CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ PHÁT TRIỂN GIÁO DỤC ĐÀ NẴNG
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INTERIM FINANCIAL STATEMENTS

For Second quarter of 2026

DANANG EDUCATION INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY

INTERIM STATEMENT OF FINANCIAL POSITION

(Full form)

At June 30, 2026

Unit: Vietnam Dong

ASSETS	Code	Note	30/06/2026	01/01/2026
A. CURRENT ASSETS	**100**		**310.563.439.905**	**169.601.580.574**
I. Cash and cash equivalents	**110**	**V.1**	**35.610.648.521**	**21.285.038.042**
1. Cash	111		3.084.295.781	3.385.038.042
2. Cash equivalents	112		32.526.352.740	17.900.000.000
II. Short-term financial investments	**120**	**V.2**	**26.120.973.972**	**6.068.600.000**
1. Trading securities	121		4.237.145.000	4.237.145.000
2. Provision for diminution in the value of trading securities	122		(194.045.000)	(168.545.000)
3. Held-to-maturity investments	123		22.077.873.972	2.000.000.000
III. Accounts receivables - short-term	**130**		**222.834.882.223**	**112.872.366.800**
1. Accounts receivables from customers	131	V.3	221.757.164.623	111.610.506.988
2. Prepayments to suppliers	132	V.4	1.313.609.284	1.303.609.284
3. Other short-term receivables	135	V.5	892.156.360	857.761.559
4. Provision for doubtful short-term debts	136	V.6	(1.128.048.044)	(899.511.031)
IV. Inventories	**140**	**V.8**	**25.050.413.524**	**28.587.356.283**
1. Inventories	141		50.891.881.889	53.316.147.996
2. Allowance for inventories	142		(25.841.468.365)	(24.728.791.713)
V. Other current assets	**160**		**946.521.665**	**788.219.449**
1. Short-term prepaid expenses	161	V.9	946.521.665	782.556.636
2. Deductible value added tax	162		0	5.662.813

	Code	Note	30/06/2026	01/01/2026
B. LONG-TERM ASSETS	**200**		**19.366.488.883**	**20.816.052.545**
I. Fixed assets	**220**		**14.527.328.226**	**15.244.160.226**
1. Tangible fixed assets	221	V.10	6.458.166.226	7.136.664.226
- Historical cost	*222*		*22.344.568.597*	*22.344.568.597*
- Accumulated depreciation	*223*		*(15.886.402.371)*	*(15.207.904.371)*
2. Intangible fixed assets	227	V.11	8.069.162.000	8.107.496.000
- Historical cost	*228*		*8.464.999.000*	*8.464.999.000*
- Accumulated depreciation	*229*		*(395.837.000)*	*(357.503.000)*
II. Long-term work in progess	**250**		**75.600.000**	**75.600.000**
1. Construction in progress	252		75.600.000	75.600.000
III. Long-term financial investments	**260**	**V.2**	**4.601.540.013**	**5.362.518.175**
1. Investments in subsidiaries	261		0	0
2. Investments in an associate	262		5.449.500.000	5.449.500.000
3. Investments in other entities	263		1.350.000.000	1.350.000.000
4. Provision for diminution in the value of long-term financial investments	264		(2.197.959.987)	(1.436.981.825)
IV. Other long-term asset	**270**		**162.020.644**	**133.774.144**
1. Long-term prepaid expenses	271	V.9	162.020.644	133.774.144
TOTAL ASSETS	**280**		**329.929.928.788**	**190.417.633.119**

The notes to the financial statements are an integral part of this report.

INTERIM STATEMENT OF FINANCIAL POSITION

(Full form)

At June 30, 2026

Unit: Vietnam Dong

RESOURCES	Code	Note	30/06/2026	01/01/2026
C. LIABILITIES	**300**		**238.400.867.612**	**94.094.835.824**
I. Current liabilities	**310**		**238.400.867.612**	**94.094.835.824**
1. Accounts payable to suppliers	311	V.12	180.374.110.839	62.470.603.722
2. Advances from customers	312	V.13	2.244.489.284	1.380.337.200
3. Devidends and profits payable	313	V.14	1.425.000	0
4. Taxes payable to State Treasury	314	V.15	820.445.905	1.056.128.081
5. Payables to employees	315		12.346.102.633	5.027.482.800
6. Short - term accrued expenses	316	V.16	42.000.526.110	23.725.899.306
7. Other payables - short-term	320	V.17	67.982.650	55.721.416
11. Short-term loans and finance leases	321	V.18	0	0
9. Bonus and welfare fund	323		545.785.191	378.663.299
D. EQUITY	**400**		**91.529.061.176**	**96.322.797.295**
I. Owner's equity	**410**	**V.18**	**91.529.061.176**	**96.322.797.295**
1. Share capital	411		50.000.000.000	50.000.000.000
- Ordinary shares with voting rights	411a		50.000.000.000	50.000.000.000
- Preferred stock	411b		0	0
2. Treasury shares	415		(2.907.360.967)	(2.907.360.967)
3. Investment and development fund	418		11.021.818.306	10.499.596.414
4. Undistributed earnings	420		33.414.603.837	38.730.561.848
- Undistributed earnings by the end of prior year	420a		30.697.318.064	30.375.011.572
- Undistributed earnings of current period	420b		2.717.285.773	8.355.550.276
TOTAL RESOURCES	**440**		**329.929.928.788**	**190.417.633.119**

Da Nang,July 20, 2026

PREPARED BY	CHIEF ACCOUNTANT	GENERAL DIRECTOR
Le Thi Dieu Hien	Le Ngoc	Nguyen Quang Dung

DANANG EDUCATION INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY

Form B 02 - DN

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

INTERIM INCOME STATEMENT

(Full form)

For Second quarter of 2026

Unit: Vietnam Dong

ITEM	Code	Note	This quarter this year	This quarter prior year	Accumulated to the end of this quarter (This year)	Accumulated to the end of this quarter (Prior year)
1. Revenue from sales and service provisions	01	VI.1	256.173.252.176	268.395.986.888	264.457.815.176	278.983.582.046
2. Revenue deductions	02	VI.2	3.715.395.243	145.431.891	4.183.480.006	145.431.891
3. Net revenue from sales and service provisions	10	VI.3	252.457.856.933	268.250.554.997	260.274.335.170	278.838.150.155
4. Cost of goods sold	11	VI.4	213.279.932.636	230.675.172.058	216.864.573.359	238.016.590.505
5. Gross profit from sales and service provision (20 = 10 -11)	**20**		**39.177.924.297**	**37.575.382.939**	**43.409.761.811**	**40.821.559.650**
			0	**0**	**0**	**0**
6. Gian (loss) on disposal of investment properties	21		**0**	**0**	**0**	**0**
7. Financial income	22	VI.5	298.517.392	508.550.977	1.109.159.212	2.148.752.608
8. Financial expenses	23	VI.6	2.851.788.039	231.065.065	2.851.788.039	231.065.065
In which: Interest expense	*24*		0	0	0	0
9. Selling expenses	25	VI.7a	22.191.317.198	17.195.405.314	25.240.820.604	19.790.264.746
10. Administration expenses	26	VI.7b	11.189.003.694	10.907.013.460	13.073.358.054	13.076.957.182
11. Operating profit {30 = 20 + 21+ 22 - (23 + 25 + 26))	**30**		**3.244.332.758**	**9.750.450.077**	**3.352.954.326**	**9.872.025.265**
			0	**0**	**0**	**0**
12. Other income	31	VI.8	0	500	0	1.020
13. Other expenses	32		213.776	0	213.776	1.582
14. Other profit (40 = 31 - 32)	**40**		**(213.776)**	**500**	**(213.776)**	**(562)**
15. Accounting profit before tax (50=30+40)	**50**		**3.244.118.982**	**9.750.450.577**	**3.352.740.550**	**9.872.024.703**
16. Income tax expense - current	51	VI.10	613.730.464	1.947.764.607	635.454.777	1.947.764.607
17. Net profit after tax (60=50-51-52)	**60**		**2.630.388.518**	**7.802.685.970**	**2.717.285.773**	**7.924.260.096**
18. Earnings per share	**70**	**VI.11**	**564,56**	**1.674,68**	**583,21**	**1.700,78**
19. Diluted earnings per share	**71**	**VI.12**	**564,56**	**1.674,68**	**583,21**	**1.700,78**

Da Nang,July 20, 2026

PREPARED BY	CHIEF ACCOUNTANT	GENERAL DIRECTOR
Le Thi Dieu Hien	Le Ngoc	Nguyen Quang Dung

The notes to the financial statements are an integral part of this report.

