Increase/decrease in prepaid expenses	12		(435,427,339)	1,050,283,368
- Increase/decrease in trading securities	13		(1,265,242,743)	(11,518,250,073)
- Borrowing costs paid	14	27	(200,437,476)	(327,441,280)
- Corporate income tax paid	15	18	(1,351,777,523)	(390,049,799)
- Other receipts from operating activities	16		-	7,020,000
- Other payments for operating activities	17		(77,900,000)	(10,520,000)
Net cash flows from operating activities	**20**		**(442,386,300)**	**(13,135,182,208)**
II. Cash flows from investing activities				
1. Purchase and construction of fixed assets and other non-current assets	21	15	(594,487,508)	-
2. Proceeds from disposal of fixed assets and other non-current assets	22		-	190,909,091
3. Proceeds from collecting loans, sales of debt instruments of other entities	24	6.b	6,300,000,000	6,800,000,000
4. Received loan interest, dividends, profits	27		1,294,704,057	3,348,941,836
Net cash flows from investing activities	**30**		**7,000,216,549**	**10,339,850,927**

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS (cont'd)

For the first 6 months of 2026

ITEMS	Code	Note	First 6 months of 2026 VND	First 6 months of 2025 VND
III. Cash flows from financing activities				
1. Proceeds from borrowings	33	21	1,000,000,000	2,545,141,745
2. Payments to settle loan principals	34	21	(1,163,814,000)	(1,163,814,000)
3. Dividends, profits paid to owners	36		(11,128,779,600)	(11,965,863,200)
Net cash flows from financing activities	**40**		**(11,292,593,600)**	**(10,584,535,455)**
Net cash flows for the period	**50**		**(4,734,763,351)**	**(13,379,866,736)**
Cash and cash equivalents at the beginning of the period	60	5	7,036,498,622	18,785,212,765
Impacts of exchange rate fluctuations	61		-	-
Cash and cash equivalents at the end of the period	**70**	5	**2,301,735,271**	**5,405,346,029**

M.S.D.N:0101493714-C.T.C.P
CÔNG TY CỔ PHẦN SÁCH GIÁO DỤC TẠI THÀNH PHỐ HÀ NỘI
THÀNH PHỐ HÀ NỘI

Ngo Trong Vinh	**Nguyen Thi Hoa**	**Vu Nguyen Lan Phuong**
Legal Representative	**Chief Accountant**	**Preparer**

Hanoi, 27 August 2026

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

(These notes form part of and should be read in conjunction with the accompanying interim consolidated financial statements)

Form B 09 – DN/HN
Issued under Circular No. No. 43/2026/TT - BTC dated 20/04/2026 by the Ministry of Finance

1. Nature of operations

1.1. Ownership structure

Educational Book Joint Stock Company in Ha Noi City (the "Company") was incorporated under Decision No. 1575/QD-TC dated 29/03/2004 by Viet Nam Education Publishing House (now Viet Nam Education Publishing House Limited Company). The Company is an independent accounting entity, operating in accordance with its Business Registration Certificate dated 24/05/2004 issued by the Hanoi Department of Planning and Investment, the Law on Enterprises, the Company's Charter, and other relevant regulations.

Since its establishment, the Company has amended its Business Registration Certificate (now Enterprise Registration Certificate No. 0101493714) 14 times, with the latest amendment dated 13/07/2026.

The Company listed its shares on the Hanoi Stock Exchange on 21/12/2006 under the ticker symbol EBS.

1.2. ***Scope of business:*** Book publishing and wholesale.

1.3. Operating activities:

- Trading in educational books, other books, newspapers, magazines, maps, pictures, CDs, and other legally circulated publications;
- Trading in stationery;
- Manufacture, purchase, and sale of educational equipment;
- Printing and service activities related to printing.

1.4. Normal course of business cycle:

The Company's normal course of business cycle is 12 months.

1.5. Characteristics of the Company's operations during the period affecting the financial statements

On 26/12/2025, the Ministry of Education and Training issued Decision No. 3588/QD-BGDDT on the selection of the "Connecting Knowledge to Life" textbook series as the unified textbook series to be used nationwide from the 2026-2027 academic year. This policy affects the marketability of supplementary books corresponding to other textbook series.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

1.6. Corporate structure:

As at 30/06/2026, the Company had 3 subsidiaries and 2 associates, in which the Company held direct and indirect investments, as follow:

Consolidated subsidiaries:

Viet Nam EBS Solar Energy Joint Stock Company

- Head office: Building D, 2nd Floor, Vinaconex 1 Office Area, 289A Khuat Duy Tien Street, Dai Mo Ward, Hanoi, Vietnam.
- Principal activities: Electricity transmission and distribution (Details: Wholesale and retail of electricity); Electrical installation; Plumbing, heat and air-conditioning installation; Other construction installation; Installation of industrial machinery and equipment; Wholesale of other machinery and equipment (Details: Wholesale of equipment and supplies for solar power); Electric power generation.
- Parent Company's ownership interest: 67.48%;
- Parent Company's voting rights: 67.48%.

Viet Nam EBS Solar Energy JSC was established under Enterprise Registration Certificate No. 0109314156 dated 18/08/2020, issued by the Hanoi Department of Planning and Investment.

Phuong Nam EBS Solar Energy Joint Stock Company

- Head office: Hamlet 7, Khanh An Commune, Ca Mau Province, Vietnam.
- Principal activities: Electricity transmission and distribution (Details: Wholesale and retail of electricity); Electrical installation; Plumbing, heat and air-conditioning installation; Other construction installation; Installation of industrial machinery and equipment; Wholesale of other machinery and equipment (Details: Wholesale of equipment and supplies for solar power); Electric power generation.
- Parent Company's ownership interest: 47.23%;
- Parent Company's voting rights: 70.00%.

Phuong Nam EBS Solar Energy JSC was established under Enterprise Registration Certificate No. 2001335771 dated 11/09/2020, issued by the Ca Mau Department of Planning and Investment.

Khanh An EBS Solar Energy Joint Stock Company

- Head office: Hamlet 7, Khanh An Commune, Ca Mau Province, Vietnam.
- Principal activities: Electricity transmission and distribution (Details: Wholesale and retail of electricity); Electrical installation; Plumbing, heat and air-conditioning installation; Other construction installation; Installation of industrial machinery and equipment; Wholesale of other machinery and equipment (Details: Wholesale of equipment and supplies for solar power); Electric power generation.
- Parent Company's ownership interest: 47.23%;
- Parent Company's voting rights: 70.00%.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

Khanh An EBS Solar Energy JSC was established under Business Registration Certificate No. 2001336239 dated 15/09/2020, issued by the Ca Mau Department of Planning and Investment.

Associated companies reflected in the consolidated financial statements using the equity method

Educational Book Distribution Joint Stock Company

- Head office: Building D, 2nd Floor, Vinaconex 1 Office Area, 289A Khuat Duy Tien Street, Dai Mo Ward, Hanoi, Vietnam.
- Principal activities: Publishing and distribution of books.
- Company's ownership interest: 21.82%.
- Company's voting rights: 21.82%.

Dai Duong Solar Joint Stock Company

- Head office: Hamlet 7, Khanh An Commune, Ca Mau Province, Vietnam.
- Principal activities: Electricity transmission and distribution (Details: Wholesale and retail of electricity); Electrical installation; Plumbing, heat and air-conditioning installation; Other construction installation; Installation of industrial machinery and equipment; Wholesale of other machinery and equipment (Details: Wholesale of equipment and supplies for solar power); Electric power generation.
- Company's ownership interest: 33.70%.
- Company's voting rights: 49.95%.

1.7. ***Number of employees:*** As at 30/06/2026, the Company had 36 employees.

1.8. ***Comparability of information presented in the financial statements:***

On 27/10/2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Vietnamese Corporate Accounting System (effective from 01/01/2026 and applicable to accounting periods beginning on or after 01/01/2026), replacing Circular No. 200/2014/TT-BTC dated 22/12/2014 and its subsequent amendments.

The interim consolidated financial statements have been prepared and presented in accordance with Circular No. 43/2026/TT-BTC dated 20/04/2026, amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC dated 22/12/2014 providing guidance on the methods of preparation and presentation of consolidated financial statements. Except for items for which Circular No. 43/2026/TT-BTC requires retrospective application, the Company applies all other items in the accompanying consolidated financial statements prospectively. Significant changes in the Company's accounting policies and their impact on the consolidated financial statements, if any, are presented in the following notes to the interim consolidated financial statements:

Trading securities (Note 4.3.a)

Held-to-maturity investments (Note 4.3.b)

Dividends, profits payable (Note 4.11)

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

2. Accounting period, currency used in accounting

The annual accounting period of the Company is from 1 January to 31 December.

These interim consolidated financial statements were prepared for the first 6 months of 2026 (beginning on 01/01/2026 and ending on 30/06/2026).

Interim consolidated financial statements and accounting transactions are expressed in Vietnamese Dong (VND).

3. Applied accounting standards and accounting system

The Company applies the Vietnamese Accounting Standards and the Vietnamese Corporate Accounting System as guided under Circular No. 99/2025/TT-BTC dated 27/10/2025 issued by the Ministry of Finance. These consolidated financial statements are prepared and presented in accordance with the provisions of Circular No. 202/2014/TT-BTC dated 22/12/2014 and Circular No. 43/2026/TT-BTC dated 20/04/2026 by the Ministry of Finance, amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC.

4. Applied accounting policies

4.1 Principles and methods of preparing consolidated financial statements

Basis of consolidation

The consolidated financial statements comprise the financial statements of the Company and its subsidiaries.

