TRI VIET EDUCATION GROUP JOINT STOCK COMPANY

Address: A15, 1st floor, Home City Building, 177 Trung Kinh Street, Cau Giay District, Hanoi.

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

QUARTER 3, 2026

For the accounting period from 01 January 2026 to 30 September 2026

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2. Interim consolidated statement of income
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Hanoi, October 2026

TRI VIET EDUCATION GROUP JOINT STOCK COMPANY
Address: A15, 1st floor, Home City Building, 177 Trung Kinh Street, Cau Giay District, Hanoi.

Form B 01a - DN/HN
(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance)

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Unit: VND

ITEMS	Code	Note	Closing balance	Opening balance
A. CURRENT ASSETS	**100**		**106.083.881.401**	**24.710.043.485**
I. Cash and cash equivalents	**110**	V.1	**11.752.286.973**	**2.361.856.910**
1. Cash	111		11.752.286.973	2.361.856.910
2. Cash equivalents	112		-	-
II. Short-term financial investments	**120**	V.2	**9.899.990.418**	**-**
1. Trading securities	121		-	-
2. Provision for devaluation of trading securities (*)	122		-	-
3. Held-to-maturity investments	123		9.899.990.418	-
4. Provision for held-to-maturity investments (*)	124		-	-
5. Other short-term investments	125		-	-
6. Provision for other short-term investments (*)	126		-	-
III. Short-term receivables	**130**		**63.938.791.078**	**14.904.031.727**
1. Short-term trade receivables	131	V.3	42.360.969.638	10.640.212.732
2. Short-term prepayments to suppliers	132	V.4	3.540.027.460	3.074.991.205
3. Short-term intra-company receivables	133		-	-
4. Receivables under schedule of construction contracts	134		-	-
6. Other short-term receivables	135	V.5	18.010.791.128	1.161.824.938
7. Provision for short-term doubtful debts (*)	136		-	-
8. Shortage of assets awaiting resolution	137		27.002.852	27.002.852
IV. Inventories	**140**	V.6	**15.910.958.322**	**856.586.600**
1. Inventories	141		15.910.958.322	856.586.600
2. Provision for devaluation of inventories (*)	142		-	-
V. Short-term biological assets	**150**		-	-
1. Short-term livestock for single harvest	151		-	
2. Short-term seasonal or single-harvest crops	152		-	
3. Provision for short-term biological assets (*)	153		-	
VI. Other current assets	**160**		**4.581.854.610**	**6.587.568.248**
1. Short-term deferred expenses	161	V.7	3.618.042.909	5.394.806.287
2. Deductible value added tax	162		963.811.701	1.192.761.961
3. Taxes and other receivables from the State	163		-	-
4. Government bond repurchase transactions	164		-	-
5. Other current assets	165		-	-
B. NON-CURRENT ASSETS	**200**		**33.948.454.584**	**37.490.411.607**
I. Long-term receivables	**210**		-	-
1. Long-term trade receivables	211		-	-
2. Long-term prepayments to suppliers	212		-	-
3. Working capital in dependent units	213		-	-
4. Long-term intra-company receivables	214		-	-
6. Other long-term receivables	215		-	-
7. Provision for long-term doubtful debts (*)	216		-	-
II. Fixed assets	**220**		**21.629.570.621**	**23.580.117.092**
1. Tangible fixed assets	**221**	V.8	**3.942.423.849**	**12.013.091.991**
- Historical cost	222		7.265.793.089	18.452.170.913
- Accumulated depreciation (*)	223		(3.323.369.240)	(6.439.078.922)
2. Finance lease assets	**224**		-	-
- Historical cost	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	**227**	V.9	**17.687.146.772**	**11.567.025.101**
- Historical cost	228		21.776.850.000	13.172.500.000
- Accumulated amortisation (*)	229		(4.089.703.228)	(1.605.474.899)
III. Long-term biological assets	**230**		-	-
1. Long-term livestock for periodic products	231		-	-
a) Immature	232		-	-
b) Mature	**233**		-	-
- Historical cost	234		-	-
- Accumulated depreciation (*)	235		-	-
2. Long-term livestock for single harvest	236		-	-