INTERIM CASH FLOW STATEMENT

(Direct method)

For Second quarter of 2026

Unit: Vietnam Dong

ITEM	Code	Note	Accumulated to the end of this quarter (This year)	Accumulated to the end of this quarter (Prior year)
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Cash receipts from sales, service provision and other income	01		144.884.801.040	73.764.228.576
2. Cash paid to suppliers	02		(90.368.874.565)	(84.944.374.563)
3. Cash paid to employees	03		(8.720.795.361)	(10.274.539.256)
4. Loan interest paid	04		-	-
5. Cash paid for corporate income tax	05		(534.412.814)	(525.645.621)
6. Other cash receipt from operating activities	06		555.353.351	718.780.751
7. Other payment for operating activities	07		(5.524.603.261)	(5.873.671.974)
Net cash flow from operating activities	**20**		**40.291.468.390**	**(27.135.222.087)**
II. CASH FLOW FROM INVESTMENT ACTIVITIES			-	-
1. Purchase and construction of fixed assets and other non-current assets	21		0	0
2. Proceeds from disposal of fixed assets and other non-current assets	22		0	0
3. Cash paid for loans, acquisition of debt instruments	23		(20.000.000.000)	(11.000.000.000)
4. Recovery of loans, re-sales of debt instruments	24		0	10.000.000.000
5. Payment for investing in the other entities	25		-	-
6. Payment from investing in the other entities	26		0	0
7. Loan interest, dividends, and profits received	27		1.022.942.089	1.829.611.358
Net cash flow from investment activities	**30**		**(18.977.057.911)**	**829.611.358**
III. CASH FLOW FROM FINANCIAL ACTIVITIES			0	0
1. Receipt from loans	33		0	0
2. Payment for original debt	34		0	0
3. Dividends, profits paid to owners	36		(6.988.800.000)	(9.318.400.000)
Net cash flow from financial activities	**40**		**(6.988.800.000)**	**(9.318.400.000)**
Net cash flow in the period (50 = 20+30+40)	**50**		**14.325.610.479**	**(35.624.010.729)**
Cash and cash equivalents at the beginning period	**60**		**21.285.038.042**	**68.203.733.540**
Cash and cash equivalent at the beginning period	61		0	0
Cash and cash equivalents at the ending period (70 = 50+60+61)	**70**	**V.1**	**35.610.648.521**	**32.579.722.811**

Da Nang,July 20, 2026

PREPARED BY	CHIEF ACCOUNTANT	GENERAL DIRECTOR
Le Thi Dieu Hien	Le Ngoc	Nguyen Quang Dung

NOTES TO THE FINANCIAL STATEMENTS

For Second quarter of 2026

Unit: Vietnam Dong

I. CHARACTERISTICS OF THE COMPANY

1. Establishment

Da Nang Education Investment and Development Joint Stock Company (referred to as "the Company") was established under Decision No. 311/QĐ-TCNS dated March 23, 2007, issued by the Chairman of the Board of Vietnam Education Publishing House.

The Company was granted Business Registration Certificate No. 3203001382 by the Department of Planning and Investment of Da Nang City, first issued on April 4, 2007, and registered for the10th (tenth) change on September 05, 2025.

The Company's common shares have been listed on the Hanoi Stock Exchange under Decision No. 467/QD-SGDHN dated August 13, 2009 of the Hanoi Stock Exchange with the securities code DAD. The official trading date is August 19, 2009.

Charter capital according to the Business Registration Certificate were updated 10 times in September 05, 2025 of the Company is: VND **50.000.000.000** (Fifty billion Vietnam Dong).

Form of capital ownership: Shares

2. Field of Business

Printing and publishing books.

3. Business sector

- Printing. Details: Organizing, linking publishing, printing and distributing all kinds of books.
- Wholesale of various household items. Detail: Wholesale books, newspapers, magazines, stationery;
- Vocational training. Details: Vocational training: Information technology, foreign languages;
- Construction of houses. Details: Civil construction;
- Freight transport business;
- Real estate business, land use rights owned, used or leased. Details: Real estate services business. Warehouse, business premises, office rental services;
- Manufacture of other products from paper and paperboard not classified in specific industries. Details: Production: Educational equipment, stationery, student notebooks and calendars.

4. Enterprise structure, Business Cycle

The Company's business cycle follows the standard financial year (12 months), starting January 1 and ending December 31.

As at 31/03/2026, the Company had two associate companies:

Da Nang Printing anh Service Joint Stock Company;

Binh Dinh Book and Equipment Joint Stock Company.

5. Statement on comparability of information in Financial statement

The financial report has been prepared in a manner ensuring the comparability of data across corresponding financial periods.

II. ACCOUNTING PERIOD AND PRESENTATION CURRENCY

1. Accounting period

The annual accounting period begins on January 1 and ends on December 31.

2. Presentation Currency

Vietnam Dong (VND) is used as the currency for accounting records.

NOTES TO THE FINANCIAL STATEMENTS

For Second quarter of 2026 *Unit: Vietnam Dong*

III. ACCOUNTING STANDARDS AND SYSTEM

1. Accounting System

The Company applies the Vietnamese Accounting Standards and System, which were issued together with the Circular No. 99/2025/TT-BTC dated 27 October 2025 and presentation of the Financial Statements as well as other Circulars guiding implementation of Vietnamese Accounting Standards of the Ministry of Finance.

2. Statement of the compliance with the Accounting Standards and System

We have prepared and presented the financial statements in accordance with Vietnamese accounting standards, the Vietnamese corporate accounting regime and relevant legal regulations. The Financial Statements have been presented honestly and fairly on the financial position, business results and cash flows of the Company.

The selection of data and information required to be presented in the Notes to the financial statements is carried out according to the Materiality principle prescribed in Vietnamese Accounting Standard No. 21 "Presentation of Financial Statements".

IV. ACCOUNTING POLICIES

1. Principles of accounting for Cash and Cash equivalents

Cash includes cash, non-term bank deposits at banks that have been reconciled and verified at the end of the accounting period.

Cash equivalents includes term deposits and short-term investments with original maturities not exceeding three months from the date of investment, are highly liquid, readily convertible to known amounts of cash and are subject to an insignificant risk of change in value.

2. Principles of accounting for financial investments

Principles of accounting for trading securities

Trading securities include stocks listed on the stock market; other types of securities and financial instruments held for trading purposes (including securities with a maturity of more than 12 months bought and sold for profit).

Trading securities recognized at cost, including: purchase price and directly related costs such as brokerage fees, transaction fees, and taxes. The original cost of trading securities is determined based on the fair value of the payments at the time the transaction occurs. The time of recording trading securities is the time when the investor has ownership, specifically as follows:

- Listed securities are recorded at the time of order matching (T+0);

- Unlisted securities are recorded at the time of official ownership as prescribed by law.

Provision for impairment of trading securities is made for the portion of the value that may be lost when there is solid evidence that the market value of the securities the Company is holding for trading purposes has decreased compared to the book value. The provision is made based on the market value of trading securities at the time of preparing the financial statements.

Principles of accounting for Investments in an associate

Investments in associates are recorded when the Company holds from 20% to less than 50% of the voting rights of the investees, has significant influence in making decisions on financial and operating policies at these companies.

Investments in subsidiaries, joint ventures and associates are initially recorded at cost and are not adjusted thereafter for changes in the investors' share of the investee's net assets. The cost includes the purchase price and any costs directly attributable to the investment. In the case of investments in non-monetary assets, the cost of the investment is recorded at the fair value of the non-monetary assets at the time of acquisition.

Provision for investment losses in joint ventures and associates is set up when the enterprise receiving the investment capital suffers a loss, leading to the possibility of the Company losing capital or when the value of investments in subsidiaries, joint ventures and associates decreases in value. The basis for setting up provision for investment losses is the consolidated financial statements of the invested company (if this company is the parent company), and the financial statements of the invested company (if this company is an independent enterprise without subsidiaries).

NOTES TO THE FINANCIAL STATEMENTS

For Second quarter of 2026

Unit: Vietnam Dong

2. Principles of accounting for financial investments (continue)

Principles of accounting for Investments in other entities

An investment in another entity is an investment by the Company in the equity instruments of another entity but does not have control or joint control, and does not have significant influence over the investee.

Investments are recorded at cost, including purchase price and costs directly attributable to the investment. In the case of investments in non-monetary assets, the cost of the investment is recorded at the fair value of the non-monetary assets at the time of acquisition.

For investments that the Company holds for a long term (not classified as trading securities) and does not have significant influence over the investee, the provision for losses is made as follows:

+ Listed stock investment or fair value of investment is reliably determined, provision is made based on market value of shares.

+ For investments whose fair value cannot be determined at the reporting date, the provision is made based on the loss of the investee. The basis for setting up the provision for loss of investment in other entities is the consolidated financial statements of the invested company (if this company is the parent company), or the financial statements of the invested company (if this company is an independent enterprise without subsidiaries).

3. Principles of accounting for transaction receivables and other receivables

Principles of accounting for receivable: cost less allowance for doubtful receivables.

The classification of receivables as receivables from customers and other receivables depends on the nature of the transaction or the relationship between the Company and the entities.