Subsidiary

A subsidiary is an entity controlled by the Company. Control is achieved where the Company has the power to directly or indirectly govern the financial and operating policies of an investee entity so as to obtain benefits from its activities. The financial statements of the subsidiary are consolidated from the effective date of control up to the date of cease to control.

The financial statements of the subsidiary are prepared for the same reporting period as the Company, using consistent accounting policies. Adjustments are made for any differences in accounting policies that may exist to ensure consistency between the Company and its subsidiary.

Changes in the Company's interest in a subsidiary that do not result in a loss of control are accounted for as transactions with owners. If the changes in the Company's interest in a subsidiary result in a loss of control, the profits or losses arising from this event are recorded in the consolidated income statements.

All intra-company balances and transactions, unrealized profits or losses arising from intra-company transactions, have been eliminated in full when preparing the consolidated financial statements.

Business combination

Assets, liabilities, and contingent liabilities of a subsidiary are measured at their fair values at the date of acquisition. Any excess of the cost of acquisition over the fair values of the identifiable net assets acquired is recognized as goodwill. Any deficiency of the cost of acquisition below the fair values of

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

the identifiable net assets acquired is credited to consolidated profit and loss in the period of acquisition.

Recognition method for non-controlling interests

Non-controlling interests represent the portion of net assets in subsidiaries not held by the Company and are presented within equity in the consolidated balance sheet, separately from parent shareholders' equity. Non-controlling interests in the net assets of consolidated subsidiaries include: non-controlling interests at the acquisition date which are determined according to the fair value of net assets of subsidiaries at the acquisition date; non-controlling interests' share of changes in equity as from the acquisition date up to the beginning of the reporting period and non-controlling interests in the fluctuations of total equity arising during the period. Losses in subsidiaries are respectively attributed to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

Non-controlling interests represent the portion of profit or loss in subsidiary not held by the Company, which are determined based on the portion of non-controlling interests and profit after tax of subsidiaries, and are presented in a separate item in the consolidated income statement.

Associates

Associates are those entities in which the Company has significant influence, but not control, over the financial and operating policies. The consolidated financial statements include the Company's share of the total recognized gains and losses of associates on an equity accounted basis, from the date that significant influence begins until the date that significant influence ceases. When the Company's share of losses exceeds its interest in an associate, the carrying amount of the Company's investment is reduced to nil and recognition of further losses is discontinued except to the extent that the Company has incurred obligations to make payments on behalf of the associates.

4.2 Cash and cash equivalents

Cash comprises cash on hand, demand deposits and cash in transit.

Cash equivalents are short-term investments with original maturities of three months or less from the investment date that are readily convertible to known amounts of cash and are subject to an insignificant risk upon conversion into cash at the end of the accounting period.

Demand deposits and cash equivalents are included in "Cash and cash equivalents" only when the Company is not subject to any restrictions on the use of such funds.

4.3 Financial investments

a) Trading securities

Trading securities are securities and other financial instruments held by the Company for trading purposes.

Before 01/01/2026, trading securities were initially recognized at cost, comprising the purchase price plus acquisition costs;

From 01/01/2026, the cost of trading securities is initially recognized at the fair value of the consideration paid at the transaction date. Acquisition costs (if any), such as brokerage fees, transaction fees, information service fees, taxes and bank charges,... are recognized in financial expenses for the period.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

Cash dividends or cash interest received relating to the period before the investment date are recognized as a reduction in the carrying amount of the investment.

After initial recognition, trading securities are stated at cost less any allowance for diminution in value of trading securities. An allowance for diminution in value of trading securities is made at the end of the reporting period where there is reliable evidence that the market value of securities held by the Company has fallen below their carrying amount:

- For listed trading securities, or where the fair value of the securities can be reliably determined, the allowance is based on the market value of the securities at the end of the reporting period;
- For trading securities whose fair value cannot be determined at the end of the reporting period, the allowance is based on the losses incurred by the investee.

Trading securities are recognized when the Company obtains ownership, specifically:

- Listed securities are recognized on the trade date (T+0);
- Unlisted securities are recognized when the Company obtains legal ownership in accordance with applicable laws and regulations.

The cost of trading securities is determined consistently using the weighted average method.

b) *Held-to-maturity investments*

Held-to-maturity investments are investments held to maturity for the purpose of earning periodic interest, comprising: term deposits, valuable papers (treasury bills, promissory notes, certificates of deposit), bonds, preferred shares classified as financial liabilities, loans, and other held-to-maturity investments or investments of a similar nature, excluding derivative instruments.

Held-to-maturity investments are initially recognized at the actual amount paid to acquire the investment. Where a discount or premium arises on acquisition, the Company amortizes such discount or premium to financial income using the straight-line method, as appropriate over the term of the investment. Where the periodic amortized premium of a held-to-maturity investment exceeds the periodic income at the nominal interest rate of that investment, the difference is recognized in financial expenses.

An allowance for held-to-maturity investments is made at the reporting date where there is an indication or evidence that a held-to-maturity investment of the Company may be impaired.

c) *Equity investments in other entities*

Long-term equity investments in other entities are investments which the Company has no power to control or joint control, no significant influence over the investees.

Long-term equity investments in other entities are stated at cost (comprising the purchase price and directly attributable acquisition costs) less any allowance for impairment. Cash or non-cash dividends and profit distributions received relating to the period prior to the investment date are recognized as a reduction in the carrying amount of the investment.

Allowance

Allowance for long-term equity investments in other entities is made as follows:

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

- If an investment in listed shares or the fair value of the investment can be determined reliably, the allowance is based on the market price of the shares;
- If the fair value of the shares cannot be determined reliably, the allowance is based on the loss incurred by the investee.

With regards to the investees that are required to prepare consolidated financial statements, the impairment allowance is made based on the consolidated financial statements. For other cases, the allowance is made based on the financial statements of the investees.

4.4 Receivables

Receivables comprise trade receivables and other receivables.

- Trade receivables are trade-related amounts arising from buying-selling transactions between the Company and its customers;
- Other receivables are non-trade amounts which are not related to buying-selling, intra-company transactions.

Receivables are recognized at no more than their recoverable amount, determined as cost less an allowance for doubtful debts. The allowance for doubtful debts represents the estimated loss as at the end of the reporting period for receivables that are overdue, or not yet due but for which there is evidence that the receivable may be impaired because the debtor has died, disappeared, absconded, or is unlikely or unable to settle the debt; has become bankrupt; is undergoing bankruptcy or dissolution proceedings; is being prosecuted, detained or tried; is subject to judgment enforcement; is suffering from a serious illness; enforcement of judgment has been requested but cannot be carried out; a debt-recovery lawsuit has been filed but proceedings have been suspended; or for other reasons,...

For overdue receivables, the Company estimates the allowance based on an ageing analysis, as follows:

- 30% of the value of receivables overdue from 6 months to under 1 year.
- 50% of the value of receivables overdue from 1 year to under 2 years.
- 70% of the value of receivables overdue from 2 years to under 3 years.
- 100% of the value of receivables overdue for 3 years or more.

Receivables are monitored in detail by original term, remaining term at the end of the accounting period, by original currency and by debtor.

4.5 Inventories

Inventories are stated at the lower of cost and net realizable value.

Cost of inventories comprises: Purchase costs, conversion costs and other directly attributable costs incurred in bringing the inventories to their present location and condition.

Net realizable value is the estimated selling price less the estimated costs of completing the products and the estimated costs needed for their consumption.

Inventories issued are determined in terms of quantity and value for each transaction and accounted for using the weighted average method.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

An allowance for decline in the value of inventories is recognized for each inventory item where its net realizable value is lower than its cost. For work in progress relating to services, the allowance is determined for each type of service with a separately selling price.

4.6 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

Cost comprises the purchase price and all costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by the Company.

Subsequent costs are recognized as part of the cost of a tangible fixed asset only when it is determined that such costs increase the future economic benefits derived from the use of the asset beyond its originally assessed standard of performance. Costs that fail to meet this criterion are recognized as an expense in the period.

Depreciation

Tangible fixed assets are depreciated using the straight-line method over their estimated useful life. The depreciation periods are consistent with Circular No. 45/2013/TT-BTC dated 25 April 2013 of the Ministry of Finance, as follows:

Kinds of assets	Depreciation period (years)
Machinery, equipment	5 - 10
Motor vehicles	6 - 10
Office equipment	3 - 5
Other fixed assets	10 - 20

4.7 Intangible fixed assets

Cost

Intangible fixed assets are stated at cost less accumulated amortization.

The cost of an intangible fixed asset comprises all costs incurred by the Company to acquire the asset and bring it to the condition necessary for it to be capable of operating in the manner intended by the Company.

Amortization

Intangible fixed assets are amortized using the straight-line method over their estimated useful lives. The amortization periods are consistent with Circular No. 45/2013/TT-BTC dated 25/4/2013 of the Ministry of Finance.

The amortization periods applied by the Company are as follows:

Kinds of assets	Amortization period (years)
Computer software	3 (Fully amortized)

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

4.8 Prepaid expenses

Prepaid expenses are reported as short-term or long-term prepaid expenses. These are expenditures that have been incurred but relate to the operations of more than one accounting period and are therefore allocated to the respective accounting periods on an appropriate basis. The Company's primary prepaid expenses comprise:

- Prepaid office rent, being rent paid in advance for the entire lease term, and related costs, allocated on a straight-line basis over the term of the office lease contract.
- Tools and instruments put into use, allocated on a straight-line basis over a period of up to 3 years.
- Manuscript costs, allocated as long-term expenses over the contract's validity period, based on the actual printed quantity, and the prescribed bidding ratio.
- Other prepaid expenses: The Company selects appropriate method and criteria of allocation over the period in which economic benefits are expected to be received based on the nature and extent of the prepaid expenses.

