INTERIM CONSOLIDATED FINANCIAL STATEMENTS

TAN BINH CULTURE JOINT STOCK COMPANY

For the period from 01/01/2026 to 30/06/2026
(Reviewed)

CONTENTS

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Tan Binh Culture Joint Stock Company ("the Company") presents its report and the Company's Interim Consolidated Financial Statements for the period from 01 January 2026 to 30 June 2026.

THE COMPANY

Tan Binh Culture Joint Stock Company is a joint stock company that was converted from a state-owned enterprise under Decree No. 28/CP dated May 7, 1996, of the Government on the transformation of state-owned enterprises into joint-stock companies and Decision No. 3336/QĐ-UB-KT dated 26 June 1998, of the People's Committee of Ho Chi Minh City regarding the announcement of the enterprise valuation of Tan Binh General Service Culture Company and its conversion into Tan Binh Culture Joint Stock Company. The company operates under the Business Registration Certificate and Tax Registration for Joint Stock Company No. 0301420079, issued by the Department of Finance of Ho Chi Minh City on 31 August 1998, with the 39th amendment registered on 18 November 2025.

The Company's head office is located at: Lot II-3, Group CN 2, Street No. 11, Tan Binh Industrial Park, Tay Thanh Ward, Ho Chi Minh City.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND BOARD OF SUPERVISION

Members of The Board of Directors, The Board of Management and Board of Supervision during the period and to the reporting date are:

The Board of Directors

Mr. La The Nhan	Chairman
Mrs. Lai Thi Hong Diep	Vice Chairman
Mr. Hoang Van Dieu	Member
Mr. Hoang Minh Anh Tu	Member
Mr. Nguyen Minh Tuan	Member
Mr. Trinh Xuan Quang	Member
Mr. Doan Thanh Hai	Member
Mr. Nguyen Anh Thuan	Member

The Board of Management

Mr. Hoang Minh Anh Tu	Chief Executive Officer

Board of Supervision

Mr. Nguyen Van Danh	Head of the Board of Supervision
Mrs. Thai Thi Phuong	Member
Mrs. Quach Thi Mai Trang	Member

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and until the preparation of this Consolidated Financial Statements is Mr. Hoang Minh Anh Tu – Chief Executive Officer.

AUDITORS

The auditors of the AASC Auditing Firm Company Limited have taken the Review of Interim Consolidated Financial Statements for the Company.

STATEMENT OF THE BOARD OF MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

The Board of Management is responsible for the Interim Consolidated Financial Statements which give a true and fair view of the financial position of the Company, its statement of income and its cash flows for the period. In preparing those Interim Consolidated Financial Statements, The Board of Management is required to:

- Establish and maintain an internal control system which is determined necessary by The Board of Directors and Board of Management to ensure the preparation and presentation of Interim Consolidated Financial Statements do not contain any material misstatement caused by fraud or error;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Interim Consolidated Financial Statements;
- Prepare the Interim Consolidated Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Interim Consolidated Financial Statements;
- Prepare the Interim Consolidated Financial Statements on going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Management is responsible for ensuring that accounting records are kept to reflect the financial position of the Company, with reasonable accuracy at any time and to ensure that the Interim Consolidated Financial Statements comply with the registered accounting system. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Management confirms that the Interim Consolidated Financial Statements give a true and fair view of the financial position at 30 June 2026, its operations and cash flows in the first 6 months of 2026 of the Company in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and statutory requirements relevant to the preparation and presentation of Interim Consolidated Financial Statements.

Other commitments

We confirm that our Company has fully complied with all disclosure obligations in accordance with the current laws of Vietnam.

On behalf of The Board of Management

CÔNG TY CỔ PHẦN VĂN HÓA TÂN BÌNH

Hoang Minh Anh Tu
Legal representative

Approval, 28 August 2026

No.: 280826.023/BCTC.KT2

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: **Shareholders, The Board of Directors and The Board of Management**
Tan Binh Culture Joint Stock Company

We have reviewed the Interim Consolidated Financial Statements of Tan Binh Culture Joint Stock Company prepared on 28 August 2026, from page 05 to page 43 including: Interim Consolidated Statement of Financial Position as at 30 June 2026, Interim Consolidated Statement of Income, Interim Consolidated Statement of Cash flows for the 6-month accounting period ending on the same date and Notes to the Interim Consolidated Financial Statements.

The Board of Management's responsibility

The Board of Management of the Company is responsible for the preparation and presentation of Interim Consolidated Financial Statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of interim financial statements and for such internal control as The Board of Management determines necessary to enable the preparation and presentation of Interim Consolidated Financial Statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express a conclusion on these Interim Consolidated Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements No. 2410 - Review of interim financial information performed by the independent auditor of the entity.

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

Auditor's conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Consolidated Financial Statements do not give a true and fair view, in all material respects, of the financial position of Tan Binh Culture Joint Stock Company as at 30 June 2026, its operation results and its cash flows for the 6-month accounting period ending on the same date in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of interim financial statements.

AASC Auditing Firm Company Limited

M.S.D.N: 0100111105 - C.T.T.N.H.H. CÔNG TY TRÁCH NHIỆM HỮU HẠN HÃNG KIỂM TOÁN AASC - THÀNH PHỐ HÀ NỘI

Nguyen Tuan Anh
Audit Director
Certificate of registration to audit practice
No: 1369-2023-002-1
Hanoi, 28 August 2026

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Code	ASSETS	Note	VND	VND
100	**A. CURRENT ASSETS**		**222,160,770,214**	**210,048,355,449**
110	**I. Cash and cash equivalents**	**3**	**11,389,081,847**	**10,397,133,747**
111	1. Cash		10,389,081,847	10,397,133,747
112	2. Cash equivalents		1,000,000,000	-
120	**II. Short-term investments**	**4**	**76,745,107,516**	**76,911,058,181**
121	1. Trading securities		725,549,276	725,549,276
122	2. Provision for diminution in value of trading securities		(72,757,285)	(107,552,575)
123	3. Held to maturity investments		76,092,315,525	76,293,061,480
130	**III. Short-term receivables**		**81,637,217,930**	**83,903,994,100**
131	1. Short-term trade receivables	5	66,890,965,863	61,321,980,220
132	2. Short-term prepayments to suppliers	6	12,830,433,035	22,588,507,666
135	3. Other short-term receivables	7	2,137,115,377	214,802,559
136	4. Provision for short-term doubtful debts		(221,296,345)	(221,296,345)
140	**IV. Inventories**	**9**	**50,096,554,230**	**37,108,254,193**
141	1. Inventories		50,096,554,230	37,108,254,193
160	**V. Other short-term assets**		**2,292,808,691**	**1,727,915,228**
161	1. Short-term deferred expenses	15	1,599,089,621	1,555,572,910
162	2. Deductible VAT		544,632,222	12,474,660
163	3. Taxes and other receivables from State budget	20	149,086,848	159,867,658
200	**B. NON-CURRENT ASSETS**		**147,478,133,564**	**142,918,153,216**
210	**I. Long-term receivables**		**1,577,398,857**	**1,618,588,815**
215	1. Other long-term receivables	7	1,577,398,857	1,618,588,815
220	**II. Fixed assets**		**77,783,780,630**	**78,478,572,611**
221	1. Tangible fixed assets	11	62,592,115,374	61,673,903,890
222	*- Historical costs*		*252,725,390,425*	*239,699,563,144*
223	*- Accumulated depreciation*		*(190,133,275,051)*	*(178,025,659,254)*
224	2. Finance lease fixed assets	12	11,831,796,329	13,331,994,586
225	*- Historical costs*		*15,963,390,074*	*15,963,390,074*
226	*- Accumulated depreciation*		*(4,131,593,745)*	*(2,631,395,488)*
227	3. Intangible fixed assets	13	3,359,868,927	3,472,674,135
228	*- Historical costs*		*7,324,530,397*	*7,324,530,397*
229	*- Accumulated amortization*		*(3,964,661,470)*	*(3,851,856,262)*

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(continued)

Code	ASSETS	Note	Ending balance VND	Beginning balance VND
240	**III. Investment properties**	**14**	**23,385,914,703**	**23,749,678,431**
241	- Historical costs		51,544,546,189	51,544,546,189
242	- Accumulated depreciation		(28,158,631,486)	(27,794,867,758)
250	**IV. Long-term assets in progress**	**10**	**6,811,658,874**	**1,937,220,037**
252	1. Construction in progress		6,811,658,874	1,937,220,037
260	**V. Long-term investments**	**4**	**28,411,741,856**	**25,466,251,204**
262	1. Investments in joint ventures and associates		28,093,162,121	25,147,671,469
263	2. Equity investments in other entities		159,699,200	159,699,200
265	3. Held to maturity investments		158,880,535	158,880,535
270	**VI. Other long-term assets**		**9,507,638,644**	**11,667,842,117**
271	1. Long-term deferred expenses	15	9,445,332,522	11,586,699,260
272	2. Deferred income tax assets		62,306,122	81,142,857
280	**TOTAL ASSETS**		**369,638,903,778**	**352,966,508,665**

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026
(continued)