Method of establishing provision for doubtful receivables: provision for doubtful receivables is estimated for the lost value of receivables and other investments held to maturity with a similar nature to receivables that are difficult to collect and are overdue, not overdue but may not be collected because the borrower is unable to pay due to bankruptcy, in the process of dissolution, missing, absconding...

Principles of setting up provision for doubtful receivables: According to the Circular 48/2019/TT-BTC dated December 7, 2009 of the Ministry of Finance on "Guidance on the provision and use of provisions for inventory price reduction, loss of financial investments, bad debts and warranty of products, goods, construction works at enterprises"; Circular 34/2011/TT-BTC dated March 14, 2011 and Circular 89/2013/TT-BTC dated June 28, 2013 of the Ministry of Finance on amending Circular 228/2009/TT-BTC.

Material allocation method: based on production norms.

4. Principles of accounting for inventory

Principles of inventory recognition: Inventories are stated at cost (-) less allowance for diminution in value and allowance for obsolete or damaged inventories. The cost of inventories include purchase price, costs of conversion and other directly attributable costs incurred in bringing the inventories to their present location and condition.

The cost of inventories is determined as follows:

- Raw materials, materials, goods: include purchase price, transportation costs and other directly related costs incurred in bringing inventories to their present location and condition.

- Finished products: include costs of raw materials, direct labor and related general manufacturing costs allocated based on the cover price of each type of finished book incurred.

- Work in progress costs: include costs of main raw materials, direct labor and general manufacturing costs incurred during the production process.

NOTES TO THE FINANCIAL STATEMENTS

For Second quarter of 2026

Unit: Vietnam Dong

4. Recognition of principles for inventory (continue)

Inventory valuation method: Weighted average cost.

Inventory accounting: Perpetual method.

Method of establishing inventory allowance: Inventory allowance is established when the net realizable value of inventory is less than the cost price. Net realizable value is the estimated selling price less the estimated cost of completion and estimated selling expenses. The amount of inventory allowance is the difference between the cost price of inventory and their net realizable value. Inventory allowance is established for each inventory item whose cost price is greater than its net realizable value.

Method of establishing inventory reduction allowance: According to the Circular No. 228/2009/TT-BTC dated December 7, 2009 of the Ministry of Finance on "Guiding the regime of setting up and using provisions for inventory price reduction, loss of financial investments, bad debts and warranty of products, goods, construction works at enterprises"; Circular No. 34/2011/TT-BTC dated March 14, 2011 and Circular No. 89/2013/TT-BTC dated June 28, 2013 of the Ministry of Finance on amending Circular No. 228/2009/TT-BTC.

5. Principles of accounting for Depreciation (Tangible fixed assets)

5.1 Recognition of principles for Tangible fixed assets

Tangible fixed assets are stated at cost less (-) accumulated depreciation. Initial cost is all costs that a company must spend to acquire fixed assets up to the time the asset is put into a state of readiness for use as expected. Expenditures incurred after initial recognition are only recorded as an increase in the original cost of fixed assets if it is certain that these costs will increase future economic benefits from the use of such assets. Expenditures that do not satisfy the above conditions are recorded as expenses in the period.

When fixed assets are sold or liquidated, the initial cost and accumulated depreciation are written off and any gain or loss arising from the disposal is included in income or expenses for the period.

Purchase of tangible fixed assets

The initial cost of fixed assets includes the purchase price (less (-) trade discounts or rebates), taxes (excluding refundable taxes) and direct costs related to bringing the assets to a state of readiness for use, such as costs of: installation, testing, experts and other directly related costs.

5.2 Principles of accounting for Intangible fixed assets

Intangible fixed assets are recorded at original cost minus (-) accumulated depreciation. The original cost of intangible fixed assets is the total cost that the company must spend to acquire intangible fixed assets up to the time the asset is put into use as expected.

Land use rights

The initial cost of intangible fixed assets, which are land use rights, is the amount paid when receiving the legal transfer of land use rights from another person, compensation costs, site clearance, leveling, registration fees, etc.

5.3 Depreciation method

Fixed assets are depreciated using the straight-line method over their estimated useful lives. The estimated useful life is the period over which the asset is useful for production and business.

The estimated useful lives are as follows:

Buildings and structures	*06 - 25 year*
Machinery and equipment	*06 - 10 years*
Motor vehicles	*03 years*
Other intangible fixed assets: Website	*05 years*

Land use rights with indefinite term are stated at cost and not amortised.

NOTES TO THE FINANCIAL STATEMENTS

For Second quarter of 2026

Unit: Vietnam Dong

6. Principles of accounting for prepaid expenses

Prepaid expenses at the Company include actual expenses that have been incurred but are related to the business performance of many accounting periods. The Company's prepaid expenses include the following expenses: Non-deductible input VAT; tools and equipment for use awaiting allocation....

Method of allocating prepaid expenses: Calculating and allocating prepaid expenses to business operating expenses each period according to the straight-line method. Based on the nature and level of each type of expense, the allocation period is as follows: short-term prepaid expenses are allocated within 12 months; long-term prepaid expenses are allocated from 13 months to 36 months (except for land rental expenses).

7. Principles of accounting for liabilities

Liabilities are recorded at cost and not less than the payment obligation.

The Company classifies payables as payables from suppliers or other payables depending on the nature of the transaction or the relationship between the Company and the entities.

Payables are monitored in detail by payment terms, payable entities, primary currency (including revaluation of payables in accordance with the definition of foreign currency monetary items) and other factors according to the Company's management.

At the time of preparing financial statements, the Company immediately records a payable when there is evidence that a loss is likely to occur according to the prudence concept.

8. Principles of accounting for devidends and profits payable

Dividends and profits recognized under securities law.

9. Principles of accounting for loans

The value of loans recorded is the total amount borrowed from banks, organizations, financial companies and other entities (excluding loans in the form of bond issuance or preferred stock issuance with terms requiring the issuer to repurchase at a certain time in the future).

Loans and financial lease liabilities are monitored in detail for each lending entities, each debt agreement and each type of loan.

10. Principles and capitalization of accounting for borrowing costs:

Principles of accounting for borrowing costs: Loan interest and other costs arising directly related to the enterprise's loans are recorded as production and business expenses in the period, unless these costs arise from loans directly related to the business. followed by investment in construction or production of unfinished assets and is included in the value of that asset (capitalized) when the conditions specified in accounting standard No. 16 "Borrowing costs" are met.

11. Principles of accounting for payable expenses

Payable expenses include amounts payable for goods and services that the Company has received from sellers or provided to buyers during the reporting period but the Company has not actually paid due to lack of invoices or insufficient accounting records and documents, recorded in production and business expenses of the reporting period, such as: loan interest expenses; manuscript organization fees, copyright fees; brokerage commission expenses...

12. Principles of accounting for unearned revenue

Unearned revenue is revenue that will be recorded corresponding to the obligation that the Company will have to perform in one or more subsequent accounting periods.

Unearned revenue includes amounts paid by customers in advance for one or more accounting periods for leasing assets.

The method of allocating unearned revenue according to the matching concept with the obligations that the Company will have to perform in one or more subsequent accounting periods.

NOTES TO THE FINANCIAL STATEMENTS

For Second quarter of 2026 *Unit: Vietnam Dong*

13. Principles of accounting for owner's equity

Principles of accounting for owner's equity

Principles of accounting for owner's capital: Business capital is formed from the amount of money that shareholders have contributed to buy shares, stocks, or is supplemented from after-tax profits according to the Resolution of the General Meeting of Shareholders. Business capital is recorded according to the actual capital contributed in cash or assets calculated at the par value of the shares or capital mobilized to expand the scale of the company's operations.

Principles of accounting for undistributed earnings

Undistributed profit after tax is recorded as the profit (or loss) from the Company's business results after deducting (-) corporate income tax expenses of the current period and adjustments due to retroactive application of changes in accounting policies, retroactive adjustment of material errors of previous years.

Profit distribution is based on the Company's charter and approved by the annual General Meeting of Shareholders.

14. Principles of accounting for treasury stock

Equity instruments repurchased by the Company (treasury shares) are recorded at historical cost and deducted from equity. The Company does not recognize gains/(losses) on purchase, sale, issue or cancellation of its equity instruments. When re-issuing, the difference between the re-issue price and the book price of treasury shares is recorded in the item "Share premium".

15. Principles of accounting for revenue

Principles of accounting for revenue from sales

Sales revenue is recognized when the following five conditions are simultaneously satisfied: 1. The enterprise has transferred the majority of risks and benefits associated with ownership of the product or goods to the buyer; 2. The enterprise no longer holds the right to manage the goods as the owner of the goods or the right to control the goods; 3. Revenue is determined relatively reliably. When the contract stipulates that the buyer has the right to return the purchased products or goods under specific conditions, the enterprise is only allowed to recognize revenue when those specific conditions no longer exist and the buyer is not entitled to return the products or goods (except in the case of return in the form of exchange for other goods or services); 4. The enterprise has or will receive economic benefits from the sales transaction; 5. The costs related to the sales transaction can be determined.