4.9 Leases

Operating leases are leases of fixed assets under which substantially all the risks and rewards incidental to ownership of the assets lie with the lessor. Lease payments under operating leases are recognized in the income statement on a straight-line basis over the lease term.

4.10 Payables

Payables comprise trade payables and other payables.

- Trade payables are trade-related amounts, arising from buying-selling transactions between the Company and its suppliers;
- Other payables are non-trade amounts, which are not related to buying-selling, intra-company transactions.

Payables are recognized at cost, which is not less than the amount required to settle the obligation, and are classified as current and non-current based on their remaining term as at the reporting date.

Payables are monitored in detail by creditor, original term, remaining term and original currency.

4.11 Dividends and profits payable

Dividends and profits payable are recognized when the Company no longer has the discretion to avoid the obligation to pay dividends or profits to its shareholders/members in accordance with relevant regulations.

4.12 Accrued expenses

Accrued expenses are recognized for amounts to be paid in the future relating to goods or services already received from suppliers, or already supplied to customers, during the reporting period but not yet actually paid because the required supporting documents and accounting records are not yet available. The Company's principal accrued expenses include: Accrued expenses at the Company

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

represent provisions for manuscript preparation costs and royalties, calculated based on the actual quantity of books received into inventory and the unit rates stipulated in the relevant contracts.

4.13 Loans and finance lease liabilities

Loans and finance lease liabilities are stated at cost and classified as current and non-current based on their remaining term at the end of the accounting period.

The Company monitors loans and finance lease liabilities by creditor, loan agreement, original term, remaining term and original currency.

Borrowing costs

Before 01/01/2026, borrowing costs (comprising interest expense and other costs directly attributable to loans) were recognized as operating expenses in the period in which they were incurred.

From 01/01/2026, borrowing costs directly attributable to a loan (other than interest payable), such as appraisal fees, audit fees, loan documentation costs and loan arrangement fees, are amortized over the term of the loan.

Capitalisation of borrowing costs

The capitalisation of borrowing costs is made in accordance with Vietnamese Accounting Standard No. 16, "Borrowing Costs".

Borrowing costs directly attributable to specific borrowings used solely for the purpose of investing in, constructing or producing a particular asset of the Company are capitalised as part of the cost of that asset. For general borrowings, the amount of borrowing costs eligible for capitalisation during the accounting period is determined by applying a capitalisation rate to the weighted average accumulated expenditures incurred for the investment, construction or production of the qualifying asset.

Capitalisation of borrowing costs is suspended during periods in which the investment, construction or production of a qualifying asset is interrupted, unless such interruption is necessary. Capitalisation ceases when substantially all activities necessary to prepare the qualifying asset for its intended use or sale are completed.

Borrowing costs relating to loans used to invest in subsidiaries, joint ventures or associates, etc. are not capitalized.

4.14 Owners' equity

Share capital

Share capital reflects the actual capital contributed by shareholders.

Share premium

Share premium reflects the difference between the issue price and par value of the shares issued, net of costs directly related to the issuance of shares; the difference between the re-issue price and book value, net of costs directly related to the re-issuance of shares; and the capital component of convertible bonds upon maturity.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

Treasury shares

Treasury shares are the amounts payable to repurchase the shares that the Company has issued and all costs directly related to this repurchase transaction.

Profit distribution

Undistributed after-tax profit reflects the Company's operating results (profit or loss) after corporate income tax and the distribution of profits or treatment of losses.

After-tax profit is appropriated to funds and distributed to shareholders in accordance with the Company's Charter or the Resolution of the General Meeting of Shareholders.

Dividends and profits paid to shareholders shall not exceed undistributed after-tax profit, with consideration given to non-cash items included in undistributed after-tax profit that may affect cash flows and the Company's ability to pay dividends.

4.15 Revenue and other income

- Revenue from the sale of goods and the rendering of services is recognized when the Company has obtained, or will obtain, economic benefits, the amount of revenue can be reliably measured, and the following conditions are also met:
  - ✓ Revenue from the sale of goods is recognized when the significant risks and rewards of ownership of the goods have been transferred to the buyer and there is no significant uncertainty regarding the sale price or the possibility of return of the goods;
  - ✓ Revenue from the rendering of services is recognized when the services have been completed. Where services are rendered over multiple accounting periods, revenue for each period is recognized based on the stage of completion of the services at the end of the reporting period.
- Financial income is recognized when the amount of income can be reliably measured and it is probable that economic benefits will flow to the Company from the transaction.
  - ✓ Interest income is recognized on a time-proportion basis using the effective interest rate;
  - ✓ Dividends on shares deposited with the Vietnam Securities Depository and Clearing Corporation (VSDC) are recognized on the record date. Dividends and profits distributed by other companies are recognized when the Company's right to receive the dividends or profits is established;
  - ✓ Share dividends are not recognized as financial income. Dividends received relating to the period before the investment date are recorded as a reduction in the carrying amount of the investment.
- Other income comprises income arising from activities other than the Company's operating activities and is recognized when it can be reliably measured and it is probable that economic benefits will flow the Company.

4.16 Revenue deductions

Revenue deductions include trade discounts, sales rebates, and sales returns.

In case where revenue is recognized in during the period but the corresponding revenue deductions arise after the reporting date, revenue shall be decreased in accordance with the following principles:

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

- If the corresponding deductions arise before the date of releasing the financial statements, they shall be charged against revenue of the reporting period;
- If the corresponding revenue deductions arise after the date of releasing the financial statements, they shall be charged against revenue of the next reporting period.

4.17 Cost of goods sold

Cost of products, goods sold and services rendered is recognized in the correct accounting period in accordance with the matching principle and conservatism principle.

Costs of inventories and services rendered which are incurred in excess of the ordinary level are charged out to cost of goods sold in the period, not to the production cost of goods and services.

4.18 Financial expenses

Financial expenses reflect expenses incurred in financial activities, including expenses or losses relating to financial investments: costs of purchasing trading securities, borrowing costs that are not eligible for capitalization, losses on disposal of financial investments, transaction costs on the sale of financial investments; allowance for diminution in value of trading securities and allowance for impairment of investments in other entities.

4.19 Selling expenses and administrative expenses

Selling expenses reflect the expenses actually incurred in the sale of products and goods and the rendering of services.

Administrative expenses reflect the expenses actually incurred in connection with the general administration of the Company.

4.20 Corporate income tax expense

Corporate income tax expense comprises current tax expense and deferred tax expense.

Current corporate income tax expense comprises current CIT expense determined in accordance with the Law on Corporate Income Tax, and top-up tax expense determined in accordance with the global minimum tax rules.

Deferred corporate income tax expense is the amount of corporate income tax payable in future periods arising from the recognition of a deferred tax liability during the period or the reversal of a deferred tax asset recognized in prior periods.

4.21 Financial instruments

Initial recognition

Financial assets

A financial asset is recognized initially at cost plus transaction costs directly attributable to the acquisition of the asset. The Company's financial assets comprise cash on hand, short-term deposits, trade receivables, other receivables and financial investments.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

Financial liabilities

A financial liability is recognized initially at cost plus transaction costs directly attributable to the issuance of such liability. The Company's financial liabilities comprise loans, trade payables, accrued expenses, and other payables.

Subsequent measurement

Currently, there has been no requirement for subsequent measurement of financial instruments.

4.22 Applicable tax rates and charges payable to the State Budget

- Value-added tax (VAT):
  - ✓ Textbooks and supplementary reference books are not subject to VAT;
  - ✓ A 5% VAT rate applies to sets of school supplies;
  - ✓ A 10% VAT rate is applied to commercial electricity and solar panels (During the period from 01/01/2026 to 30/06/2026, the Company applied an 8% VAT rate for these activities in accordance with Decree No. 174/2025/ND-CP of the Government).
- Corporate income tax (CIT):
  - ✓ For income from solar power sales at subsidiaries:

    CIT is applied at a rate of 10% for 15 years, with a 4-year CIT exemption and a 50% CIT liability reduction for the following 9 years from the first year the project generates taxable income. 2021 was the first year the subsidiaries generated revenue and taxable income from solar power sales.

  - ✓ For income from other activities: CIT is applied at a rate of 20%.
- Other taxes and obligations are fulfilled in accordance with prevailing regulations.

