

**VAN LANG TECHNOLOGY INVESTMENT AND
DEVELOPMENT JOINT STOCK COMPANY**

No: 46/2026/CBTT-VLA

Regarding the explanation of the difference in the second
quarter of 2026

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Hanoi, July 20, 2026

**To: State Securities Commission
Hanoi Stock Exchange**

1. Company name: Van Lang Technology Investment and Development Joint Stock Company

2. Stock code: VLA

3. Head office address: No. 81 Tran Hung Dao, Cua Nam Ward, Hanoi City

Transaction office: P1204, Building 17T5 Hoang Dao Thuy, Yen Hoa Ward, Hanoi City

4. Tel: 024.35121610

Fax:

5. Person making the information disclosure: Nguyen Huu Thuan

6. Content of the information disclosure:

6.1. Financial statements for the second quarter of 2026 of Van Lang Technology Investment and Development Joint Stock Company were prepared on July 17, 2026, including: Balance sheet, Income statement, Cash flow statement, Financial statement footnotes.

6.2. Explanation of profit difference between the Financial Statements for the second quarter of 2026 and the Financial Statements for the same period of the second quarter of 2025

Explanation content:

In the second quarter of 2026, the Company recorded a profit after tax of VND 261 million, a 395% increase compared to the same period in 2025 (when profit after tax was VND 53 million).

Net revenue for the period reached VND 479 million, a decrease of VND 3,980 million, equivalent to 89% compared to the same period in 2025. However, selling expenses in the second quarter of 2026 dropped significantly compared to the same period in 2025; specifically, they fell by VND 2,870 million, or 92%. The second quarter of 2026 also saw revenue recorded from real estate marketing services, representing a new direction to diversify the Company's revenue portfolio.

Financial income for the period, derived from investment cooperation and securities trading activities, showed improvement.

These are the primary factors contributing to the increase in profit after tax for the second quarter of 2026 compared to the same period of the previous year.

Website address for posting all financial reports: www.vla.vn>Documents>For shareholders

We hereby commit that the information published above is true and we are fully responsible before the law for the content of the published information.

Recipient:

- As above.
- File: TCHC

**LEGAL REPRESENTATIVE/ AUTHORIZED
PERSON TO DISCLOSE INFORMATION**



GIÁM ĐỐC

Nguyễn Hữu Thuận

**VAN LANG TECHNOLOGY
DEVELOPMENT AND INVESTMENT
JOINT STOCK COMPANY**

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No: 47/2024/CBT-VLA

Ha Noi, July 20, 2026

**PERIODIC INFORMATION DISCLOSURE OF FINANCIAL
STATEMENT**

To: Hanoi Stock Exchange

Pursuant to the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the stock market, Van Lang Technology Investment and Development JSC discloses information for the 2nd quarter financial statement of 2026 as follows:

1. Name of organization: **VAN LANG TECHNOLOGY DEVELOPMENT AND INVESTMENT JOINT STOCK COMPANY**

- Stock code: VLA
- Head office address: No. 81 Tran Hung Dao, Cua Nam ward, Hanoi city
- Office address: P1204, 17T5 Hoang Dao Thuy, Yen Hoa ward, Hanoi city
- Tel: 02466736118 Fax:
- Email: vlagroup.jsc@gmail.com Website: vla.vn

2. Content of the information published:

- Financial statements for the 2nd quarter of 2026
 - ☒ Separate financial statements (Listed organizations have no subsidiaries and the superior accounting unit has affiliated units);

☐ Consolidated financial statements (Listed organization have subsidiaries);

☐ Consolidated financial statements (Listed organizations have accounting units that are directly under their own accounting apparatus).

- Cases that must explain the cause:

+ The audit organization issues an opinion that is not an unqualified opinion on the financial statements (for the reviewed/audited financial statements):

☐ Yes

☐ No

Document of explanation in case "yes":

☐ Yes

☐ No



+ Profit after tax in the reporting period has a difference of five percent or more before and after auditing, changing from loss to profit or vice versa (for Audited Financial Statements for 2025):

☐ Yes

☒ No

Document of explanation in case "yes":

☐ Yes

☐ No

+ Profit after corporate income tax in the Business Results Report of the reporting period that changes by 10 percent or more compared to the same period last year:

☒ Yes

☐ No

Document of explanation in case "yes":

☒ Yes

☐ No

+ Profit after tax in the reporting period is a loss, changing from profit in the same period last year to loss in this period or vice versa:

☐ Yes

☒ No

Document of explanation in case "yes":

☐ Yes

☒ No

This information is published on the Company's website at the link: <https://vla.vn/pages?tags=shareholder> on July 20th, 2026

3. Report on transactions that are worth thirty-five percent or more of total assets in 2026.

In case a listed organization has transactions, it is requested to fully report with the following contents:

- Transaction content:.....
- Ratio of transaction value/total asset value of the enterprise (%) (based on financial statements of the most recent year);.....
- The date this transaction is completed:.....

We hereby commit that the information published above is true and take full responsibility before the law for the content of the published information.

ORGANIZATION REPRESENTATIVE

Legal representative/Authorized person to disclose information
(Sign, full name and seal)

Attached documents:

- Financial Statements
- Document of explanation



GIÁM ĐỐC
Nguyễn Hữu Thuận



FINANCIAL STATEMENTS

The second quarter of 2026

OF VAN LANG TECHNOLOGY DEVELOPMENT AND INVESTMENT JOINT STOCK COMPANY

For the accounting period from 1 April 2026 to 30 June 2026

(issued uder Circular No. 99/2025/TT-BTC date October 27,2025)



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REPORT OF THE BOARD OF DIRECTORS

The Board of Directors of Van Lang Technology Development and Investment Joint Stock Company (hereinafter referred to as the 'Company') presents its report together with the interim financial statements for the accounting period from 1 April to 30 June 2026

Overview of the Company

Van Lang Technology Development and Investment Joint Stock Company was established and operates under Business Registration Certificate No. 0102459018 issued by the Hanoi Department of Planning and Investment, first issued on 7 November 2007, and amended for the 13th time on 07 May 2026

The registered office of the Company is located at: No. 81, Tran Hung Dao Street, Cua Nam Ward, Hanoi City, Vietnam

The Company's transaction office is located at Room 1204, Building 17T5 – Hoang Dao Thuy, Yen Hoa ward, Hanoi

The main business activities of the Company during the period, according to the Business Registration Certificate, are:

- Other education activities not classified elsewhere:

- + Vocational training in electronics, computer science, foreign languages, thinking skills, marketing skills, sales skills, communication skills, leadership skills, financial management skills, and time management skills;
- + Undefined education levels at training and refresher centers;
- + Tutoring services;
- + Preparatory education;
- + Learning centers offering courses for underperforming students;
- + Courses on criticism and professional evaluation;
- + Teaching foreign languages and conversation skills;
- + Speed reading;
- + Life training;
- + Public speaking skills training;
- + Computer training.

Advertising

(Excluding types prohibited by the State)

- Financial service support activities not elsewhere classified

Details: Business development, project investment. Investment consulting activities (excluding legal, financial, accounting, auditing, tax, and securities consulting)

- Management consulting activities

Details: Corporate governance;

Board of Directors and Executive Management

The members of the Board of Directors and Executive Management of the Company during the period and up to the time of this report include:

Board of directors

Full name	Position	Date of appointment
Mr. Tran Quang Thinh	Chairman	Appointed on 23 April 2026
Mr. Nguyen Huu Thuan	Vice Chairman	Appointed on 19 February 2024
Mr. Nguyen Van Duc	Member	Appointed on 19 February 2024
Mr. Nguyen Thanh Tien	Member	Dismissed Chairman on 23 April 2026
Mr. Duong The Quang	Member	Appointed on 17 June 2024

Board of Supervisors

Full name	Position	Date of appointment
Ms. Nguyen Thi Tam	Head of the Committee	Appointed on 19 February 2024
Mr. Nguyen Huy Bao	Member	Appointed on 19 February 2024
Ms. Ha Thuy Hang	Member	Appointed on 19 February 2024