Code	CAPITAL	Note	Ending balance VND	Beginning balance VND
300	**C. LIABILITIES**		**133,108,598,415**	**130,239,485,693**
310	**I. Current liabilities**		**123,988,031,122**	**120,171,464,895**
311	1. Short-term trade payables	17	38,318,373,660	35,726,241,737
312	2. Short-term prepayments from customers	18	1,818,304,209	3,718,696,578
313	3. Dividends and profits payable	19	71,871,230	71,871,230
314	4. Taxes and other payables to State budget	20	3,632,102,767	3,375,773,695
315	5. Payables to employees		13,003,496,974	17,288,965,178
320	6. Other short-term payables	21	12,569,609,755	9,832,434,690
321	7. Short-term borrowings and finance lease liabilities	16	53,873,903,752	49,457,113,012
323	8. Bonus and welfare fund		700,368,775	700,368,775
330	**II. Non-current liabilities**		**9,120,567,293**	**10,068,020,798**
339	1. Long-term borrowings and finance lease liabilities	16	6,645,736,110	7,759,791,666
342	2. Deferred income tax liabilities		2,474,831,183	2,308,229,132
400	**D. OWNER'S EQUITY**		**236,530,305,363**	**222,727,022,972**
411	1. Contributed capital		61,725,230,000	61,725,230,000
411a	*Ordinary shares with voting rights*		*61,725,230,000*	*61,725,230,000*
412	2. Capital surplus		137,662,054,443	137,662,054,443
414	3. Other capital		2,140,945,047	2,140,945,047
415	4. Treasury shares		(11,666,581,607)	(11,666,581,607)
418	5. Development and investment funds		2,243,857,861	2,243,857,861
420	6. Retained earnings		44,424,799,619	30,621,517,228
420a	*Retained earnings accumulated to previous year*		*30,621,517,228*	*19,335,184,621*
420b	*Retained earnings of the current period*		*13,803,282,391*	*11,286,332,607*
440	**TOTAL CAPITAL**		**369,638,903,778**	**352,966,508,665**

M.S.D.N: 0301420079 - C.T.C.P. CÔNG TY CỔ PHẦN VĂN HÓA TÂN BÌNH * THÀNH PHỐ HỒ CHÍ MINH

Preparer	Chief Accountant	Legal representative
Nguyen Thi Ngoc Duyen	**Nguyen Thi Ngoc Duyen**	**Hoang Minh Anh Tu**
Preparer	Chief Accountant	Legal representative

Approval, 28 August 2026

INTERIM CONSOLIDATED STATEMENT OF INCOME

For the period from 01/01/2026 to 30/06/2026

Code	ITEM	Note	This period	Previous period
			VND	VND
01	**1. Revenue from sales of goods and rendering of services**	**24**	**227,000,569,244**	**196,297,839,316**
02	**2. Revenue deductions**	**25**	165,630,700	51,336,875
10	**3. Net revenue from sales of goods and rendering of services**		**226,834,938,544**	**196,246,502,441**
11	**4. Cost of goods sold and services rendered**	**26**	**187,031,366,376**	**169,263,385,859**
20	**5. Gross profit from sales of goods and rendering of services**		**39,803,572,168**	**26,983,116,582**
21	6. Gain/(loss) from sale and disposal of investment real estate		-	-
22	7. Financial income	27	2,928,533,305	1,225,409,478
23	8. Financial expense	28	3,005,201,321	1,784,493,689
24	*In which: Borrowing cost*		*2,445,665,338*	*1,114,248,887*
25	9. Selling expense	29	11,497,384,640	11,138,705,407
26	10. General and administrative expenses	30	14,951,158,207	13,691,952,171
27	11. Share of joint ventures and associates' profit or loss		2,945,490,652	1,140,036,471
30	**12. Net profit from operating activities**		**16,223,851,957**	**2,733,411,264**
31	13. Other income		642,625,589	45,157,272
32	14. Other expense		128,606,846	434,441,431
40	**15. Other profit**		**514,018,743**	**(389,284,159)**
50	**16. Total net profit before tax**		**16,737,870,700**	**2,344,127,105**
51	17. Current corporate income tax expenses	31	2,749,149,523	302,762,608
52	18. Deferred corporate income tax expenses		185,438,786	(61,866,273)
60	**19. Profit after corporate income tax**		**13,803,282,391**	**2,103,230,770**
61	**20. Profit after tax attributable to owners of the parent**		**13,803,282,391**	**2,103,230,770**
62	**21. Profit after tax attributable to non-controlling interest**		-	-
70	**22. Basic earnings per share**	32	**2,406**	**367**

MST: 0301420079 - C.T.C.P CÔNG TY CỔ PHẦN VĂN HÓA TÂN BÌNH THÀNH PHỐ HỒ CHÍ MINH

Preparer	Chief Accountant	Legal representative
Nguyen Thi Ngoc Duyen	**Nguyen Thi Ngoc Duyen**	**Hoang Minh Anh Tu**
Preparer	Chief Accountant	Legal representative

Approval, 28 August 2026

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

For the period from 01/01/2026 to 30/06/2026

(Indirect method)

Code	ITEM	Note	This period VND	Previous period VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	***1. Profit before tax***		***16,737,870,700***	***2,344,127,105***
02	- Depreciation and amortization of fixed assets and investment properties		14,084,382,990	10,140,032,833
03	- Provisions		(34,795,290)	7,953,001
04	- Exchange gains / losses from retranslation of monetary items denominated in foreign currency		28,884,050	2,852,968
05	- Gains / losses from investment activities		(5,857,767,404)	(2,333,092,142)
06	- Borrowing cost		2,445,665,338	1,114,248,887
07	- Other adjustments		-	71,240,650
08	***3. Operating profit before changes in working capital***		***27,404,240,384***	***11,347,363,302***
09	- Increase/decrease in receivables		2,933,103,168	18,518,313,120
10	- Increase/decrease in inventories		(12,988,300,037)	6,814,830,961
11	- Increase/decrease in payables (excluding interest payable/ corporate income tax payable)		(598,690,250)	(25,386,370,827)
12	- Increase/decrease in deferred expenses		2,097,850,027	(8,612,352,713)
14	- Borrowing cost paid		(2,445,665,338)	(1,114,248,887)
15	- Corporate income tax paid		(2,779,567,836)	(646,437,109)
20	***Net cash flows from operating activities***		***13,622,970,118***	***921,097,847***
21	1. Purchase or construction of fixed assets and other long-term assets		(17,900,266,118)	(5,461,963,586)
22	2. Proceeds from disposals of fixed assets and other long-term assets		-	41,691,920
23	3. Loans and purchase of debt instruments from other entities		(5,889,449,255)	(650,415,373)
24	4. Collection of loans and resale of debt instrument of other entities		6,929,288,770	-
27	5. Interest and dividend received		926,669,401	1,717,923,993
30	***Net cash flows from investing activities***		***(15,933,757,202)***	***(4,352,763,046)***
33	1. Proceeds from borrowings		79,774,205,277	62,266,836,615
34	2. Repayment of principal		(75,357,414,537)	(53,707,152,904)
35	3. Repayment of financial principal		(1,114,055,556)	(2,724,286,160)
40	***Net cash flows from financing activities***		***3,302,735,184***	***5,835,397,551***
50	**Net cash flows in the period**		**991,948,100**	**2,403,732,352**

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

For the period from 01/01/2026 to 30/06/2026

(Indirect method)

Code	ITEM	Note	This period VND	Previous period VND
60	**Cash and cash equivalents at the beginning of the period**		**10,397,133,747**	**14,026,780,968**
61	Effect of exchange rate fluctuations		-	-
70	**Cash and cash equivalents at the end of the period**	**3**	**11,389,081,847**	**16,430,513,320**

CÔNG TY CỔ PHẦN VĂN HÓA TÂN BÌNH

M.S.D.N: 0301420079 - C.T.C.P - THÀNH PHỐ HỒ CHÍ MINH

Preparer	Chief Accountant	Legal representative
Nguyen Thi Ngoc Duyen	**Nguyen Thi Ngoc Duyen**	**Hoang Minh Anh Tu**
Preparer	Chief Accountant	Legal representative

Approval, 28 August 2026

NOTES TO INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/06/2026

1 . GENERAL INFORMATION

1.1 . Form of Ownership

Tan Binh Culture Joint Stock Company is a joint stock company that was converted from a state-owned enterprise under Decree No. 28/CP dated May 7, 1996, of the Government on the transformation of state-owned enterprises into joint-stock companies and Decision No. 3336/QĐ-UB-KT dated 26 June 1998, of the People's Committee of Ho Chi Minh City regarding the announcement of the enterprise valuation of Tan Binh General Service Culture Company and its conversion into Tan Binh Culture Joint Stock Company. The company operates under the Business Registration Certificate and Tax Registration for Joint Stock Company No. 0301420079, issued by the Department of Finance of Ho Chi Minh City on 31 August 1998, with the 39th amendment registered on 18 November 2025.

The Company's head office is located at: Lot II-3, Group CN 2, Street No. 11, Tan Binh Industrial Park, Tay Thanh Ward, Ho Chi Minh City.

The Company's registered charter capital is VND 61,725,230,000, and the charter capital actually contributed as at June 30, 2026, is VND 61,725,230,000, equivalent to 6,172,523 shares with a par value of VND 10,000 per share.

The number of employees of the Company as at 30 June 2026 is 369 (as at 01 January 2026: 410).

1.2 . Business field

The Company operates in the fields of manufacturing, trading, import and export of packaging products, and provision of information technology services.

1.3 . Business activities

Main business activities of the Company include:

- Printing and packaging manufacturing (paper packaging, plastic packaging, tissue products);
- Production of plastic chemicals and colored plastic resins;
- Software development and information technology product innovation;
- Commercial trading and services;
- Leasing of commercial spaces;
- Cargo handling services;
- Warehousing;
- Cultural and Entertainment Services.