ITEMS	Code	Note	Closing balance	Opening balance
3. Long-term seasonal or single-harvest crops	237		-	-
4. Provision for long-term biological assets (*)	238		-	-
IV. Investment properties	**240**		-	-
- Historical cost	241		-	-
- Accumulated depreciation (*)	242		-	-
V. Long-term assets in progress	**250**		-	-
1. Long-term work in progress	251		-	-
2. Construction in progress	252		-	-
VI. Long-term financial investments	**260**		-	-
1. Investments in subsidiaries	261		-	-
2. Investments in joint ventures and associates	262		-	-
3. Investments in other entities	263		-	-
4. Provision for long-term investments (*)	264		-	-
5. Held-to-maturity investments	265		-	-
6. Provision for held-to-maturity investments (*)	266		-	-
VII. Other non-current assets	**270**		**12.318.883.963**	**13.910.294.515**
1. Long-term deferred expenses	271	V.7	12.318.883.963	13.910.294.515
2. Deferred income tax assets	272		-	-
3. Long-term equipment, supplies and spare parts	273		-	-
4. Other non-current assets	274		-	-
5. Goodwill	269	V.10	-	-
TOTAL ASSETS (280 = 100 + 200)	**280**		**140.032.335.985**	**62.200.455.092**
C. LIABILITIES	**300**		**46.662.484.235**	**3.765.662.696**
I. Current liabilities	**310**		**46.662.484.235**	**3.765.662.696**
1. Short-term trade payables	311	V.11	5.984.270.371	774.016.589
2. Short-term advances from customers	312	V.11	1.550.037.669	30.000.000
3. Dividends and profits payable	313	V.12	5.655.366.122	14.079.000
4. Taxes and amounts payable to the State	314	V.13	5.373.027.721	859.271.043
5. Payables to employees	315		1.224.304.170	352.070.400
6. Short-term accrued expenses	316	V.14	320.000.000	-
7. Short-term intra-company payables	317		-	-
8. Payables under schedule of construction contracts	318		-	-
9. Short-term deferred revenue	319	V.14	70.196.277	99.603.169
10. Other short-term payables	320	V.14	2.251.592.175	1.636.622.495
11. Short-term borrowings and finance lease liabilities	321	V.15	24.233.689.730	-
12. Short-term provisions	322		-	-
13. Bonus and welfare fund	323		-	-
14. Price stabilisation fund	324		-	-
15. Government bond repurchase transactions	325		-	-
II. Non-current liabilities	**330**		-	-
1. Long-term trade payables	331		-	-
2. Long-term advances from customers	332		-	-
3. Long-term taxes payable to the State	333		-	-
4. Long-term accrued expenses	334		-	-
5. Intra-company payables for operating capital	335		-	-
6. Long-term intra-company payables	336		-	-
7. Long-term deferred revenue	337		-	-
8. Other long-term payables	338		-	-
9. Long-term borrowings and finance lease liabilities	339		-	-
10. Convertible bonds	340		-	-
11. Preference shares	341		-	-
12. Deferred income tax liabilities	342		-	-
13. Long-term provisions	343		-	-
14. Science and technology development fund	344		-	-
D. OWNERS' EQUITY	**400**		**93.369.851.750**	**58.434.792.396**
I. Owners' equity	**410**	V.16	**93.369.851.750**	**58.434.792.396**
1. Owners' contributed capital	**411**		**55.650.040.000**	**55.650.040.000**
- Ordinary shares with voting rights	411A		55.650.040.000	55.650.040.000
- Preference shares	411B		-	-
2. Share premium	412		(310.890.000)	(310.890.000)
3. Bond conversion options	413		-	-
4. Other owners' capital	414		-	-
5. Treasury shares (*)	415		-	-
6. Asset revaluation differences	416		-	-

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ITEMS	Code	Note	Closing balance	Opening balance
7. Foreign exchange differences	417		-	-
8. Development investment fund	418		-	-
9. Other funds	419		-	-
11. Retained earnings	**420**		**10.080.753.276**	**3.095.642.396**
- Retained earnings accumulated to the end of the previous period	420A		3.095.642.396	3.095.642.396
- Retained earnings of the current period	420B		6.985.110.880	-
12. Non-controlling interests	429	V.17	27.949.948.474	-
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300 + 400)	**440**		**140.032.335.985**	**62.200.455.092**

Hanoi, 30 October 2026

Preparer	Chief Accountant	Legal Representative
Bui Thi Khanh Huyen	Nguyen Vinh Quan	Tran Kim Long

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TRI VIET EDUCATION GROUP JOINT STOCK COMPANY

Address: A15, 1st floor, Home City Building, 177 Trung Kinh Street, Cau Giay District, Hanoi.

Form B 02a - DN/HN

(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance)