Board of Directors

Full name	Position	Date of appointment
Mr. Nguyen Huu Thuan	Director	Appointed on 12 January 2021
Ms. Nguyen Thu Ha	Deputy Director	Appointed on 1 November 2021

Legal Representative

The legal representatives of the Company during the period and until the date of this report are Mr. Nguyen Huu Thuan - Director (appointed on 12 January 2021) and Mr. Nguyen Thanh Tien - Chairman of the Board of Directors (appointed on 19 February 2024) (Dismissed on 05 May 2026)

Responsibilities of the Board of Directors

The Board of Directors is responsible for preparing the interim financial statements that fairly and reasonably reflect the financial position, business performance, and cash flows of the Company for the period. In preparing these interim financial statements, the Board of Directors must:

- Select appropriate accounting policies and apply them consistently;
- Make reasonable and prudent judgments and estimates;
- Clearly state whether the accounting standards applicable to the Company have been complied with and disclose all material deviations in the interim financial statements;
- Prepare the interim financial statements on a going concern basis unless it is inappropriate to assume that the Company will continue as a going concern;
- Establish and implement an effective internal control system to mitigate the risk of material misstatement due to fraud or error in the preparation and presentation of the interim financial statements

The Board of Directors ensures that appropriate accounting records are maintained adequately to reflect the Company's financial position with a reasonable degree of accuracy at any given time and that the accounting records comply with the applicable accounting regulations. The Board of Directors is also responsible for managing the Company's assets and has therefore implemented appropriate measures to prevent and detect fraudulent activities and other violations.

The Board of Directors commits to complying with the above requirements in preparing the interim financial statements.

Approval of Financial Statements

The Board of Directors approves the attached interim financial statements. The interim financial statements fairly and reasonably reflect the financial position of the Company as of 30 June 2026, as well as the results of business operations and cash flows from 1 April to 30 June 2026, in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting Regime, and the relevant legal regulations regarding the preparation and presentation of interim financial statements



On behalf of the Board of Directors,

Nguyen Huu Thuan
Director
17 July 2026

FINANCIAL STATEMENTS
As at 30 June 2026

Unit: VND

ASSETS	Code	Note	Closing balance	Beginning balance of the year
CURRENT ASSETS	100		47.618.348.354	46.827.502.011
I. Cash and cash equivalents	110	3	2.979.566.104	10.557.433.873
1. Cash	111		1.433.196.005	3.435.378.713
2. Cash equivalents	112		1.546.370.099	7.122.055.160
II. Short-term financial investments	120	4	5.145.957.794	4.130.148.025
1. Trading securities	121		5.380.621.314	4.222.907.795
2. Provision for devaluation of trading securities (*)	122		(234.663.520)	(92.759.770)
3. Investments held to maturity dates	123		-	-
III. Short-term receivables	130		39.363.338.439	32.111.746.667
1. Short-term receivables from customers	131	5	336.893.200	536.893.200
2. Short-term prepayment to suppliers	132	6	38.880.000	-
4. Other short-term receivables	135	8a	39.324.458.439	31.911.746.667
5. Provision for bad short-term receivables (*)	136	9	(336.893.200)	(336.893.200)
IV. Inventories	140	10	123.021.475	5.492.250
1. Inventories	141		123.021.475	5.492.250
V. Other Short-term assets	160		6.464.542	22.681.196
1. Short-term prepaid expenses	161	13a	6.464.542	22.681.196
2. VAT deductible	162		-	-
3. Tax and receivable from State budget	163		-	-
LONG-TERM ASSETS	200		702.734.322	736.790.972
I. Long-term receivables	210		14.900.000	14.900.000
1. Other long-term receivables	215	8b	14.900.000	14.900.000
II. Fixed assets	220		668.056.320	692.799.150
1. Tangible fixed assets	221	11	-	-
- Historical Cost	222		753.454.249	753.454.249
- Accumulated depreciation (*)	223		(753.454.249)	(753.454.249)
2. Intangible fixed assets	227	12	668.056.320	692.799.150
- Historical Cost	228		989.713.110	989.713.110
- Accumulated depreciation (*)	229		(321.656.790)	(296.913.960)
III. Long-term assets in progress	250			-
1. Construction in progress costs	252			-
IV. Other long-term assets	270		19.778.002	29.091.822
1. Long-term prepaid expenses	271	13b	19.778.002	29.091.822
TOTAL ASSETS	280		48.321.082.676	47.564.292.983

FINANCIAL STATEMENTS

As at 30 June 2026

(Continued)

Unit: VND

CAPITAL SOURCES	Code	Note	Closing balance	Beginning balance of the year
LIABILITIES	300		2.905.008.628	2.619.857.413
I. Current liabilities	310		2.905.008.628	2.619.857.413
1. Short-term payable to suppliers	311	14	8.088.693	84.837.888
2. Short-term advance from customers	312		173.100.000	-
3. Taxes and other payables to the State	314	15	241.413.886	202.101.879
4. Payables to employees	315		149.594.024	161.391.198
5. Short-term accrued expenses	316	16	60.000.000	60.000.000
6. Short-term unearned revenue	319		-	-
7. Other short-term payables	320	17	133.933.248	146.344.806
8. Short-term financial leasehold loans and debts	321		1.967.131.322	1.793.434.187
9. Bonus and welfare funds	323		171.747.455	171.747.455
OWNER'S EQUITY	400	18	45.416.074.048	44.944.435.570
1. Owner's contributed capital	411		39.959.960.000	39.959.960.000
- Common shares with voting rights	411a		39.959.960.000	39.959.960.000
- Preferred shares	411b		-	-
2. Share premium	412		(202.680.000)	(202.680.000)
3. Development investment fund	418		181.960.340	181.960.340
4. Retained profit after tax	420		5.476.833.708	5.005.195.230
- Retained profit after tax accumulated by the end of the previous period	420a		5.005.195.230	4.130.682.522
- Retained profit after tax of the current period	420b		471.638.478	874.512.708
TOTAL CAPITAL SOURCES	440		48.321.082.676	47.564.292.983

Ha Noi, 17 July 2026

Prepared by

Chief Accountant

Director



Chu Thi Thai



Do Thi Ha



Nguyễn Hữu Thuận

INCOME STATEMENT
The second quarter of 2026

ITEMS	Code	Note	This quarter of the current year	This quarter of the previous year	Year-to-date cumulative total through this quarter (current year)	Year-to-date cumulative total through this quarter (previous)
1. Gross revenue from sale of goods and rendering services	01	19	479.351.853	4.459.455.024	1.014.842.230	10.056.791.015
2. Deductions	02		-	-	-	-
3. Net revenue from sale of goods and rendering services (10 = 01 - 02)	10	20	479.351.853	4.459.455.024	1.014.842.230	10.056.791.015
4. Cost of goods sold	11	21	349.321.415	1.481.896.753	543.915.916	2.834.088.891
5. Gross profit from sale of goods and rendering services (20=10-11)	20		130.030.438	2.977.558.271	470.926.314	7.222.702.124
6. Gain/loss from sale and disposal of investment property	21					
7. Financial income	22	22	1.129.876.699	761.475.817	2.499.292.678	1.359.514.069
8. Financial expenses	23	23	120.169.045	-	789.998.972	(425.394.996)
- In which: Loan interest expense	24		56.716.700		85.790.688	-
9. Selling expenses	25	24	241.232.409	3.111.399.338	542.960.779	7.503.534.419
10. General administration expenses	26	25	572.348.587	552.146.805	1.052.890.706	1.201.244.340
11. Net operating profit {30=20+21+22-23-25-26}	30		326.157.096	75.487.945	584.368.535	302.832.430
12. Other incomes	31	26	-	791.637	-	6.506.744
13. Other expenses	32	27	240.093	6.238.994	2.659.887	14.101.679
14. Other profits (40=31-32)	40		(240.093)	(5.447.357)	(2.659.887)	(7.594.935)
15. Profit before tax (50=30+40)	50		325.917.003	70.040.588	581.708.648	295.237.495
16. Current corporate income tax expense	51	28	65.072.500	17.359.953	110.070.170	64.656.260
17. Deferred Income Tax	52		-	-	-	-
18. Profit after corporate income tax (60=50-51-52)	60		260.844.503	52.680.635	471.638.478	230.581.235
19. Basic earning per share (*)	70	29	65,28	13,18	118,03	57,7
20. Decline earnings per share	71					