1.4 . Group structure

- **The Group's subsidiaries have consolidated in Interim Consolidated Financial Statements as at 30/06/2026 include :**

Name of company	Head office	Proportion of ownership	Proportion of voting rights	Principal activities
Au Lac Plastic Technology Engineering Applications Company Limited	Ho Chi Minh City	100.00%	100.00%	Manufacturing and Services
Au Lac Technology Applications And Media Company Limited	Ho Chi Minh City	100.00%	100.00%	Technology and Communications
Au Lac Software Development Company Limited	Ho Chi Minh City	100.00%	100.00%	Information Technology

As at 30 June 2026, the Group has one associate company accounted for under the equity method:

Name of company	Head office	Proportion of ownership	Proportion of voting rights	Principal activities
Au Lac Trading Advertising Printing Joint Stock Company	Ho Chi Minh City	37.60%	37.60%	Printing

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 . Accounting period and accounting currency

Annual accounting period commences from 1st January and ends as at 31st December.

The Company maintains its accounting records in VND.

2.2 . Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Company applies the Enterprise Accounting Regime promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance and Circular No. 202/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance and Circular No. 43/2026/TT-BTC dated 20 April 2026 amending and supplementing a number of articles of Circular No. 202/2014/TT-BTC, which provides guidance on the preparation and presentation of consolidated financial statements.

Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

2.3 . Changes in Accounting Policies and Disclosures.

On October 27, 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC guiding the accounting regime for enterprises, replacing Circular No. 200/2014/TT-BTC dated December 22, 2014, of the Ministry of Finance and Circular No. 53/2016/TT-BTC dated March 21, 2016, of the Ministry of Finance on amending and supplementing a number of articles of Circular No. 200/2014/TT-BTC. On April 20, 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC amending and supplementing a number of articles of Circular No. 202/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance guiding the method of preparing and presenting consolidated financial statements, effective for fiscal years beginning on or after January 1, 2026.

The Company has applied the provisions of Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC prospectively from 1 January 2026. These Circulars also introduce changes to the presentation of certain items in the financial statements. Accordingly, the comparative figures have been reclassified to conform to the current period's presentation. Details of the reclassification of the comparative figures are presented in Note 38 to these interim consolidated financial statements.

2.4 . Basis for preparation of consolidated financial statements

Consolidated Financial Statements are prepared based on consolidating Separate Financial Statements of the Company and Financial Statements of its subsidiaries under its control are prepared for the accounting period from 01 January 2026 to 30 June 2026. Control right is achieved when the company has power to govern the financial and operating policies of invested companies to obtain benefits from their activities.

Consistent accounting policies are applied in Financial Statements of subsidiaries and the Company. If necessary, adjustments are made to the Financial Statements of subsidiaries to ensure the consistency of application of accounting policies among the Company and its subsidiaries.

Balance, main incomes and expenses, including unrealized gains or losses are eliminated in full from Consolidated financial statements.

2.5 . Accounting estimates

The preparation of Consolidated Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the date of the Consolidated Financial Statements and the reported amounts of revenues and expenses during the period.

The estimates and assumptions that have a material impact in the Consolidated Financial Statements include:

- Provision for bad debts;
- Provision for devaluation of inventory;
- Provision for payables;
- Estimated allocation of deferred expenses;
- Estimated useful life of fixed assets;
- Classification and provision of financial investments;
- Estimated income tax.

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company's Consolidated Financial Statements and that are assessed by the Board of Management to be reasonable under the circumstances.

2.6 . Financial Instruments

Initial recognition

Financial assets

Financial assets of the Company include cash, cash equivalents, trade receivables, other receivables, lending loans, long-term and short-term investments. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

Financial liabilities of the Company include borrowings, trade payables, other payables and accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expenses directly related to the issuance of those liabilities.

Subsequent measurement after initial recognition

Financial assets and financial liabilities are not revalued according to fair value at the end of the period because the Circular No.210/2009/TT-BTC and prevailing statutory regulations require to present Financial statements and Notes to financial instruments but not provide any relevant instruction for assessment and recognition of fair value of financial assets and financial liabilities.

2.7 . Foreign currency transactions

Transactions in foreign currencies in the accounting period shall be converted into Vietnam dong at the actual exchange rate on the transaction date.

Actual exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of Consolidated Financial Statements is determined under the following principles:
- For monetary items denominated in foreign currencies, applying the average transfer exchange rate of the commercial bank where the Company regularly conducts transaction;
- For demand deposits in foreign currencies, applying the average transfer exchange rate of the commercial bank where the Company opens its foreign currency accounts;
- For part or all of the value of receivables of foreign currency origin for which a provision for bad debts has been set aside, no revaluation shall be carried out.

All actual exchange rate differences arising during the period and differences resulting from the revaluation of balances of monetary items denominated in foreign currencies at the time of preparing the financial statements are accounted for in the operating results of the accounting period.

2.8 . Cash and cash equivalents

Cash comprises cash on hand, demand deposits.

Cash equivalents are short-term investments with the maturity of not more than three months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

2.9 . Financial investments

Trading securities are initially recognized at the fair value of the consideration paid at the transaction date. Costs incurred in acquiring trading securities (if any), such as brokerage fees, transaction fees, information service fees, taxes and bank charges, are recognized as finance expenses in the period. Subsequent to initial recognition, trading securities are measured at cost less provision for diminution in value of trading securities.

Investments held to maturity comprise term deposits with banks held to maturity for the purpose of earning periodic interest, and other held-to-maturity investments.

Investments in joint ventures and associates: During the period, the buyer determines the date of purchase and the cost of investments and implements accounting procedures in accordance with the Accounting Standards on "Financial reporting of interest in joint ventures" and "Accounting for investments in associates ".

In the Consolidated Financial Statements, investments in joint ventures and associates are accounted for using equity method. Under this method, the investments are initially recognised at cost and adjusted thereafter for the post acquisition change in the Group’s share in net assets of the associate after acquisition date. Goodwill incurred from the investment in the associates is reflected in the carrying amount of the investment in the associate. The Group will not allocate such goodwill but assess annually to determine whether the goodwill is under impaired loss or not.

For the adjustment of the value of investments in joint ventures and associates from the date of investment to the beginning of the reporting period, the Company shall:

- For the adjustment to the income statement of previous period: make an adjustment to the undistributed profit after tax according to net adjusted accumulated amount to the beginning of the reporting period.

- For the adjustment due to the difference in revaluation of assets and the difference in foreign exchange rates, recorded in the balance sheet of the previous period: determine the adjustment to the corresponding items on the Statement of Financial Position according to net accumulated adjusted amount.

For the adjustment of the value of investments in joint ventures and associates arising in the period, the Company shall exclude the preferred dividends of other shareholders (if preferred shares are classified as Owner's capital); expected number of deductions for bonus and welfare funds of joint ventures and associates; share of profits related to transactions of joint ventures, associates contributing capital or selling assets to the Company before determining the Company's share in the profit or loss of the joint venture or associated company during the reporting period. The Company then adjusts the value of the investment in proportion to its share in profits and losses of joint ventures and associates and immediately recognizes it in the Interim Consolidated Income Statement.

Financial Statements of associates are prepared in the same period with the Group's consolidated financial statements and use the consistent accounting policies with the Group's policies. Adjustment shall be made if necessary to ensure the consistence with the Group's accounting policies.

Provision for devaluation of investments is made at the end of the period as follows:
- Investments in trading securities: provision shall be made on the basis of the excess of original cost of the investments recorded in the accounting book over their market value at the provision date.
- Long-term investments (other than trading securities) without significant influence on the investee: If the investment in listed shares or the fair value of the investment is determined reliably, provisions shall be made on the basis of the market value of the shares; if the fair value of the investment is not determined at the reporting date, provision shall be made based on the Financial Statements at the provision date of the investee.
- Investments held to maturity: provision for doubtful debts shall be made based on the recovery capacity in accordance with statutory regulations.

2.10 . Receivables

The receivables shall be recorded in details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company. The receivables shall be classified into short-term receivables or long-term receivables on the consolidated financial statements according to their remaining terms at the reporting date.

The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing or estimating possible losses.

2.11 . Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, at the reporting date, inventories are stated at the lower of cost and net realizable value.

Net realizable value is estimated based on the selling price of the inventory minus the estimated costs for completing the products and the estimated costs necessary to make the sale.

The cost of inventory is calculated by weighted average method.

Method for valuation of work in process at the end of the period: Work-in-progress production and business costs are accumulated based on the cost of principal raw materials for each type of unfinished product.

Provision for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over their net realizable value.

2.12 . Fixed assets, Finance lease fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount.

Subsequent measurement after initial recognition

If expenditures increase the future economic benefits expected to be obtained from the use of an item of property, plant and equipment beyond its originally assessed standard of performance, such expenditures are capitalized as an increase in the cost of the property, plant and equipment.

Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the Statement of income in the period in which the costs are incurred.

The historical cost of finance lease fixed assets is recognised at the lower of fair value and present value of the minimum lease payments plus any directly attributable costs incurred related with finance lease (exclusive of value added tax). During the using time, finance lease fixed assets are recorded at historical cost, accumulated depreciation and carrying amount. Finance lease fixed assets are depreciated over the lease term and charged to operating expenses in order to fully recover the capital.

Fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

- Buildings, structures	05 - 30	years
- Machinery, equipment	05 - 10	years
- Vehicles, Transportation equipment	06 - 10	years
- Office equipment and furniture	03 - 05	years
- Other fixed assets	03 - 05	years
- Land use rights	20 - 50	years
- Management software	03 - 05	years

2.13 . Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs.