If the contract outcome cannot be reliably determined, revenue will be recognized only to the recoverable extent of the recognized costs.

Principles and method of accounting for revenue from financial activities

Revenue from financial activities is recognized and simultaneously satisfies the two conditions for revenue recognition specified in Vietnam Accounting Standard No. 14 - Revenue and other income, including: recognized bank deposit interest based on the bank's monthly deposit interest notice and exchange rate difference interest.

When it is impossible to recover an amount that was previously recorded in revenue, the potentially irrecoverable or uncertainly recoverable amount must be accounted for in expenses incurred in the period, without recording a decrease in revenue.

16. Principles and method of accounting for cost of goods sold

Cost of goods sold reflects the cost of manufactured products sold during the year.

Cost of goods sold is recorded at the time the transaction occurs or when it is relatively certain that it will occur in the future, regardless of whether the money has been paid or not. Cost of goods sold and revenue are recorded simultaneously according to the matching principle.

NOTES TO THE FINANCIAL STATEMENTS

For Second quarter of 2026 *Unit: Vietnam Dong*

17. Principles and method of accounting for financial expenses

Financial expenses include: Interest expense; provision for investment depreciation; payment discounts, deferred sales interest.

Financial expenses are recorded in detail for each expense when actually incurred during the period and are reliably determined when there is sufficient evidence of these expenses.

18. Principles of accounting for selling expenses, administration expenses

Selling costs reflect actual costs incurred in the process of selling products, goods, and providing services, including costs of offering, introducing products, advertising products, and sales commissions. , costs of storage, packaging, loading and unloading, transportation, fuel, depreciation of transports...

Administration expenses reflect the general management costs of the enterprise, including salaries for employees of the enterprise management department (salaries, wages, allowances, etc.); social insurance, health insurance, union fees, unemployment insurance for enterprise management staff; expenses for office materials, labor tools, depreciation of fixed assets used for business management; land rent, business license tax; provision for doubtful receivables; outsourced services (electricity, water, telephone, fax, property insurance, fire and explosion insurance, etc.); other cash expenses (reception, customer conferences, etc.).

Sales expenses and administration expenses that have been recorded are not considered deductible expenses when calculating corporate income tax according to the provisions of the Tax Law, but if there are complete invoices and documents, expenses cannot be recorded as a decrease. accountant but only adjusts in CIT finalization to increase the amount of CIT payable.

19. Nguyên tắc và phương pháp ghi nhận chi phí thuế TNDN hiện hành

Corporate income tax expense includes current corporate income tax expense incurred during the year as a basis for determining the Company's after-tax business results in the current fiscal year.

Current corporate income tax expense: is the amount of corporate income tax payable (or recoverable) calculated on taxable income and the corporate income tax rate of the current year according to the current Corporate Income Tax Law. In 2024, the current corporate income tax rate is 20%.

Taxes payable to The State budget will be specifically settled with the tax authority. The difference between the tax payable according to the books and the settlement audit data will be adjusted when there is an official settlement with the tax authority.

20. Principles of accounting for earnings per share

Basic earnings per share is calculated by dividing the profit or loss attributable to the Company's shareholders, after deducting the Bonus and Welfare Fund made available during the period, by the weighted average number of common shares outstanding during the period.

Diluted earnings per share are calculated by dividing the after-tax profit or loss attributable to shareholders owning the Company's common shares (after adjusting for dividends on convertible preferred shares) by the weighted average number of ordinary shares outstanding during the period and the weighted average number of common shares that would be issued on conversion of all the dilutive potential common shares into common shares.

21. Financial instruments

Record initial value

Financial assets

According to Circular No. 210/2009/TT-BTC dated 6 November 2009 ("Circular 210"), financial assets are classified appropriately, for notes to the financial statements. The formation of financial assets is recorded at fair value through the Income Statement, loans and receivables, held-to-maturity investments and available financial assets to sell. The Company decides to classify these financial assets at the time of initial recognition.

NOTES TO THE FINANCIAL STATEMENTS

For Second quarter of 2026 *Unit: Vietnam Dong*

21. Financial instruments (continue)

At initial recognition, financial assets are measured at cost plus directly attributable transaction costs.

The Company's financial assets include cash, receivables from customers and other receivables.

Financial liabilities

Financial liabilities within the scope of Circular 210, for notes to the financial statements, are classified appropriately into financial liabilities recognized through the Income Statement, financial liabilities determined at allocated value. The Company determines the classification of financial liabilities at the time of initial recognition.

All financial liabilities are initially recognized at cost plus directly related transaction costs.

The Company's financial liabilities include accounts payable to suppliers, payable expenses, other payables, short-term and long-term loans.

Value after initial recording

There is currently no requirement to re-determine the value of financial instruments after initial recognition.

Clearing of financial instruments

Financial assets and financial liabilities are offset and the net amount reported in the financial statements if, and only if, the entity has a legal rights to offset the amounts recognition and intend to settle on a net basis, or liquidate the assets and settle the liabilities simultaneously.

22. Related parties

Related parties are enterprises and individuals that directly or indirectly through one or more intermediaries, control, or are controlled by, or are under control by the Company. Associated parties, individuals owning, directly or indirectly, an interest in the voting power of the Company that gives them significant influence over the Company, key management positions such as the Board of Directors, the Board of Management, family's members of these individuals or associated parties or companies associated with these individuals also constitute related parties. When considering each relationship between related parties, it is important to pay attention to the nature of the relationship, not the legal form.

23. Principles of presenting assets, revenue, and business results by department

Business departments include business segments and geographical segments.

A business segment is a distinguishable component of the Company that is engaged in providing an individual product or service or a group of related products or services and that is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component of the Company that is engaged in providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments.

For management purposes, a company with nationwide business operations should present its main segment reports by business sector.

24. Other accounting principles and methods

VAT: The Company pays VAT using the deduction method. VAT rates are 10%, 5% and non-taxable for each type of item according to current regulations.

Other taxes and fees are implemented according to current regulations on taxes and fees of the State.

NOTES TO THE FINANCIAL STATEMENTS

For Second quarter of 2026 *Unit: Vietnam Dong*

V. NOTES TO THE FINANCIAL STATEMENTS

1. Cash and cash equivalents	30/06/2026	01/01/2026
Cash		
- Cash on hand	9.408.000	160.725.000
- Demand Deposit Account	3.074.887.781	3.224.313.042
+ Joint Stock Commercial Bank For Foreign Trade Of Vietnam - Da Nang Branch	*1.568.854.891*	*2.752.445.137*
+ Other bank	*1.506.032.890*	*471.867.905*
- Term deposits with original term not exceeding 03 months	32.526.352.740	17.900.000.000
+ Joint Stock Commercial Bank For Foreign Trade Of Vietnam - Da Nang Branch	*10.006.506.850*	*10.500.000.000*
+ Asia Commercial Joint Stock Bank	*10.006.506.849*	*0*
+ Vietnam Joint Stock Commercial Bank For Industry and Trade - North of Da Nang Branch	*12.513.339.041*	*7.400.000.000*
Total	**35.610.648.521**	**21.285.038.042**

2. Trading securities

a. Trading securities

	30/06/2026			01/01/2026		
	Cost	Fair value	Allowance	Cost	Fair value	Allowance
a. Total stock value	**4.237.145.000**	**4.673.250.000**	**194.045.000**	**408.545.000**	**240.000.000**	**168.545.000**
Book and Educational Equipment Joint Stock Company of Ho Chi Minh City (STC) (*)	408.545.000	214.500.000	194.045.000	408.545.000	240.000.000	168.545.000
Educational Book JSC in Da Nang City - Securities code: DAE (*)	3.828.600.000	4.458.750.000	0	3.828.600.000	4.397.250.000	0
Total	**4.237.145.000**	**4.673.250.000**	**194.045.000**	**4.237.145.000**	**4.637.250.000**	**168.545.000**

b. Held-to-maturity investments

	30/06/2026		01/01/2026	
	Cost	Book value	Cost	Book value
Short-term	**22.077.873.972**	**22.077.873.972**	**2.000.000.000**	**2.000.000.000**
- Term deposits from 03 months or more than 03 months	***22.077.873.972***	***22.077.873.972***	***2.000.000.000***	***2.000.000.000***
Joint Stock Commercial Bank For Foreign Trade Of Vietnam - Da Nang Branch	*2.010.805.479*	*2.010.805.479*	*2.000.000.000*	*2.000.000.000*
Vietnam Joint Stock Commercial Bank For Industry and Trade - North of Da Nang Branch	20.067.068.493	20.067.068.493	0	0
Total	**22.077.873.972**	**22.077.873.972**	**2.000.000.000**	**2.000.000.000**

c. Investments in associates and other entities

	30/06/2026				01-01-26			
	Rate	Cost	Allowance	Fair value	Rate	Cost	Allowance	Fair value (*)
- Investments in associates		**5.449.500.000**	**1.927.959.987**			**5.449.500.000**	**0**	
Danang Printing and Service Joint Stock Company	20,00%	2.530.000.000	0		20,00%	2.530.000.000	0	
Binh Dinh Book and Equipment Joint Stock Company (BDB) (**)	25,92%	2.919.500.000	1.927.959.987		25,92%	2.919.500.000	1.436.981.825	
- Investments in other entities		**1.350.000.000**	**270.000.000**			**1.350.000.000**	**-**	
Danang Educational Publishing Services Joint Stock Company	8,76%	350.000.000	0		8,76%	350.000.000	0	
South Books & Educational Equipment Joint Stock Company (SMN) (*)	2,27%	1.000.000.000	270.000.000	730.000.000	2,27%	1.000.000.000	0	1.060.000.000
Total		**6.799.500.000**	**2.197.959.987**			**6.799.500.000**	**1.436.981.825**	

(*)The Company is determining the fair value of investments in listed companies based on closing prices on stock exchange as of 30/06/2026.