Prepared by



Chu Thi Thai

Chief Accountant



Do Thi Ha



CASH FLOW STATEMENT**Q2 2026***(Under indirect method)*

Unit: VND

ITEMS	Code	Year-to-date cumulative total through this quarter (current year)	Year-to-date cumulative total through this quarter (previous year)
I. Cash flows from operating activities			
1. Profit before tax	01	581.708.648	295.237.495
2. Adjustments			
- Depreciation of fixed assets	02	24.742.830	24.742.830
- Provisions	03	141.903.750	(683.676.639)
- Gain and loss from exchange rate differences due to reevaluate monetary items denominated in foreign currencies	04	-	
- Gains and losses from investing activities	05	(1.536.499.180)	(1.114.193.157)
- Interest expenses	06	85.790.688	3.325.069
- Other adjustments	07	-	-
3. Profits from business activities before adjustments for changes in working capital	08	(702.353.264)	(1.474.564.402)
- Increase or decrease in receivables	09	(6.197.329.847)	(2.578.388.935)
- Increase or decrease in inventory	10	(117.529.225)	34.721.695
- Increase or decrease in payables (excluding interest payable and corporate income tax payable)	11	82.246.900	(739.193.215)
- Increase or decrease in prepaid expenses	12	25.530.474	(1.246.880)
- Increase or decrease in trading securities	13	(1.157.713.519)	6.233.486.639
- Interest paid	14	(85.790.688)	(6.420.576)
- Corporate income tax	15	(80.862.990)	(184.744.469)
- Other revenues from business activities	16	-	-
- Other expenses for business activities	17	-	-
Net cash flows from operating activities	20	(8.233.802.159)	1.283.649.857
II. Cash flows from investing activities			
- Purchases and construction of fixed assets and other long-term assets	21	-	-
- Gains from disposal and liquidation of and other long-term assets	22	-	-
- Loans given and purchases of debt instruments of other entities	23	-	(3.000.000.000)
- Recovery of loan given and disposals debt instruments of other entities	24	-	3.000.000.000
- Receipts of loans given, dividends and profit shared	27	482.237.255	1.132.241.755
Net cash flows from investing activities	30	482.237.255	1.132.241.755

CASH FLOW STATEMENT**Q2 2026***(Under indirect method))*

ITEMS	Code	Year-to-date cumulative total through this quarter (current year)	Year-to-date cumulative total through this quarter (previous year)
III. Cash flows from financial activities			
- Gains from stock issuance	31	-	-
1. Receipts from loans	33	15.520.763.440	-
2. Payment of loan principal	34	(15.347.066.305)	(3.620.000.000)
-Dividends and profit shared to the owners	36	-	-
Net cash flows from financial activities	40	173.697.135	(3.620.000.000)
Net cash flows during the year	50	(7.577.867.769)	(1.204.108.388)
Cash and cash equivalents at the beginning of the year	60	10.557.433.873	15.805.630.144
Closing cash and cash equivalents	70	2.979.566.104	14.601.521.756

Ha Noi, 17 July 2026

Prepared by

Chief Accountant

Director



Chu Thi Thai



Do Thi Ha



Nguyen Huu Thuan

NOTES TO THE FINANCIALS STATEMENTS

THE SECOND QUARTER OF 2026

I. CHARACTERISTICS OF THE BUSINESS OPERATIONS

1. Capital Ownership Form

Van Lang Technology Development and Investment Joint Stock Company was established and operates under Business Registration Certificate No. 0102459018 issued by the Hanoi Department of Planning and Investment for the first time on 7 November 2007, and amended for the 13th time on 07 May 2026

The company's headquarters is located at: No. 81, Tran Hung Dao Street, Cua Nam Ward, Hanoi City, Vietnam

The company's transaction office is located at Room 1204, 17 T5 Building, Hoang Dao Thuy, Yen Hoa Ward, Hanoi

The company's charter capital: VND 39,959,960,000. (In words: Thirty-nine billion, nine hundred fifty-nine million, nine hundred sixty thousand Vietnamese dong./.)

The par value of shares is VND 10,000 per share, equivalent to 3,995,996 shares

Number of employees: 11 peoples

2. Main business field: Education

3. Business lines

The company's main activities are:

- Other education not classified elsewhere Details:

+ Vocational training in electronics, information technology, foreign languages, training in thinking skills, marketing skills, sales skills, communication skills, leadership skills, financial management skills, time management, etc.

+ Non-degree education at training and refresher centers;

+ Tutoring services;

+ Preparatory education;

+ Learning centers offering courses for underperforming students;

+ Courses on professional critique and evaluation;

- + Foreign language instruction and conversational skills training;
- + Speed reading courses;
- + Life skills training;
- + Public speaking skills training;
- + Computer training

(Activities will only be conducted after obtaining the necessary permissions from competent authorities).

- Real estate consultancy, brokerage, auction of real estate, and auction of land use rights.

Details: Real estate consultancy and brokerage.

II. ACCOUNTING PERIOD, CURRENCY USED IN ACCOUNTING

1. **Accounting year:** starts on January 1 and ends on December 31
2. **Currency used in accounting:** VND (Vietnamese Dong)

III. APPLICABLE ACCOUNTINGS STANDARDS AND REGIME

1. Applicable accounting regime:

The company applies the Corporate Accounting Regime issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 by the Ministry of Finance, which provides guidelines on the corporate accounting regime.

2. Declaration of compliance with accounting standards and regime

The financial statements are prepared and presented in accordance with the Vietnamese Accounting Standards and Regulations

3. The accounting method applied: General journal on computer

IV. ACCOUNTING POLICIES APPLIED

The company's interim financial statements are prepared in accordance with Circular No. 99/2025/TT-BTC dated October 27, 2025, issued by the Minister of Finance. The company's most recent annual financial statement (2025) is prepared in accordance with Decision No. 200/2014/QĐ-BTC dated December 22, 2014, issued by the Ministry of Finance

1. Financial Instruments

Initial recognition

Financial assets

The company's financial assets include cash and cash equivalents, accounts receivable from customers and other receivables, loans, and short-term and long-term investments. At the time of initial recognition, financial assets are measured at purchase price/issuance costs plus any other costs directly attributable to the purchase or issuance of the financial asset.

Financial liabilities

The company's financial liabilities include loans, payables to suppliers, and other payables, as well as accrued expenses. At the time of initial recognition, financial liabilities are measured at the issuance price plus any costs directly attributable to the issuance of the financial liability.

Value after initial recognition

Currently, there are no regulations regarding the revaluation of financial instruments after initial recognition."

2. Principle for recognizing Cash and Cash Equivalents

Cash includes cash on hand and demand deposits at banks.

Cash equivalents are short-term investments with a maturity or due date of no more than 3 months from the date of purchase, which are readily convertible to a known amount of cash and are subject to insignificant risk of changes in value.

3. Principle for recognizing Financial Investments

Trading securities are initially recognized in the accounting records at cost, which includes the purchase price plus any acquisition costs (if any), such as brokerage fees, transaction costs, information fees, taxes, charges, and bank fees. After initial recognition, trading securities are measured at cost less any allowance for impairment. Upon disposal or sale, the cost of trading securities is determined using the weighted average method.

Provisions for impairment of investments are established at the end of the year as follows:

- For trading securities, the basis for the provision is the difference between the cost of the investments recorded in the accounting books and their market value at the time the provision is made.

4. Principle for Accounting Receivables

Accounts receivable are monitored in detail by the maturity period, debtor, type of foreign currency receivable, and other factors based on the company's management needs.

Provisions for bad debts are established for overdue receivables as stated in economic contracts, loan agreements, contractual commitments, or debt commitments, as well as for receivables that are not yet due but are unlikely to be collected. The provision for overdue receivables is based on the repayment period of the principal according to the original sales contract, disregarding any extensions of debt between the parties. Additionally, provisions are made for receivables that are not yet due but where the debtor is bankrupt or undergoing liquidation, is missing, or has absconded.