INTERIM CONSOLIDATED STATEMENT OF INCOME

Quarter 3, 2026

Unit: VND

ITEMS	Code	Note	Quarter 3		Accumulated from the beginning of the year to the end of this quarter	
			Year 2026	Year 2025	Year 2026	Year 2025
Revenue from sales of goods and rendering of services	01	VI.1	26.162.237.617	6.830.023.664	44.210.140.264	26.222.645.946
Revenue deductions	02		-	-	-	-
Net revenue (10 = 01 - 02)	**10**		**26.162.237.617**	**6.830.023.664**	**44.210.140.264**	**26.222.645.946**
Cost of sales	11	VI.2	16.615.119.478	4.371.663.034	30.332.541.005	17.634.140.688
Gross profit (20 = 10 - 11)	**20**		**9.547.118.139**	**2.458.360.630**	**13.877.599.259**	**8.588.505.258**
Gain/(loss) on sale and disposal of investment properties	21		-	-	-	-
Financial income	22	VI.3	79.559.776	22.138	265.525.853	3.085.693
Financial expenses	23	VI.4	413.853.609	108.477.333	638.734.490	222.333.712
In which: Interest expenses	24		272.385.924	108.477.333	497.266.805	222.333.712
Selling expenses	25	VI.5	702.403.471	978.472.520	2.337.664.438	3.599.301.136
0. General and administration expenses	26	VI.5	4.697.270.523	1.307.583.744	7.037.501.998	4.297.932.549
1. Operating profit {30 = 20 + 21 + (22 - 23) - (25 + 26)}	**30**		**3.813.150.312**	**63.849.171**	**4.129.224.186**	**472.023.554**
2. Other income	31	VI.6	5.367.055.858	-	5.445.216.027	241.299
3. Other expenses	32	VI.7	97.525.077	-	257.812.432	108.047.903
4. Other profit (40 = 31 - 32)	**40**		**5.269.530.781**	**-**	**5.187.403.595**	**(107.806.604)**
5. Accounting profit before tax (50 = 30 + 40)	**50**		**9.082.681.092**	**63.849.171**	**9.316.627.780**	**364.216.950**
6. Current corporate income tax expense	51	VI.8	818.342.685	23.406.326	882.816.093	89.623.235
7. Deferred corporate income tax expense	52		-	-	-	-
8. Profit after tax (60 = 50 - 51 - 52)	**60**		**8.264.338.407**	**40.442.845**	**8.433.811.687**	**274.593.715**
8.1. Profit after tax attributable to owners of the parent	61		6.815.637.600	40.442.845	6.985.110.880	274.593.715
8.2. Profit after tax attributable to non-controlling interests	62		1.448.700.807	-	1.448.700.807	-
9. Basic earnings per share	70	VI.9	1.225	7	1.255	49
9. Diluted earnings per share	71	VI.9	1.225	7	1.255	49

Hanoi, 30 October 2026

Preparer	Chief Accountant	Legal Representative
Bui Thi Khanh Huyen	Nguyen Vinh Quan	Tran Kim Long

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The accompanying notes are an integral part of these interim consolidated financial statements

TRI VIET EDUCATION GROUP JOINT STOCK COMPANY
Address: A15, 1st floor, Home City Building, 177 Trung Kinh Street, Cau Giay District, Hanoi.

Form B 03a - DN/HN
(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance)

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

(Direct method) - Quarter 3, 2026

Unit: VND

ITEMS	Code	Note	Accumulated from the beginning of the year to the end of this quarter	
			Year 2026	Year 2025
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Receipts from sales of goods, rendering of services and other revenue	01		51.175.106.222	22.213.670.988
2. Payments to suppliers of goods and services	02		(18.120.020.403)	(20.510.842.847)
3. Payments to employees	03		(11.283.487.772)	(5.865.585.131)
4. Interest paid	04		(638.724.330)	(223.571.112)
5. Corporate income tax paid	05		(584.687.548)	(986.485.792)
6. Other receipts from operating activities	06		11.293.528.142	363.479.304
7. Other payments for operating activities	07		(19.549.207.318)	(1.821.954.226)
Net cash flows from operating activities	**20**		**12.292.506.993**	**(6.831.288.816)**
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchases and construction of fixed assets and other long-term assets	21		-	(3.347.556.000)
2. Proceeds from disposals of fixed assets and other long-term assets	22		8.250.000.000	286.000.000
3. Loans to and purchases of debt instruments of other entities	23		(7.499.999.960)	-
4. Collection of loans and resale of debt instruments of other entities	24		6.599.322.727	-
5. Investments in other entities	25	VII.1	(15.825.752.979)	-
6. Proceeds from divestment in other entities	26		-	-
7. Interest, dividends and profits received	27		186.012.585	3.085.693
Net cash flows from investing activities	**30**		**(8.290.417.627)**	**(3.058.470.307)**
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from issuance of shares and capital contributions	31		-	-
2. Repayment of capital contributions and repurchase of issued shares	32		-	-
3. Proceeds from borrowings	33		15.329.739.371	11.531.256.421
4. Repayment of borrowings	34		(9.941.398.674)	(8.534.088.099)
5. Repayment of finance lease liabilities	35		-	-
6. Dividends and profits paid to owners	36		-	(2.431.560.050)
Net cash flows from financing activities	**40**		**5.388.340.697**	**565.608.272**
Net cash flows during the period (50 = 20 + 30 + 40)	**50**		**9.390.430.063**	**(9.324.150.851)**
Cash and cash equivalents at the beginning of the period	60	V.1	2.361.856.910	12.649.502.081
Effect of foreign exchange rate changes	61		-	-
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	**70**	V.1	**11.752.286.973**	**3.325.351.230**

Hanoi, 30 October 2026

Preparer	Chief Accountant	Legal Representative
Bui Thi Khanh Huyen	Nguyen Vinh Quan	Tran Kim Long

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NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

Quarter 3, 2026 - For the accounting period from 01 January 2026 to 30 September 2026

I. GENERAL INFORMATION OF THE GROUP

1. Form of capital ownership

Tri Viet Education Group Joint Stock Company (hereinafter referred to as "the Parent Company" or "the Company") is a joint stock company. The interim consolidated financial statements comprise the financial statements of the Parent Company and its subsidiaries (together "the Group").