2.14 . Operating lease

An operating lease is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to Statement of Income on a straight-line basis over the period of the lease.

2.15 . Business Co-operation Contract (BCC)

Business Cooperation Contract (BCC) is a contractual agreement between two or more venturers with the objectives of cooperating to carry out specific business activities without constitution of a new legal entity. This operation may be jointly controlled by venturers under BCC or controlled by one of them.

All parties in the joint venture shall simultaneously do the bookkeeping in their own accounting system and present in its Financial Statements with the following items :

- Its share of the jointly controlled assets, classified according to the nature of the assets;
- Separate liabilities incurred directly by each party;
- The portion of liabilities jointly incurred and borne together with the other parties participating in the joint venture arising from the joint venture's operations;
- Its share of income from the sale or use of the joint venture's output, together with its share of expenses incurred by the joint venture;
- Expenses incurred directly in respect of its joint venture.

Accordingly, when the jointly controlled assets come into operation, the BCC shall turn into the form of jointly controlled operations. Each party may take a share of the output or revenue from the use of jointly controlled assets and may bear a share of expenses incurred in accordance with the contract's agreement.

Detailed information on the Business Cooperation Contract (BCC)

Business Cooperation Contract No. 098/HĐHTKD dated July 22, 2020, between Aulac Technology Application and Media Services One Member Limited Liability Company and Phu Tho Tourism Services Joint Stock Company, with the following detailed terms:

- Cooperative Assets: The water screen display system, laser projection system, sound system, water screen projection content, musical fountain system, photobooth lighting system, and operational personnel, all utilized for performances to serve visitors at Dam Sen Cultural Park.
- Scope of Cooperation: The Parties jointly cooperate in business operations, management, and product advertising at Dam Sen Cultural Park to increase visitor numbers, generate revenue, and share the resulting income;
- Cooperation Duration: 7 years from the date the system is accepted and officially put into operation;
- Form of Cooperation: Jointly Controlled Assets.

2.16 . Deferred expenses

The expenses incurred but related to operating results of several accounting periods are recorded as deferred expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term deferred expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

Types of deferred expenses include:

- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than 30 million dongs and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from 03 months to 36 months;

- The cost of asset repairs and high-value materials used for LED screen rentals is recognized based on actual incurred expenses and allocated on a straight-line basis from 12 to 36 months;

- Other deferred expenses are recorded at their historical costs and allocated on the straight-line basis from 03 to 36 months.

2.17 . Payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the consolidated financial statements according to their remaining terms at the reporting date.

2.18 . Dividend and profit payables

Dividends and profits payable (in cash, non-monetary assets) are recorded when the enterprise does not have the right to refuse the obligation to pay dividends and profits to shareholders and capital contributors of the company in accordance with relevant laws.

The recognition time is the time when the investment recipient has no right to refuse dividend payment: after the dividend distribution announcement by the Company's Board of Directors and the announcement of the dividend entitlement date by the Vietnam Securities Depository and Clearing Corporation.

The time of recognition is the time when the investor does not have the right to refuse to pay dividends based on the provisions of the Law on Enterprises and the Company's Charter.

2.19 . Borrowings and finance lease liabilities

The value of finance lease liabilities is recognized at the payable amount equal to the present value of minimum lease payments or the fair value of leased assets.

Borrowings and finance lease liabilities shall be recorded in details in terms of lending entities, loan agreement and terms of borrowings and finance lease liabilities. In case of borrowings or liabilities denominated in foreign currency, they shall be recorded in details in terms of types of currency.

2.20 . Borrowing costs

Borrowing costs are recognized as operating expenses during the period, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 “Borrowing costs”.

2.21 . Owner’s equity

Owners' contributed capital is recognized at the amount actually contributed by the owners.

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Other capital is the operating capital formed from the operating results or from gifts, presents, financing, assets revaluation (if these items are allowed to be recorded as a decrease or increase in the owner’s equity).

Treasury shares bought before the effective date of the Securities Law 2019 (January 1, 2021) are shares issued by the Company and bought-back by itself, but these are not cancelled and may be re-issued subsequently in accordance with the Law on Securities. Treasury shares bought after January 1, 2021 will be cancelled and adjusted to reduce equity.

Retained earnings are used to present the Company’s operating results (profit, loss) after corporate income tax and profits appropriation or loss handling of the Company.

2.22 . Revenue

Revenue is recognized to extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Revenue from sale of goods

- The majority of risks and benefits associated with the right to own the products or goods have been transferred to the buyer;
- The company no longer holds the right to manage the goods as the goods owner, or the right to control the goods;

Revenue from rendering of services

- The percentage of completion of the transaction at the date of Statement of Financial Position can be measured reliably.

Financial income

Financial incomes include income from assets yielding interest, royalties, dividends and other financial gains by the company shall be recognised when the two conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The amount of the revenue can be measured reliably.

2.23 . Revenue deductions

Revenue deductions from sales of goods and rendering of services arising in the period include: Trade discounts, sales discounts and sales returns.

Trade discount, sales discount and sales return incurred in the same period of sale of goods and rendering of services are recorded as a decrease in revenue in the incurring period. In case goods and services are sold in the previous periods, but until the next period they are incurred as deductible items, the Company records the decrease in revenue under the following principles: If it is incurred prior to the issuance of Financial Statements, it is then recorded as a decrease in revenue on the Financial Statements of the reporting period (the previous period); and if it is incurred after the issuance of Financial Statements, it is recorded as a decrease in revenue of incurring period (the next period).

2.24 . Cost of goods sold and services rendered

Cost of goods sold and services rendered are cost of finished goods, merchandises, materials sold or services rendered during the period, and recorded on the basis of matching with revenue and on a prudence basis. Cases of loss of materials and goods exceeded the norm, labour cost and fixed manufacturing overheads not allocated to the value of inventory, provision for devaluation of inventory, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the period even when products and goods have not been determined as sold.

2.25 . Financial expenses

Items recorded into financial expenses comprise:

- Expenses or losses relating to financial investment activities;
- Borrowing costs;
- Losses from the disposal and transfer of short-term securities, transaction cost of selling securities;
- Provision for diminution in value of trading securities price; provision for losses from investment in other entities, losses from sale of foreign currency, exchange loss, etc.

The above items are recorded by the total amount arising in the period without offsetting against financial income.

2.26 . Selling expenses, administrative expenses

Selling expenses reflect the actual costs incurred in the process of providing goods and services.

Administrative expenses reflect the actual costs incurred in the overall management of the Company.

2.27 . Liquidation of fixed assets and investment real estate

Income from the sale or disposal of fixed assets and investment properties is recognized in a consolidated interim statement of income when the majority of the risks and benefits associated with ownership are transferred to the buyer.

Profits or losses arising from the sale of fixed assets and investment properties are determined by the difference between revenue and expenses directly related to the sale of the fixed assets and investment properties, and the remaining value of the fixed assets and investment properties. This profit or loss is presented as a net amount on the Income Statement for the period.

2.28 . Corporate income tax

a) Current corporate income tax expenses and deferred corporate income tax expenses

Current corporate income tax expenses are determined based on taxable income during the period and current corporate income tax rate.

Deferred corporate income tax expenses are determined based on deductible temporary differences, the taxable temporary differences and corporate income tax rate.

Current corporate income tax expenses and deferred corporate income tax expenses are not offset against each other.

b) Current corporate income tax rate

The Company applies the corporate income tax rate of 20% for the operating activities which has taxable income for the accounting period ended as at 30 June 2026.

2.29 . Earnings per share

Basic earnings per share are calculated by dividing net profit or loss after tax for the period attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund and management bonus fund) by the weighted average number of ordinary shares outstanding during the period.

2.30 . Related Parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Companies, directly or indirectly through one or more intermediaries, having control over the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Enterprises that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.

In considering the relationship of related parties to serve for the preparation and presentation of Consolidated Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

2.31 . Segment information

A segment is a distinguishable component of the Company that is engaged in providing an individual or group of related products or services (business segment), or providing products or services within a particular economic environment (geographical segment). Each segment is subject to risks and returns that are different from other ones.

Segment information should be prepared in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Company in order to help users of financial statements better understand and make more informed judgements about the Company as a whole.