(**) Fair value of these investments has not been disclosed due to insufficient information for assessment

- Investment activities in joint ventures and associates:

+ Danang Printing and Service Joint Stock Company

According to the Business Registration Certificate No. 0100101517 issued by the Department of Planning and Investment of Da Nang city for the first time on 17/01/2005, and adjusted for the 06th on 18/5/2015, the charter capital of Danang Printing and Service Joint Stock Company is VND 11.000.000.000. At 30/06/2026 , the Company invested VND 2.530.000.000 in Danang Printing and Service Joint Stock Company, equivalent 220.000 shares, accounting for 20% of charter capital (beginning of year balance was VND 2.530.000.000, equivalent to 20% of charter capital).

The material transactions of Danang Printing & Services Joint Stock Company regarding receivables to the Company include printing costs, calendar sales, etc.

+ Binh Dinh Book and Equipment Joint Stock Company (BDB)

According to the Business Registration Certificate No. 3503000141 issued by the Department of Planning and Investment of Binh Dinh province for the first time on 02/7/2007, and adjusted for the 7th time on 08/06/2016, the charter capital of Binh Dinh Books and Equipment Joint Stock Company (BDB) is VND 11.264.740.000. At 30/06/2026 TTC!A5the Company invested VND 2.919.500.000 in BDB, equivalent to 291.950 shares, accounting for 25,92% of charter capital (beginning of year balance was VND 2.919.500.000, equivalent to 25,92% of charter capital)

The material transactions with BDB regarding receivables were the sale of books to the Company.

NOTES TO THE FINANCIAL STATEMENTS

For Second quarter of 2026 *Unit: Vietnam Dong*

3. Accounts receivable from customers	30/06/2026		01/01/2026	
	Value	Allowance	Value	Allowance
Short-term	**221.757.164.623**	**(1.128.048.044)**	**111.610.506.988**	**(899.511.031)**
Quang Nam Education Development Joint Stock Company	52.537.679.536	0	11.905.494.132	0
Quang Binh Books and Educational Equipment Joint Stock Company	49.070.115.179	0	20.276.212.970	0
Quang Ngai Book and Equipment Joint Stock Company	51.096.010.535	0	42.024.047.310	0
Thua Thien Hue Books and School Equipment Joint Stock Company	26.381.536.122	0	5.233.075.137	0
Quang Nam Books & Educational Equipment Co., Ltd	6.931.317.116	0	16.359.195.315	0
Other customers	35.740.506.135	(1.128.048.044)	15.812.482.124	(899.511.031)
In which receivables from customers are related parties	**23.868.366.117**	**0**	**9.142.612.756**	-
Binh Dinh Book and Equipment Joint Stock Company	3.275.773.658	0	2.713.160.788	0
Quang Tri Books and School Equipment Joint Stock Company	20.592.592.459	0	6.429.451.968	0
Total	**221.757.164.623**	**(1.128.048.044)**	**111.610.506.988**	**(899.511.031)**

4. Prepayments to suppliers	30/06/2026		01/01/2026	
	Value	Allowance	Value	Allowance
Short-term	**1.313.609.284**	**0**	**1.303.609.284**	**0**
P.C.C.C Nguyen Nam Hai Trading and Service Company Limited	869.096.632	0	869.096.632	0
Doan Dung Si	166.670.100	0	166.670.100	0
Other customers	277.842.552	0	267.842.552	0
Total	**1.313.609.284**	**0**	**1.303.609.284**	**0**

5. Other short-term receivables	30/06/2026		01/01/2026	
	Value	Allowance	Value	Allowance
Short-term	**892.156.360**	**0**	**857.761.559**	**0**
Prepaid	892.156.360	0	839.751.970	0
Other receivables	0	0	18.009.589	0
+ Expected collection	*0*	*0*	*18.009.589*	*0*
+ Expected payment	*0*	*0*	*0*	*0*
Others	*0*	0	0	0
Total	**892.156.360**	**0**	**857.761.559**	**0**

NOTES TO THE FINANCIAL STATEMENTS

For Second quarter of 2026 *Unit: Vietnam Dong*

6. Provision for doubtful receivables

	30/06/2026		01/01/2026	
Provision for overdue receivables:	Cost	Allowance	Cost	Allowance
- More than 3 years	893.367.590	0	818.539.328	0
Gia Lai Culture - Tourist Joint Stock Company	*121.138.111*	*0*	*121.138.111*	*0*
Thanh Phat Book - Equipment Trading and Services One Member Company Limitedt	*271.850.175*	*0*	*271.850.175*	*0*
Others	*500.379.304*	*0*	*425.551.042*	*0*
- From 2 years to less than 3 years	28.845.600	8.653.681	115.673.861	34.702.158
An Vinh Educational Book and Equipment Joint Stock Company	*28.845.600*	*8.653.680*	*0*	*26.048.479*
Others			*115.673.861*	*34.702.158*
- From 6 motnhs to less than 1 years	*714.961.780*	*500.473.246*	*0*	*0*
Total	**1.637.174.971**	**509.126.927**	**934.213.189**	**34.702.158**

7. Shortage of assets awaiting resolution

	30/06/2026	01/01/2026
Books are undercounted	0	0
Total	0	0

8. Inventories

	30/06/2026		01/01/2026	
	Cost	Allowance	Cost	Allowance
Raw materials	1.590.642.112	0	1.906.117.715	0
Inventories	49.301.239.777	(25.841.468.365)	51.410.030.281	(24.728.791.713)
Total	**50.891.881.889**	**(25.841.468.365)**	**53.316.147.996**	**(24.728.791.713)**

Here are no inventories pledged or mortgaged to secure liabilities as of June 30, 2026

9. Prepaid expenses

	30/06/2026	01/01/2026
Short-term prepaid expenses	**946.521.665**	**782.556.636**
Non-deductible VAT pending transfer	816.275.992	774.982.561
Tools and equipment waiting to be allocated	3.800.001	7.574.075
Others	126.445.672	0
Long-term prepaid expenses	**162.020.644**	**133.774.144**
Land rental costs at Hoa Cam Industrial Park (*)	63.436.894	98.038.852
Others	98.583.750	35.735.292
Total	**1.108.542.309**	**916.330.780**

(*) The company has acquired the land lease rights at Hoa cam Industrial Park from Hoa Phat Educational Book Printing Joint Stock Company under a transfer agreement dated 04/09/2009. Accordingly, the lease term will expire on 22/05/2027

NOTES TO THE FINANCIAL STATEMENTS

For Second quarter of 2026

Unit: Vietnam Dong

10. Tangible assets

Item	Buildings and structures	Machinery and equipment	Office equipment	Total
Cost				
Opening balance	15.597.156.733	5.877.228.182	870.183.682	**22.344.568.597**
Closing balance	15.597.156.733	5.877.228.182	870.183.682	**22.344.568.597**
Accumulated depreciation				
Opening balance	9.994.871.505	4.504.176.183	708.856.683	**15.207.904.371**
Purchase in period	*348.996.000*	*299.082.000*	*30.420.000*	**678.498.000**
Decrease in period		*0*		**0**
Closing balance	10.343.867.505	4.803.258.183	739.276.683	**15.886.402.371**
Net book value				
Opening balance	5.602.285.228	1.373.051.999	161.326.999	**7.136.664.226**
Closing balance	5.253.289.228	1.073.969.999	130.906.999	**6.458.166.226**

* Initial cost of tangible fixed assets at the end of the year has been fully depreciated but is still in use as at 30/06/2026 : 3.746.518.724 VND.