2. Business sector

The Group operates in education and training; advertising and media; management consultancy; and arts and entertainment.

3. Business activities

Principal activities of the Group companies (according to their registered main business lines):

Company	Tax code	Main business line
Parent Company - Tri Viet	0106182582	Education, skills training, experiential education and education support services
Moli Group Joint Stock Company	0315589928	Advertising (code 7310)
Moli Network Joint Stock Company	0318229578	Advertising (code 7310)
Moli Star Joint Stock Company	0316747327	Advertising (code 7310)
House of Deera Joint Stock Company	0317483691	Management consultancy activities (code 7020)
DGaming Entertainment Media Joint Stock Company	0318446780	Creative, arts and entertainment activities (code 9000)

4. Normal operating cycle

The Group's normal operating cycle does not exceed 12 months.

5. Operations in the period affecting the consolidated financial statements

- On 29 July 2026 (the date the share ownership certificates were granted), the Parent Company obtained control of Moli Group JSC and House of Deera JSC (51% each). This is the first period in which the Group prepares consolidated financial statements; the results of the subsidiaries are consolidated from the acquisition date (see Notes IV.1 and VII.1).
- The business combinations gave rise to a gain on bargain purchase of VND 4,712,068,565, recognised in other income for the period (see Note VI.6).
- In Quarter 3, the Parent Company transferred the land use right and house in Xuan Phuong urban area in accordance with Resolution of the General Meeting of Shareholders No. 157/2026/NQ-ĐHĐCĐ dated 15 July 2026.

6. Group structure

Company	Head office address	Direct parent	Direct ownership	Group's effective interest
Direct subsidiaries				
Moli Group Joint Stock Company	118 Huynh Tan Phat, Tan Thuan Ward, HCMC	Tri Viet	51.00%	51.00%
House of Deera Joint Stock Company	5G Nguyen Dinh Chieu, Da Kao Ward, HCMC	Tri Viet	51.00%	51.00%
Indirect subsidiaries				

Moli Network Joint Stock Company	PTS Saigon Building, 118 Huynh Tan Phat, Tan Thuan Ward, HCMC	Moli Group	99.04%	50.51%
Moli Star Joint Stock Company	7th Floor, 118 Huynh Tan Phat, Tan Thuan Ward, HCMC	Moli Group	54.00%	27.54%
DGaming Entertainment Media Joint Stock Company	5G Nguyen Dinh Chieu, Da Kao Ward, HCMC	House of Deera	98.00%	49.98%

Voting rights are equal to ownership interests. The Group controls Moli Star through Moli Group (54% ownership) although the Group's effective interest is 27.54%.

The Parent Company has 02 dependent branches: Ba Ria – Vung Tau Branch and Phu Tho Branch (no revenue or expenses incurred yet).

7. Number of employees

As at 30 September 2026, the Parent Company had 34 employees (as at 01 January 2026: 72 employees).

8. Statement on the comparability of information in the consolidated financial statements

The Group was formed on 29 July 2026; therefore, the opening balances and previous-period figures are those of the Parent Company, re-presented in accordance with Circular No. 99/2025/TT-BTC consistent with the Parent Company's reviewed interim financial statements for the first six months of 2026. Current-period figures include the results of the subsidiaries from the acquisition date to 30 September 2026 and are therefore not fully comparable with the previous period.

9. Other information

The Parent Company's shares are listed on the Hanoi Stock Exchange (HNX) under the ticker "CAR"; 5,565,004 shares are listed with par value of VND 10,000 per share.

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

1. Accounting period

The fiscal year begins on 01 January and ends on 31 December. These interim consolidated financial statements are prepared for Quarter 3 and the accounting period from 01/01/2026 to 30/9/2026.

2. Accounting currency

The accounting currency is Vietnamese Dong (VND).

III. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

1. Accounting system

The Group applies Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated 27/10/2025 ("Circular 99"), Circular No. 202/2014/TT-BTC dated 22/12/2014 guiding the preparation and presentation of consolidated financial statements and the guiding circulars of the Ministry of Finance.

2. Statement of compliance with accounting standards and accounting system

The Board of Management ensures compliance with the requirements of Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and relevant regulations on the preparation and presentation of interim consolidated financial statements.

IV. ACCOUNTING POLICIES

1. Basis of consolidation

The consolidated financial statements comprise the financial statements of the Parent Company and its subsidiaries. A subsidiary is an entity controlled by the Parent Company. Control exists when the Parent

Company has the power, directly or indirectly, to govern the financial and operating policies of the subsidiary so as to obtain economic benefits. The results of subsidiaries are included in the consolidated financial statements from the acquisition date.