3 . CASH AND CASH EQUIVALENTS

	Ending balance	Beginning balance
	VND	VND
Cash on hand	507,951,102	1,183,246,091
Demand deposits	9,881,130,745	9,213,887,656
Cash equivalents	1,000,000,000	-
	11,389,081,847	**10,397,133,747**

Details of demand deposits and cash equivalents as at 30/06/2026 are as follows:

	Currency	Value
		VND
Demand deposits		
- Joint Stock Commercial Bank for Foreign Trade of Vietnam	VND	8,658,409,876
	USD	77,690,510
- Other banks	VND	1,140,406,517
	USD	4,623,842
		9,881,130,745

Cash equivalents

	Term	Interest Rate	Currency	Value
- Asia Commercial Joint Stock Bank	3 months	5.2%	VND	1,000,000,000
				1,000,000,000

4 . FINANCIAL INVESTMENTS

a) Held to maturity investments

	Ending balance			Beginning balance		
	Original cost	Recoverable Value	Allowance	Original cost	Recoverable Value	Allowance
a1) Short-term						
Term deposits	76,092,315,525	76,092,315,525	-	76,293,061,480	76,293,061,480	-
b1) Long-term						
- Term deposits	158,880,535	158,880,535	-	158,880,535	158,880,535	-
	76,251,196,060	**76,251,196,060**	-	**76,451,942,015**	**76,451,942,015**	-

Detailed information on held-to-maturity investments as at 30/06/2026 is as follows:

Term Deposits

	Currency	Term	Interest Rate	Values
				VND
- Joint Stock Commercial Bank for Foreign Trade of Vietnam	VND	From 6 months to 24 months	From 2.8% to 4.1%	18,996,712,682
- Asia Commercial Joint Stock Bank	VND	From 6 months to 7 months	From 5.1% to 8.2%	19,900,000,000
- Ho Chi Minh City Development Joint Stock Commercial Bank	VND	6 months	From 7.7% to 8.0%	24,796,380,664
- Vietnam Thuong Tin Commercial Joint Stock Bank	VND	6 months	5.40%	12,558,102,714
				76,251,196,060

4 . FINANCIAL INVESTMENTS (continued)

b) Trading securities

		Ending balance			Opening balance		
	Stock code	Original cost	Fair value	Allowance	Original cost	Fair value	Allowance
	VND						
- Investment in stock		725,549,276	678,346,690	(72,757,285)	725,549,276	676,748,650	(107,552,575)
An Gia Real Estate Investment And Development Corporation	*AGG*	*90,540,000*	*44,107,100*	*(46,432,900)*	*90,540,000*	*53,793,750*	*(36,746,250)*
Shares of IDICO Corporation JSC	*IDC*	*394,400,000*	*379,067,600*	*(15,332,400)*	*394,400,000*	*334,880,000*	*(59,520,000)*
Vincom Retail Joint Stock Company	*VRE*	*117,500,000*	*141,435,000*	-	*117,500,000*	*168,250,000*	-
Shares of Dong Hai Joint Stock Company of Ben Tre	*DHC*	*109,500,000*	*100,674,000*	*(8,826,000)*	*109,500,000*	*100,050,000*	*(9,450,000)*
- Others		*13,609,276*	*13,062,990*	*(2,165,985)*	*13,609,276*	*19,774,900*	*(1,836,325)*
		725,549,276	**678,346,690**	**(72,757,285)**	**725,549,276**	**676,748,650**	**(107,552,575)**

c) Equity investments in associates and joint - ventures

	Ending balance			Beginning balance		
	Proportion of ownership	Proportion of voting rights	Book value under the equity method	Proportion of ownership	Proportion of voting rights	Book value under the equity method
		VND				VND
Investments in associates						
- Au Lac Trading Advertising Printing Joint Stock Company	37.6%	37.6%	28,093,162,121	37.6%	37.6%	25,147,671,469
			28,093,162,121			**25,147,671,469**

Major transactions between the Company and joint ventures,associates during the period: as detailed in Note 37.

4 . FINANCIAL INVESTMENTS (continued)

d) Equity investments in other entities

	Ending balance			Beginning balance		
	Original cost	Fair value	Allowance	Original cost	Fair value	Allowance
Investments in other entities	159,699,200	352,378,000	-	159,699,200	368,956,000	-
- Dong Nai Pharmaceutical Joint Stock Company - DPP (11,052 shares) (1)	100,199,200	292,878,000	-	100,199,200	309,456,000	-
- Le Hoa Corporation (5,450 shares) (2)	59,500,000	59,500,000	-	59,500,000	59,500,000	-
	159,699,200	**352,378,000**	**-**	**159,699,200**	**368,956,000**	**-**

(1) The investment is measured at fair value based on the closing price of DPP shares on the UPCOM exchange as of 31 December 2025 and 30 June 2026.

(2) The Company has not determined the fair value of financial investments since Vietnamese Accounting Standards and Vietnamese Corporate Accounting System has not provided any detailed guidance on the determination of the fair value.

5 . SHORT-TERM TRADE RECEIVABLES

	Ending balance		Beginning balance	
	Value	Allowance	Value	Allowance
	VND	VND	VND	VND
Others	***66,890,965,863***	***(221,296,345)***	***61,321,980,220***	***(221,296,345)***
MM Mega Market (Vietnam) Company Limited	3,518,540,942	-	1,200,251,858	-
Bach Hoa Xanh Trading Joint Stock Company	9,323,080,155	-	12,407,657,328	-
Quang Trung Software City Development Company Limited	6,293,160,000	-	504,387,000	-
VIE Channel Corporation	4,798,950,300	-	3,077,384,940	-
Others	42,957,234,466	(221,296,345)	44,132,299,094	(221,296,345)
	66,890,965,863	**(221,296,345)**	**61,321,980,220**	**(221,296,345)**

6 . SHORT-TERM PREPAYMENTS TO SUPPLIERS

	Ending balance		Beginning balance	
	Value	Allowance	Value	Allowance
	VND	VND	VND	VND
Others	***12,830,433,035***	-	***22,588,507,666***	-
- Nanjing Gs-Mach Equipment Co.,Ltd	1,481,332,320	-	5,374,761,600	-
Xinjiang Blue Ridge Tunhe Polyester Co., Ltd.	1,742,418,864	-	3,414,960,000	-
Nova Homes Trading Joint Stock Company	2,733,483,048	-	2,733,483,048	-
Novareal Joint Stock Company	2,612,265,248	-	2,612,265,248	-
Others	4,260,933,555	-	8,453,037,770	-
	12,830,433,035	-	**22,588,507,666**	-

7 . OTHER RECEIVABLES

		Ending balance		Beginning balance	
		Value	Allowance	Value	Allowance
		VND	VND	VND	VND
a)	**Short-term**				
	Dividends and profits receivables	1,146,513,792	-	-	-
	Receivables from trade union fund	10,439,739	-	-	-
	Advances	33,000,000	-	25,000,000	-
	Mortgages	72,537,436	-	67,537,436	-
	Others	874,624,410	-	122,265,123	-
		2,137,115,377	**-**	**214,802,559**	**-**
b)	**Long-term**				
	Mortgages	1,568,298,857	-	1,618,588,815	-
	Others	9,100,000	-	-	-
		1,577,398,857	**-**	**1,618,588,815**	**-**

8 . DOUBTFUL DEBTS

	Ending balance		Beginning balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Trade receivables				
- Phuong Nam Retail Company Limited	84,428,747	-	84,428,747	-
- Nhan Van Cultural Joint Stock Company	35,345,200	-	35,345,200	-
- Nguyen Van Cu Bookstore 1	19,426,500	-	19,426,500	-
- Others	82,095,898	-	82,095,898	-
	221,296,345	**-**	**221,296,345**	**-**

9 . INVENTORIES

	Ending balance		Beginning balance	
	Original cost	Allowance	Original cost	Allowance
	VND	VND	VND	VND
Raw materials	22,602,997,621	-	16,771,973,347	-
Tools, supplies	4,341,212,467	-	3,975,701,392	-
Work in process	5,195,910,558	-	2,428,291,913	-
Finished goods	14,888,954,290	-	11,104,546,860	-
Goods	3,067,479,294	-	2,827,740,681	-
	50,096,554,230	**-**	**37,108,254,193**	**-**

10 . LONG-TERM ASSET IN PROGRESS

Construction in progress

	Ending balance		Beginning balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Purchase			**225,624,000**	**225,624,000**
Fast Business Software Design Costs	225,624,000	225,624,000	225,624,000	225,624,000
Construction in progress				
Fire Protection System Installation Project for Solar Power System	895,910,852	895,910,852	895,910,852	895,910,852
Fire Protection System Installation Project at 91B Phan Van Hai	5,690,124,022	5,690,124,022	815,685,185	815,685,185
	6,811,658,874	**6,811,658,874**	**1,937,220,037**	**1,937,220,037**

11 . TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Vehicles, transportation equipment	Management equipment	Others	Total
	VND	VND	VND	VND	VND	**VND**
Historical cost						
Beginning balance	47,433,157,840	167,473,739,650	16,347,600,041	7,986,454,442	458,611,171	239,699,563,144
- Purchase in the period	-	13,025,827,281	-	-	-	13,025,827,281
Ending balance of the period	**47,433,157,840**	**180,499,566,931**	**16,347,600,041**	**7,986,454,442**	**458,611,171**	**252,725,390,425**
Accumulated depreciation						
Beginning balance	44,867,038,652	112,171,147,076	13,385,730,128	7,325,370,378	276,373,020	178,025,659,254
- Depreciation for the period	1,578,962,235	9,791,203,245	459,171,713	278,278,604	-	12,107,615,797
Ending balance of the period	**46,446,000,887**	**121,962,350,321**	**13,844,901,841**	**7,603,648,982**	**276,373,020**	**190,133,275,051**
Net carrying amount						
Beginning balance	2,566,119,188	55,302,592,574	2,961,869,913	661,084,064	182,238,151	61,673,903,890
Ending balance	**987,156,953**	**58,537,216,610**	**2,502,698,200**	**382,805,460**	**182,238,151**	**62,592,115,374**

Details of existing tangible fixed assets at the end of the period:

Assets name	Usage status at the end of the period	Historical cost	Accumulated depreciation	Net carrying amount
ALTA Factory	In use	12,789,223,939	11,280,024,356	1,509,199,583
Solar Power System (Sao Nam Installation)	In use	12,124,880,001	9,382,347,650	2,742,532,351
Water curtain system, water music at Dam Sen	In use	28,478,558,241	22,376,010,030	6,102,548,211
Other Tangible Fixed Assets	In use	199,332,728,244	147,094,893,015	52,237,835,229
Total		**252,725,390,425**	**190,133,275,051**	**62,592,115,374**

- Cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND 55,450,225,533

12 . FINANCE LEASE FIXED ASSETS

	Machinery, equipments
	VND
Historical cost	
Beginning balance	15,963,390,074
Ending balance of the period	**15,963,390,074**
Accumulated depreciation	
Beginning balance	2,631,395,488
Depreciation in the period	1,500,198,257
Ending balance of the period	**4,131,593,745**
Net carrying amount	
Beginning balance	13,331,994,586
Ending balance	**11,831,796,329**

13 . INTANGIBLE FIXED ASSETS

	Land use rights	Computer software	Total
	VND	VND	VND
Historical cost			
Beginning balance	6,237,885,093	1,086,645,304	7,324,530,397
Ending balance of the period	**6,237,885,093**	**1,086,645,304**	**7,324,530,397**
Accumulated depreciation			
Beginning balance	3,025,560,958	826,295,304	3,851,856,262
- Depreciation for the period	74,705,208	38,100,000	112,805,208
Ending balance of the period	**3,100,266,166**	**864,395,304**	**3,964,661,470**
Net carrying amount			
Beginning balance	3,212,324,135	260,350,000	3,472,674,135
Ending balance	**3,137,618,927**	**222,250,000**	**3,359,868,927**

In which:

- Cost of fully depreciated intangible fixed assets but still in use at the end of the period: VND 705,645,304.