5. Principle for recognizing inventory

Inventories are initially recognized at cost, which includes purchase costs, processing costs, and other directly related costs incurred to bring the inventories to their location and condition at the time of initial recognition. After initial recognition, at the time of preparing the financial statements, if the net realizable value of the inventories is lower than the cost, the inventories are recognized at their net realizable value.

The value of inventories is determined using the weighted average method.

Inventories are accounted for using the periodic inventory method.

Provisions for inventory impairment are established at the time of preparing the financial statements based on the difference between the cost of inventories and their net realizable value.

6. Principle for accounting and depreciation of fixed assets

Tangible fixed assets and intangible fixed assets are initially recognized at cost. During their use, tangible fixed assets and intangible fixed assets are recorded at their original cost, accumulated depreciation, and

residual value.

Depreciation is calculated using the straight-line method. The estimated depreciation periods are as follows:

- Machinery and equipment 3–5 years
- Management software: 3–10 years

7. The accounting principle for Prepaid Expenses

Expenses that have been incurred related to the operational results of multiple accounting periods are recorded as prepaid expenses to be gradually allocated to the business results in subsequent accounting periods.

The calculation and allocation of long-term prepaid expenses to the production and business costs for each accounting period are based on the nature and extent of each type of expense to select a reasonable allocation method and criteria. Prepaid expenses are allocated gradually to the production and business costs using the straight-line method.

8. The accounting principle for Payables

Accounts payable are monitored by maturity period, creditor, type of foreign currency payable, and other factors based on the company's management needs.

9. Principle for recognizing owner's Equity

The owner's invested capital is recognized based on the actual contributed capital of the owner.

Share premium reflects the difference between the par value, direct costs related to the issuance of shares, and the issue price of the shares (including cases of reissuing treasury shares). It can be a positive surplus (if the issue price is higher than the par value and the direct costs related to the issuance of shares) or a negative surplus (if the issue price is lower than the par value and the direct costs related to the issuance of shares).

Undistributed after-tax profit reflects the business results (profit or loss) after corporate income tax and the situation regarding profit distribution or loss handling of the Company. In the case of dividend payments, the profit distributed to the owners exceeding the amount of undistributed after-tax profit is recorded as a reduction in contributed capital. Undistributed after-tax profit may be distributed to investors based on their contribution ratios after approval by the General Meeting of Shareholders/Board of Directors and after setting aside reserves in accordance with the Company's Charter and the regulations of Vietnamese law.

The Company allocates the following funds from its net profit after corporate income tax based on the proposal of the Board of Directors and approved by the shareholders at the Annual General Meeting of Shareholders:

- Development Investment Fund: This fund is established to support the expansion of the Company's operations or for in-depth investments.
- Reward and Welfare Fund and Executive Board Reward Fund: This fund is established to reward and provide material incentives, promote common benefits, and enhance welfare for employees. It is presented as a liability on the Balance Sheet.

Dividends payable to shareholders are recognized as a liability on the Company's Balance Sheet after the announcement of the dividend distribution by the Board of Directors and the notification of the dividend entitlement date by the Vietnam Securities Depository

10. Principles and methods for revenue recognition

Sales Revenue

Sales revenue is recognized when the following conditions are simultaneously met:

- The majority of risks and rewards associated with ownership of the product or goods have been transferred to the buyer;
- The company no longer retains control over the goods as an owner or has the authority to manage the goods;
- Revenue can be reliably measured;
- The company has received or will receive economic benefits from the sales transaction;
- The costs associated with the sales transaction can be determined.

Service Revenue

Service revenue is recognized when the following conditions are simultaneously met:

- Revenue can be reliably measured;
- There is a possibility of obtaining economic benefits from the service transaction;
- The portion of the work completed as of the date of the Balance Sheet can be determined;
- The costs incurred for the transaction and the costs to complete the service transaction can be identified. The portion of the work completed in providing the service is determined using the work completion assessment method.

Financial Revenue

Revenue arising from interest, royalties, dividends, profit sharing, and other financial activity revenues is recognized when the following two (2) conditions are simultaneously met:

- There is a possibility of obtaining economic benefits from the transaction;
- Revenue can be reliably measured.

Dividends and profit sharing are recognized when the company is entitled to receive dividends or profit from its investments.

Bonus shares or dividends paid in shares: Income is not recognized when the right to receive bonus shares or dividends in shares is established; the number of bonus shares or dividends received in shares is disclosed in the relevant financial statements.

11. The accounting principle for the cost of goods sold

The cost of goods sold for the year is recognized in accordance with the revenue generated during the year and ensures compliance with the principle of prudence. Cases of material and goods loss exceeding the norm, costs

exceeding normal limits, and inventory losses after deducting the responsibilities of relevant individuals or groups are fully and timely recognized in the cost of goods sold for the year.

12. The principle and method for recognizing financial Expenses

The expenses recorded as financial expenses include:

- Costs or losses related to financial investment activities;
- Borrowing costs;
- Losses from the liquidation or transfer of short-term securities, transaction costs related to the sale of securities;
- Provision for the decline in value of trading securities, provision for investment losses in other entities, losses incurred from selling foreign currency, foreign exchange losses, etc.

These amounts are recognized in total for the year and are not offset against financial revenue.

13. Selling expenses and administrative expenses

The actual business expenses incurred during the sales process are fully recorded, including: salaries and related deductions for the sales department, advertising expenses, expenses related to sales activities, etc.

General administrative expenses of the business are fully reflected, including: salaries and related deductions for management staff, office supplies expenses, depreciation of fixed assets used for the office, taxes, fees, charges, provisions for doubtful receivables, outsourced services, etc.

14. Corporate Income Tax

a. Current Corporate Income Tax Expense

The current corporate income tax expense is determined based on taxable income for the year and the corporate income tax rate applicable in the current financial year.

b. Corporate Income Tax Rate for the Current Year

The company is subject to the following corporate income tax rates:

- A rate of 17% for other activities and services.

15. Earnings per Share

Basic earnings per share are calculated by dividing the profit or loss after tax allocated to the shareholders of the Company's common stock (after adjusting for the allocation to the Reward and Welfare Fund and the Management Bonus Fund) by the weighted average number of common shares outstanding during the year.

Diluted earnings per share are calculated by dividing the profit or loss after tax allocated to the shareholders of the Company's common stock (after adjusting for the allocation to the Reward and Welfare Fund, the Management Bonus Fund, and dividends on convertible preferred stock) by the weighted average number of common shares that would be issued if all potentially dilutive common stock were converted into common shares.

16. Related Parties

Parties are considered related if one party has the ability to control or significantly influence the other party in making decisions about financial and operating policies. The Company's related parties include:

- Enterprises that directly or indirectly control the Company or are controlled by the Company, or are under common control with the Company, including parent companies, subsidiaries, and affiliated companies;
- Individuals who directly or indirectly hold voting rights in the Company and have significant influence over the Company, key management personnel of the Company, and close family members of these individuals;
- Enterprises in which the above-mentioned individuals directly or indirectly hold significant voting rights or significantly influence the enterprise.

In examining each relationship with related parties, attention should be paid to the nature of the relationship rather than just the legal form of those relationships.