The subsidiaries' financial statements are prepared for the same accounting period using accounting policies consistent with the Parent Company. Intra-group balances, transactions and unrealised gains and losses are eliminated on consolidation.

Non-controlling interests (NCI) represent the portion of profit or loss and net assets of subsidiaries not held by the Group and are presented separately within owners' equity and in the consolidated statement of income. For indirect subsidiaries, NCI comprises the interests of other shareholders in the indirect subsidiary (direct NCI) and the interests of non-controlling shareholders of the intermediate subsidiary (indirect NCI).

2. Business combinations, goodwill and gain on bargain purchase

Business combinations are accounted for using the purchase method. The cost of a business combination comprises the fair values at the date of exchange of assets given, liabilities incurred or assumed, and directly attributable costs. Identifiable assets and liabilities of the acquiree are recognised at their fair values at the acquisition date.

The excess of the cost of the business combination over the Group's interest in the net fair value of identifiable assets and liabilities is recognised as goodwill and amortised on a straight-line basis over not more than 10 years. Where the difference is negative, after reassessing the fair values and the cost, it is recognised immediately in other income (gain on bargain purchase). For indirect subsidiaries, the difference at the intermediate subsidiary level is attributed to the Group in proportion to the Group's interest in the intermediate subsidiary.

At the acquisition dates, the carrying amounts of the subsidiaries' assets and liabilities are considered to approximate their fair values.

3. Other accounting policies

Other accounting policies (cash, held-to-maturity investments, receivables, inventories, deferred expenses, fixed assets, liabilities, deferred revenue, owners' equity, revenue, borrowing costs, corporate income tax, related parties) are applied consistently across the Group and are consistent with the Parent Company's policies in its reviewed interim financial statements for the first six months of 2026, in which:

- Tangible and intangible fixed assets are depreciated/amortised on a straight-line basis: buildings and structures 05 - 30 years; machinery, equipment and office tools 03 - 05 years; software, copyrights and other intangible assets 03 - 05 years; land use rights with indefinite term are not amortised.
- Inventories are stated at the lower of cost and net realisable value and accounted for under the perpetual method.
- Current corporate income tax is determined separately for each Group company at the rate of 20%. The gain on bargain purchase arising on consolidation is not taxable income.

V. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

1. Cash

	Closing balance	Opening balance
Cash on hand	3,296,775,712	1,998,684,545
Demand deposits at banks	8,455,511,261	363,172,365
Total	**11,752,286,973**	**2,361,856,910**

2. Held-to-maturity investments

	Closing balance	Opening balance

Term deposits of 3 to 12 months (Moli Group, Moli Star)	5,000,000,000	-
Short-term loans	4,899,990,418	-
- Loans from House of Deera to its shareholders (*)	3,774,050,000	-
- Loans from Moli Group to other organisations and individuals	1,125,940,418	-
Total	**9,899,990,418**	-

(*) Loans to Mr. Ho Cong Danh of VND 3,400,000,000 and Mr. Dang Thai Duong of VND 374,050,000 at 8% per annum (see Note VIII.1). Loans between Group companies have been eliminated.

3. Short-term trade receivables

	Closing balance	Opening balance
Parent Company - Tri Viet (i)	21,930,959,180	10,640,212,732
Moli Group	11,375,959,402	-
Moli Network	1,781,892,432	-
Moli Star	4,846,935,970	-
House of Deera	1,925,621,806	-
DGaming	499,600,848	-
Total	**42,360,969,638**	**10,640,212,732**

(i) Including the receivable from Ms. Nguyen Thu Hong for the transfer of the Xuan Phuong real estate of VND 11,500,000,000 and the receivable from FTA Consulting Services Co., Ltd. for the disposal of assets of VND 3,598,040,000. Intra-group receivables have been eliminated. No receivables required an allowance.

4. Short-term prepayments to suppliers

	Closing balance	Opening balance
Parent Company - Tri Viet	2,192,876,651	3,074,991,205
Moli Group	731,011,078	-
Moli Network	6,462,000	-
Moli Star	4,278,000	-
House of Deera	585,049,332	-
DGaming	20,350,399	-
Total	**3,540,027,460**	**3,074,991,205**

5. Other short-term receivables

	Closing balance	Opening balance
Advances (*)	11,571,433,733	867,692,038
Deposits (**)	5,501,792,900	294,132,900
Other receivables	937,564,495	-
Total	**18,010,791,128**	**1,161,824,938**

(*) Mainly advances to employees performing services at House of Deera (VND 3,261,806,630), Moli Group (VND 2,957,012,878), Moli Star (VND 2,862,043,264) and DGaming (VND 1,231,514,611). (**) Including the Parent Company's deposit of VND 5,000,000,000 for the acquisition of real estate. Intra-group other receivables (dividends, interest) have been eliminated.