14 . INVESTMENT PROPERTIES

Investment properties for lease

The Company's investment property is the Alta Plaza building located on Pham Van Hai Street, Tan Son Hoa Ward, Ho Chi Minh City, which is used for leasing purposes. The historical cost as at January 1, 2026 and June 30, 2026 was VND 51,544,546,189; accumulated depreciation as at January 1, 2026 and June 30, 2026 was VND 27,794,867,758 and VND 28,158,631,486 respectively; depreciation expense for the period was VND 363,763,728.

The fair value of the investment property has not been officially assessed and determined as at 30 June 2026. However, based on rental conditions and the market price of these properties, the Company's Board of Management believes that the fair value of the investment properties exceeds their carrying value as at the financial period-end.

Revenue from investment property leasing activities during the period is presented in Note 24 – Revenue from Sales of Goods and Rendering of Services, and the future rental income expected from lease agreements is disclosed in Note 23 – Off Statement of Financial position items and operating lease commitment.

15 . DEFERRED EXPENSES

		Ending balance	Beginning balance
a)	**Short-term**		
	- Dispatched tools and supplies	1,589,694,891	250,565,846
	- Others	9,394,730	1,305,007,064
		1,599,089,621	**1,555,572,910**
b)	**Long-term**		
	- Repair expenses of assets pending allocation	-	76,782,369
	- Dispatched tools and supplies	9,419,230,336	10,802,704,869
	- Others	26,102,186	707,212,022
		9,445,332,522	**11,586,699,260**

16 . BORROWINGS AND FINANCE LEASE LIABILITIES

		Beginning balance	During the period		Ending balance
		Outstanding balance	Increase	Decrease	Outstanding balance
		VND	VND	VND	VND
a)	**Short-term borrowings**				
	Short-term bank borrowings	**47,229,001,900**	**79,774,205,277**	**75,357,414,537**	**51,645,792,640**
	- Joint Stock Commercial Bank for Foreign Trade of Vietnam – Tan Binh Branch (1)	47,229,001,900	79,774,205,277	75,357,414,537	51,645,792,640
	Current portion of long-term debt	**2,228,111,112**	**1,114,055,556**	**1,114,055,556**	**2,228,111,112**
	- Finance lease liabilities due (2)	2,228,111,112	1,114,055,556	1,114,055,556	2,228,111,112
		49,457,113,012	**80,888,260,833**	**76,471,470,093**	**53,873,903,752**
b)	**Long-term borrowings**				
	- Long-term finance lease liabilities	9,987,902,778	-	1,114,055,556	8,873,847,222
		9,987,902,778	**-**	**1,114,055,556**	**8,873,847,222**
	Amount due for settlement within 12 months	(2,228,111,112)	-	-	(2,228,111,112)
	Amount due for settlement after 12 months	**7,759,791,666**			**6,645,736,110**

Detailed information on Short-term borrowings:

(1) The Company's short-term loan agreements with the Joint Stock Commercial Bank for Foreign Trade of Vietnam – Tan Binh Branch include two contracts with the following detailed terms:

(a) Credit Facility Agreement No. 910/TBN-KDN/25NH dated October 1, 2025 between the Company and Vietcombank – Tan Binh Branch, with the following detailed terms:
+ Credit limit: VND 50,000,000,000;
+ Loan Purpose: Supplementing working capital;
+ Loan limit maintenance period: Until October 1, 2026;
+ Loan term: 06 months for each debt certificate;
+ Interest rate: determined according to each specific credit contract;
+ Principal balance at the end of the period: VND 33,947,686,091;
+ Forms of loan security: Bank loans are secured by mortgage agreements with the lender and have been fully registered as secured transactions.

(b) Credit Facility Agreement No. 1291/TBN-KDN/25NH dated December 31, 2025 between the Company and Vietcombank – Tan Binh Branch, with the following detailed terms:
+ Credit limit: VND 20,000,000,000;
+ Loan Purpose: Financing short-term capital needs for business operations;
+ Loan limit maintenance period: Until December 31, 2026;
+ Loan term: 06 months for each debt certificate;
+ Interest rate: determined according to each specific credit contract;
+ Principal balance at the end of the period: VND 17,698,106,549;
+ Forms of loan security: Bank loans are secured by mortgage agreements with the lender and have been fully registered as secured transactions.

Detailed information on finance lease liabilities:

(2) The Company's finance lease agreements with Chailease International Leasing Company Limited include two contracts with the following detailed terms:

(a) Finance Lease Agreement No. C250223902 dated April 10, 2025:
+ Asset Type: LED screen system;
+ Total Principal Amount: VND 9,530,000,000;
+ Lease Term: 60 months;
+ Interest Rate: 6.08%/year;
+ Outstanding Principal Balance: VND 5,280,097,222, of which the current portion of long-term debt due is VND 1,429,500,000.

(b) Finance Lease Agreement No. C250733502-PC dated August 25, 2025:
+ Asset Type: LED screen system;
+ Total Principal Amount: VND 5,324,074,074;
+ Lease Term: 60 months;
+ Interest Rate: 6.08%/year;
+ Outstanding Principal Balance: VND 3,593,750,000, of which the current portion of long-term debt due is VND 798,611,112.

17 . SHORT-TERM TRADE PAYABLES

	Ending balance	Beginning balance
	VND	VND
Others	***38,318,373,660***	***35,726,241,737***
An Tien Industries Joint Stock Company	4,053,679,020	3,736,180,620
Shenzhen Meiyad Optoelectronics Co., Ltd.	2,887,958,382	2,887,958,382
Others	31,376,736,258	29,102,102,735
	38,318,373,660	**35,726,241,737**

18 . PREPAYMENTS FROM CUSTOMERS

	Ending balance	Beginning balance
	VND	VND
Others	***1,818,304,209***	***3,718,696,578***
- University of Economics and Finance	-	976,470,885
- Saigoncomm Corporation	-	1,533,249,000
- Office of the People's Council and People's Committee of Tan Hoa Ward	1,023,150,000	-
- Others	795,154,209	1,208,976,693
	1,818,304,209	**3,718,696,578**

19 . DIVIDENDS AND PROFITS PAYABLE

	Ending balance	Beginning balance
	VND	VND
Dividends and profits payable	71,871,230	71,871,230
	71,871,230	**71,871,230**

The balance of dividends and profits payable as at 30 June 2026 represents dividends payable to shareholders whose shares have not yet been deposited and who have not completed the procedures with the Company to receive such dividends. The Company will make payment upon completion of the required procedures by the shareholders and their receipt of the dividends.

20 . TAX AND PAYABLES FROM STATE BUDGET

	Receivable at the opening period	Payable at the opening period	Payable arise in the period	Amount paid in the period	Receivable at the closing period	Payable at the closing period
	VND	VND	VND	VND	VND	VND
Value added tax	39,353,576	1,251,140,258	11,392,495,802	11,120,210,706	28,572,766	1,512,644,544
Export, import duties	-	-	351,482,847	351,482,847	-	-
Business income tax	120,514,082	1,938,154,877	2,749,149,523	2,779,567,836	120,514,082	1,907,736,564
Personal income tax	-	185,294,625	707,887,878	684,694,087	-	208,488,416
Property tax and land rental	-	-	32,078,677	32,078,677	-	-
Other taxes	-	1,183,935	27,782,057	25,732,749	-	3,233,243
Fees and other obligations	-	-	44,848,610	44,848,610	-	-
	159,867,658	**3,375,773,695**	**15,305,725,394**	**15,038,615,512**	**149,086,848**	**3,632,102,767**

The Company's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the financial statements could be changed at a later date upon final determination by the tax authorities.