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Supplementary information for items presented in the Financial Statements

3. CASH AND CASH EQUIVALENTS

	Closing balance	Beginning balance of the year
	VND	VND
Cash on hand	8.556.577	1.998.220
Cash in bank (demand deposit)	1.403.541.770	2.903.875.944
Cash in transit	21.097.658	529.504.549
Cash equivalents	1.546.370.099	7.122.055.160
	2.979.566.104	10.557.433.873

4. SHORT-TERM FINANCIAL INVESTMENTS

(Details are in Appendix No. 01)

5. RECEIVABLES FROM CUSTOMERS

	Closing balance	Beginning balance of the year
	VND	VND
Short-term		
Educational Publishing House in Hanoi	97.893.200	97.893.200
Alpha Books Joint Stock Company	68.000.000	68.000.000
Vtek Vietnam Technology Co., Ltd	50.000.000	50.000.000
Son La School Books and Equipment Joint Stock Company	33.000.000	33.000.000
Printing Factory of the Ministry of National Defense	33.000.000	33.000.000
SHB Investment and Tourism Joint stock company	-	200.000.000
Other customers	55.000.000	55.000.000
	336.893.200	536.893.200

6. PREPAYMENTS TO SUPPLIERS

	Closing balance	Beginning balance of the year
	VND	VND
Short-term	38.880.000	-
UHY Auditing & Consulting Company Limited	38.880.000	-
Total	38.880.000	-

7. RECEIVABLES ON SHORTS TERM LOANS

	Closing balance		Beginning balance of the year	
	Value	Value	Giá trị	Preventive
	VND	VND	VND	VND
Short-term	-	-	-	-
	0	0	0	0

8. OTHER RECEIVABLES

	Closing balance		Beginning balance of the year	
	Cost	Provision	Cost	Provision
	VND	VND	VND	VND
a. Short-term	39.324.458.439	-	31.911.746.667	-
Advances (1)	338.426.650	-	399.976.803	-
Other short-term receivables (2)	15.488.575.343	-	31.501.939.728	-
Accrued interest on deposits, lending interest	-	-	9.830.136	-
Receivables from the business collaboration with Mrs. Pham Thi Ha anh Mr Thieu Dinh Manh (3)	3.780.000.009	-	-	-
Principal	3.500.000.000	-	-	-
Interest	280.000.009	-	-	-

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Receivables from the business collaboration with Mr Pham Ba Thai (4)	7.194.082.191			
<i>Principal</i>	7.000.000.000			
<i>Interest</i>	194.082.191			
Receivables from the business collaboration with Mr Tran Van Thang (5)	9.037.231.783			
<i>Principal</i>	8.820.000.000			
<i>Interest</i>	217.231.783			
Receivables from the business collaboration with Mr Pham Cong Binh (6)	890.799.998			
<i>Principal</i>	850.000.000			
<i>Interest</i>	40.799.998			
Receivables from the business collaboration with Mr Tran Quoc Thieu (7)	2.595.342.465			
<i>Principal</i>	2.500.000.000			
<i>Interest</i>	95.342.465			
b. Long-term	14.900.000	-	14.900.000	-
Long-term deposits and collateral	14.900.000	-	14.900.000	-
Other long-term receivables (5)			-	
Total	39.339.358.439	-	31.926.646.667	-

(1) Details of advance balances:

	Closing balance	Beginning balance of the year
	VND	VND
Ms Dong Thi Thao My	-	22.930.803
Mr Pham Ba Thai	338.426.650	377.046.000
Total	338.426.650	399.976.803

Balances with related parties

Full name	Relationship	Closing balance	Beginning balance of the year
		VND	VND
Ms Ha Thuy Hang	Member of the Supervisory Board	-	-

(2) Details of short-term other receivables as of 30 June 2026

	Closing balance	Beginning balance of the year
	VND	VND
Mr Tran Van Thang-Receivables from contract settlement (*)	14.000.000.000	17.000.000.000
Receivables for interest on delayed payment of 14 billion	1.488.575.343	816.410.959
Other entities	-	-
Total	15.488.575.343	17.816.410.959

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(*) Is the receivable from Mr. Tran Van Thang according to the minutes of liquidation of the land use rights transfer contract dated June 17, 2024 and the appendix to liquidation of the land use rights transfer contract No. 02/2026/PLTLHD-VL dated 02 January 2026, the interest rate is 9%/year on the principal amount payable within 12 months, starting from Jan 1, 2026, the overdue interest rate is 150% of the interest rate in due time.

(3)Details of short-term other receivables as of 30 June 2026

Closing balance Beginning balance of the year

	VND	VND
Receivables from the business collaboration agreement with Mrs Pham Thi Ha and Mr. Thieu Dinh Manh Collaboration Agreement No. 01/2025/HĐHT-VLA 18 March 2025 and the appendix to liquidation of the contract No. 13/2026/PLTLHD-VL dated 19 March 2026	3.780.000.009	3.641.150.686
Purpose of the business collaboration agreement above to jointly manage and use Land Plot 384+379, Map sheet No.33 in Thanh Xuan Commune, Soc Son District, Hanoi City and look for customers who want to receive th transfer to enjoy the profit. The cooperation term is 1 year from the date of signing the contract or until the land plot is transferred to a third party (whichever comes first)		

(4)Details of short-term other receivables as of 30 June 2026

Closing balance Beginning balance of the year

	VND	VND
Receivables from 03 business collaboration agreement with Mr Pham Ba Thai: + Collaboration Agreement No.06/2026/HĐHT-VLA date 11 February 2026. Purpose of the business collaboration agreement above to jointly manage and use Land Plot 1008, Map sheet No.43; at address: Ben Tram Hamlet, Cua Duong Commune, Phu Quoc City, Kien Giang Province and look for customers who want to receive th transfer to enjoy the profit. The cooperation term is 1 year from the date of signing the contract or until the land plot is transferred to a third party (whichever comes first) + Collaboration Agreement No.07/2026/HĐHT-VLA date 11 February 2026. Purpose of the business collaboration agreement above to jointly manage and use Land Plot 1010, Map sheet No.43; at address: Ben Tram Hamlet, Cua Duong Commune, Phu Quoc City, Kien Giang Province and look for customers who want to receive th transfer to enjoy the profit. The cooperation term is 1 year from the date of signing the contract or until the land plot is transferred to a third party (whichever comes first) + Collaboration Agreement No.10/2026/HĐHT-VLA date 11 March 2026. Purpose of the business collaboration agreement above to jointly manage and use Land Plot 1017, Map sheet No.43 and land plot 1024, map sheet No.43 at address: Ben Tram Hamlet, Cua Duong Commune, Phu Quoc City, Kien Giang Province and look for customers who want to receive th transfer to enjoy the profit. The cooperation term is 1 year from the date of signing the contract or until the land plot is transferred to a third party (whichever comes first)	7.194.082.191	5.633.041.097

(5)Details of short-term other receivables as of 30 June 2026

	Số cuối kỳ	Số đầu năm
	VND	VND
Receivables from the business collaboration agreement with Mr. Tran Van Thang (**)- principal	8.820.000.000	3.400.000.000
Interest receivables from the business collaboration with Mr. Tran Van Thang	217.231.783	154.257.534
Total	9.037.231.783	3.554.257.534

Receivables from 03 business collaboration agreement with Mr Tran Van Thang:

+ Collaboration Agreement No.08/2026/HĐHT-VLA date 27 February 2026. Purpose of the business collaboration agreement above to jointly manage and use Land Plot 344, Map sheet No.101; at address: Phu Cat Commune, Quoc Oai District, Hanoi City and look for customers who want to receive th transfer to enjoy the profit. The cooperation term is 1 year from the date of signing the contract or until the land plot is transferred to a third party (whichever comes first)

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+ Collaboration Agreement No.11/2026-HĐHT-VLA date 03 March 2026. Purpose of the business collaboration agreement above to jointly manage and use Land Plot 406, Map sheet No.66; at address: Trung Hau village, Lan Mau commune, Luc Nam district, Bac Giang province and look for customers who want to receive th transfer to enjoy the profit. The cooperation term is 1 year from the date of signing the contract or until the land plot is transferred to a third party (whichever comes first)

+ Collaboration Agreement No.11/2026-HĐHT-VLA date 12 March 2026. Purpose of the business collaboration agreement above to jointly manage and use Land Plot 407, Map sheet No.66; at address: Trung Hau village, Lan Mau commune, Luc Nam district, Bac Giang province and look for customers who want to receive th transfer to enjoy the profit. The cooperation term is 1 year from the date of signing the contract or until the land plot is transferred to a third party (whichever comes first)

(6)Details of short-term other receivables as of 30 June 2026

	Closing balance	Beginning balance of the year
	VND	VND
	890.799.998	857.079.452

Receivables from the business collaboration agreement with

Mr. Pham Cong Binh Collaboration Agreement

No.24.11/2025/HĐHT-VLA date 24 November 2025

Purpose of the business collaboration agreement above to jointly manage and use Land Plot 198, Map sheet No.101 at address: 377 Hai Phong, Thanh Khe ward, Danang City and look for customers who want to receive th transfer to enjoy the profit. The cooperation term is 1 year from the date of signing the contract or until the land plot is transferred to a third party (whichever comes first)

