

**VIETNAM BOOKS JOINT STOCK
COMPANY**

No.: 58/SAVINA/CV/2026

**SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness**

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Hanoi, 20 July 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

Pursuant to the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance guiding the disclosure of information on the stock market, Vietnam Books Joint Stock Company shall disclose the Financial Statements for the second quarter of 2026 to the Hanoi Stock Exchange as follows:

1. Organization name: Vietnam Books Joint Stock Company:

- Stock code: VNB
- Address: No. 44 Trang Tien Street, Hoan Kiem Ward, Hanoi City
- Tel: (024) 3.9348790 Fax: (024) 3.9341591
- Email:
- Website: <https://www.savina.com.vn>

2. Content of published information :

- Financial Statements for the second quarter of 2026

- ☒ Separate financial statements (Listed organizations without subsidiaries and superior accounting units with affiliated units);
- ☐ Consolidated financial statements (Listed organization with subsidiaries);
- ☐ General financial statements (Listed organizations with affiliated accounting units have their own accounting apparatus).

- Cases requiring an explanation of the cause:

+ The audit organization issued an opinion that was not an unqualified opinion on the financial statements (for the audited financial statements in 2026):

- ☐ Yes ☒ No

Written explanation in case of ticking "yes" box:

- ☐ Yes ☐ No

+ Profit after tax in the statements period has a difference of 5% or more before and after auditing, changing from loss to profit or vice versa (for audited financial statements in 2026):

- ☐ Yes ☒ No

Written explanation in case of ticking "yes" box:

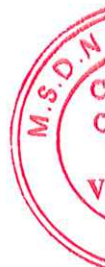
- ☐ Yes ☐ No

+ Profit after corporate income tax in the Income statement of the statement period changes by 10% or more compared to the same statement period of the previous year:

- ☐ Yes ☒ No

Written explanation in case of ticking "yes" box:

- ☐ Yes ☐ No



+ Profit after tax in the statement period is a loss, changing from profit in the previous statement period to loss in this period or vice versa:

☐ Yes

☒ No

Written explanation in case of ticking "yes" box:

☐ Yes

☐ No

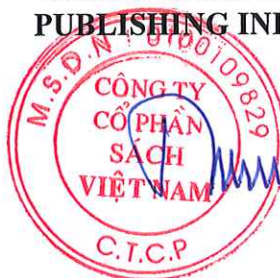
This information was published on the company's website on 20/07/2026 at the link: <https://savina.com.vn/bao-cao-tai-chinh>

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

Attached documents:

- Financial statements for the second quarter of 2026

**LEGAL REPRESENTATIVE
AUTHORIZED PERSON FOR
PUBLISHING INFORMATION**



TỔNG GIÁM ĐỐC
Trần Lê Phương



VIETNAM BOOKS JOINT STOCK COMPANY

Financial Statement

Second Quarter of 2026



TABLE OF CONTENTS

	Page
General Information	2
Report of the Board of Management	3
Statement of Financial Position	4 - 5
Income Statement	6 - 7
Cash Flow Statement	8 - 9
Notes to the Financial Statements	10 - 26

GENERAL INFORMATION

COMPANY

Vietnam Books Joint Stock Company (“the Company”) is a joint stock company established in Vietnam under Business Registration Certificate No. 0100109829 issued by the Hanoi Authority for Planning and Investment on 27 April 2016; amended for the 4th time on 19 July 2023.

The Company’s principal activities during the current period are trading in books and cultural products, and office leasing.

The Company’s head office is located at: No. 44, Trang Tien Street, Hoan Kiem Ward, Hanoi City.

BOARD OF DIRECTORS

The members of the Board of Directors during the period and at the date of this statement are as follows:

Mr. Le Thang Long	Chairman
Mr. Nguyen Trong Tuan	Member
Ms. Tran Thanh Mai	Member
Mr. Vu Quyet Thang	Member
Mr. Tran Le Phuong	Member

BOARD OF SUPERVISORS

Ms. Nguyen Hong Mai	Head of the Board
Ms. Van Thi Hai Ha	Member
Mr. Nguyen Manh Kien	Member

THE BOARD OF MANAGEMENT

The members of the Board of Management during the period and at the date of this statement are as follows:

Mr. Tran Le Phuong	General Director - Appointed on 14 July 2023
Mr. Nguyen Trong Tuan	Deputy General Director - Appointed on 03 July 2026

LEGAL REPRESENTATIVE

The legal representative of the Company at the date of this statement is Mr. Tran Le Phuong.

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Vietnam Books Joint Stock Company (the “Company”) presents this report and the Company’s financial statements for the six-month period ended 30 June 2026

STATEMENT OF RESPONSIBILITIES OF THE BOARD OF MANAGEMENT IN RESPECT OF THE FINANCIAL STATEMENTS

The Board of Management is responsible for ensuring that the financial statements for each financial period give a true and fair view of the financial position, business results, and cash flows of the Company during the period. In preparing these financial statements, the Board of Management is required to:

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, and that all material departures from these standards have been disclosed and explained in the financial statements; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Company will continue its business.

The Board of Management is responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the financial position of the Company and ensure that the accounting records comply with the registered accounting system. It is also 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 it has complied with the above requirements in preparing the accompanying financial statements.