11. Intangible assets

Item	Land use rights	Others	Total
Cost			
Opening balance	7.799.999.000	665.000.000	**8.464.999.000**
Closing balance	7.799.999.000	665.000.000	**8.464.999.000**
Accumulated depreciation			
Opening balance	0	357.503.000	**357.503.000**
Depreciation during the period	*0*	*38.334.000*	**38.334.000**
Closing balance	0	395.837.000	**395.837.000**
Net book value			
Opening balance	7.799.999.000	307.497.000	**8.107.496.000**
Closing balance	7.799.999.000	269.163.000	**8.069.162.000**

* The original cost of intangible fixed assets at the end of the year has been fully depreciated but is still in use as at: 315.000.000 VND.

NOTES TO THE FINANCIAL STATEMENTS

For Second quarter of 2026 *Unit: Vietnam Dong*

12. Account payables to suppliers

	30/06/2026		01/01/2026	
	Value	Amount available to pay debt	Value	Amount available to pay debt
Short-term	**180.374.110.839**	**180.374.110.839**	**62.470.603.722**	**62.470.603.722**
Hanoi Education Investment and Development Joint Stock Company	30.640.226.360	30.640.226.360	12.878.852.868	12.878.852.868
Phuong Nam Education Investment and Development Joint Stock Company	4.488.305.096	4.488.305.096	2.378.223.736	2.378.223.736
Education Publishing and Investment Joint – Stock Company	436.117.260	436.117.260	321.770.140	321.770.140
Book and Educational Equipment Joint Stock Company of Ho Chi Minh City	956.356.128	956.356.128	874.558.235	874.558.235
Da Nang Education Publishing House	131.535.290.888	131.535.290.888	40.790.391.344	40.790.391.344
Others	12.317.815.107	12.317.815.107	5.226.807.399	5.226.807.399

NOTES TO THE FINANCIAL STATEMENTS

For Second quarter of 2026 *Unit: Vietnam Dong*

Accounts payables to suppliers who are related parties				
Hanoi Education Investment and Development Joint Stock Company	30.640.226.360	30.640.226.360	12.878.852.868	12.878.852.868
Phuong Nam Education Investment and Development Joint Stock Company	4.488.305.096	4.488.305.096	2.378.223.736	2.378.223.736
Education Publishing and Investment Joint – Stock Company	436.117.260	436.117.260	321.770.140	321.770.140
Book and Educational Equipment Joint Stock Company of Ho Chi Minh City	956.356.128	956.356.128	874.558.235	874.558.235
Da Nang Education Publishing House	131.535.290.888	131.535.290.888	40.790.391.344	40.790.391.344
Education Translated Book and Dictionary Joint Stock Company	23.264.000	23.264.000	23.264.000	23.264.000
Educational Book Joint Stock Company in Ha Noi City	4.589.050.780	4.589.050.780	1.069.348.100	1.069.348.100
Total	**172.734.877.638**	**172.734.877.638**	**58.336.408.423**	**58.336.408.423**

13. Prepaid from customers

	30/06/2026	01/01/2026
Short-term	**2.244.489.284**	**1.380.337.200**
Lam Dat Transport Services Joint Stock Company	183.540.990	142.825.030
CROWN WORLDWIDE LLC	316.800.000	316.800.000
Others	1.744.148.294	920.712.170
	2.244.489.284	**1.380.337.200**

14. Devidends and profits payable

	30/06/2026	01/01/2026
	1.425.000	**0**
Devidends and profits payable	1.425.000	0
	1.425.000	**0**

NOTES TO THE FINANCIAL STATEMENTS

For Second quarter of 2026 *Unit: Vietnam Dong*

15. Taxes payable to/receivable from State Treasury

	01/01/2026	Amount payable during the year	Amount actually paid during the year	30/06/2026
Payables				
Value added tax	-	488.673.629	192.205.227	296.468.402
Corporate income tax	438.387.252	635.454.777	534.412.814	539.429.215
Personal income tax	617.740.829	209.980.738	843.173.279	(15.451.712)
Business license tax	0	3.000.000	3.000.000	0
Total	**1.056.128.081**	**1.337.109.144**	**1.572.791.320**	**820.445.905**

16. Accrued expenses

	30/06/2026	01/01/2026
Short-term	**42.000.526.110**	**23.725.899.306**
Manuscript organization fees, copyright fees, publishing management fees payable to Ha Noi Education Development anh Investment JSC (related party)	42.000.526.110	23.725.899.306
Total	**42.000.526.110**	**23.725.899.306**

17. Other payables

	30/06/2026	01/01/2026
Short-term	**67.982.650**	**55.721.416**
Union fees	54.273.000	54.956.766
Insurances	0	0
Others short-term payables	13.709.650	764.650
Dividends	*320.000*	*320.000*
Others	*13.389.650*	*444.650*
Total	**67.982.650**	**55.721.416**

NOTES TO THE FINANCIAL STATEMENTS

For Second quarter of 2026

Unit: Vietnam Dong

18. Owner's equity

a. Reconciliation table of changes in Owner's equity

Item	Share capital	Treasury stock	Investment and development fund	Undistributed profit after tax	Total
Balance as at 01/01/2025	**50.000.000.000**	**(2.907.360.967)**	**10.499.596.414**	**39.693.411.572**	**97.285.647.019**
Net profit for the period	0	0	0	7.924.260.096	7.924.260.096
Appropriation to funds	0	0	0	-	-
Dividends	0	0	0	(9.318.400.000)	(9.318.400.000)
Balance as at 31/03/2025	**50.000.000.000**	**(2.907.360.967)**	**10.499.596.414**	**38.299.271.668**	**95.891.507.115**
Balance as at 01/01/2026	**50.000.000.000**	**(2.907.360.967)**	**10.499.596.414**	**38.730.561.848**	**96.322.797.295**
Net profit for the period	0	0	0	2.717.285.773	2.717.285.773
Appropriation to funds (*)	0	0	522.221.892	(1.044.443.784)	(522.221.892)
Dividends (**)	0	0	0	(6.988.800.000)	(6.988.800.000)
Balance as at 31/03/2026	**50.000.000.000**	**(2.907.360.967)**	**11.021.818.306**	**33.414.603.837**	**91.529.061.176**

'(**) Dividends 15% charter capital 6.988.800.000

(*) Appropriation of the Reward and Welfare Fund, and Management Board Bonus, from 2025 Undistributed Profit (Retained Earnings) pursuant to General Meeting of Shareholders' Resolution No. 25/NQ-DEIDCO-ĐHĐCĐ

NOTES TO THE FINANCIAL STATEMENTS

For Second quarter of 2026 *Unit: Vietnam Dong*

18. Owner's equity (continue)

b. Details	**30/06/2026**	**01/01/2026**
Vietnam Education Publishing House Company Limited	20.750.000.000	20.750.000.000
Other shareholders	25.842.000.000	25.842.000.000
Treasury stock	3.408.000.000	3.408.000.000
Total	**50.000.000.000**	**50.000.000.000**

c. Capital transactions with owners and distribution of dividends and profits	**30/06/2026**	**01/01/2026**
	At 2026	**At 2025**
Share capital	**50.000.000.000**	**50.000.000.000**
At the beginning	*50.000.000.000*	*50.000.000.000*
At the ending	*50.000.000.000*	*50.000.000.000*
Dividends and profits distributed	**6.988.800.000**	**9.318.400.000**

d. Share capital	**30/06/2026**	**01/01/2026**
Number of Authorised share capital		
Number of Issued shares	5.000.000	5.000.000
Common shares	*5.000.000*	*5.000.000*
Number of shares repurchased	340.800	340.800
Common shares	*340.800*	*340.800*
Number of Shares currently in circulation	4.659.200	4.659.200
Common shares	*4.659.200*	*4.659.200*
Par value of shares currently in circulation: 10.000 VND/share.	*10.000*	*10.000*

e. Funds	**30/06/2026**	**01/01/2026**
Investment and development fund	11.021.818.306	10.499.596.414
Total	**11.021.818.306**	**10.499.596.414**

* Purpose of appropriation and use of Company's funds

The investment and development fund is appropriated from profits after corporate income tax and is used to invest in expanding production and business scale or in-depth investment of the company.