(7)Details of short-term other receivables as of 30 June 2026

	Closing balance	Beginning balance of the year
	VND	VND
	2.595.342.465	-

Receivables from the business collaboration agreement with

Mr. Tran Quoc Thieu Collaboration Agreement

No.03/2026/HĐHT-VLA date 08 January 2026

Purpose of the business collaboration agreement above to jointly manage and use Land Plot 3A, Map sheet No.34 at address: No. 6, Alley 14, Quang Trung Street, Residential Area 8, La Khe Ward, Ha Dong District, Hanoi and look for customers who want to receive th transfer to enjoy the profit. The cooperation term is 1 year from the date of signing the contract or until the land plot is transferred to a third party (whichever comes first)

9. PROVISION FOR BAD RECEIVABLES

	Closing balance		Beginning balance of the year	
	Historical cost	Provision	Historical cost	Provision
	VND	VND	VND	VND
Thanh Hoa School Book and Equipment Joint Stock Company	6.000.000	(6.000.000)	6.000.000	(6.000.000)
Son La School Book and Equipment Joint Stock Company	33.000.000	(33.000.000)	33.000.000	(33.000.000)
Printing Factory of the Ministry of National Defense	33.000.000	(33.000.000)	33.000.000	(33.000.000)
Quang Loi Books and Cultural Products Co., Ltd	12.000.000	(12.000.000)	12.000.000	(12.000.000)

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Tuyen Quang School Book and Equipment Joint Stock Company	12.000.000	(12.000.000)	12.000.000	(12.000.000)
Alpha Books Joint Stock Company	68.000.000	(68.000.000)	68.000.000	(68.000.000)
Vtek Vietnam Technology Co., Ltd	50.000.000	(50.000.000)	50.000.000	(50.000.000)
Education Investment and Publishing Joint Stock Company	25.000.000	(25.000.000)	25.000.000	(25.000.000)
Educational Publishing House in Hanoi	97.893.200	(97.893.200)	97.893.200	(97.893.200)
Total	336.893.200	(336.893.200)	336.893.200	(336.893.200)

10. INVENTORIES

	Closing balance		Beginning balance of the year	
	Historical cost	Provision	Historical cost	Provision
	VND	VND	VND	VND
Work in progress	123.021.475		-	
Goods	-		5.492.250	
	123.021.475	-	5.492.250	-

-The value of inventories used as collateral to secure outstanding debts as of 30 June 2026: 0 VND.

11. TANGIBLE FIXED ASSETS

Unit: VND

Items	Machinery, equipment	Total
Historical cost		
Beginning balance of the year	753.454.249	753.454.249
Closing balance	753.454.249	753.454.249
Accumulated depreciation		
Beginning balance of the year	753.454.249	753.454.249
Closing balance	753.454.249	753.454.249
Net book value		-
Beginning balance of the year	-	-
Closing balance	-	-

-The residual value at the end of the period of tangible fixed assets mortgaged for loans: 0 VND

- The original cost of fixed assets at the end of the period that have been fully depreciated but are still in use: 753.454.249 VND

12. INTANGIBLE FIXED ASSETS

Items	Phần mềm quản lý	Total
	VND	VND
Historical cost		
Beginning balance of the year	989.713.110	989.713.110

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Closing balance	989.713.110	989.713.110
Accumulated depreciation		
Beginning balance of the year	296.913.960	296.913.960
Increase during the period	24.742.830	24.742.830
- Depreciation during the period	24.742.830	24.742.830
Closing balance	321.656.790	321.656.790
Net book value		
Beginning balance of the year	692.799.150	692.799.150
Closing balance	668.056.320	668.056.320

- The residual value of fixed assets used as collateral as of 30 June 2026: 0 VND

- The original cost of intangible fixed assets fully depreciated but still in use as of 30 June 2026: 0 VND

13. PREPAID EXPENSES

	Closing balance	Beginning balance of the year
	VND	VND
a. Short-term	6.464.542	22.681.196
-Tools and supplies pending allocation	-	10.427.653
- Software	1.054.703	9.613.543
- Other expenses	5.409.839	2.640.000
b. Long-term	19.778.002	29.091.822
- Other expenses	-	392.000
- Tools and supplies pending allocation	19.778.002	28.699.822
	26.242.544	51.773.018

14. PAYABLES TO SELLERS

	Closing balance		Beginning balance of the year	
	Cost	Số có khả năng trả nợ	Cost	Số có khả năng trả nợ
	VND	VND	VND	VND
Short-term				
Mr Dang Trong Khang (**)	-	-	67.320.000	67.320.000
Payables to other suppliers	8.088.693	8.088.693	17.517.888	17.517.888
	8.088.693	8.088.693	84.837.888	84.837.888

Balances with related parties

Company name	Relationship	Closing balance	Beginning balance of the year
		VND	VND
Mr Dang Trong Khang (**)	Major shareholder	-	67.320.000

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15. TAX AND OTHER PAYABLES TO THE STATE

Unit: VND

	Beginning balance of the year		Arising amount		Closing balance	
	Receivables	Payables	Amount payable	Amount paid	Receivables	Payables
Đầu tư góp vốn vào đơn vị khác						
Output VAT	-	106.616.375	59.238.499	77.313.345	-	88.541.529
Corporate Income Tax	-	80.862.990	110.070.170	80.862.990	-	110.070.170
Personal Income Tax	-	14.622.514	58.129.185	29.949.512	-	42.802.187
Other taxes	-	-	17.999.100	17.999.100	-	-
Fees, charges and other payables	-	-	340.000	340.000	-	-
Total	-	202.101.879	245.776.954	206.464.947	-	241.413.886

The company's tax finalization will be subject to inspection by the tax authorities. Since the application of laws and regulations regarding taxes on various types of transactions can be interpreted in different ways, the tax amount presented in the separate financial statements may be adjusted based on the tax authority's decision

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16. ACCRUED EXPENSES	Closing balance	Beginning balance of the year
	VND	VND
Short-term accrued expenses		
- Audit fee for financial statements	60.000.000	60.000.000
Total	60.000.000	60.000.000

17. OTHER PAYABLES	Closing balance	Beginning balance of the year
	VND	VND
a. Short-term		
Trade union	116.763.248	108.125.048
Remuneration for Board of Directors, Supervisory Board	15.670.000	37.200.000
Other payables	1.500.000	1.019.758
Total	133.933.248	146.344.806

Balances with related parties		Closing balance	Beginning balance of the year
Name	Position	VND	VND
Board of Directors' remuneration		15.670.000	37.200.000
Mr Tran Quang Thinh	Chairman of the Board of Directors (Appointed on 23 April 2026)	1.840.000	3.600.000
Mr Nguyen Huu Thuan	Deputy Chairman of the Board of Directors and Director	1.920.000	4.800.000
Mr Nguyen Van Duc	Member of the Board of Directors	1.440.000	3.600.000
Mr Duong The Quang	Member of the Board of Directors	1.620.000	3.600.000
Mr Nguyen Thanh Tien	Member of the Board of Directors (Dismissed Chairman of the BOD on 23 April 2026)	2.000.000	6.000.000
Mr Doan Minh Duc	Secretary of the Board of Directors	1.650.000	3.600.000
Ms Nguyen Thi Tam	Head of control committee	1.960.000	4.800.000
Mr Nguyen Huy Bao	Member of the Supervisory Board	1.440.000	3.600.000
Ms Ha Thuy Hang	Member of the Supervisory Board	1.800.000	3.600.000
Total		15.670.000	37.200.000

18. OWNER'S EQUITY

a. Statement of fluctuations in owner's equity

Unit: VND

Items	Owner's investment capital	Share premium	Development investment fund	Retained profit after tax	Total
Beginning balance of the previous year	39.959.960.000	(202.680.000)	181.960.340	4.130.682.522	44.069.922.862
- Capital increased during the year(*)	-		-	-	-
- Profit in the previous year	-	-	-	874.512.708	874.512.708
- Trích quỹ	-	-		-	-
Ending balance of the previous year	39.959.960.000	(202.680.000)	181.960.340	5.005.195.230	44.944.435.570
Beginning balance of the current year	39.959.960.000	(202.680.000)	181.960.340	5.005.195.230	44.944.435.570
- Profit for the period	-			471.638.478	471.638.478
Closing balance of the current year	39.959.960.000	(202.680.000)	181.960.340	5.476.833.708	45.416.074.048