APPROVAL OF THE BOARD OF MANAGEMENT

In the opinion of the Board of Management, the accompanying financial statements give a true and fair view of the financial position of the Company as on 30 June 2026, and of its business results and cash flows for the financial period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, and relevant statutory requirements regarding the preparation and presentation of financial statements.

On behalf of the Board of Management:



Tran Le Phuong
General Director

Hanoi, Vietnam
20 July 2026

STATEMENT OF FINANCIAL POSITION

As of 30 June 2026

Unit: VND

Code	ASSETS	Note	As of 30 June 2026	As of 01 January 2026
100	A. CURRENT ASSETS		1,225,819,806,171	188,758,829,120
110	I. Cash and cash equivalents	V.1	18,902,279,123	2,548,475,798
111	1. Cash		3,790,407,457	2,548,475,798
112	2. Cash equivalents		15,111,871,666	
120	II. Short-term financial investments	V.2.1	1,195,545,249,311	172,561,085,281
123	1. Short-term held-to-maturity investments		1,195,545,249,311	172,561,085,281
130	III. Short-term receivables	V.3	3,413,299,486	3,556,592,559
131	1. Short-term trade receivables	V.3.1	2,863,508,085	3,010,706,802
132	2. Short-term advances to suppliers	V.3.2	6,856,255	6,856,255
135	3. Other short-term receivables	V.3.3	542,935,146	539,029,502
140	IV. Inventories	V.4	7,942,554,437	9,839,299,710
141	1. Inventories		10,608,562,973	12,505,308,246
142	2. Provision for decline in value of inventories		(2,666,008,536)	(2,666,008,536)
160	V. Other current assets	V.5	16,423,814	253,375,772
161	1. Short-term prepaid expenses		586,668	
162	2. Deductible Value Added Tax			253,375,772
163	3. Taxes and other amounts due to the State		15,837,146	
200	B. NON-CURRENT ASSETS		19,398,682,067	1,028,043,039,275
210	I. Long-term receivables	V.6		135,000,000
215	1. Other long-term receivables			135,000,000
220	II. Fixed assets	V.7	2,768,356,486	2,928,069,358
221	1. Tangible fixed assets	V.7.1	2,768,356,486	2,928,069,358
222	- Cost		18,236,069,546	18,236,069,546
223	- Accumulated depreciation (*)		(15,467,713,060)	(15,308,000,188)
227	2. Intangible fixed assets	V.7.2		
228	- Cost		231,467,000	231,467,000
229	- Accumulated depreciation (*)		(231,467,000)	(231,467,000)
240	III. Investment properties	V.8	5,927,651,923	6,269,631,841
241	- Cost		33,453,922,441	33,453,922,441
242	- Accumulated depreciation (*)		(27,526,270,518)	(27,184,290,600)
250	IV. Long-term assets in progress	V.9	6,000,000,000	6,000,000,000
252	1. Construction in progress		6,000,000,000	6,000,000,000
260	V. Long-term financial investments	V.2.2	4,322,500,000	1,012,322,500,000
262	1. Investments in associates and joint ventures		4,322,500,000	4,322,500,000
265	2. Held-to-maturity investments			1,008,000,000,000
270	VI. Other non-current assets	V.10	380,173,658	387,838,076
271	1. Long-term prepaid expenses		380,173,658	387,838,076
280	TOTAL ASSETS (280 = 100 + 200)		1,245,218,488,238	1,216,801,868,395

STATEMENT OF FINANCIAL POSITION (continued)

As of 30 June 2026

Unit: VND

Code	ASSETS	Note	As of 30 June 2026	As of 01 January 2026
300	C. LIABILITIES		16,840,969,880	31,432,372,731
310	I. Current liabilities	V.11	16,740,969,880	30,964,372,731
311	1. Short-term trade payables	V.11.1	1,575,386,409	6,722,133,863
312	2. Short-term advances from customers	V.11.2	606,825,441	79,587,365
314	3. Short-term statutory obligations	V.11.3	10,995,197,167	21,038,804,622
315	4. Payables to employees	V.11.4		708,223,528
316	5. Short-term accrued expenses	V.11.5	1,003,462,929	160,833,333
319	6. Short-term unearned revenue	V.11.6	1,466,214,503	1,445,119,620
320	7. Other short-term payables	V.11.7	1,093,883,431	809,670,400
330	II. Non-current liabilities	V.12	100,000,000	468,000,000
338	1. Other long-term payables		100,000,000	468,000,000
400	D. EQUITY	V.13	1,228,377,518,358	1,185,369,495,664
411	1. Owner's contributed capital		679,099,600,000	679,099,600,000
411a	- Ordinary shares with voting rights		679,099,600,000	679,099,600,000
412	2. Share premium		71,821,151,584	71,821,151,584
415	3. Treasury shares (*)		(160,500,000)	(160,500,000)
420	11. Undistributed post-tax profits		477,617,266,774	434,609,244,080
420a	- Undistributed post-tax profits accumulated to the end of prior period		434,609,244,080	351,555,197,880
420b	- Undistributed post-tax profit of current period		43,008,022,694	83,054,046,200
440	TOTAL EQUITY AND LIABILITIES (440 = 300 + 400)		1,245,218,488,238	1,216,801,868,395