21 . SHORT -TERM OTHER PAYABLES

	Ending balance	Beginning balance
	VND	VND
- Trade union fund	117,383,510	207,425,809
- Social insurance	495,942,323	-
- Health insurance	88,525,024	-
- Unemployment insurance	39,223,434	-
- Short-term deposits, collateral received	9,698,171,040	7,524,182,872
- Others	2,130,364,424	2,100,826,009
	12,569,609,755	**9,832,434,690**

22 . OWNER'S EQUITY

a) Increase and decrease in owner's equity

	Contributed capital	Capital surplus	Other capital	Treasury shares	Development and investment funds	Retained earnings	**Total**
	VND	VND	VND	VND	VND	VND	**VND**
Beginning balance of previous year	**61,725,230,000**	**137,662,054,443**	**2,140,945,047**	**(11,666,581,607)**	**2,243,857,861**	**22,777,210,021**	**214,882,715,765**
Profit/(loss) for previous period	-	-	-	-	-	2,103,230,770	2,103,230,770
Ending balance of previous period	**61,725,230,000**	**137,662,054,443**	**2,140,945,047**	**(11,666,581,607)**	**2,243,857,861**	**24,880,440,791**	**216,985,946,535**
Beginning balance of current year	**61,725,230,000**	**137,662,054,443**	**2,140,945,047**	**(11,666,581,607)**	**2,243,857,861**	**30,621,517,228**	**222,727,022,972**
Profit/(loss) for current period	-	-	-	-	-	13,803,282,391	13,803,282,391
Ending balance of current period	**61,725,230,000**	**137,662,054,443**	**2,140,945,047**	**(11,666,581,607)**	**2,243,857,861**	**44,424,799,619**	**236,530,305,363**

b) Details of Contributed capital

	Ending balance	Rate	Beginning balance	Rate
	VND	(%)	VND	(%)
ACB Real Estate Joint Stock Company	10,512,440,000	17.03%	10,512,440,000	17.03%
Liksin Industry - Printing - Packing Corporation	7,602,110,000	12.32%	7,602,110,000	12.32%
Mr. Hoang Van Dieu	5,820,000,000	9.43%	5,820,000,000	9.43%
Mr. Hoang Minh Anh Tu	5,605,950,000	9.08%	5,605,950,000	9.08%
Mrs. Lai Thi Hong Diep	3,558,630,000	5.77%	3,558,630,000	5.77%
Mr. Hoang Minh Anh Tai	2,821,000,000	4.57%	2,821,000,000	4.57%
Mr. La The Nhan	2,955,500,000	4.79%	2,955,500,000	4.79%
Other shareholders	18,491,460,000	29.96%	18,491,460,000	29.96%
Treasury shares	4,358,140,000	7.06%	4,358,140,000	7.06%
	61,725,230,000	**100%**	**61,725,230,000**	**100%**

c) Capital transactions with owners and distribution of dividends and profits

	Ending balance	Beginning balance
	VND	VND
Owner's contributed capital	61,725,230,000	61,725,230,000
- *At the beginning of period*	*61,725,230,000*	*61,725,230,000*
- *At the ending of period*	*61,725,230,000*	*61,725,230,000*

d) Share

	Ending balance	Beginning balance
Quantity of Authorized issuing shares	6,172,523	6,172,523
Quantity of issued shares and full capital contribution	6,172,523	6,172,523
- *Common shares*	*6,172,523*	*6,172,523*
Quantity of shares repurchased	435,814	435,814
- *Common shares*	*435,814*	*435,814*
Quantity of outstanding shares in circulation	5,736,709	5,736,709
- *Common shares*	*5,736,709*	*5,736,709*
Par value per share (VND)	10,000	10,000

e) Company's funds

	Ending balance	Beginning balance
	VND	VND
Investment and development fund	2,243,857,861	2,243,857,861
	2,243,857,861	**2,243,857,861**

23 . OFF STATEMENT OF FINANCIAL POSITION ITEMS AND OPERATING LEASE COMMITMEN

a) Operating asset for leasing

The Company is the lessor under operating lease contracts. As at 30 June 2026, total future minimum lease income under irrevocable operating lease contracts are presented as follows:

	Ending balance	Beginning balance
	VND	VND
- Under 1 year	16,072,147,026	15,687,959,454
	16,072,147,026	**15,687,959,454**

b) Operating leased assets

The Company is leased a number of land plots in Ho Chi Minh City by the State to serve production and business activities in the form of annual land rent payment and lump-sum payment throughout the lease term according to the State's current regulations. Specifically, as follows:

No	Location	Area	Lease term
1	No. 284-286 Hoang Van Thu Street, Tan Son Nhat Ward, Ho Chi Minh City	121.7 m^2	48 years from 31 August 1998 to 01 January 2046
2	No. 654 Truong Chinh Street, Tan Binh Ward, Ho Chi Minh City	85 m^2	48 years from 31 August 1998 to 01 January 2046
3	No. 105A Au Co Street, Tan Binh Ward, Ho Chi Minh City	972 m^2	48 years from 31 August 1998 to 01 January 2046
4	No. 203-205 Vo Thanh Trang Street, Bay Hien Ward, Ho Chi Minh City	317 m^2	48 years from 31 August 1998 to 01 January 2046
5	No. 11 Truong Chinh Street, Bay Hien Ward, Ho Chi Minh City	13.58 m^2	48 years from 31 August 1998 to 01 January 2046
6	No. 09 Truong Chinh Street, Bay Hien Ward, Ho Chi Minh City	16.68 m^2	48 years from 31 August 1998 to 01 January 2046
7	No. 927/8 Cach Mang Thang 8 Street, Tan Son Nhat Ward, Ho Chi Minh City	300 m^2	48 years from 31 August 1998 to 01 January 2046
8	No. 8 Dong Son Street, Tan Son Nhat Ward, Ho Chi Minh City	413 m^2	48 years from 31 August 1998 to 01 January 2046
9	Lot II-3, NCN2, Street No. 11, Tan Binh Industrial Park, Tay Thanh Ward, Ho Chi Minh City	9,987 m^2	41 years from 17 July 2006 to 17 June 2047

c) Foreign currencies

	Ending balance	Beginning balance
- USD	3,229.64	8,598.82

24 . TOTAL REVENUE FROM SALE OF GOODS AND RENDERING OF SERVICES

	This period	Previous period
	VND	VND
Revenue from sale of goods	40,076,726,272	50,555,545,582
Revenue from sale of finished products	120,875,629,912	93,127,519,529
Revenue from rental services	6,760,568,981	8,131,287,907
Revenue from other services	59,287,644,079	44,483,486,298
	227,000,569,244	**196,297,839,316**

25 . REVENUE DEDUCTIONS

	This period	Previous period
	VND	VND
Trade discounts	-	42,544,375
Sales returns	159,330,700	7,695,000
Sale discounts	6,300,000	1,097,500
	165,630,700	**51,336,875**

26 . COSTS OF GOODS SOLD

	This period	Previous period
	VND	VND
Cost of goods sold	34,127,596,373	48,139,476,650
Cost of finished products sold	107,529,408,412	80,343,987,506
- Cost of rental services rendered	2,118,759,489	5,672,540,130
- Cost of other services rendered	43,255,602,102	35,107,381,573
	187,031,366,376	**169,263,385,859**

27 . FINANCIAL INCOME

	This period	Previous period
	VND	VND
Interest income, interest from loans	2,895,288,652	1,223,585,977
Dividends or profits received	16,988,100	-
Gain on exchange difference in the period	16,256,553	1,823,501
	2,928,533,305	**1,225,409,478**

28 . FINANCIAL EXPENSES

	This period	Previous period
	VND	VND
Interest expenses	2,445,665,338	1,114,248,887
Payment discount or interests from deferred payment purchase	163,044,085	88,999,007
Loss on exchange difference in the period	402,403,138	529,293,338
Loss on exchange difference at the period - end	28,884,050	2,852,968
Provision for diminution in value of trading securities and impairment loss from investment	(34,795,290)	7,953,001
Other financial expenses	-	41,146,488
	3,005,201,321	**1,784,493,689**

29 . SELLING EXPENSES

	This period	Previous period
	VND	VND
Raw materials	33,942,908	179,939,664
Labour expenses	4,442,042,720	4,103,715,960
Depreciation expenses	157,172,489	402,295,454
Expenses of outsourcing services	4,967,630,559	2,522,206,872
Other expenses in cash	1,896,595,964	3,930,547,457
	11,497,384,640	**11,138,705,407**

30 . GENERAL ADMINISTRATIVE EXPENSES

	This period	Previous period
	VND	VND
Raw materials	418,003,208	331,199,148
Labour expenses	8,448,198,030	6,891,343,956
Depreciation and amortisation	1,004,506,244	2,858,242,753
Tax, Charge, Fee	56,595,660	28,059,382
Expenses of outsourcing services	1,554,264,064	1,247,626,157
Other expenses in cash	3,469,591,001	2,335,480,775
	14,951,158,207	**13,691,952,171**

31 . CURRENT CORPORATE INCOME TAX EXPENSE

	This period	Previous period
	VND	VND
Current corporate income tax expense in parent company	403,199,328	-
Current corporate income tax expense at Au Lac Plastic Technology Engineering Applications Company Limited	2,345,950,195	225,766,966
Au Lac Software Development Company Limited	-	76,995,642
Current corporate income tax expense	**2,749,149,523**	**302,762,608**

32 . BASIC EARNINGS PER SHARE

Earning per share distributed to common shareholders of the company is calculated as follows :

	This period	Previous period
	VND	VND
Net profit after tax	13,803,282,391	2,103,230,770
Profit distributed for common stocks	13,803,282,391	2,103,230,770
Average number of outstanding common shares in circulation in the period	5,736,709	5,736,709
Basic earnings per share	**2,406**	**367**

33 . PRODUCTION AND BUSINESS COSTS BY ELEMENT

	This period	Previous period
	VND	VND
Raw materials	79,318,207,186	74,875,229,795
Labour expenses	46,144,293,801	36,964,229,376
Depreciation and amortisation	14,084,382,990	10,140,032,833
Expenses from external services	36,511,417,665	51,192,682,158
Other expenses by cash	9,846,037,283	9,740,014,989
	185,904,338,925	**182,912,189,151**

34 . FINANCIAL INSTRUMENTS

Financial risk management

Financial risks that the Company may face risks including: market risk, credit risk and liquidity risk. The Company has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. The Board of Management of the Company is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

Market risk

The Company may face with the market risk such as: changes in prices, exchange rates and interest rates.