Shortage of assets awaiting resolution: VND 27,002,852 (opening balance: VND 27,002,852).

6. Inventories

	Closing balance	Opening balance

Raw materials	-	48,552,400
Tools and supplies	809,678,804	808,034,200
Work in progress (House of Deera, DGaming)	11,654,028,084	-
Merchandise (Moli Group, House of Deera, DGaming)	3,447,251,434	-
Total	**15,910,958,322**	**856,586,600**

Inventories are stated at cost; no provision for devaluation is required.

7. Deferred expenses

	Closing balance	Opening balance
Short-term deferred expenses	3,618,042,909	5,394,806,287
- Parent Company	1,026,742,011	5,394,806,287
- Subsidiaries	2,591,300,898	-
Long-term deferred expenses	12,318,883,963	13,910,294,515
- Parent Company	7,025,980,047	13,910,294,515
- House of Deera	5,265,947,051	-
- Other subsidiaries	26,956,865	-
Total	**15,936,926,872**	**19,305,100,802**

8. Tangible fixed assets

	Historical cost	Accumulated depreciation	Net book value
Opening balance (Parent Company)	**18,452,170,913**	**(6,439,078,922)**	**12,013,091,991**
Closing balance	**7,265,793,089**	**(3,323,369,240)**	**3,942,423,849**
- Parent Company	6,346,879,941	(3,256,843,192)	3,090,036,749
- Moli Group	794,660,369	(54,100,768)	740,559,601
- Moli Network	124,252,779	(12,425,280)	111,827,499

Movements in the Parent Company's tangible fixed assets during the period (disposal of the house in Xuan Phuong urban area and assets in Nam Dinh) are presented in the Parent Company's interim financial statements. The subsidiaries' fixed assets are consolidated from the acquisition date at their carrying amounts.

9. Intangible fixed assets

	Historical cost	Accumulated depreciation	Net book value
Opening balance (Parent Company)	**13,172,500,000**	**(1,605,474,899)**	**11,567,025,101**
Closing balance	**21,776,850,000**	**(4,089,703,228)**	**17,687,146,772**
- Parent Company (software)	1,685,000,000	(1,667,974,895)	17,025,105
- Moli Group (copyrights, website, software)	15,869,100,000	(2,419,303,333)	13,449,796,667
- Moli Network	4,150,000,000	-	4,150,000,000
- Moli Star	72,750,000	(2,425,000)	70,325,000

10. Goodwill

The business combinations during the period did not give rise to goodwill; a gain on bargain purchase arose (see Notes VI.6 and VII.1).

11. Trade payables and advances from customers

	Closing balance	Opening balance
Short-term trade payables	5,984,270,371	774,016,589
- Parent Company	801,194,331	774,016,589
- Moli Group	661,539,718	-
- Moli Network	320,000,000	-
- Moli Star	2,484,860,261	-
- House of Deera	1,661,567,797	-
- DGaming	55,108,264	-

	Closing balance	Opening balance
Short-term advances from customers	1,550,037,669	30,000,000
- House of Deera	1,278,900,860	-
- DGaming	267,831,145	-
- Other entities	3,305,664	30,000,000

12. Dividends and profits payable

	Closing balance	Opening balance
Parent Company	14,079,000	14,079,000
Moli Group - dividends payable to shareholders on the list closed on 31/5/2026	4,216,175,530	-
Moli Star, Moli Network - dividends payable to shareholders outside the Group	1,425,111,592	-
Total	**5,655,366,122**	**14,079,000**

Dividends declared by the subsidiaries before the acquisition date to former shareholders; dividends payable by Moli Network and Moli Star to Moli Group have been eliminated.

13. Taxes and amounts payable to the State

	Closing balance	Opening balance
Value added tax	1,766,451,083	-
Corporate income tax	1,885,279,149	567,569,255
Personal income tax	1,709,630,107	291,701,788
Other taxes	11,667,382	-
Total	**5,373,027,721**	**859,271,043**

14. Accrued expenses, deferred revenue and other short-term payables

	Closing balance	Opening balance
Short-term accrued expenses (Moli Star)	320,000,000	-
Short-term deferred revenue (tuition received in advance - Parent Company)	70,196,277	99,603,169

	Closing balance	Opening balance
Trade union fees	78,340,416	52,142,000
Social, health and unemployment insurance	329,200,764	35,158,400
Capital contributions received under the ATK project BCC (Parent Company)	1,548,040,869	1,548,040,869
Other payables	296,010,126	1,281,226

Total	**2,251,592,175**	**1,636,622,495**

15. Short-term borrowings

	Closing balance	Opening balance
Parent Company (Vietnam Prosperity JSC Bank, Military Commercial JSC Bank)	3,681,906,467	-
Moli Group	6,705,291,994	-
Moli Star	2,795,550,307	-
House of Deera	9,285,040,964	-
DGaming	1,765,899,998	-
Total	**24,233,689,730**	-

Loans between Group companies (VND 1,340,000,000) have been eliminated. For details of the Parent Company's borrowings, see the Parent Company's interim financial statements.