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b. Details of the owner's equity

	Closing balance	Rate	Beginning balance of the year	Rate
	Số tiền (MG)	%	Số tiền (MG)	%
Mr Dang Trong Khang	9.982.600.000	24,98%	9.982.600.000	24,98%
Mr Nguyen Huu Thuan	3.996.000.000	10,00%	3.996.000.000	10,00%
Mr Nguyen Thanh Tien	4.581.700.000	11,47%	4.581.700.000	11,47%
Ms Nguyen Thu Ha	3.753.470.000	9,39%	3.753.470.000	9,39%
CI Holding Joint Stock Company	1.980.000.000	4,95%	1.980.000.000	4,95%
Other shareholders	15.666.190.000	39,20%	15.666.190.000	39,20%
	39.959.960.000	100,00%	39.959.960.000	100,00%

c. Transactions with owners regarding capital and the distribution of dividends and profits

	Q2 current year VND	Q2 previous year VND
Owner's investment		
-Beginning contributed capital	39.959.960.000	39.959.960.000
- Increase in contributed capital during the period	-	-
- Decrease in contributed capital during the period	-	-
- Year-end contributed capital	39.959.960.000	39.959.960.000
- Dividends, profits:		
- Beginning dividends, profits payable:	-	-
- Dividends, profits payable during the year:	-	-
+ Dividends, profits distributed from the previous year's profits:	-	-
-Dividends, profits paid in cash:	-	-
+ Dividends, profits distributed from the previous year's profits:	-	-
- Dividends, profits paid in shares	-	-
- Dividends, profits payable at year-end:	-	-

d. Shares

	Closing balance	Beginning balance of the year
Registered number of shares to be issued	3.995.996	3.995.996
Number of shares sold to the public	3.995.996	3.995.996
- Common shares	3.995.996	3.995.996
Number of outstanding shares	3.995.996	3.995.996
- Common shares	3.995.996	3.995.996

* Par value of outstanding shares: 10,000 VND/share

e. Company funds

	Closing balance VND	Beginning balance of the year VND
- Development investment fund	181.960.340	181.960.340

19. GROSS REVENUE FROM SALE OF GOODS AND RENDERING SERVICES

	Q2 current year VND	Q2 previous year VND
- Revenue from sale of goods	-	24.380.930
- Revenue rendering services (training)	479.351.853	4.435.074.094
	479.351.853	4.459.455.024

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2026 to 30 June 2026**20. NET REVENUE FROM SALE OF GOODS AND RENDERING SERVICES**

	Q2 current year	Q2 previous year
	VND	VND
- Revenue from sale of goods	-	24.380.930
- Revenue rendering services (training)	479.351.853	4.435.074.094
	479.351.853	4.459.455.024

21. COST OF GOODS SOLD

	Q2 current year	Q2 previous year
	VND	VND
- Cost of goods	-	14.628.569
- Cost of services rendered	349.321.415	1.467.268.184
	349.321.415	1.481.896.753

22. FINANCIAL INCOME

	Q2 current year	Q2 previous year
	VND	VND
- Interest on deposits and loans	777.266.394	761.475.817
- Dividends, profits shared	-	-
- Profit from securities investment	352.610.305	-
	1.129.876.699	761.475.817

23. FINANCIAL EXPENSES

	Q2 current year	Q2 previous year
	VND	VND
- Interest expenses	56.716.700	-
- Securities investment loss	37.929.800	-
- Provision for devaluation of trading securities and investment loss	16.864.940	-
- Reversal of investment provision	-	-
- Securities selling fee	8.657.605	-
- Interest expense to be paid	-	-
	120.169.045	-

24. SELLING EXPENSES

	Q2 current year	Q2 previous year
	VND	VND
- Costs for employees	120.692.124	257.137.309
- Cost of hired services	120.540.285	2.851.915.059
- Other costs in cash	-	2.346.970
Total	241.232.409	3.111.399.338

25. GENERAL ADMINISTRATION EXPENSES

	Q2 current year	Q2 previous year
	VND	VND
- Expenses of office requisites	1.144.317	1.661.361
- Expenses of administrative staffs	364.500.057	344.387.103
- Chi phí dự phòng	-	-
- Cost of hired services	187.333.213	168.816.495
- Other costs in cash	14.361.000	26.761.666
- Other administration expenses	5.010.000	10.520.180
	572.348.587	552.146.805

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	Q2 current year	Q2 previous year
	VND	VND
- Other income	-	791.637
	-	791.637

27. OTHER EXPENSES

	Q2 current year	Q2 previous year
	VND	VND
- Other costs	240.093	6.238.994
	240.093	6.238.994

28. CURRENT CORPORATE INCOME TAX EXPENSE

	Q2 current year	Q2 previous year
	VND	VND
a. Corporate income tax from ordinary operations		
Total accounting profit before corporate income tax	325.917.003	70.040.588
Adjustments to increase	56.862.408	16.759.174
Corporate income taxable income	382.779.411	86.799.762
Current corporate income tax expense	65.072.500	17.359.953
b. Corporate income tax from software service provision	-	-
c. Adjustment to corporate income tax expense	-	-
d. Current corporate income tax expense for the period	65.072.500	17.359.953

29. BASIC EARNING PER SHARE

	Q2 current year	Q2 previous year
	VND	VND
Net profit after tax	260.844.503	52.680.635
Adjustment items	-	-
Earnings allocated to common shares	260.844.503	52.680.635
Weighted average number of outstanding common shares during the year	3.995.996	3.995.996
Basic earning per share	65,28	13,18

30. FINANCIAL INSTRUMENT

The financial instruments of the company include:

Financial assets	Closing balance		Beginning balance of the year	
	Historical cost	Provision	Historical cost	Provision
	VND	VND	VND	VND
Cash and cash equivalents	2.979.566.104		10.557.433.873	
Receivables from customers, other receivables	39.339.358.439	(336.893.200)	32.126.646.667	(336.893.200)
Loans receivable	-		-	
Short-term investment	5.380.621.314	(234.663.520)	4.222.907.795	(92.759.770)

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	<u>47.699.545.857</u>	<u>(571.556.720)</u>	<u>46.906.988.335</u>	<u>(429.652.970)</u>
Financial liabilities	Closing balance		Beginning balance of the year	
	VND		VND	
Short-term financial loans	1.967.131.322		1.793.434.187	
Payable to suppliers, other payables	142.021.941		231.182.694	
Accrued expenses	60.000.000		60.000.000	
	<u>2.169.153.263</u>		<u>2.084.616.881</u>	

Financial assets and financial liabilities have not been measured at fair value as of the end of the accounting year, as required by Circular 210/2009/TT-BTC and current regulations. These require financial statements and disclosures to present information related to financial instruments but do not provide equivalent guidance on the measurement and recognition of the fair value of financial assets and financial liabilities, except for provisions for doubtful debts and impairment of securities investments, which are detailed in the related Notes to the Financial Statements

Financial risk management

Financial risks of the Company include market risk, credit risk, and liquidity risk. The Company has established a control system to ensure a reasonable balance between the cost of arising risks and the cost of risk management. The Company's Board of Directors is responsible for monitoring the risk management process to ensure a reasonable balance between risk and risk control

Market risk

The Company's business activities will primarily be exposed to risks from changes in prices, exchange rates, and interest rates

Foreign exchange risk

The Company is exposed to exchange rate risk as the fair value of future cash flows of a financial instrument will fluctuate with changes in foreign exchange rates when the Company's loans, revenues, and expenses are denominated in currencies other than the Vietnamese Dong.

Interest rate risk

The Company is exposed to interest rate risk as the fair value of future cash flows of a financial instrument will fluctuate with changes in market interest rates when the Company has deposits, with or without fixed terms, loans, and interest-bearing debts with floating rates. The Company manages interest rate risk by analyzing the competitive situation in the market to obtain favorable interest rates for its purposes.