4.23 Related parties

Parties are considered to be related if one party has the ability to (directly or indirectly) control the other party or exercise significant influence over the other party in making financial or operational decisions.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

Currency: VND

5. Cash and cash equivalents

Cash and cash equivalents that are not restricted in use	30/06/2026	01/01/2026
Cash on hand	195,943,530	368,618,061
Demand deposits	2,105,691,741	1,657,079,190
- At Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Da Branch	*541,263,671*	*1,148,423,803*
- At Joint Stock Commercial Bank for Investment and Development of Vietnam – Nam Ha Noi Branch (*)	*1,385,898,756*	*305,294,378*
- At other institutions	*178,529,314*	*203,361,009*
Cash equivalents	100,000	5,000,000,000
- 1-month term deposit at Joint Stock Commercial Bank for Investment and Development of Vietnam - Ba Dinh Branch	-	*4,000,000,000*
- 1-month term deposit at Joint Stock Commercial Bank for Investment and Development of Vietnam - Nam Ha Noi Branch	-	*1,000,000,000*
- At other institutions	*100,000*	-
Accrued interest income on cash equivalents	-	10,801,371
- 1-month term deposit at Joint Stock Commercial Bank for Investment and Development of Vietnam – Ba Dinh Branch	-	*9,109,590*
- 1-month term deposit at Joint Stock Commercial Bank for Investment and Development of Vietnam - Nam Ha Noi Branch	-	*1,691,781*
Total	**2,301,735,271**	**7,036,498,622**

(*) Of which, VND 1,368,283,430 has been pledged as collateral for borrowings from BIDV – South Hanoi Branch.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

6. Financial investments

a. Trading securities

	30/06/2026			01/01/2026		
	Cost	Fair value	Allowance	Cost	Fair value	Allowance
- Listed shares (i)	**32,740,225,450**	**36,817,691,000**	**3,544,131,539**	**31,474,982,707**	**39,799,704,000**	**2,484,132,224**
+ Bamboo Capital Group JSC (BCG) (*)	*7,811,419,580*	*4,404,000,000*	*3,407,419,580*	*7,811,419,580*	*5,571,060,000*	*2,240,359,580*
+ Military Commercial Joint Stock Bank (MBB)	*14,471,206,726*	*18,967,536,000*	-	*15,434,638,281*	*20,307,804,000*	-
+ Saigon - Hanoi Commercial Joint Stock Bank (SHB)	*9,703,276,565*	*12,670,605,000*	-	*7,173,551,582*	*12,932,850,000*	-
+ Joint Stock Company for Telecom and Informatics (ICT)	*487,810,620*	*645,750,000*	-	*487,810,620*	*664,200,000*	-
+ Cao Son Coal Joint Stock Company (CST)	*266,511,959*	*129,800,000*	*136,711,959*	*567,562,644*	*323,790,000*	*243,772,644*
- Unlisted shares (ii)	**42,557,450**	**19,770,250**	**22,787,200**	**42,557,450**	**21,605,450**	**20,952,000**
+ Vietnam Livestock Corporation – JSC (VLC)	*42,557,450*	*19,770,250*	*22,787,200*	*42,557,450*	*21,605,450*	*20,952,000*
Total	**32,782,782,900**	**36,837,461,250**	**3,566,918,739**	**31,517,540,157**	**39,821,309,450**	**2,505,084,224**

(i) The fair value of securities listed on the Stock Exchange is determined based on the closing price on the last day of the accounting period.

(ii) The securities of Vietnam Livestock Corporation – JSC are currently traded on the UPCOM market. Accordingly, the fair value of these securities is determined based on the average reference price over the 30 most recent consecutive trading days preceding the date of preparation of the financial statements, as published by the Stock Exchange.

(*) BCG shares have been suspended from trading since 09/10/2025, with the closing price in the last trading session on 08/10/2025 being VND2,530 per share. Bamboo Capital Group Joint Stock Company had its status as a public company cancelled effective from 05/08/2026 and its trading registration cancelled effective from 19/08/2026. As BCG shares no longer have a current trading price, in order to prudently assess the market risk associated with these shares, the Company has applied the guidance on calculating market risk for securities delisted from trading under Circular No. 91/2020/TT-BTC dated 13/11/2020 and Circular No. 102/2025/TT-BTC dated 29/10/2025 issued by the Ministry of Finance as a basis for determining the allowance (VND2,000 per share).

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

Movements in trading securities

	Increase during the period		Increase during the period		
	Number of shares	Amount	Number of shares	Amount	Remark
- Total value of shares	244,100	3,546,250,000	163,300	2,281,007,257	
+ Bamboo Capital Group JSC (BCG)	-	-			*Increase due to purchase of additional 1,780 shares*
+ Military Commercial Joint Stock Bank (MBB)	-	-	*50,000*	*963,431,555*	*Decrease due to sale of 50,000 shares*
+ Saigon - Hanoi Commercial Joint Stock Bank (SHB)	*244,100*	*3,546,250,000*	*100,000*	*1,016,525,017*	*Increase due to purchase of additional 144,100 shares*
+ Other securities	-	-	*13,300*	*301,050,685*	*Decrease due to sale of 13,300 shares*

b. Held-to-maturity investments

	30/06/2026			01/01/2026		
	Cost	Recoverable amount	Allowance	Cost	Recoverable amount	Allowance
Loans	14,420,000,000	14,420,000,000	-	20,720,000,000	20,720,000,000	-
- Dai Duong Solar JSC (*)	*14,420,000,000*	*14,420,000,000*	-	*20,720,000,000*	*20,720,000,000*	-
Lãi dự thu	125,418,083	125,418,083	-	355,384,768	355,384,768	-
- Dai Duong Solar JSC	*125,418,083*	*125,418,083*	-	*355,384,768*	*355,384,768*	-
Total	**14,545,418,083**	**14,545,418,083**	**-**	**21,075,384,768**	**21,075,384,768**	**-**

(*) Loans to Dai Duong Solar Joint Stock Company under the loan agreements entered into in 2020 and subsequently amended and supplemented under Appendix No. 01-ESE-DD/2026/PLHDVV to the Loan Agreement dated 01/04/2026. The loan principal under the agreements is VND35,220,000,000. The loan term was extended for an additional 12 months from 02/04/2026 to 01/04/2027. The loan bears interest at 10.2% per annum. The loan is secured by a mortgage over assets formed from the investment in solar power plants of Dai Duong Solar Joint Stock Company located at Hamlet 7, Khanh An Commune, U Minh District, Ca Mau Province, and in Ganh Hao Town, Dong Hai District, Bac Lieu Province.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

c. Investments in joint ventures and associates

	30/06/2026		01/01/2026	
	% of equity	Value of investment under the equity method	% of equity	Value of investment under the equity method
Educational Book Distribution JSC	21.82%	6,327,362,150	21.82%	7,561,078,948
Dai Duong Solar JSC	49.95%	24,111,915,827	49.95%	22,708,828,564
Total		**30,439,277,977**		**30,269,907,512**

d. Long-term financial investments

		30/06/2026				01/01/2026	
	Operating status	% of equity	Number of shares	Cost	Allowance	Cost	Allowance
Ha Noi Education Publishing Services JSC	Operating	3.00%	75,000	750,000,000	-	750,000,000	-
Viet Nam Educational Equipment - Publication Investment JSC	Operating	1.84%	200,000	2,000,000,000	-	2,000,000,000	-
Total				**2,750,000,000**	**-**	**2,750,000,000**	**-**

The latest financial statements of these companies show profits and their owners' equity remains intact. Accordingly, these investments are recognized at cost and no allowance for impairment is recognized.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

7. Short-term trade receivables

	30/06/2026		01/01/2026	
	Book value	Allowance	Book value	Allowance
Danang Education Investment and Development JSC	4,516,089,023	-	1,069,348,100	-
Nam An Book Services Co., Ltd	5,781,715,769	5,781,715,769	5,781,715,769	5,781,715,769
Others	19,148,847,223	1,828,827,428	9,614,164,053	1,938,439,297
Total	**29,446,652,015**	**7,610,543,197**	**16,465,227,922**	**7,720,155,066**

The movement in the allowance for doubtful debts during the period was mainly due to the Company's recovery of principal amounts previously assessed as doubtful. Accordingly, the Company reversed the allowance corresponding to the principal amounts recovered.

Trade receivables from related parties

	30/06/2026		01/01/2026	
	Book value	Allowance	Book value	Allowance
Educational Book Distribution JSC	625,339,600	-	520,054,197	-
Total	**625,339,600**	**-**	**520,054,197**	**-**

8. Short-term prepayments to suppliers

	30/06/2026		01/01/2026	
	Book value	Allowance	Book value	Allowance
Truong Xuan Paper JSC	191,408,400	-	-	-
Others	331,555,630	-	243,651,173	-
Total	**522,964,030**	**-**	**243,651,173**	**-**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

9. Other short-term receivables

	30/06/2026		01/01/2026	
	Book value	Allowance	Book value	Allowance
Advances	2,585,890,397	-	2,292,154,165	-
- Mr. Ngo Trong Vinh	*1,960,000,000*	-	*1,960,000,000*	
- Others	*625,890,397*	-	*332,154,165*	
Receivables from share transfers	2,980,000,000	-	2,980,000,000	-
- Dai Duong Solar JSC	*1,000,000,000*	-	*1,000,000,000*	-
- Others	*1,980,000,000*	-	*1,980,000,000*	-
Receivables from dividends and profit received	8,163,885,585	-	9,108,885,585	-
- Dai Duong Solar JSC	*8,163,885,585*	-	*9,108,885,585*	-
Other receivables	606,221,869	-	880,622,087	-
- Vietnam Education Publishing House	*244,378,680*	-	*518,778,898*	-
- Ket Thanh Communication & Printing JSC	*361,843,189*	-	*361,843,189*	-
Total	**14,335,997,851**	**-**	**15,261,661,837**	**-**

10. Bad debts

	30/06/2026			01/01/2026		
	Cost	Recoverable amount (*)	Reason for allowance	Cost	Recoverable amount (*)	Reason for allowance
Trade receivables	8,483,797,221	873,254,024		8,260,839,271	540,684,205	
Nam An Book Services Co., Ltd	*5,781,715,769*	-	*Overdue*	*5,781,715,769*	-	*Overdue*
Nghe An Book and School Equipment JSC	*1,171,259,230*	*689,840,277*	*Overdue*	*953,678,690*	*499,791,445*	*Overdue*
Others	*1,530,822,222*	*183,413,747*	*Overdue*	*1,525,444,812*	*40,892,760*	*Overdue*
Total	**8,483,797,221**	**873,254,024**		**8,260,839,271**	**540,684,205**	

11. Inventories

	30/06/2026		01/01/2026	
	Cost	Allowance	Cost	Allowance
Materials	78,162,481	-	2,111,236	-
Work in progress	3,927,756,593	-	3,528,832,395	-
Finished products	12,136,932,774	2,168,184,840	14,256,964,864	2,143,168,465
Merchandise goods	2,590,256,484	456,325,921	1,511,817,483	402,975,391
Total	**18,733,108,332**	**2,624,510,761**	**19,299,725,978**	**2,546,143,856**

- As presented in Note 1.5, from the 2026–2027 academic year, the textbook series "Connecting Knowledge to Life" will be the only textbook series used nationwide. Reference books corresponding to other textbook series will be adversely affected in terms of their saleability. As at 30/06/2026, the

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

Company determined that the value of inventories affected by the nationwide adoption of a single textbook series was VND2,115,402,109 and recognized a full allowance for decline in value of such inventories.