16. Equity attributable to owners of the Parent Company

	Owners' contributed capital	Share premium	Retained earnings	Total
Previous year				
Opening balance	50,590,980,000	(310,890,000)	8,164,908,824	58,444,998,824
Profit for 9 months	-	-	274,593,715	274,593,715
2024 dividends (in cash and in shares)	5,059,060,000	-	(7,588,609,000)	(2,529,549,000)
Balance as at 30/9/2025	**55,650,040,000**	**(310,890,000)**	**850,893,539**	**56,190,043,539**
Current year				
Opening balance	55,650,040,000	(310,890,000)	3,095,642,396	58,434,792,396
Profit for 9 months attributable to owners of the Parent Company	-	-	6,985,110,880	6,985,110,880
Balance as at 30/9/2026	**55,650,040,000**	**(310,890,000)**	**10,080,753,276**	**65,419,903,276**

Number of shares issued and outstanding: 5,565,004 ordinary shares with par value of VND 10,000 per share. Resolution of the General Meeting of Shareholders No. 157/2026/NQ-ĐHĐCĐ dated 15/7/2026 approved the private placement of 10,000,000 shares in 2026; not yet carried out as at 30/9/2026.

17. Non-controlling interests

	At acquisition date	Share of profit after acquisition	Closing balance
Moli Group	16,582,002,225	1,122,713,531	17,704,715,756
Moli Network	684,066,995	(94,897,537)	589,169,458
Moli Star	1,684,128,924	317,960,636	2,002,089,560
House of Deera	7,443,437,546	93,424,362	7,536,861,908
DGaming	107,611,976	9,499,815	117,111,791
Total	**26,501,247,666**	**1,448,700,807**	**27,949,948,474**

NCI in Moli Network, Moli Star and DGaming includes the share of non-controlling shareholders of the intermediate subsidiaries (Moli Group, House of Deera). Rounding difference of VND 1.

VI. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE INTERIM CONSOLIDATED STATEMENT OF INCOME

Figures presented are accumulated for 9 months. The subsidiaries' results are consolidated from the acquisition date: Moli Group, Moli Network and Moli Star from 29/7/2026; House of Deera and DGaming from 01/8/2026 (DEERA closed its books on 31/7/2026; the 3-day difference is assessed as immaterial). Previous-year figures are those of the Parent Company.

1. Revenue from sales of goods and rendering of services

	Current year	Previous year
Parent Company - education and training services	24,399,503,953	26,222,645,946
Moli Group	8,394,499,331	-
Moli Network	1,564,150,772	-
Moli Star	5,104,496,168	-
House of Deera	3,388,056,544	-
DGaming	1,359,433,496	-
Total	**44,210,140,264**	**26,222,645,946**

2. Cost of sales

	Current year	Previous year
Cost of merchandise sold	3,601,526,626	-
Cost of services rendered	26,731,014,379	17,634,140,688
Total	**30,332,541,005**	**17,634,140,688**

3. Financial income

	Current year	Previous year
Deposit and loan interest	263,882,315	3,085,693
Foreign exchange gains	1,643,538	-
Total	**265,525,853**	**3,085,693**

4. Financial expenses

	Current year	Previous year
Interest expenses	497,266,805	222,333,712
Losses on sale of foreign currency and exchange differences	141,467,685	-
Total	**638,734,490**	**222,333,712**

Intra-group interest (VND 27,943,863) has been eliminated from financial income and financial expenses.

5. Selling expenses and general and administration expenses

	Current year	Previous year
Selling expenses	2,337,664,438	3,599,301,136
General and administration expenses	7,037,501,998	4,297,932,549
- Parent Company	3,417,796,833	4,297,932,549
- Subsidiaries	3,619,705,165	-
Total	**9,375,166,436**	**7,897,233,685**

6. Other income

	Current year	Previous year
Gain on bargain purchase (*)	4,712,068,565	-
Income from disposal of fixed assets and tools (Parent Company)	728,434,402	-
Other income	4,713,060	241,299
Total	**5,445,216,027**	**241,299**

(*) Details by subsidiary:

	Cost	Net assets at fair value	Group's share	Bargain purchase gain
Moli Group	16,348,340,000	33,840,820,868	17,258,818,643	910,478,643
Moli Network (through Moli Group)	6,170,000,000	7,490,966,296	7,418,822,158	636,899,301
Moli Star (through Moli Group)	540,000,000	2,689,385,764	1,452,268,313	465,256,840
House of Deera	5,100,000,000	15,190,688,870	7,747,251,324	2,647,251,324
DGaming (through House of Deera)	2,714,000,000	2,873,794,434	2,816,318,545	52,182,458
Total				**4,712,068,566**

For indirect subsidiaries, "Cost" is the intermediate subsidiary's cost of investment and "Group's share" is the intermediate subsidiary's share; the bargain purchase gain = 51% × the difference at the intermediate subsidiary level. Rounding difference of VND 1.