NOTES TO THE FINANCIAL STATEMENTS

For Second quarter of 2026

Unit: Vietnam Dong

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

1. Revenue from sales and service provisions

	Q2/2026	Q2/2025
	256.173.252.176	**268.395.986.888**
Revenue from sales of textbooks and supplementary books	247.972.547.427	257.119.584.679
Revenue from sales of reference books	7.514.290.709	9.652.447.368
Other revenues	686.414.040	1.623.954.841
Total	**256.173.252.176**	**268.395.986.888**

2. Revenue deductions

	Q2/2026	Q2/2025
Sales returns of textbooks and supplementary books	3.610.452.600	70.003.320
Sales returns of reference books	47.973.500	-
Other sales returns	56.969.143	75.428.571
Total	**3.715.395.243**	**145.431.891**

3. Net revenue from sales and service provisions

	Q2/2026	Q2/2025
Net revenue from sales of textbooks and supplementary books	244.362.094.827	257.049.581.359
Net revenue from sales of reference books	7.466.317.209	9.652.447.368
Other net revenues	629.444.897	1.548.526.270
Total	**252.457.856.933**	**268.250.554.997**

4. Cost of goods sold

	Q2/2026	Q2/2025
Cost of goods sold of textbooks and supplementary books	206.249.665.369	219.985.742.302
Cost of goods sold of reference books	6.769.423.379	9.679.624.310
Others cost of goods sold	260.843.888	1.009.805.446
Total	**213.279.932.636**	**230.675.172.058**

NOTES TO THE FINANCIAL STATEMENTS

For Second quarter of 2026

Unit: Vietnam Dong

5. Financial income

	Q2/2026	Q2/2025
Deposit and loan interest	138.767.392	395.671.523
Payment discount received	0	36.989.454
Dividends and profits are distributed	159.750.000	75.890.000
Total	**298.517.392**	**508.550.977**

6. Financial expenses

	Q2/2026	Q2/2025
Loan interest	0	0
Payment discount	2.065.309.877	205.808.944
Provision/(Reversal) for devaluation of trading securities and investment losse	786.478.162	10.500.000
Other financial expenses	0	14.756.121
Total	**2.851.788.039**	**231.065.065**

7. Selling expenses and administration expenses

	Q2/2026	Q2/2025
a. Selling expenses		
Labor costs	8.557.909.021	6.738.752.569
Depreciation expenses	3.504.000	196.626.000
Outsourcing service costs	426.114.768	644.509.283
Other expenses in cash	13.203.789.409	9.615.517.462
Total	**22.191.317.198**	**17.195.405.314**
b. Administration expenses		
Labor costs	8.557.909.021	6.738.752.568
Depreciation expenses	360.147.000	189.534.000
Provision for doubtful receivables	228.537.013	10.512.838
Outsourcing service costs	520.437.899	586.192.810
Other expenses in cash	1.521.972.761	3.382.021.244
Total	**11.189.003.694**	**10.907.013.460**

NOTES TO THE FINANCIAL STATEMENTS

For Second quarter of 2026

Unit: Vietnam Dong

8. Other income

	Q2/2026	Q2/2025
Other income	0	500
Total	**-**	**500**

9. Production and business costs by element

	Q2/2026	Q2/2025
Cost of raw materials	28.790.349.313	47.982.305.444
Labor costs	18.045.585.042	14.292.329.342
Fixed asset depreciation expenses	357.651.000	386.160.000
Outsourcing service costs	16.802.365.344	16.304.634.105
Other expenses in cash	7.496.307.197	8.121.200.298
Total	**71.492.257.896**	**87.086.629.189**

10. Current income tax expense

	Q2/2026	Q2/2025
Accounting profit before tax	**3.244.118.982**	**9.750.450.577**
Profit adjustments when calculating CIT	**(175.466.667)**	**(133.201.667)**
Items recorded as increased	704.283.333	852.663.333
- Non-deductible expenses	*704.283.333*	*852.663.333*
Items recorded as decreased	879.750.000	985.865.000
- Dividends and profits are distributed	*879.750.000*	*985.865.000*
Total taxable profit	**3.068.652.315**	**9.617.248.910**
Current income tax expense	613.730.464	1.947.764.607
Total current income tax expense	**613.730.464**	**1.947.764.607**

11. Basic earnings per share

	Q2/2026	Q2/2025
Accounting profit after CIT	2.630.388.518	7.802.685.970
Appropriation to bonus, welfare and Board of Management bonus funds (*)	-	-
Profit or loss attributable to common stockholders	2.630.388.518	7.802.685.970
Average outstanding common shares to be converted	4.659.200	4.659.200
Basic earnings per share	**564,56**	**1.674,68**

NOTES TO THE FINANCIAL STATEMENTS

For Second quarter of 2026

Unit: Vietnam Dong

12. Diluted earnings per share

	Q2/2026	Q2/2025
Accounting profit after CIT	2.630.388.518	7.802.685.970
Appropriation to bonus, welfare and Board of Management bonus funds (*)	-	-
Profit or loss attributable to common stockholders	2.630.388.518	7.802.685.970
Average outstanding common shares to be converted	4.659.200	4.659.200
Diluted earnings per share	**564,56**	**1.674,68**

(*) Data from profit distribution according to the Resolution of the Annual General Meeting of Shareholders and the fund allocation rate of quarterly business results.

13. Objectives and policies for financial risk management

The main risks from financial instruments include market risk, credit risk and liquidity risk.

The Board of General Directors reviews and applies management policies for the above risks as follows:

13.1 Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate with changes in market prices. There are three types of market risk: interest rate risk, currency risk and other price risk, such as stock price risk. Financial instruments affected by market risk include deposits, available-for-sale investments, loans and debts.

The sensitivity analyses presented below relate to the Company's financial position as at 30/06/2026 compared to the same period last year.

These sensitivity analyses have been prepared on the basis that the value of net debt, the ratio of fixed-rate debt to floating-rate debt and the correlation ratio between foreign currency-denominated financial instruments are constant.

When calculating the sensitivity analysis, the Board of Management assumes that the sensitivity of the available-for-sale debt instruments on the balance sheet and related items in the income statement is affected by changes in relevant market risk assumptions. This analysis is based on the Company's financial assets and financial liabilities held as at 30/06/2026 compared to the same period in the previous year.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Market risks due to changes in the Company's interest rates are mainly related to the Company's loans, debt, and cash.

The Company manages interest rate risk by analyzing the competitive situation in the market to obtain interest rates that are beneficial for the Company's purposes and remain within its risk management limits.

NOTES TO THE FINANCIAL STATEMENTS

For Second quarter of 2026

Unit: Vietnam Dong

13.1 Market risk (continue)

Interest rate sensitivity

The sensitivity of the Company's loans and liabilities, cash to reasonably possible changes in interest rates is presented as follows.

With the assumption that other variables remain unchanged, fluctuations in interest rates on loans and debt with floating interest rates affect the Company's pre-tax profit as follows:

	Increase/ Decrease basis point	*Impact on pre-tax profit*
This year		
VND	+100	356.106.485
VND	-100	(356.106.485)
Last year		
VND	+100	325.797.228
VND	-100	(325.797.228)

The basis point increases/decreases used for the interest rate sensitivity analysis are assumed based on current observable market conditions, which indicate that volatility is not significantly higher than in previous periods.

Raw material costs (mainly roll paper, cardboard) and printing costs are two costs that account for a large proportion of total production costs. Therefore, changes in the prices of raw materials as well as services will greatly affect the cost of finished products. The Company believes that the risk of raw material prices and printing costs in production and business activities is high. In order to ensure the stability of finished product prices, the Company's production management department regularly monitors fluctuations in raw material prices as well as printing costs and proposes solutions to the General Director. Reserve raw materials as well as appropriate production and business plans.

Price risk of trading securities

Trading securities held by the Company are affected by market risks arising from uncertainty regarding the future value of trading securities. The Company manages price risk by establishing investment limits. The Board of Directors of the Company also reviews and approves investment decisions in trading securities.

At the end of this accounting period, the fair value of the Company's investments in trading securities is VND 4.673.250.000 (VND 4.637.250.000 as of Jan 01, 2026). If the price of these shares decreases by 10%, the Company's pre-tax profit will decrease by approximately VND 423.714.500. If the price of these shares increases by 10%, the Company's pre-tax profit will increase by approximately VND 423.714.500.

13.2 Credit risk

Credit risk is the risk that a party to a financial instrument or customer contract will not fulfill its obligations, leading to financial loss. The Company has credit risk from its production and business activities (mainly for accounts receivable from customers) and from its financial activities, including bank deposits, foreign exchange operations and other financial instruments.

Receivables from customers

The Company minimizes credit risk by only dealing with counterparties with good financial capacity. The Company regularly monitors receivables closely to urge collection. On this basis, the Company's receivables are related to many different customers, so credit risk is not concentrated on a certain customer.

13.2 Credit risk (continue)

Receivables from customers (continue)

	30/06/2026	01/01/2026
Not expired and not reduced in value	220.119.989.652	110.676.293.799
Overdue from 6 months to less than 1 year	714.961.780	-
Overdue from 1 year to less than 2 years	-	-
Overdue from 2 year to less than 3 years	28.845.601	115.673.861
Overdue for more than 3 years	893.367.590	818.539.328
Total	**221.757.164.623**	**111.610.506.988**

The Company's credit risk level is mainly affected by the unique characteristics of each customer:

The Company regularly monitors outstanding customer receivables. For large customers, the Company reviews each customer's credit quality at the reporting date for deterioration. The Company seeks to maintain tight control over outstanding receivables and staff credit controls to minimize credit risk.