Price Risk

The Company bears price risk of equity instruments from short-term and long-term investments in securities due to the uncertainty of future prices of the securities. As regards, long-term securities held for long-term strategies, at the end of the fiscal period, the Company has no plan to sell these investments.

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Short term investments	678,346,690	-	-	678,346,690
Long term investments	-	292,878,000	-	292,878,000
	678,346,690	**292,878,000**	**-**	**971,224,690**
As at 01/01/2026				
Short term investments	676,748,650	-	-	676,748,650
Long term investments	-	309,456,000	-	309,456,000
	676,748,650	**309,456,000**	**-**	**986,204,650**

Exchange rate risk

The Company bears exchange rate risk when transactions are made in currencies other than Vietnam Dong such as: loans, revenues, expenses, imports of supplies, goods, machinery and equipment, ...

Interest rate risk

The Company bears the risk of interest rates due to the fluctuation in fair value of future cash flow of a financial instrument in line with changes in market interest rates if the Company has time or demand deposits, borrowings and debts subject to floating interest rates. The Company manages interest rate risk by analyzing the market competition situation to obtain interest beneficial for its operation purpose.

Credit Risk

Credit risk is the risk of financial loss to the Company if a counterparty fails to perform its contractual obligations. The Company has credit risk from operating activities (mainly to trade receivables) and financial activities (including deposits, loans and other financial instruments), detailed as follows:

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Cash and cash equivalents	10,881,130,745	-	-	10,881,130,745
Trade receivables, other receivables	69,028,081,240	1,577,398,857	-	70,605,480,097
Loans	76,092,315,525	158,880,535	-	76,251,196,060
	156,001,527,510	**1,736,279,392**	**-**	**157,737,806,902**
As at 01/01/2026				
Cash and cash equivalents	9,213,887,656	-	-	9,213,887,656
Trade receivables, other receivables	61,315,486,434	1,618,588,815	-	62,934,075,249
Loans	76,293,061,480	158,880,535	-	76,451,942,015
	146,822,435,570	**1,777,469,350**	**-**	**148,599,904,920**

Liquidity Risk

Liquidity risk is the risk that the Company has trouble in settlement of its financial obligations due to the lack of funds. Liquidity risk of the Company is mainly from different maturity of its financial assets and liabilities.

Due date for payment of financial liabilities based on expected payment under the contracts (based on cash flow of the original debts) as follows:

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Borrowings and debts	53,873,903,752	6,645,736,110	-	60,519,639,862
Trade payables, other payables	50,959,854,645	-	-	50,959,854,645
	104,833,758,397	**6,645,736,110**	**-**	**111,479,494,507**
As at 01/01/2026				
Borrowings and debts	49,457,113,012	7,759,791,666	-	57,216,904,678
Trade payables, other payables	45,630,547,657	-	-	45,630,547,657
	95,087,660,669	**7,759,791,666**	**-**	**102,847,452,335**

The Company believes that risk level of loan repayment is low (or controllable). The Company has the ability to pay due debts from cash flows from its operating activities and cash received from mature financial assets.

35 . SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the Consolidated Financial Statements.

36 . SEGMENT REPORTING

a) Under business fields

	Manufacturing and Trading Activities	Service activities	**Grant total**
	VND	VND	**VND**
Net revenue from sales to external customers	174,220,164,339	52,614,774,205	226,834,938,544
Direct departmental expenses	141,657,004,785	45,374,361,591	187,031,366,376
Profit from business activities	**32,563,159,554**	**7,240,412,614**	**39,803,572,168**
The total cost of acquisition of fixed assets	13,025,827,281	-	13,025,827,281
Segment assets	262,078,904,637	79,148,257,285	341,227,161,922
Unallocated assets	-	-	28,411,741,856
Total assets	**262,078,904,637**	**79,148,257,285**	**369,638,903,778**
Segment liabilities	101,695,901,327	30,712,328,313	132,408,229,640
Unallocated liabilities	-	-	700,368,775
Total liabilities	**101,695,901,327**	**30,712,328,313**	**133,108,598,415**

37 . TRANSACTION AND BALANCES WITH RELATED PARTIES

List and relation between related parties and the Company are as follows:

Related parties	**Relation**
Au Lac Trading Advertising Printing Joint Stock Company	Associate company
Mr. La The Nhan	Chairman of the Board of Directors
Mrs. Lai Thi Hong Diep	Vice Chairman of the Board of Directors
Mr. Hoang Minh Anh Tu	The Company's BOD Member is also the Manager of this Company
Mr. Hoang Van Dieu	Board of Directors Member
Mr. Nguyen Minh Tuan	Board of Directors Member
Mr. Trinh Xuan Quang	Board of Directors Member
Mr. Doan Thanh Hai	Board of Directors Member
Mr. Nguyen Anh Thuan	Board of Directors Member
Mr. Nguyen Van Danh	Head of the Board of Supervision
Mrs. Thai Thi Phuong	Member of Board of Supervision
Mrs. Quach Thi Mai Trang	Member of Board of Supervision

In addition to the information with related parties presented in the above Notes. During the fiscal period, the Company has the transactions and balances with related parties as follows:

	This period	Previous period
	VND	VND
Revenue	-	**480,000**
Au Lac Trading Advertising Printing Joint Stock Company	-	480,000
Financial Income	-	**451,200,000**
Au Lac Trading Advertising Printing Joint Stock Company		451,200,000
Manager's income	**1,240,332,949**	**948,151,478**
Mr. La The Nhan	-	5,000,000
Mr. Hoang Van Dieu	197,716,000	5,000,000
Ms. Lai Thi Hong Diep	167,504,000	5,600,000
Mr. Hoang Minh Anh Tu	421,152,949	453,465,478
Mr. Nguyen Minh Tuan	-	5,000,000
Mr. Nguyen Van Danh	215,356,000	227,934,000
Mrs. Thai Thi Phuong	134,470,000	119,806,000
Mrs. Quach Thi Mai Trang	104,134,000	111,346,000
Mr. Trinh Xuan Quang	-	5,000,000
Mr. Doan Thanh Hai	-	5,000,000
Mr. Nguyen Anh Thuan	-	5,000,000

In addition to the above related-party transactions, other related parties did not have any transactions during the period and have no balance at the end of the accounting period with the Company.

38 . COMPARATIVE FIGURES

The comparative information in this Financial Statement is presented in the form of corresponding data. According to this method, comparative information of the previous period is presented on the Company's financial position, statement of income and cash flows in the previous period.

The comparative data on the Interim Consolidated Financial Statement and the corresponding disclosures are the information of the Consolidated Financial Statements for the fiscal year ended 31 December 2025. The comparative data on the Interim Consolidated Income Statement, the Interim Consolidated Cash Flow Statement and the corresponding explanations are the information of the Interim Consolidated Financial Statements for the accounting period from 01 January 2025 to 30 June 2025. The consolidated financial statements for the financial year ended December 31, 2025 have been audited by AASC Auditing Firm Co., Ltd. The interim consolidated financial statements for the accounting period from 01/01/2025 to 30/06/2025 have been reviewed by AASC Auditing Firm Co., Ltd.

As presented in Note 2.3, the Company applies non-retrospectively Circular 99/2025/TT-BTC from 01 January 2026. As a result, the presentation of some items in the financial statements changes. Some figures as of 01 January 2026 and for the accounting period from 01 January 2025 to 30 June 2025 are reclassified to conform to the requirements on presentation of financial statements under Circular 99. Specifically, as follows: Appendix I – Comparative Information

M.S.D.N: 0301420079 - C.T.C.P
CÔNG TY CỔ PHẦN VĂN HÓA TÂN BÌNH
THÀNH PHỐ HỒ CHÍ MINH

Nguyen Thi Ngoc Duyen	**Nguyen Thi Ngoc Duyen**	**Hoang Minh Anh Tu**
Preparer	Chief Accountant	Legal representative
		Approval, 28 August 2026

APPENDIX I: COMPARATIVE INFORMATION

Figures according to the Financial Statements for the fiscal year ending 31/12/2025			Adjusted figures according to Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC dated 20/04/2026			Changes
Code	Item	Amount	Code	Item	Amount	
		VND			VND	
	a) Balance sheet			**a) Statement of financial position**		
300	**C. LIABILITIES**		**300**	**C. LIABILITIES**		
310	**I. Current liabilities**		**310**	**I. Current liabilities**		
			313	3. Dividends and profits payable	71,871,230	Re-presentation
319	5. Other short-term payments	9,904,305,920	320	6. Other short-term payments	9,832,434,690	Re-presentation

Figures according to the interim consolidated financial statements for the accounting period from 01/01/2025 to 30/06/2025			Adjusted figures according to Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC dated 20/04/2026			Changes
Code	Item	Amount	Code	Item	Amount	
		VND			VND	
	b) Statement of income			**b) Statement of income**		
21	6. Financial income	1,719,747,494	21	7. Financial income	1,225,409,478	Re-presentation
24	8. Share of joint ventures and associates's profit or loss	645,698,455	22	11. Share of joint ventures and associates's profit or loss	1,140,036,471	Re-presentation

The indicators that only change codes and names are not detailed in the table above.