Nguyen Thi Minh
Preparer
20 July 2026

Dang Xuan Anh
Chief Accountant

Tran Le Phuong
General Director



INCOME STATEMENT

For the second quarter of 2026

Unit: VND

Code	Items	Note	Quarter 2, 2026	Quarter 2, 2025	Accumulated 6 months, 2026	Accumulated 6 months, 2025
01	1. Revenue from sale of goods and rendering of services		9,147,489,745	7,478,202,161	13,427,350,915	13,910,162,810
02	2. Revenue deductions					
10	3. Net revenue from sale of goods and rendering of services (10 = 01 - 02)	VI.1	9,147,489,745	7,478,202,161	13,427,350,915	13,910,162,810
11	4. Cost of goods sold	VI.2	5,445,561,835	4,094,710,251	6,920,639,094	7,417,946,270
20	5. Gross profit from sale of goods and rendering of services (20 = 10 - 11)		3,701,927,910	3,383,491,910	6,506,711,821	6,492,216,540
21	6. Gains/Losses from sale and disposal of investment properties					
22	7. Financial income	VI.3	32,857,063,914	31,401,543,004	63,563,867,830	60,507,908,694
23	8. Financial expenses		2,628,359	67,439,125	2,628,359	74,385,142
24	- In which: Interest expense					
25	9. Selling expenses	VI.4	1,464,063,682	1,689,850,848	2,798,864,563	3,031,770,456
26	10. General and administrative expenses	VI.5	7,292,621,938	6,228,449,224	13,840,523,670	11,241,755,258
30	11. Net operating profit {30 = 20 + 21 + 22 - (23 + 25 + 26)}		27,799,677,845	26,799,295,717	53,428,563,059	52,652,214,378
31	12. Other income	VI.6	390,877,732	23,702,870	400,799,557	33,795,024
32	13. Other expenses					
40	13. Other profit (40 = 31 - 32)		390,877,732	23,702,870	400,799,557	33,795,024

INCOME STATEMENT (continued)

For the second quarter of 2026

Code	Items	Note	Quarter 2, 2026	Quarter 2, 2025	Accumulated 6 months, 2026	Accumulated 6 months, 2025
50	15. Total accounting profit before tax (50 = 30 + 40)		28,190,555,577	26,822,998,587	53,829,362,616	52,686,009,402
51	16. Current corporate income tax expense	VI.7	5,664,569,666	5,517,493,368	10,821,339,922	10,696,944,195
52	17. Deferred corporate income tax expense					
60	18. Net profit after corporate income tax (60 = 50 - 51 - 52)		22,525,985,911	21,305,505,219	43,008,022,694	41,989,065,207
70	19. Basic earnings per share (*)	VI.8	332	314	633	618
71	20. Diluted earnings per share (*)		332	314	633	618



(Signature)

(Signature)

Nguyen Thi Minh
Preparer
20 July 2026

Dang Xuan Anh
Chief Accountant

Tran Le Phuong
General Director

CASH FLOW STATEMENT

For the financial period ended 30 June 2026

Unit: VND

Code	Items	Note	For the financial period ended 30 June 2026	For the financial period ended 30 June 2025
	I. Cash flows from operating activities			
01	Profit before tax		53,829,362,616	52,686,009,402
	<i>Adjustments for</i>			
02	- Depreciation and amortization of fixed assets and investment properties		501,692,790	501,692,790
04	- Foreign exchange gains/losses arising from revaluation of monetary items denominated in foreign currencies			
05	- Profits/losses from investing and financing activities		(63,563,867,830)	(60,505,282,986)
08	Operating profit before changes in working capital		(9,232,812,424)	(7,317,580,794)
09	- Increase/decrease in receivables		702,472,489	(1,189,647,998)
10	- Increase/decrease in inventories		1,896,745,273	(1,767,827,739)
11	- Increase/decrease in payables (excluding interest payables and corporate income tax payables)		(4,408,286,229)	4,194,154,939
12	- Increase/decrease in prepaid expenses		7,077,750	12,490,560
15	- Corporate income tax paid		(21,004,456,544)	(18,965,249,979)
20	Net cash flows from operating activities		(32,039,259,685)	(25,033,661,011)
	II. Cash flows from investing activities			
23	Loans granted and purchases of debt instruments of other entities		(119,500,000,000)	(73,000,000,000)
24	Collection of loans and proceeds from sales of debt instruments of other entities		43,500,000,000	24,500,000,000
27	Interest, dividends and profits received		124,393,063,010	74,133,312,091
30	Net cash flows from investing activities		48,393,063,010	25,633,312,091
	III. Cash flows from financing activities			
40	Net cash flows from financing activities			

CASH FLOW STATEMENT (conitnued)
For the financial period ended 30 June 2026

Unit: VND

Code	Items	Note	For the financial period ended 30 June 2026	For the financial period ended 30 June 2025
50	Net cash flows for the period (50=20+30+40)		16,353,803,325	599,651,080
60	Cash and cash equivalents at the beginning of the period		2,548,475,798	2,798,764,488
70	Cash and cash equivalents at the end of the period (70=50+60+61)		18,902,279,123	3,398,415,568



Nguyen Thi Minh
Preparer
20 July 2026



Dang Xuan Anh
Chief Accountant



Tran Le Phuong
General Director

NOTES TO THE SELECTED FINANCIAL STATEMENTS**For the financial period ended 30 June 2026****I. CORPORATE INFORMATION****1. Entity information**

Vietnam Books Joint Stock Company (the “Company”) is a joint stock company incorporated in Vietnam under Business Registration Certificate No. 0100109829 issued by the Department of Planning and Investment of Hanoi on 27 April 2016; with the 4th amendment dated 19 July 2023.