- In addition to the allowance recognized for books affected by the adoption of a single textbook series from the 2025–2026 academic year, as at 30/06/2026, the Company also recognized an allowance for other slow-moving and obsolete inventories amounting to VND509,108,652.
- No inventories were pledged or mortgaged as collateral for loans as at 30/06/2026.
- The value of slow-moving and obsolete inventories as at 30/06/2026 was VND2,704,151,853.

12. Prepaid expenses

a. Short-term

	30/06/2026	01/01/2026
Warehouse rental expenses	45,000,000	45,000,000
Tools and instruments pending allocation	4,383,704	18,082,778
Other expenses	119,459,346	45,090,144
Total	**168,843,050**	**108,172,922**

b. Long-term

	30/06/2026	01/01/2026
Office rental expenses	7,948,097,851	8,073,925,255
Manuscript preparation costs	2,332,098,846	1,856,898,846
Other expenses	657,602,492	632,217,877
Total	**10,937,799,189**	**10,563,041,978**

(*) The Company entered into a long-term office lease under Contract No. 000997/2014/HDTVP/VC1 dated 17/09/2014 with Construction Joint Stock Company No. 1 (Vinaconex 1). The lease term is 44 years, starting from 15/10/2014. The Company has fully paid the total lease amount of VND11,962,650,000 (including 10% VAT) in 2014.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

13. Tangible fixed assets

	Machinery, equipment	Motor vehicles	Office equipment	Other fixed assets	Total
Cost					
Opening balance	187,869,455	3,792,107,990	2,285,461,273	43,559,604,837	49,825,043,555
New purchases	-	-	-	-	-
Disposals	-	-	-	-	-
Closing balance	**187,869,455**	**3,792,107,990**	**2,285,461,273**	**43,559,604,837**	**49,825,043,555**
Depreciation					
Opening balance	187,869,455	3,455,230,719	2,267,640,483	10,889,901,228	16,800,641,885
Charge for the period	-	50,531,592	12,417,732	1,088,990,124	1,151,939,448
Disposals	-	-	-	-	-
Closing balance	**187,869,455**	**3,505,762,311**	**2,280,058,215**	**11,978,891,352**	**17,952,581,333**
Net book value					
Opening balance	-	336,877,271	17,820,790	32,669,703,609	33,024,401,670
Closing balance	**-**	**286,345,679**	**5,403,058**	**31,580,713,485**	**31,872,462,222**

- As at 30/06/2026, tangible fixed assets with a carrying amount of VND31,580,713,485 were pledged as collateral for loans granted to the Company.
- Cost of tangible fixed assets fully depreciated but still in active use at the end of the period was VND5,584,532,355.
- List of assets accounting for 10% or more of the total existing tangible fixed assets:

Name of assets	30/06/2026			01/01/2026		
	Cost	Accumulated depreciation	Carrying amount	Cost	Accumulated depreciation	Carrying amount
Tran Van Thoi Solar Power System_Solar KA	10,668,535,129	2,933,847,180	7,734,687,949	10,668,535,129	2,667,133,800	8,001,401,329
Dong Hai Solar Power System_ Solar KA	11,500,926,446	3,162,754,779	8,338,171,667	11,500,926,446	2,875,231,617	8,625,694,829
Tran Van Thoi Solar Power System_ Solar PN	11,540,815,031	3,173,724,114	8,367,090,917	11,540,815,031	2,885,203,740	8,655,611,291
Dong Hai Solar Power System_ Solar PN	9,849,328,231	2,708,565,279	7,140,762,952	9,849,328,231	2,462,332,071	7,386,996,160

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

14. Intangible fixed assets

	Computer software	Total
Cost		
Opening balance	63,000,000	63,000,000
New purchases	-	-
Decreases	-	-
Closing balance	**63,000,000**	**63,000,000**
Amortization		
Opening balance	63,000,000	63,000,000
Charge for the period	-	-
Decreases	-	-
Closing balance	**63,000,000**	**63,000,000**
Net book value		
Opening balance	-	-
Closing balance	-	-

- No intangible fixed assets were pledged as collateral for loans at the end of the period.
- Cost of intangible fixed assets fully amortized but still in active use was VND63,000,000.
- List of assets accounting for 10% or more of total existing intangible fixed assets:

Name of assets	30/06/2026 Cost	30/06/2026 Accumulated amortization	30/06/2026 Carrying amount	01/01/2026 Cost	01/01/2026 Accumulated amortization	01/01/2026 Carrying amount
Winsrr Core 2016 software	63,000,000	63,000,000	-	63,000,000	63,000,000	-

15. Construction in progress

	30/06/2026 Cost	30/06/2026 Recoverable amount	01/01/2026 Cost	01/01/2026 Recoverable amount
Construction in progress	594,487,508	594,487,508	-	-
- Upgrade and renovation of fixed assets	594,487,508	594,487,508	-	-
+ Dong Hai Solar Power System	*547,691,207*	*547,691,207*	-	-
+ Tran Van Thoi Solar Power System	*46,796,301*	*46,796,301*	-	-
Total	**594,487,508**	**594,487,508**	-	-

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

16. Short-term Trade payables

	30/06/2026	01/01/2026
Mapping Enterprise No. 1 – Branch of Survey and Aerial Mapping One Member Co., Ltd	2,054,159,935	1,249,812,302
Ha Noi Education Publishing Services JSC	2,893,699,938	145,577,938
Da Nang Education Publishing Services JSC	61,200,000	-
Others	3,893,653,695	3,273,696,617
Total	**8,902,713,568**	**4,669,086,857**

Trade payables to related parties

	30/06/2026	01/01/2026
Vietnam Education Publishing House	360,918,354	360,918,354
Education Publishing House in Ha Noi	629,300,000	-
Total	**990,218,354**	**360,918,354**

17. Short-term Advances from customers

	30/06/2026	01/01/2026
Vietnam Education Publishing House	807,588,797	603,950,704
Others	5,219,632	15,065,232
Total	**812,808,429**	**619,015,936**

Advances from related-party customers

	30/06/2026	01/01/2026
Vietnam Education Publishing House	807,588,797	603,950,704
Total	**807,588,797**	**603,950,704**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

18. Taxes and amounts receivable from/payable to the State Budget

	Opening balance		Amount	Actual	Closing balance	
	Receivable	Payable	to be paid	amount paid	Receivable	Payable
Value-added tax	-	28,151,999	165,075,036	31,177,274	-	162,049,761
Corporate income tax	-	1,227,777,523	996,569,592	1,351,777,523	-	872,569,592
Personal income tax	-	127,933,301	515,258,763	599,031,229	-	44,160,835
Total	-	1,383,862,823	1,676,903,391	1,981,986,026	-	1,078,780,188

The Company's tax returns would be subject to inspection by the tax authorities. The tax amounts reported in these financial statements could be changed upon final determination by the tax authorities.

19. Short-term accrued expenses

	30/06/2026	01/01/2026
Accrued brokerage commissions	-	551,032,333
Accrued manuscript preparation and royalty expenses	3,665,892,960	-
Total	**3,665,892,960**	**551,032,333**

20. Other payables

a. Short-term

	30/06/2026	01/01/2026
Trade union fees	4,329,455	3,848,781
Social, health and unemployment insurance	69,271,286	-
Other payables	1,011,560	1,011,560
Total	**74,612,301**	**4,860,341**

b. Long-term

	30/06/2026	01/01/2026
Long-term deposits received	46,000,000	46,000,000
Total	**46,000,000**	**46,000,000**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

21. Loans and finance lease liabilities

a. Short-term

	Opening balance	Increase	Decrease	Closing balance
Short-term loans	-	2,000,000,000	1,000,000,000	1,000,000,000
- BIDV - Nam Ha Noi Branch	-	*1,000,000,000*	-	*1,000,000,000*
- Ms. Dao Thi Thanh Ban	-	*1,000,000,000*	*1,000,000,000*	-
Current portion of long-term loan	2,327,628,000	1,163,814,000	1,163,814,000	2,327,628,000
- MB Bank - Hai Ba Trung Branch	*2,327,628,000*	*1,163,814,000*	*1,163,814,000*	*2,327,628,000*
Total	**2,327,628,000**	**3,163,814,000**	**2,163,814,000**	**3,327,628,000**

The Company has short-term loans under the following agreements:

- Loan from Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) – Nam Ha Noi Branch under Credit Facility Agreement No. 01/2026/13275213/HDTD dated 8 June 2026, for the purposes of supplementing working capital, issuing guarantees and letters of credit (L/Cs). The maximum credit limit is VND5 billion, with a credit facility period of 12 months. The interest rate is specified in each individual credit agreement. The loan is secured by 100% of the deposits arising from the Company's production and business activities held in its account at BIDV – Nam Ha Noi Branch.
- Loan Agreement No. 2704-EBS-DTB/2026/HDMT dated 27/04/2026, with a term of one month, from 28/04/2026 to 28/05/2026. The purpose of the loan is to supplement working capital. The lender has agreed that no interest will be charged on the amount lent to the Company.

b. Long-term

	Opening balance	Increase	Decrease	Closing balance
Long-term loan				
- MB Bank - Hai Ba Trung Branch	*4,455,829,000*	-	*1,163,814,000*	*3,292,015,000*
Total	**4,455,829,000**	-	**1,163,814,000**	**3,292,015,000**
Of which:				
- Long-term loan due within 1 year	2,327,628,000			2,327,628,000
Long-term loans and finance lease liabilities	**2,128,201,000**			**964,387,000**

(*) Loans from Military Commercial Joint Stock Bank (MB Bank) – Hai Ba Trung Branch relate to the following agreements:

- Loan Agreement No. 65579.20.065.8281646.TD dated 23/11/2020, with a total contract value of VND 9.2 billion and a loan term of 84 months from the day following the first disbursement date. The loan was taken to invest in the construction of a rooftop solar power system with a capacity of <1MW at Tham Troi Hamlet, Khanh Binh Dong Commune, Tran Van Thoi District, Ca Mau Province (Khanh Binh Commune,

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

Ca Mau Province). The interest rate is floating and determined according to the debt acknowledgment document. Collateral for the loan includes the right to claim receivables arising from the Power Purchase Agreement signed between EBS Solar Phuong Nam Energy JSC and the local power company; land use rights; construction works/reinforced concrete structures associated with the project throughout the loan term; rooftop solar power equipment financed by the bank loan; and other eligible collateral as per the bank's regulations from time to time.

- Loan Agreement No. 66414.20.065.8273617.TD dated 25/11/2020, with a total contract value of VND9.2 billion and a loan term of 84 months from the day following the first disbursement date. The loan was taken to invest in the construction of a rooftop solar power system with a capacity of <1MW at Tham Troi Hamlet, Khanh Binh Dong Commune, Tran Van Thoi District, Ca Mau Province (Khanh Binh Commune, Ca Mau Province). The interest rate is floating and determined according to the debt acknowledgment document. Collateral for the loan includes the Certificate of Land Use Rights and Ownership Rights to Residential Housing and Attached Assets (Issuance No.: CP 267302; Certificate Registration No.: CS01167); the right to claim receivables arising from the Power Purchase Agreement signed between EBS Solar Khanh An Energy JSC and the local power company; land use rights; construction works/reinforced concrete structures associated with the project throughout the loan term; rooftop solar power equipment financed by the bank loan; and other eligible collateral as per the bank's regulations from time to time.

22. Owners' equity

a. Statement of changes in owners' equity

	Share capital	Share premium	Treasury shares	Development and investment fund	Undistributed profit after tax	Non-controlling interests	Total
As at 01/01/2025	**102,194,840,000**	**669,277,482**	**(2,116,606,556)**	**14,199,483,599**	**22,671,041,993**	**17,380,251,104**	**154,998,287,622**
Adjustments due to consolidation	-	-	-	-	1,795,508,476	(1,795,508,476)	-
Profit increase in the year	-	-	-	-	7,190,958,630	-	7,190,958,630
Profit for the year attributable to non-controlling interests	-	-	-	-	-	5,213,125,969	5,213,125,969
Decrease in the year	-	-	-	-	7,972,467,200	9,199,364,072	17,171,831,272
As at 31/12/2025	**102,194,840,000**	**669,277,482**	**(2,116,606,556)**	**14,199,483,599**	**23,685,041,899**	**11,598,504,525**	**150,230,540,949**
As at 01/01/2026	**102,194,840,000**	**669,277,482**	**(2,116,606,556)**	**14,199,483,599**	**23,685,041,899**	**11,598,504,525**	**150,230,540,949**
Adjustments due to consolidation	-	-	-	-	(1,043,811,640)	1,039,752,833	(4,058,807)
Profit increase in the period	-	-	-	-	2,622,230,542	-	2,622,230,542
Profit for the year attributable to non-controlling interests	-	-	-	-	-	2,464,260,165	2,464,260,165
Decrease in the period	-	-	-	-	7,972,467,200	650,500,000	8,622,967,200
As at 30/06/2026	**102,194,840,000**	**669,277,482**	**(2,116,606,556)**	**14,199,483,599**	**17,290,993,601**	**14,452,017,523**	**146,690,005,649**

b. Breakdown of share capital

	30/06/2026	01/01/2026
Viet Nam Education Publishing House Ltd	25,911,000,000	25,911,000,000
Capital contributions from other shareholders	73,744,840,000	73,744,840,000
Treasury shares	2,539,000,000	2,539,000,000
Total	**102,194,840,000**	**102,194,840,000**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

c. Transactions with owners relating to contributed capital and distributions of dividends and profits

	First 6 months of 2026	First 6 months of 2025
Owner's contributed capital		
- Opening contributed capital	102,194,840,000	102,194,840,000
- Increase in contributed capital during the period	-	-
- Decrease in contributed capital during the period	-	-
- Closing contributed capital	102,194,840,000	102,194,840,000
Dividends and profits distributed	7,972,467,200	7,972,467,200

d. Shares

	30/06/2026 Shares	01/01/2026 Shares
Number of shares authorized for issuance	10,219,484	10,219,484
Number of shares sold to the public	10,219,484	10,219,484
- Common shares	*10,219,484*	*10,219,484*
- Preferred shares (classified as equity)	-	-
Number of repurchased shares (treasury shares, own shares repurchased)	253,900	253,900
- Common shares	*253,900*	*253,900*
- Preferred shares (classified as equity)	-	-
Number of outstanding shares	9,965,584	9,965,584
- Common shares	*9,965,584*	*9,965,584*
- Preferred shares (classified as equity)	-	-

Par value of outstanding shares: VND10,000 each

e. Undistributed profit after tax

	First 6 months of 2026	Year 2025
Profit brought forward	23,685,041,899	22,671,041,993
Adjustments arising from consolidation	(1,043,811,640)	1,795,508,476
Profit after corporate income tax for the current year	2,622,230,542	7,190,958,630
Profit distribution	7,972,467,200	7,972,467,200
- Distribution of prior year's profit (*)	7,972,467,200	7,972,467,200
+ Dividend paid to shareholders	*7,972,467,200*	*7,972,467,200*
- Interim distribution of current year's profit	-	-
Undistributed profit after tax	**17,290,993,601**	**23,685,041,899**

(*) The Company distributed the 2025 profit in accordance with Resolution No. 01/SGDHN of the 2026 Annual General Meeting of Shareholders dated 30/03/2026.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

f. Dividends

The 2026 Annual General Meeting of Shareholders dated 30/03/2026 approved the plan to pay dividends for 2025 in cash at the rate of 8% of charter capital (equivalent to VND7,972,467,200). The Company finalized the list of shareholders entitled to receive the dividends on 23/02/2026, and the payment date was 28/04/2026.

23. Off-statement of financial position items

a. Leased assets

- Under Premises Lease Agreement No. 010725/HDKT/ADC-EBS dated 1 July 2025 with Art Design & Communication Joint Stock Company, the Company leases a portion of the property located at Luu Phai Village, Thanh Tri Commune, Hanoi, with an area of 750 m², for use as a warehouse for goods. The lease terms are as follows:
  - Lease term: 63 months, from 15/07/2025 to 15/10/2030;
  - Payment terms: Payment is made every six months.
- Pursuant to Long-term Office Space Lease Agreement No. 000997/2014/HĐTVP-VC1 dated 17 September 2014 entered into with Construction Joint Stock Company No. 1 (Vinaconex 1), the Company leases office space at Lot D-2.1, 2nd Floor, Building D, under the Vinaconex 1 High-class Office and Residential Complex Project, 289A Khuat Duy Tien Street, Trung Hoa Ward, Cau Giay District, Hanoi (currently Dai Mo Ward, Hanoi), with a usable area of 797.51 m² for use as the Company's office. Details are as follows:
  - Lease term: 44 years, from 15 October 2014 to 1 February 2058;
  - Payment terms: The Company fully paid the lease consideration in 2014, with a total amount paid of VND 11,962,650,000, inclusive of 10% VAT.

b. Assets held in custody

Name of asset	30/06/2026 Cost	Accumulated depreciation	Carrying amount	Pledged/mortgaged to
Khanh An Solar Power Plant	10,121,569,735	3,013,381,328	7,108,188,408	Dai Duong Solar JSC
Dong Hai Solar Power Plant	13,133,531,665	3,064,151,796	10,069,379,869	Dai Duong Solar JSC
Tran Van Thoi Solar Power Plant	12,037,309,217	3,013,381,328	9,023,927,890	Dai Duong Solar JSC

c. Assets of the Company pledged or mortgaged:

Asset	Term	Asset value	Pledged/mortgaged to
Demand deposits	12 months	1,368,283,430	BIDV_ Nam Ha Noi Branch
Tangible fixed assets			
- Tran Van Thoi Solar Power Plant	84 months	22,209,350,160	MB Bank_Hai Ba Trung Branch