Cash in bank

The Company mainly maintains deposits with reputable large banks in Vietnam. The Company considers that the concentration of credit risk from bank deposits is low.

13.3 Liquidity risk

Liquidity risk is the risk that the Company will have difficulty fulfilling its financial obligations due to lack of capital. The Company's liquidity risk arises mainly from the fact that financial assets and financial liabilities have different maturities.

The Company monitors liquidity risk by maintaining a level of cash and cash equivalents and bank loans that the Board of General Directors considers sufficient to meet the Company's operations and to minimize the impact of cash flow fluctuations.

NOTES TO THE FINANCIAL STATEMENTS

For Second quarter of 2026

Unit: Vietnam Dong

14. Financial assets and financial liabilities

The table below presents the book value and the fair value of the financial instruments presented in the Company's financial statements.

	Book value				Fair value	
	30/06/2026		01/01/2026		30/06/2026	01/01/2026
	Giá trị	Dự phòng	Giá trị	Dự phòng	Giá trị	Giá trị
Financial assets						
- Cash and cash equivalents	35.610.648.521	0	21.285.038.042	0	35.610.648.521	21.285.038.042
- Short-term financial investments	26.315.018.972	194.045.000	6.237.145.000	168.545.000	26.120.973.972	6.068.600.000
- Account receivables from customers	221.757.164.623	1.128.048.044	111.610.506.988	899.511.031	220.629.116.579	110.710.995.957
- Other receivables	892.156.360	0	857.761.559	0	892.156.360	857.761.559
- Investments in associates	5.449.500.000	1.927.959.987	5.449.500.000	1.436.981.825	3.521.540.013	4.012.518.175
- Other long-term investments	1.350.000.000	270.000.000	1.350.000.000		1.080.000.000	1.350.000.000
TOTAL	**291.374.488.476**	**3.520.053.031**	**146.789.951.589**	**2.505.037.856**	**287.854.435.445**	**144.284.913.733**
Financial liabilities						
- Loans and finance leases	0	0	0	0	0	0
- Account payables	180.374.110.839	0	62.470.603.722	0	180.374.110.839	62.470.603.722
- Accrued expenses	42.000.526.110	0	23.725.899.306	0	42.000.526.110	23.725.899.306
- Other payables	67.982.650	0	55.721.416	0	67.982.650	55.721.416
TOTAL	**222.442.619.599**	**0**	**86.252.224.444**	**0**	**222.442.619.599**	**86.252.224.444**

The fair value of financial assets and financial liabilities is reflected at the amount at which the financial instrument could be converted in a current transaction between the parties, except in cases where it is required to sale or liquidation.

NOTES TO THE FINANCIAL STATEMENTS

For Second quarter of 2026 *Unit: Vietnam Dong*

VII. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CASH FLOW STATEMENT

1. Loan amount actually collected during the year

	30/06/2026	01/01/2026
- From borrowing under a conventional contract	-	-
Total	-	-

2. Principal amount actually repaid during the year

	30/06/2026	01/01/2026
- From borrowing under a conventional contract	-	-
Total	-	-

VIII. OTHER INFORMATION

1. Significant transactions with related parties

There have been no significant events occurring since the balance sheet date that require adjustments to or notes to the Financial Statements.

2. Operating Lease Commitments

Sublease of 6,591 m² of land and infrastructure on Street No. 2, Hoa Cam Industrial Zone, Cam Le Ward, Da Nang City, under Sub-lease Contract No. 38/2010/HĐTLĐ/IZI dated 16/04/2020, signed with Hoa Cam Industrial Zone Investment Joint Stock Company. Purpose of lease: to be used as a warehouse for books and materials. Lease term: 40 years, from 22/05/2007 to 22/05/2047, renewable by mutual agreement. Payment method: sub-lease rental is paid once every 20 years; the Company has paid up to 22/05/2027

3. Related party transactions

a. Income of key managers

	Q2/2026	Q2/2025
Board of Directors & Supervisory Board' s Remuneration	39.777.776	67.111.108
Salary of Executive Chairman	109.460.000	101.000.000
Salaries of Management, Chief Account	414.926.000	629.005.000
Total	**564.163.776**	**797.116.108**

VII. OTHER INFORMATIONS

2. Related party transactions (continue)

b. CSignificant related party transactions and balances during the year are as follows:

Vietnam Education Publishing House Limited Company

Head office: 81 Tran Hung Dao, Hoan Kiem District, Ha Noi City.

Vietnam Education Publishing House is a State-owned enterprise under the Ministry of Education and Training. Danang Education Investment and Development Joint Stock Company was established under Decision No. 311/QD-TCNS dated March 23, 2007 of the Chairman of Vietnam Education Publishing House. As of 31/03/2026, Vietnam Education Publishing House is holding 2.075.000 shares, equivalent to 44,54% of the Company's outstanding shares.

Others

Companies under Vietnam Education Publishing House and Subsidiaries controlled by Vietnam Education Publishing House.

Joint ventures and associates invested by Danang Education Investment and Development Joint Stock Company.

No.	Subject of transaction	Transaction	01/01/2026	Increase in period	Decrease in period	30/06/2026	Account
I.	**Vietnam Education Publishing House Limited Company**						
		Publisher's Capital	20.750.000.000	0	0	20.750.000.000	411
		Receivables	(920.548.490)		846.436.124	(1.766.984.614)	
		Payment to the Publisher for rewards		23.000.000		23.000.000	131N
		Payables	0	34.170.000	0	34.170.000	
		Offset of receivables and payables 131-331	0	34.170.000	0	34.170.000	331C

NOTES TO THE FINANCIAL STATEMENTS

For Q1/2026

Unit: Vietnam Dong

No.	Subject of transaction	Transaction	01/01/2026	Increase in period	Decrease in period	30/06/2026	Account
II.	**Organizations under the Publishing House**						
	Da Nang Education Publishing House	Purchase of books, supplies; publishing management fees, copyright fees	40.790.391.344	136.374.327.631	45.629.428.087	131.535.290.888	331C
		Offset of receivables and payables 131-331	0	0	0	0	131N
III.	**Affiliated companies of Danang Education Investment and Development Joint Stock Company**						
	Binh Dinh Book and Equipment Joint Stock Company	Sell books	2.713.160.788	1.762.612.870	1.200.000.000	3.275.773.658	131N
	Danang Printing and Service Joint Stock Company	Printing	0	181.383.344	115.116.218	66.267.126	331C
IV.	**Subsidiaries and affiliates controlled by the Publisher**						
	Hanoi Education Investment and Development Joint Stock Company	Buy books	12.878.852.868	38.163.187.582	20.401.814.090	30.640.226.360	331C
	Quang Tri Books and School Equipment Joint Stock Company	Sell books	0	260.939.700	94.911.500	166.028.200	131N

NOTES TO THE FINANCIAL STATEMENTS

For Q1/2026

Unit: Vietnam Dong

No.	Subject of transaction	Transaction	01/01/2026	Increase in period	Decrease in period	30/06/2026	Account
	Phuong Nam Education Investment and Development Joint Stock Company	Sell books	0	0	0	0	131N
		Buy books	2.378.223.736	4.511.744.560	2.401.663.200	4.488.305.096	331C
	Ha Noi Educational Publishing Services Joint Stock Company	Editing and Proofreading Fees	788.156.760	701.800.000	911.324.500	578.632.260	331N
	South Books & Educational Equipment Joint Stock Company	Buy books	0	0	0	0	331C
		Sell books	2.312.763.390	0	2.045.790.961	266.972.429	331C
	Education Book JSC in Ha Noi City	Buy books	1.069.348.100	4.579.377.680	1.059.675.000	4.589.050.780	131C
				48.945.600	48.945.600		331C
	Book and Educational Equipment Joint Stock Company of Ho Chi Minh City	Sell books	0	43.832.500	43.832.500	0	331C
		Buy books	874.558.235	1.109.818.393	1.028.020.500	956.356.128	331C

NOTES TO THE FINANCIAL STATEMENTS

For Second quarter of 2026

Unit: Vietnam Dong

3. Presentation of assets, revenue, and business results by department

Business segments include business segments and geographical segments.

A business segment is a distinguishable component of the Company that is engaged in providing an individual product or service or a group of related products or services and that is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component of the Company that is engaged in providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments.

The Company's main activities are publishing and selling textbooks, textbook supplements, reference books, calendars and selling educational support tools. The Company does not have any branches, so the Company only presents segment reports by business sector, not by geographical area.

4. Comparative information

Comparative figures are taken from the Financial Statement of the fiscal year Q2/2025

5. Information on ongoing operations

There is no indication that the Company's production and business activities are not continuous.

Da Nang,July 20, 2026

PREPARED BY	CHIEF ACCOUNTANT	GENERAL DIRECTOR
Le Thi Dieu Hien	Le Ngoc	Nguyen Quang Dung