The Company’s principal activities are: Trading in books and cultural products, and office leasing.

The Company’s head office is located at: No. 44, Trang Tien Street, Hoan Kiem Ward, Hanoi City.

The number of the Company’s employees as at 30 June 2026 was: 49 (30 June 2025: 54).

II. ACCOUNTING PERIOD AND CURRENCY**Accounting period**

The Company’s annual accounting period for the preparation of financial statements begins on 01 January and ends on 31 December.

Accounting currency

The financial statements are prepared in the Company’s accounting currency, which is Vietnam Dong (VND).

III. ACCOUNTING STANDARDS AND SYSTEM APPLIED**1. Accounting standards and system applied**

The Company’s financial statements are presented in accordance with the Vietnamese Corporate Accounting System and Vietnamese Accounting Standard No. 27 – Financial Statement and other Vietnamese Accounting Standards issued by the Ministry of Finance under:

- Decision No. 149/2001/QĐ-BTC dated 31 December 2001 on the issuance of four Vietnamese Accounting Standards (Batch 1);
- Decision No. 165/2002/QĐ-BTC dated 31 December 2002 on the issuance of six Vietnamese Accounting Standards (Batch 2);
- Decision No. 234/2003/QĐ-BTC dated 30 December 2003 on the issuance of six Vietnamese Accounting Standards (Batch 3);
- Decision No. 12/2005/QĐ-BTC dated 15 February 2005 on the issuance of six Vietnamese Accounting Standards (Batch 4); and
- Decision No. 100/2005/QĐ-BTC dated 28 December 2005 on the issuance of four Vietnamese Accounting Standards (Batch 5).

Accordingly, the accompanying financial statements and their use are not intended for those who are not informed about Vietnam’s accounting procedures, principles, and practices and, furthermore, are not intended to present the financial position, results of operations

(Continued)

and cash flows in accordance with generally accepted accounting principles and practices in countries and jurisdictions other than Vietnam.

2. Basis of preparation of financial statements

The Company prepares its financial statements for the financial period from 01 January 2026 to 30 June 2026 in accordance with the provisions of Circular No. 99/2025/TT-BTC issued by the Ministry of Finance on 27 October 2025, guiding the Vietnamese Corporate Accounting System.

3. Form of accounting records applied

The Company applies the form of accounting on computers (computerized accounting).

IV. APPLIED ACCOUNTING POLICIES

1. Cash and cash equivalents

Cash and cash equivalents include cash on hand, bank deposits, and short-term investments with an original maturity of not more than three months, which are highly liquid, readily convertible into known amounts of cash, and subject to an insignificant risk of changes in value.

2. Receivables

Receivables are presented in the separate financial statements at the carrying amount of trade receivables and other receivables, net of provisions for doubtful debts.

The provision for doubtful debts represents the estimated value of receivables that the Company expects to be uncollectible at the end of the accounting period. Any increase or decrease in the provision balance is recognized in general and administrative expenses in the statement of income.

3. Inventories

The Company's inventories include books, cultural products, merchandise, raw materials, etc.

Inventory recognition principle: At cost.

Method of determining inventory value at the end of the period: Weighted average method

Inventory accounting method: Perpetual inventory system.

Provision for decline in value of inventories

Provision for decline in value of inventories is recognized for the estimated loss arising from the impairment in value (due to price decrease, damage, poor quality, obsolescence, etc.) of raw materials, finished goods, and merchandise owned by the Company, based on reasonable evidence of impairment at the end of the accounting period.

Any increase or decrease in the provision for decline in value of inventories is recognized in the cost of goods sold in the statement of income.

4. Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of tangible fixed assets comprises its purchase price and any costs directly attributable to bringing the asset to its intended working condition for its intended use.

Expenditures for purchasing, upgrading, and renewing fixed assets are capitalized, while maintenance and repair costs are recognized in the separate interim statement of income.

5. Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortization.

The cost of intangible fixed assets comprises its purchase price and any costs directly attributable to bringing the asset to its intended working condition for its intended use.

Expenditures for purchasing, upgrading, and renewing intangible fixed assets are capitalized, while maintenance and repair costs are recognized in the separate interim statement of income.

6. Depreciation and amortization of fixed assets

Depreciation of tangible fixed assets and amortization of intangible fixed assets are calculated on a straight-line basis over their estimated useful lives as follows:

Buildings and structures	26 - 39	years
Other structures	10 - 20	years
Machinery and equipment	5 - 19	years
Motor vehicles	5 - 12	years
Office equipment	4 - 8	years
Computer software	5	years
Copyrights	4 - 8	years

7. Investment properties

Investment properties are stated at cost, including related transaction costs, less accumulated depreciation.

Expenditures related to investment properties incurred after initial recognition are capitalized to the carrying amount of the investment properties when it is probable that the Company will receive future economic benefits in excess of the originally assessed standard of performance of those investment properties.

Depreciation of investment properties is calculated on a straight-line basis over their estimated useful lives.

Buildings	26 – 39	years
Machinery and equipment	5 - 19	years

Tangible fixed assets are transferred to investment properties in accordance with Circular No. 147/2016/TT-BTC issued on 13 October 2016. The allocation rate is based on the leased area over the total area.

8. Investments in associates

An associate is an entity over which the Company has significant influence but which is not a subsidiary or a joint venture of the Company. Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control or joint control over those policies.