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

24. Revenue from sales and service provision

a. Revenue

	First 6 months of 2026	First 6 months of 2025
Revenue from reference books	28,658,204,055	32,120,790,053
Revenue from solar power sales	5,449,359,252	5,234,202,177
Total	**34,107,563,307**	**37,354,992,230**

b. Revenue from related parties

	First 6 months of 2026	First 6 months of 2025
Revenue from reference books	617,110,086	804,091,320
- Educational Book Distribution JSC	*617,110,086*	*804,091,320*
Total	**617,110,086**	**804,091,320**

25. Cost of goods sold

	First 6 months of 2026	First 6 months of 2025
Cost of reference books	17,964,029,035	20,441,120,633
Cost of solar power sales	1,246,048,542	1,123,745,034
Allowance for decline in value of inventories	78,366,905	653,266,663
Total	**19,288,444,482**	**22,218,132,330**

26. Financial income

	Flrst 6 months of 2026	Flrst 6 months of 2025
Interest income from bank deposits and loans	946,877,714	1,671,071,334
Gains on disposal of financial investments	805,872,743	1,260,946,881
Dividends and profits received in cash	120,760,000	1,023,350,000
Total	**1,873,510,457**	**3,955,368,215**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

27. Financial expenses

	First 6 months of 2026	First 6 months of 2025
Borrowing costs	200,437,476	327,441,280
Costs of purchase and sale of securities	15,114,356	1,953,605
Allowance for/(Reversal of allowance for) decline in value of trading securities	1,061,834,515	272,254,479
Total	**1,277,386,347**	**601,649,364**

28. Selling expenses

	First 6 months of 2026	First 6 months of 2025
Staff costs	3,334,310,098	3,917,699,445
Depreciation and amortization	50,531,592	59,563,049
Book transportation and loading/unloading expenses	195,408,194	119,361,000
Warehouse rental expenses	270,000,000	387,399,560
Other expenses	1,932,634,590	2,660,903,155
Total	**5,782,884,474**	**7,144,926,209**

29. Administrative expenses

	First 6 months of 2026	First 6 months of 2025
Raw material, tools expenses	-	1,388,889
Staff costs	2,530,313,167	3,073,228,023
Depreciation and amortization	12,417,732	13,128,834
Outsourced service expenses	1,055,422,448	1,168,194,820
Other expenses	318,579,686	427,801,752
Allowance for/(Reversal of allowance for) doubtful debts	(109,611,869)	(269,984,199)
Total	**3,807,121,164**	**4,413,758,119**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

30. Current corporate income tax expense

	First 6 months of 2026	First 6 months of 2025
Accounting profit before tax	6,083,060,298	6,834,195,115
Adjustments to arrive at taxable income	877,615,234	195,247,620
- Incremental adjustments	1,363,804,505	1,110,907,861
+Tax loss from subsidiaries	*1,282,304,505*	*1,028,702,754*
+ Non-deductible expenses as per tax laws	*81,500,000*	*81,494,005*
+ Realized intra-company loss	-	*711,102*
- Decremental adjustments	486,189,271	915,660,241
+ Dividends, profits received	*120,760,000*	*1,023,350,000*
+ Share of profit/loss from associates and joint ventures	*365,429,271*	*(107,689,759)*
Total taxable income	6,960,675,532	7,029,442,735
+ Income from business activities (not eligible for tax incentives)	*3,005,020,390*	*3,258,355,231*
+ Income from solar power sales (eligible for tax incentives)	*3,955,655,142*	*3,771,087,504*
Corporate income tax	1,392,135,106	1,405,888,547
+ Income from business activities (not eligible for tax incentives)	*601,004,078*	*651,671,046*
+ Income from solar power sales (eligible for tax incentives)	*791,131,028*	*754,217,501*
Reduced corporate income tax	395,565,514	377,108,751
+ Income from business activities (not eligible for tax incentives)	-	-
+ Income from solar power sales (eligible for tax incentives)	*395,565,514*	*377,108,751*
Corporate income tax payable	996,569,592	1,028,779,796
+ Income from business activities (not eligible for tax incentives)	*601,004,078*	*651,671,046*
+ Income from solar power sales (eligible for tax incentives)	*395,565,514*	*377,108,750*
Current corporate income tax expense	**996,569,592**	**1,028,779,796**
Of which:		
- Current corporate income tax expense for the period	*996,569,592*	*1,028,779,796*
- Adjustment of current CIT expense for prior periods to current CIT expense	-	-

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

31. Basic and diluted earnings per share

	First 6 months of 2026	First 6 months of 2025
Profit after corporate income tax	2,622,230,542	3,509,498,622
Incremental or decremental adjustments to profit after tax	-	-
- Incremental adjustments	-	-
- Decremental adjustments (appropriation to bonus and welfare fund)	-	-
Profit or loss attributable to common shareholders	2,622,230,542	3,509,498,622
Weighted average number of common shares outstanding during the period	9,965,584	9,965,584
Basic/diluted earnings per share	**263**	**352**

- The resolution of the 2026 Annual General Meeting of Shareholders on 30/03/2026 does not specifically stipulate the appropriation to the bonus and welfare fund for 2026. Therefore, the basic and diluted earnings per share for the first 6 months of 2026 have not excluded the impact of such appropriations.

32. Operating expenses by element

	First 6 months of 2026	First 6 months of 2025
Materials expenses	2,742,296,838	5,561,025,242
Labor costs	5,864,623,265	6,990,927,468
Depreciation and amortization	1,151,939,448	1,161,682,007
Outsourced service expenses	14,216,064,218	15,387,385,403
Other cash expenses	4,903,526,352	4,675,796,538
Total	**28,878,450,120**	**33,776,816,658**

33. Segment reporting

According to Vietnamese Accounting Standard No. 28 and the relevant guidelines, the Company is required to have segment reporting. Accordingly, a business segment is a distinguishable component of the Company that is engaged in providing related products or service (business segment) or providing goods or services in a specific economic environment (segment by geographical area) and that is subject to risks and returns that are different from those of other business segment. The Company's Management assesses that the Company operates in two main business segments: trading educational products, solar panels, and transformers, and trading solar power, with Vietnam as its primary geographical segment.

The segment report by business sector is presented as follows:

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

	Educational products trading activities		*Solar panel and transformer trading activities*		*Solar power trading activities*		*Eliminations*		*Total*	
Business segment report	*First 6 months of 2026*	*First 6 months of 2025*	*First 6 months of 2026*	*First 6 months of 2025*	*First 6 months of 2026*	*First 6 months of 2025*	*First 6 months of 2026*	*First 6 months of 2025*	*First 6 months of 2026*	*First 6 months of 2025*
Segment revenue	28,550,589,705	31,939,872,453	-	-	5,449,359,252	5,234,202,177	-	-	33,999,948,957	37,174,074,630
Segment expenses	27,256,233,786	32,331,108,385	328,809,301	270,440,194	1,293,407,033	1,174,556,977	-	711,102	28,878,450,120	33,776,816,658
Operating profit/(loss)	**1,294,355,919**	**(391,235,932)**	**(328,809,301)**	**(270,440,194)**	**4,155,952,219**	**4,059,645,200**	**-**	**(711,102)**	**5,121,498,837**	**3,397,257,972**
Financial expenses	1,076,948,371	312,896,401	1,876,167,123	2,244,612,329	200,437,476	288,752,963	(1,876,167,123)	(2,244,612,329)	1,277,386,347	601,649,364
Financial income	4,368,365,262	6,062,935,508	922,671,919	1,486,349,769	140,399	195,267	(3,417,667,123)	(3,594,112,329)	1,873,510,457	3,955,368,215
Profit/(loss) from financial activities	**3,291,416,391**	**5,750,039,107**	**(953,495,204)**	**(758,262,560)**	**(200,297,077)**	**(288,557,696)**	**(1,541,500,000)**	**(1,349,500,000)**	**596,124,110**	**3,353,718,851**
Share of profit or loss from associates and joint ventures	-	-	-	-	-	-	-	-	365,429,271	(107,689,759)
Other income	8,890	190,909,091	-	-		-	-	-	8,890	190,909,091
Other expenses	810	1,040	-	-	-	-	-	-	810	1,040
Other profit/(loss)	**8,080**	**190,908,051**	**-**	**-**	**-**	**-**	**-**	**-**	**8,080**	**190,908,051**
Profit before tax									6,083,060,298	6,834,195,115
Current corporate income tax expense									996,569,592	1,028,779,796
Deferred corporate income tax expense									-	(142,219)
Profit after corporate income tax									**5,086,490,706**	**5,805,557,538**
	30/06/2026	**01/01/2026**	**30/06/2026**	**01/01/2026**	**30/06/2026**	**01/01/2026**	**30/06/2026**	**01/01/2026**	**30/06/2026**	**01/01/2026**
Current assets	110,539,082,746	107,181,840,691	35,851,412,671	43,693,366,480	232,679,904	595,958,451	(47,570,298,361)	(52,992,770,964)	99,052,876,960	98,478,394,658
Non-current assets	29,874,547,926	29,562,740,039	26,980,000,000	26,980,000,000	32,175,200,993	32,669,703,609	(12,435,722,023)	(12,605,092,488)	76,594,026,896	76,607,351,160
Total assets	**140,413,630,672**	**136,744,580,730**	**62,831,412,671**	**70,673,366,480**	**32,407,880,897**	**33,265,662,060**	**(60,006,020,384)**	**(65,597,863,452)**	**175,646,903,856**	**175,085,745,818**
Current liabilities	17,847,844,530	10,191,103,700	39,959,806,313	44,519,455,617	17,709,158,725	20,963,215,516	(47,570,298,361)	(52,992,770,964)	27,946,511,207	22,681,003,869
Non-current liabilities	46,000,000	46,000,000	-	-	964,387,000	2,128,201,000	-	-	1,010,387,000	2,174,201,000
Total liabilities	**17,893,844,530**	**10,237,103,700**	**39,959,806,313**	**44,519,455,617**	**18,673,545,725**	**23,091,416,516**	**(47,570,298,361)**	**(52,992,770,964)**	**28,956,898,207**	**24,855,204,869**
	First 6 months of 2026	*First 6 months of 2025*	*First 6 months of 2026*	*First 6 months of 2025*	*First 6 months of 2026*	*First 6 months of 2025*	*First 6 months of 2026*	*First 6 months of 2025*	*First 6 months of 2026*	*First 6 months of 2025*
Depreciation and amortization	62,949,324	71,980,781	-	-	1,088,990,124	1,088,990,124	-	711,102	1,151,939,448	1,161,682,007

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

34. Risk management

a. Capital risk management

The Company manages its capital to ensure that it will be able to continue as a going concern while maximizing the return to shareholders through the optimization of the debt and equity balance.

b. Financial risk management

Financial risks include market risk (including interest rate risk, exchange rate risk, material price risk), credit risk, and liquidity risk.