7. Other expenses

	Current year	Previous year
Disposal costs (Parent Company)	71,778,500	77,353,137
Other expenses	186,033,932	30,694,766
Total	**257,812,432**	**108,047,903**

8. Current corporate income tax expense

	Current year	Previous year
Parent Company	276,904,684	89,623,235
Moli Group	469,292,600	-
Moli Star	89,876,439	-
House of Deera	41,994,361	-
DGaming	4,748,009	-
Total	**882,816,093**	**89,623,235**

9. Earnings per share

	Current year	Previous year
Profit after tax attributable to owners of the Parent Company	6,985,110,880	274,593,715
Weighted average number of ordinary shares outstanding	5,565,004	5,565,004
Basic/diluted earnings per share (VND)	1,255	49

Profit used to calculate earnings per share has not been reduced by the bonus and welfare fund as there is no resolution on the 2026 profit distribution yet.

VII. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

1. Acquisition of subsidiaries

a) Net assets of the subsidiaries at the acquisition dates (carrying amounts considered as fair values):

	Total assets	Liabilities	Net assets
Moli Group (28/7/2026)	48,040,706,704	14,199,885,836	33,840,820,868
Moli Network (28/7/2026)	9,054,440,654	1,563,474,358	7,490,966,296
Moli Star (28/7/2026)	12,611,179,375	9,921,793,611	2,689,385,764
House of Deera (31/7/2026)	30,415,604,685	15,224,915,815	15,190,688,870
DGaming (31/7/2026)	6,465,049,689	3,591,255,255	2,873,794,434

The net assets of Moli Group and House of Deera include their investments in the indirect subsidiaries at cost (VND 6,710,000,000 and VND 2,714,000,000), which are eliminated when determining the bargain purchase gain at each level (see Note VI.6). Non-controlling interests at the acquisition dates: VND 26,501,247,666 (see Note V.17).

b) Cash paid for the acquisition of subsidiaries:

	Moli Group group	House of Deera group	Total
Consideration - paid in cash	16,348,340,000	5,100,000,000	21,448,340,000
Cash and cash equivalents of the subsidiaries at acquisition	(5,115,921,829)	(506,665,192)	(5,622,587,021)
Net cash outflow on acquisition of subsidiaries	**11,232,418,171**	**4,593,334,808**	**15,825,752,979**

The net cash outflow on acquisition of subsidiaries is presented in "Investments in other entities" (code 25).

2. Non-cash transactions

	Current year	Previous year
Bank loans disbursed directly to suppliers and credit card payments (Parent Company)	886,599,214	82,020,480
Uncollected proceeds from transfer and disposal of fixed assets (Parent Company)	15,098,040,000	-
Dividends paid in shares	-	5,059,060,000

3. Intra-group cash flows eliminated

Moli Group repaid VND 300,000,000 of loan principal to Moli Network; House of Deera lent VND 130,000,000 to DGaming. Intra-group interest has not been settled in cash during the period.

VIII. OTHER INFORMATION

1. Related party transactions and balances

Transactions and balances between the Parent Company and its subsidiaries have been eliminated on consolidation. Other related parties of the Group comprise key management personnel, major shareholders of the subsidiaries and related individuals.

Related party	Relationship	Nature	Closing balance
Mr. Ho Cong Danh	Shareholder of House of Deera	Loan (8% p.a.)	3,400,000,000
Mr. Dang Thai Duong	Shareholder of House of Deera	Loan (8% p.a.)	374,050,000

Mr. Dang Thai Duong is also the transferor of the 51% shareholding in House of Deera to the Parent Company (price VND 5,100,000,000, fully paid).

2. Segment information

The Group operates mainly in Vietnam. Information by Group company (from the acquisition date):

	Net revenue	Profit after tax	Total assets at 30/9/2026
Parent Company	24,399,503,953	973,774,919	66,115,442,883
Moli Group group (Moli Group, Moli Network, Moli Star)	15,063,146,271	2,538,314,207	72,922,135,252
House of Deera group (House of Deera, DGaming)	4,747,490,040	209,653,997	36,307,616,080
Consolidation eliminations and adjustments	-	4,712,068,564	(35,312,858,230)
Consolidated	**44,210,140,264**	**8,433,811,687**	**140,032,335,985**

3. Comparative figures

Comparative figures are those in the Parent Company's financial statements (the Group did not exist before 29/7/2026), re-presented in accordance with Circular 99 (see Note I.8).

Hanoi, 30 October 2026

Preparer	Chief Accountant	Legal Representative
Bui Thi Khanh Huyen	Nguyen Vinh Quan	Tran Kim Long

CÔNG TY CỔ PHẦN TẬP ĐOÀN GIÁO DỤC TRÍ VIỆT

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