The Company initially recognizes investments in associates at cost.

9. Deferred Expenses

Deferred expenses include short-term or long-term deferred expenses on the Statement of Financial Position and are allocated over the prepaid period of the expense corresponding to the economic benefits generated from these expenses.

10. Payables

Payables and accrued expenses are recognized for amounts to be paid in the future related to goods and services received, regardless of whether the Company has received the supplier's invoice or not.

11. Foreign currency transactions

Transactions denominated in currencies other than the accounting currency of the Company (VND/USD) are initially recorded using the actual transaction exchange rates or carrying exchange rates, depending on the nature and substance of the underlying transactions and the principles for determining exchange rates at the transaction date, as follows:

Actual transaction exchange rates

Transactions denominated in currencies other than the accounting currency of the Company [VND/USD] are recorded at the actual exchange rates at the transaction dates, being the average buying and selling transfer exchange rates of the commercial bank with which the entity frequently conducts transactions. The average buying and selling transfer exchange rates are determined on a [daily/weekly/monthly] basis as the arithmetic average of the bank's daily buying and selling transfer exchange rates.

Carrying exchange rates

Carrying exchange rates include either specific actual carrying exchange rates or weighted average carrying exchange rates. The application of specific actual carrying exchange rates or weighted average carrying exchange rates depends on the characteristics and management requirements of foreign currency-denominated monetary items of the Company.

All foreign exchange differences incurred are taken to the income statement.

(Continued)

All foreign exchange differences actually arising during the period and differences resulting from the revaluation of monetary balances denominated in foreign currencies at the end of the period are recognized in the statement of income.

12. Profit Distribution

Net profit after corporate income tax is available for distribution to investors subject to approval by the General Meeting of Shareholders. Such distribution is made only after the Company has fully appropriated its reserve funds in accordance with the Company's Charter and Vietnamese legal regulations.

13. Revenue Recognition

Revenue is recognized when it is probable that the Company will receive economic benefits and the revenue value can be measured reliably. Revenue is recorded at the net realizable value of the consideration received or receivable, after deducting trade discounts, sales rebates, and sales returns. The following specific recognition criteria must also be strictly met:

Revenue from Books and Cultural Products

The Company's revenue streams comprise the trading of books, cultural products, and block calendars, as well as rental income, bank interest, and dividends.

Revenue from the sale of goods is recognized when all five (05) of the following conditions are simultaneously satisfied:

- The Company has transferred to the buyer the significant risks and rewards of ownership of the products or goods;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from investment property rentals

Revenue from service provision transactions is recognized when the outcome of such transactions can be estimated reliably. In cases where the service provision involves multiple periods, revenue is recognized in the period based on the percentage of completion at the date of the Financial Position Statement of that period. The outcome of a service provision transaction is determined when all four following conditions are met:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the service transaction will flow to the Company;
- The percentage of completion at the date of the Financial Position Statement can be measured reliably; and

- The costs incurred for the transaction and the costs to complete the service transaction can be measured reliably.

Interest Income

Interest income is recognized on an accrual basis (taking into account the effective yield of the asset), unless the collectability of such interest is in doubt.

Dividends

Dividends are recognized as revenue when the Company's legal right to receive payment as an investor is established.

14. Taxation

Current Corporate Income Tax

Current income tax assets and liabilities for the current and prior years are measured at the amount expected to be paid to (or recovered from) the taxation authorities based on tax rates and laws enacted by the end of the reporting period.

Current income tax is recognized in profit or loss, except when it relates to items recognized directly in equity, in which case the current income tax is also recognized directly in equity.

The Company may only offset current income tax assets and current income tax liabilities when it has a legally enforceable right to offset current income tax assets against current income tax liabilities, and when the Company intends to settle current income tax liabilities and current income tax assets on a net basis.

Deferred Corporate Income Tax

Deferred tax is provided using the liability method on temporary differences at the reporting date between the tax bases of assets and liabilities and their carrying amounts for financial statement purposes

Deferred tax liabilities are recognized for all taxable temporary differences, except:

- Where the deferred tax liability arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit (or loss);
- In respect of taxable temporary differences associated with investments in subsidiaries, branches, associates, and interests in joint ventures, where the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future;

Deferred tax assets are recognized for all deductible temporary differences, the carryforward of unused tax losses and unused tax credits, to the extent that it is probable that taxable profit will be available against which these deductible temporary differences, unused tax losses, and tax credits can be utilized, except:

- Where the deferred tax asset arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit (or loss);
- In respect of deductible temporary differences associated with investments in subsidiaries, branches, associates, and interests in joint ventures, deferred tax assets are only recognized to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilized.

The carrying amount of deferred Corporate Income Tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred Corporate Income Tax assets to be utilized. Previously unrecognized deferred Corporate Income Tax assets are reassessed at each reporting date and are recognized to the extent that it has become probable that future taxable profit will allow the deferred Corporate Income Tax assets asset to be recovered.

Deferred income tax assets and liabilities are measured at the tax rates that are expected to apply to the period when the asset is realized or the liability is settled, based on tax rates and tax laws that have been enacted or substantively enacted by the reporting date.

Deferred income tax is recognized in the income statement, except to the extent that it relates to items recognized directly in equity, in which case the deferred income tax is also recognized in equity

The Company offsets deferred income tax assets and deferred income tax liabilities only if it has a legally enforceable right to set off current income tax assets against current income tax liabilities and the deferred income tax assets and liabilities relate to income taxes levied by the same taxation authority on either:

- The same taxable entity; or
- Different taxable entities which intend either to settle current income tax liabilities and assets on a net basis, or to realize the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred income tax liabilities or assets are expected to be settled or recovered.