Market risk management: As the Company has no foreign currency transactions or balances and incurs minimal and temporary borrowings in the short term, it is primarily exposed to price fluctuation risks.

Price risk management

The Company purchases goods and raw materials from domestic suppliers to support its business operations, thereby exposing itself to price fluctuation risks. However, as its suppliers are member companies of the Publishing House and given the nature of the education sector, purchase prices remain stable with minimal fluctuations. Therefore, the Management assesses that the Company's exposure to price risk in its business operations is low.

Credit risk management

The Company's customers are primarily entities within the Viet Nam Education Publishing House system and Power Companies. These are long-standing customers with regular transactions and a strong ability to make timely payments. For overdue receivables, the Company has made allowances for doubtful debts to ensure adequate coverage.

Liquidity risk management

To ensure the availability of funds to meet present and future financial obligations, the Company manages liquidity risk by regularly monitoring and maintaining sufficient cash reserves, optimizing idle cash flows, making use of credit from customers and counterparties, and controlling maturing liabilities in relative to maturing assets and the amount of funds that can be generated within that period, etc.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

The Company's aggregate financial liabilities are categorized in line with their maturity as follows:

30/06/2026	Within 1 year	Over 1 year	Total
Trade payables	8,902,713,568	-	8,902,713,568
Accrued expenses	3,665,892,960	-	3,665,892,960
Loans and finance lease liabilities	3,327,628,000	964,387,000	4,292,015,000
Dividends, profits payable	7,348,351,038	-	7,348,351,038
Other payables	1,011,560	46,000,000	47,011,560
Total	**23,245,597,126**	**1,010,387,000**	**24,255,984,126**

01/01/2026	Within 1 year	Over 1 year	Total
Trade payables	4,669,086,857	-	4,669,086,857
Accrued expenses	551,032,333	-	551,032,333
Loans and finance lease liabilities	2,327,628,000	2,128,201,000	4,455,829,000
Dividends, profits payable	9,854,163,438	-	9,854,163,438
Other payables	1,011,560	46,000,000	47,011,560
Total	**17,402,922,188**	**2,174,201,000**	**19,577,123,188**

The Management assesses that the Company has almost no exposure to liquidity risk and believes it can generate sufficient resources to meet its financial obligations as they fall due.

The Company's available financial assets are drawn up on a net asset basis as follows:

30/06/2026	Within 1 year	Over 1 year	Total
Cash and cash equivalents	2,301,735,271	-	2,301,735,271
Financial investments	43,761,282,244	2,750,000,000	46,511,282,244
Trade receivables	21,836,108,818	-	21,836,108,818
Other receivables	11,750,107,454	-	11,750,107,454
Total	**79,649,233,787**	**2,750,000,000**	**82,399,233,787**

01/01/2026	Within 1 year	Over 1 year	Total
Cash and cash equivalents	7,036,498,622	-	7,036,498,622
Financial investments	50,087,840,701	2,750,000,000	52,837,840,701
Trade receivables	8,745,072,856	-	8,745,072,856
Other receivables	12,969,507,672	-	12,969,507,672
Total	**78,838,919,851**	**2,750,000,000**	**81,588,919,851**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

35. Information on related parties (other than information disclosed in the above sections):

a. Related parties

Related company	Relationship
Viet Nam Education Publishing House Ltd ("Viet Nam Education Publishing House")	Investing company
Education Publishing House in Ha Noi	Dependent entity of the investing company
Educational Book Distribution JSC	Associate
Dai Duong Solar JSC	Associate

b. Significant transactions with related parties

	Transaction details	First 6 months of 2026	First 6 months of 2025
Purchases			
Education Publishing House in Ha Noi	Publishing management	777,129,629	710,630,555
	Purchase of supplies	9,983,285	-
Other transactions			
Dai Duong Solar JSC	Loan repayment collectio	6,300,000,000	6,800,000,000
	Loan interest income	922,504,768	1,483,686,411
	Dividends received	-	4,559,279,017

c. Outstanding balances with related parties

	Items	30/06/2026	01/01/2026
Dai Duong Solar JSC	Loans	14,545,418,083	21,075,384,768
	Other receivables	9,163,885,585	10,108,885,585
	Dividends, profits payable	6,818,864,331	9,828,864,331
Vietnam Education Publishing House	Other receivables	244,378,680	518,778,898

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

d. Income of key managing officers

Related party	Position	Income, remuneration	First 6 months of 2026	First 6 months of 2025
Ms. Lam Quynh Huong	Chairwoman of the BOD	Remuneration	15,272,727	15,000,000
Mr. Ngo Trong Vinh	Vice Chairman of the BOD	Remuneration	20,727,273	21,000,000
	General Director (Appointed on 22/06/2026)	Salary, bonus	30,910,922	90,970,512
Mr. Ngo Anh Phuong	Member of the BOD	Remuneration	16,800,000	16,800,000
Ms. Ngo Phuong Anh	Member of the BOD	Remuneration	15,000,000	15,000,000
Mr. Nguyen Thanh Tung	Member of the BOD	Remuneration	15,000,000	15,000,000
	General Director (Resigned on 22/06/2026)	Salary, bonus	389,518,355	386,995,954
Ms. Bui Thi Thu Lan	Member of the BOD	Remuneration	15,000,000	15,000,000
Ms. Ngo Thi Thanh Huyen	Member of the BOD	Remuneration	15,000,000	15,000,000
Mr. Nguyen Trong Ha	Chief Supervisor	Remuneration	9,000,000	9,000,000
Mr. Tran Van Que	Supervisor	Remuneration	-	3,800,000
Ms. Nguyen Thi Mai	Supervisor	Remuneration	6,000,000	6,000,000
Ms. Nguyen Thi Thu Huyen	Supervisor	Remuneration	6,000,000	2,200,000
Ms. Nguyen Thi Hoa	Chief Accountant	Salary, bonus	380,075,053	268,381,351
	Secretary	Remuneration	6,000,000	6,000,000

30. Subsequent event

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

31. Corresponding figures

Corresponding figures presented in the interim statement of financial position are the figures presented in the consolidated financial statements for the year ended 31/12/2025. Corresponding figures presented in the interim consolidated income statement and the interim consolidated statement of cash flows are the figures presented in the interim consolidated financial statements for the first 6 months of 2025. These financial statements were audited and reviewed by another audit firm. Certain items have been restated to conform with the requirements of Circular No. 99/2025/TT-BTC dated 27/10/2025 issued by the Ministry of Finance on the Corporate Accounting System, as follows:

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (cont'd)

(These notes form part of and should be read in conjunction with the accompanying financial statements)

Statement of Financial Position	Code	Figures as at 01/01/2026 (Restated) VND	Figures as at 31/12/2025 VND	Chênh lệch VND
Cash equivalents	112	5,010,801,371	5,000,000,000	10,801,371
Short-term held-to-maturity investments	123	21,075,384,768	-	21,075,384,768
Short-term loan receivables	135	-	20,720,000,000	(20,720,000,000)
Other short-term receivables	135	15,261,661,837	15,627,847,976	(366,186,139)
Dividends, profits payable	313	9,854,163,438	-	9,854,163,438
Other short-term payables	320	4,860,341	9,859,023,779	(9,854,163,438)

Statement of Cash Flows	Code	First 6 months of 2025 (Restated) VND	First 6 months of 2025 VND	Chênh lệch VND
(Profits)/losses from investing activities	05	(2,772,897,771)	(2,777,640,666)	4,742,895
Net cash from operating activities	20	(13,135,182,208)	(13,139,925,103)	4,742,895
Loan interest, dividends, and profits received	27	3,348,941,836	3,353,684,731	(4,742,895)
Net cash from investing activities	30	10,339,850,927	10,344,593,822	(4,742,895)

M.S.D.N: 0101493714 - C.T.C.P - CÔNG TY CỔ PHẦN SÁCH GIÁO DỤC TẠI THÀNH PHỐ HÀ NỘI - THÀNH PHỐ HÀ NỘI

Ngo Trong Vinh
Legal Representative

Nguyen Thi Hoa
Chief Accountant

Vu Nguyen Lan Phuong
Preparer

Hanoi, 27 August 2026