Credit risk

Credit risk is the risk that a party involved in a financial instrument or contract will not be able to fulfill its obligations, resulting in a financial loss to the Company. The Company faces credit risks from its business operations (mainly related to accounts receivable from customers) and financial activities (including bank deposits, loans, and other financial instruments)

	One year or less	Over one year to five years	Over five years	Total
	VND	VND	VND	VND
Closing balance				
Cash and cash equivalents	2.979.566.104			2.979.566.104
Receivables from customers, other receivables	39.324.458.439	14.900.000		39.339.358.439
Loans receivable	-	-		-

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Short-term investment	5.380.621.314			5.380.621.314
	47.684.645.857	14.900.000	-	47.699.545.857
Beginning balance of the				
Cash and cash equivalents	10.557.433.873			10.557.433.873
Receivables from customers, other receivables	32.111.746.667	14.900.000		32.126.646.667
Loans receivable	-	-		-
Short-term investment	4.222.907.795			4.222.907.795
	46.892.088.335	14.900.000	-	46.906.988.335

Liquidity risk

Liquidity risk is the risk that the company faces difficulties in fulfilling its financial obligations due to a lack of capital. The company's liquidity risk primarily arises from the differing maturity dates of its financial assets and financial liabilities.

The payment terms of financial liabilities are based on the expected contractual payments (based on the cash flows of the principal amounts) as follows:

	One year or less	Over one year to five years	Over five years	Total
	VND	VND	VND	VND
Closing balance				
Short-term financial loans	1.967.131.322	-		1.967.131.322
Payable to suppliers, other payables	142.021.941	-		142.021.941
	2.109.153.263	-	-	2.109.153.263
Beginning balance of the year				
Loans and liabilities	1.793.434.187	-		1.793.434.187
Payable to suppliers, other payables	231.182.694	-		231.182.694
Accrued expenses	60.000.000	-		60.000.000
	2.084.616.881	-	-	2.084.616.881

The company believes that the level of concentration risk related to debt repayment is manageable. The company has the ability to settle maturing debts from cash flows from business operations and proceeds from maturing financial assets.

31. EVENTS OCCURRING AFTER THE CLOSING DATE

No significant events have occurred after the closing date of the reporting period that require adjustment or disclosure in these financial statements

32. SEGMENT REPORT
Segment report by geographic area (Classification of domestic and foreign activities)

The company operates only in the geographic area of Vietnam

Segment report by business sector

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The Company's main business segments are as follows:

				Unit: VND
Items	Sale of goods, finished products	Provision of services	Other	Total
Net revenue from external sales	-	479.351.853	-	479.351.853
Segment expenses	-	349.321.415		349.321.415
Business results by segment	-	130.030.438	-	130.030.438
Non-allocated expenses by segment				813.580.996
Profit from business operations				326.157.096
Financial income				1.129.876.699
Financial expenses				120.169.045
Other incomes				-
Other expenses				240.093
Current corporate income tax				65.072.500
Profit after tax				260.844.503

33. TRANSACTIONS AND BALANCES WITH RELATED PARTIES

Related parties have transactions during the period

Mr Tran Quang Thinh	Chairman of the Board of Directors (Appointed on 23 April 2026)
Mr Nguyen Huu Thuan	Director
Mr Duong The Quang	Member of the Board of Directors
Mr Nguyen Thanh Tien	Member of the Board of Directors (Dismissed Chairman of the BOD on 23 April 2026)
Mr Nguyen Van Duc	Member of the Board of Directors
Ms Nguyen Thi Tam	Head of control committee
Ms Ha Thuy Hang	Member of the Supervisory Board
Mr Nguyen Huy Bao	Member of the Supervisory Board
Ms Nguyen Thu Ha	Deputy director
Ms Do Thi Ha	Chief Accountant
Mr Doan Minh Duc	Internal audit
Mr Dang Trong Khang	Major shareholder

-Transactions with related parties

Full name	Q2 2026
Mr Nguyen Thanh Tien	
Lecturer expenses	0
Mr Dang Trong Khang	
Lecture copyright costs	0

-Members of the Board of Directors and the Management Board in Q2 2026 is as follows:

Full name	Allowance	Salary
Mr Tran Quang Thinh - Chairman of the Board of Directors (Appointed on 23 April 2026)	1.300.000	45.883.810
Mr Nguyen Huu Thuan - Vice Chairman of the Board of Directors and Director	1.200.000	66.381.083

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Mr Nguyen Thanh Tien - Member of the Board of Directors (Dismissed Chairman of the BOD on 23 April 2026)	1.100.000	13.330.909
Mr Duong The Quang - Member of the Board of Directors	900.000	-
Mr Nguyen Van Duc - Member of the Board of Directors	900.000	36.805.758
Mr Doan Minh Duc - Secretary of the Board of Directors, internal audit	900.000	24.858.441
Ms Nguyen Thu Ha - Deputy Director	-	38.236.493
Ms Nguyen Thi Tam - Head of control committee	1.200.000	
Ms Ha Thuy Hang - Member of the Supervisory Board	900.000	0
Mr Nguyen Huy Bao - Member of the Supervisory Board	900.000	
Ms Do Thi Ha - Chief Accountant	-	33.444.588
Total	9.300.000	258.941.082

- Balances with related parties

Outstanding balances with key management personnel and individuals related to key management personnel are disclosed in Notes 8, 14, 17.

In addition to the disclosures to related parties disclosed in the above sections, the Board of Directors commits not to have transactions with other related parties

34. ABILITY TO OPERATE CONTINUOUSLY

The financial statements for the fiscal year ended 30 June 2026 have been prepared on the assumption that Van Lang Investment and Technology Development Joint Stock Company will continue as a going concern.

35. COMPARATIVE DATA

Comparative figures on the Financial Statements the Second quarter of 2026 and related notes are figures on the Financial Statements for the fiscal year ending 31 December 2025 audited by Nhan Tam Viet Auditing Company Limited; Comparative figures on the Income Statement, Cash Flow Statement and related notes are figures on the Financial Statements Q2 2025 prepared by the company.

Ha Noi, 17 July 2026

Prepared by



Chu Thi Thai

Chief Accountant



Do Thi Ha



Director

Nguyen Huu Thuan

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Appendix No. 01 :**4. SHORT-TERM FINANCIAL INVESTMENTS**

Unit: VND

	Closing balance			Beginning balance of the year		
	Quantity	Historical cost	Provision	Quantity	Historical cost	Provision
a. Trading securities						
Development Investment Construction JSC (DIG)				23.200	441.715.242	(53.115.242)
Vietnam Technological and Commercial Joint Stock Bank (TCB)				11.000	368.391.761	-
Military Commercial Joint Stock Bank (MBB)				24.000	582.772.846	
Vietnam Dairy Products Joint Stock Company (VNM)				23.000	1.433.146.500	(25.546.500)
Vietnam Joint Stock Commercial Bank For Industry And Trade (CTG)	5	181.678	(11.928)	21.695	753.628.750	-
FPT Securities Joint Stock Company (FTS)				3.000	100.650.750	(1.800.750)
SSI SECURITIES CORPORATION (SSI)	-	-	-	3.000	93.139.500	(2.389.500)
VNDIRECT Securities Corporation (VND)				5.000	99.398.878	(2.148.878)
Hai An Transport & Stevedoring Joint Stock Company (HAH)	40	2.331.640	(243.640)	3.040	177.204.668	-
PetroVietnam Power Corporation (POW)	900	3.300.000	-	13.000	172.858.900	(7.758.900)
Viet Dragon Securities Corporation (VDS)	68.500	907.600.044	-			
Viet Dragon Securities Corporation (VDS)	280.000	4.038.816.328	(174.816.328)			
Kinhbac City Development Share Holding Corporation (KBC)	5.000	189.533.874	(37.033.874)			

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Masan Group Corporation (MSN)	3.000	238.857.750	(22.557.750)			
Total	357.445	5.380.621.314	(234.663.520)	129.935	4.222.907.795	(92.759.770)
b. Investments held to maturity dates			-			-
Term deposits (*)					-	
Total			-	-	-	