V. SUPPLEMENTARY NOTES TO THE ITEMS PRESENTED IN FINANCIAL STATEMENT**1. Cash and Cash Equivalents**

	30/06/2026	01/01/2026
Cash on hand	76,214,659	91,819,226
Cash in banks (demand deposits)	3,714,192,798	2,456,656,572
Cash equivalents	15,111,871,666	
Total	18,902,279,123	2,548,475,798

2. Financial investments**2.1 - Short-term financial investments**

	30/06/2026		01/01/2026	
Short-term held-to-maturity investments	Cost	Recoverable Amount	Cost	Recoverable Amount
Term deposits	157,388,098,624	157,388,098,624	79,793,194,868	79,793,194,868
Loans receivable	1,038,157,150,687	1,038,157,150,687	92,767,890,413	92,767,890,413
Total	1,195,545,249,311	1,195,545,249,311	172,561,085,281	172,561,085,281

2.2 - Long-term financial investments*a. Investments in associates and joint ventures*

	30/06/2026	01/01/2026
Vietnam Book Printing Joint Stock Company		
- Investment cost	4,322,500,000	4,322,500,000
- Provision for impairment	-	-
- Carrying amount (*)	4,322,500,000	4,322,500,000
Total	4,322,500,000	4,322,500,000

(*) The Company is unable to determine the recoverable amount of these investments as these shares are not yet listed or traded on the stock market.

b. Long-term held-to-maturity investments

	30/06/2026		01/01/2026	
	Cost	Recoverable Amount	Cost	Recoverable Amount
Long-term loans receivable (**)	-	-	1,008,000,000,000	1,008,000,000,000
Total	-	-	1,008,000,000,000	1,008,000,000,000

(**) These represent loans granted to various enterprises with a maturity of over one year, bearing an interest rate of 12% per annum.

VIETNAM BOOKS JOINT STOCK COMPANY

Address: No. 44 Trang Tien Street, Hoan Kiem Ward, Hanoi

B09-DN**3. Short-term receivables**

	30/06/2026	01/01/2026
3.1 - Short-term trade receivables		
Receivables from investment property leasing and services	2,334,066,665	1,754,066,665
Other trade receivables	529,441,420	1,256,640,137
<u>In which:</u>		
- <i>Short-term trade receivables from related parties</i>	1,676,176,415	1,932,947,952
- <i>Short-term trade receivables from other customers</i>	1,187,331,670	1,077,758,850
Total	2,863,508,085	3,010,706,802

3.2 - Short-term advances to suppliers

	30/06/2026	01/01/2026
Advances for business and production activities	6,856,255	6,856,255
Total	6,856,255	6,856,255

3.3 - Other short-term receivables

	30/06/2026	01/01/2026
Dividends receivable	503,125,045	503,125,045
Advance payments	35,141,200	
Others	4,668,901	35,904,457
<u>In which:</u>		
<i>Other short-term receivables from related parties</i>	507,793,946	511,093,946
<i>Other short-term receivables from other customers</i>	35,141,200	27,935,556
Total	542,935,146	539,029,502

4. Inventories

	30/06/2026		01/01/2026	
	Cost	Recoverable Amount	Cost	Recoverable Amount
Merchandise	10,608,562,973	7,942,554,437	12,505,308,246	9,839,299,710
Total	10,608,562,973	7,942,554,437	12,505,308,246	9,839,299,710

5. Other Current Assets

	30/06/2026	01/01/2026
Short-term prepaid expenses	586,668	-
Deductible Value Added Tax	-	253,375,772
Taxes and other amounts due to the State	15,837,146	-
Total	16,423,814	253,375,772

6. Long-term receivables

	30/06/2026	01/01/2026
<i>Other long-term receivables</i>		
Long-term deposits	-	135,000,000
Total	-	135,000,000

7. Fixed assets**7.1 - Tangible fixed assets**

Items	Buildings and structures	Motor vehicles	Office equipment	Total
Cost				
Opening balance	14,232,330,283	913,524,181	3,090,215,082	18,236,069,546
Closing balance	14,232,330,283	913,524,181	3,090,215,082	18,236,069,546
Accumulated Depreciation				-
Opening balance	11,304,260,925	913,524,181	3,090,215,082	15,308,000,188
Depreciation for the period	159,712,872			159,712,872
Closing balance	11,463,973,797	913,524,181	3,090,215,082	15,467,713,060
Net Book Value				-
Opening balance	2,928,069,358	-	-	2,928,069,358
Closing balance	2,768,356,486	-	-	2,768,356,486

7.2 – Intangible fixed assets

Cost	Computer software
Opening balance	231,467,000
Closing balance	231,467,000
Accumulated amortization	
Opening balance	231,467,000
Closing balance	231,467,000
Net book value	

8. Investment property

Items	Buildings	Motor vehicles	Office equipment	Total
Cost				
Opening balance	30,132,659,562	-	3,321,262,879	33,453,922,441
Closing balance	30,132,659,562	-	3,321,262,879	33,453,922,441
Accumulated Depreciation				
Opening balance	23,863,027,721	-	3,321,262,879	27,184,290,600
Depreciation for the period	341,979,918	-	-	341,979,918
Closing balance	24,205,007,639	-	3,321,262,879	27,526,270,518
Net book value				
Opening balance	6,269,631,841	-	-	6,269,631,841
Closing balance	5,927,651,923	-	-	5,927,651,923

9. Long-term assets in progress

Construction in progress	30/06/2026		01/01/2026	
	Cost	Recoverable Amount	Cost	Recoverable Amount
Site clearance	6,000,000,000	6,000,000,000	6,000,000,000	6,000,000,000
Total	6,000,000,000	6,000,000,000	6,000,000,000	6,000,000,000

10. Other Non-Current Assets

	30/06/2026	01/01/2026
Tools and supplies in use	156,692,288	152,013,358
Repair expenses	217,175,230	227,511,050
Other long-term deferred expenses	6,306,140	8,313,668
Total	380,173,658	387,838,076

11. Short-term Liabilities

11.1 – Short-term Trade Payables	30/06/2026		01/01/2026	
	Cost	Recoverable Amount	Cost	Recoverable Amount
Short-term trade payables	1,575,386,409	1,575,386,409	6,722,133,863	6,722,133,863
In which				
<i>Payables to related parties</i>	-	-	-	-
<i>Others</i>	1,575,386,409	1,575,386,409	6,722,133,863	6,722,133,863
Total	1,575,386,409	1,575,386,409	6,722,133,863	6,722,133,863

11.2 - Short-term Advances from Customers

	30/06/2026	01/01/2026
Advances from customers	606,825,441	79,587,365
Total	606,825,441	79,587,365

11.3 –Statutory Obligations

The status of tax obligations and other payables to the State Budget during the period is as follows

	30/06/2026	Amount Payable	Amount Paid	01/01/2026
Corporate Income Tax	10,821,339,922	10,821,339,922	21,004,456,544	21,004,456,544
Personal Income Tax	30,087,263	73,018,805	77,279,620	34,348,078
Value Added Tax payable	143,769,982	274,266,166	130,496,184	-
Foreign Contractor Tax	-	318,534,230	318,534,230	-
Other taxes and fees	-	50,328,491	50,328,491	-
Total	10,995,197,167	11,537,487,614	21,581,095,069	21,038,804,622

VIETNAM BOOKS JOINT STOCK COMPANY

Address: No. 44 Trang Tien Street, Hoan Kiem Ward, Hanoi

B09-DN

11.4 – Payables to employees	30/06/2026	01/01/2026
Payables to employees	-	708,223,528
Total	-	708,223,528
11.5 - Short-term Accrued Expenses	30/06/2026	01/01/2026
Accrued selling expenses	229,383,333	160,833,333
Other accrued expenses	774,079,596	
Total	1,003,462,929	160,833,333
11.6 - Short-term Unearned Revenue	30/06/2026	01/01/2026
Unearned revenue from office leasing services	1,466,214,503	1,445,119,620
Total	1,466,214,503	1,445,119,620
11.7 - Other Short-term Payables	30/06/2026	01/01/2026
Other payables	66,283,431	184,070,400
Deposits received for leasing purposes	1,027,600,000	625,600,000
Total	1,093,883,431	809,670,400

12. Non-current Liabilities

	30/06/2026	01/01/2026
Long-term deposits received for leasing purposes	100,000,000	468,000,000
Total	100,000,000	468,000,000

13. Owners' Equity*a - Statement of Changes in Equity*

	Owners' contributed capital	Share premium	Treasury shares	Undistributed earnings after tax	Total
Opening balance	679,099,600,000	71,821,151,584	(160,500,000)	434,609,244,080	1,185,369,495,664
Profit/loss for the current year	-	-	-	43,008,022,694	43,008,022,694
Closing balance	679,099,600,000	71,821,151,584	(160,500,000)	477,617,266,774	1,228,377,518,358

b - Details of Owners' Contributed Capital

	30/06/2026	01/01/2026
State shareholders' contributed capital	67,909,960,000	67,909,960,000
Contributed capital of Vingroup Joint Stock Company	443,642,740,000	443,642,740,000
Other shareholders' contributed capital	167,546,900,000	167,546,900,000
	679,099,600,000	679,099,600,000

VI. SUPPLEMENTARY NOTES TO THE ITEMS PRESENTED IN THE INCOME STATEMENT

1. Revenue from sales and rendering of services	Quarter II/ 2026	Quarter II/ 2025
Revenue from real estate leasing	3,124,512,960	3,813,600,467
Other revenue	6,022,976,785	3,664,601,694
Total	9,147,489,745	7,478,202,161
 2. Cost of goods sold	 Quarter II/ 2026	 Quarter II/ 2025
Cost of real estate leasing	740,810,367	1,514,472,897
Other costs	4,704,751,468	2,580,237,354
	5,445,561,835	4,094,710,251
 3. Financial income	 Quarter II/ 2026	 Quarter II/ 2025
Interest income from deposits and loans	32,854,018,757	31,401,543,004
Gains from foreign exchange differences	3,045,157	-
Total	32,857,063,914	31,401,543,004
 4. Selling Expenses	 Quarter II/ 2026	 Quarter II/ 2025
Labor costs	1,361,203,840	1,564,207,374
Tools and supplies expenses	7,163,028	8,987,742
Taxes, fees, charges, and internal office supplies	(2,753,250)	10,383,300
Outsourced service expenses	77,084,664	76,771,182
Other expenses in cash	21,365,400	29,501,250
Total	1,464,063,682	1,689,850,848
 5. General and Administrative Expenses	 Quarter II/ 2026	 Quarter II/ 2025
Management staff costs	1,041,244,458	1,136,757,541
Depreciation of fixed assets	79,856,436	79,856,436
Outsourced service expenses	5,360,685,291	3,992,074,066
Other expenses in cash	810,835,753	1,019,761,181
Total	7,292,621,938	6,228,449,224

VIETNAM BOOKS JOINT STOCK COMPANY

Address: No. 44 Trang Tien Street, Hoan Kiem Ward, Hanoi

B09-DN

6. Other Income	Quarter II/ 2026	Quarter II/ 2025
Other income	390,877,732	23,702,870
Total	390,877,732	23,702,870

7. Corporate Income Tax (CIT) Expenses	Quarter II/ 2026	Quarter II/ 2025
Current corporate income tax expenses based on taxable income of the current year	5,664,569,666	5,517,493,368
Total current corporate income tax expenses	5,664,569,666	5,517,493,368

8. Basic Earnings per Share

Basic earnings per share is calculated by dividing the profit or loss attributable to ordinary shareholders of the parent company by the weighted average number of ordinary shares outstanding during the period.

	Quarter II/ 2026	Quarter II/ 2025
Net profit after tax attributable to shareholders of the parent company	22,525,985,911	21,305,505,219
<i>Adjustments to increase or decrease accounting profit to determine the profit or loss attributable to ordinary shareholders</i>		
Profit or loss attributable to ordinary shareholders	22,525,985,911	21,305,505,219
Weighted average number of ordinary shares outstanding	67,909,960	67,909,960
Basic earnings per share	332	314

VII. OTHER INFORMATION**1. Transactions with Related Parties**

Significant transactions between the Company and its related parties during the period include:

Related Parties	Relationship	Nature of Transactions	For the 6-month financial period ended 30 June 2026	For the 6-month financial period ended 30 June 2025
Vietnam Book Printing Joint Stock Company	Associate	Revenue from property leasing	-	1,506,286,188
		Rental collected	-	1,149,057,048
		Book printing expenses	-	392,000,000
		Payment for book printing	-	423,360,000
Vinschool Joint Stock Company	Fellow subsidiary	Revenue from book sales	46,476,072	256,925,654
		Amount collected	239,068,537	98,986,500
Vinschool Joint Stock Company - Ho Chi Minh City Branch	Fellow subsidiary	Revenue from book sales	8,769,285	6,439,286
		Amount collected	44,471,250	-
Vinschool Joint Stock Company - Hai Phong Branch	Fellow subsidiary	Revenue from book sales	30,847,964	144,155,265
		Amount collected	63,024,000	13,718,300
Vinsmart Future Joint Stock Company	Fellow subsidiary	E-invoice operation expense	-	680,000

Terms and conditions of transactions with related parties

The Company renders services to related parties at prices negotiated and agreed upon under contracts.

The outstanding balances of trade receivables and trade payables with related parties as at 30 June 2026 are interest-free and will be settled in cash.

VIETNAM BOOKS JOINT STOCK COMPANY

Address: No. 44 Trang Tien Street, Hoan Kiem Ward, Hanoi

B09-DN

At the end of the accounting period, the balances of receivables and payables with related parties are as follows:

<i>Related Parties</i>	<i>Relationship</i>	<i>Nature of Transactions</i>	<i>As of 30 June 2026</i>	<i>As of 01 January 2026</i>
<i>Trade accounts receivable</i>				
Vietnam Book Printing Joint Stock Company	Associate	Receivables from property leasing	1,644,066,665	1,644,066,665
Vinschool Joint Stock Company	Fellow subsidiary	Receivables from book sales	-	190,593,787
Vinschool Joint Stock Company - Ho Chi Minh City Branch	Fellow subsidiary	Receivables from book sales	-	35,263,500
Vinschool Joint Stock Company - Hai Phong Branch	Fellow subsidiary	Receivables from book sales	32,109,750	63,024,000
			<u>1,676,176,415</u>	<u>1,932,947,952</u>
<i>Other short-term receivables</i>				
Vietnam Book Printing Joint Stock	Associate	Other receivables	507,793,946	511,093,946
			<u>507,793,946</u>	<u>511,093,946</u>

2. Commitments and Contingent Liabilities**Risks related to the Company's land lease contracts**

The Company is currently utilizing land lots and assets attached to land at 22A and 22B Hai Ba Trung, and 50A Hang Bai (located in Hanoi) for business operations and office leasing. As of the date of these financial statements, the aforementioned house and land lease contracts have expired, and the Company is in the process of renewing these contracts with the relevant State management authorities.

Additionally, the Company was assigned two land lots in Dong Anh District and Chua Ha Street, Hanoi, by the Ministry of Culture, Sports, and Tourism. According to the State's equitization policy, the Company continues to use these two land lots for its business and production activities. However, as of the date of these interim financial statements, the Company has not yet signed land lease contracts with the State management authorities for these two land lots.

3. Events after the Reporting Period

There have been no significant events occurring after the reporting period that would require adjustments to or disclosures in the Company's financial statements.



Nguyen Thi Minh
Preparer
20 July 2026



Dang Xuan Anh
Chief Accountant



Tran Le Phuong
General Director

