

INTERIM SEPARATE FINANCIAL STATEMENTS

TAN BINH CULTURE JOINT STOCK COMPANY

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



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REPORT OF THE BOARD OF MANAGEMENT

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

THE COMPANY

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

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

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND BOARD OF SUPERVISION

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

Board of Directors

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

Board of Management

Mr. Hoang Minh Anh Tu	Chief Executive Officer
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Board of Supervision:

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

LEGAL REPRESENTATIVE

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

AUDITORS

AASC Auditing Firm Company Limited has reviewed the Company's Interim Separate Financial Statements.

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

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

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

The Board of Management is responsible for ensuring that accounting records are kept to reflect the financial position of the Company, with reasonable accuracy at anytime and to ensure that the Separate Financial Statements comply with the current State's regulations. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Other commitments

We are committed to ensuring that our company has fully complied with all information disclosure obligations as required by current Vietnamese law.

On behalf of The Board of Management



Hoang Minh Anh Tu
Legal representative

Approval, 28 August 2026

No.: 280826.022/BCTC.KT2

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

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

We have reviewed the Interim Separate Financial Statements of Tan Binh Culture Joint Stock Company prepared on 28 August 2026, from page 06 to page 39 including: Interim Separate Statement of Financial Position as at 30 June 2026, Interim Separate Statement of Income, Interim Separate Statement of Cash Flows for the 6-month accounting period ending on the same date and Notes to the Interim Separate Financial Statements.

The Board of Management's responsibility

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

Auditor's responsibility

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

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

Auditor's Conclusion

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

AASC Auditing Firm Company Limited



Nguyen Tuan Anh

Audit Director

Certificate of registration to audit practice

No: 1369-2023-002-1

Hanoi, 28 August 2026

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MEMBER OF THE GLOBAL AUDITING AND ACCOUNTING NETWORK

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION*As at 30 June 2026*

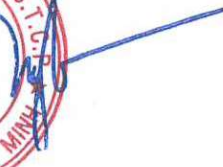
Code	ASSETS	Note	Ending balance VND	Beginning balance VND
100	A. CURRENT ASSETS		114,050,851,355	98,961,374,612
110	I. Cash and cash equivalents	3	4,426,231,071	2,953,808,795
111	1. Cash		3,426,231,071	2,953,808,795
112	2. Cash equivalents		1,000,000,000	-
120	II. Short-term investments	4	72,107,275,369	75,339,707,787
121	1. Trading securities		725,549,276	725,549,276
122	2. Allowance for diminution in value of trading securities		(72,757,285)	(107,552,575)
123	3. Short-term held to maturity investments		71,454,483,378	74,721,711,086
130	III. Short-term receivables		34,301,593,957	17,786,475,062
131	1. Short-term trade receivables	5	27,194,428,574	12,267,859,033
132	2. Short-term prepayments to suppliers	6	6,079,867,525	5,610,512,643
135	3. Other short-term receivables	7	1,248,594,203	129,399,731
136	4. Provision for short-term doubtful debts		(221,296,345)	(221,296,345)
140	IV. Inventories	9	2,677,670,789	2,821,017,640
141	1. Inventories		2,677,670,789	2,821,017,640
160	V. Other short-term assets		538,080,169	60,365,328
161	1. Short-term deferred expenses	14	300,165,556	60,365,328
162	2. Deductible VAT		209,341,847	-
163	3. Taxes and other receivables from the State budget	18	28,572,766	-
200	B. NON-CURRENT ASSETS		113,931,840,310	114,147,630,984
210	I. Long-term receivables		20,100,000	1,000,000
215	1. Other long-term receivables	7	20,100,000	1,000,000
220	II. Fixed assets		10,408,623,448	12,544,396,604
221	1. Tangible fixed assets	11	7,048,754,521	9,071,722,469
222	- Historical costs		46,077,869,498	46,077,869,498
223	- Accumulated depreciation		(39,029,114,977)	(37,006,147,029)
227	2. Intangible fixed assets	12	3,359,868,927	3,472,674,135
228	- Historical costs		7,072,637,997	7,072,637,997
229	- Accumulated amortization		(3,712,769,070)	(3,599,963,862)
240	III. Investment properties	13	23,385,914,703	23,749,678,431
241	- Historical costs		51,544,546,189	51,544,546,189
242	- Accumulated depreciation		(28,158,631,486)	(27,794,867,758)
250	IV. Long-term assets in progress	10	6,811,658,874	1,937,220,037
252	1. Construction in progress		6,811,658,874	1,937,220,037
260	V. Long-term investments	4	73,305,543,285	75,838,553,543
261	1. Investment in subsidiaries		45,000,000,000	45,000,000,000
262	2. Investments in joint ventures and associates		7,520,000,000	7,520,000,000
263	3. Equity investments in other entities		159,699,200	159,699,200
264	4. Provision for devaluation of long-term investments		(12,374,155,915)	(11,541,145,657)
265	5. Held to maturity investments		33,000,000,000	34,700,000,000
270	VI. Other long-term assets		-	76,782,369
271	1. Long-term deferred expenses	14	-	76,782,369
280	TOTAL ASSETS		227,982,691,665	213,109,005,596

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITIONAs at 30 June 2026
(continued)

Code	CAPITAL	Note	Ending balance VND	Beginning balance VND
300	C. LIABILITIES		29,407,269,238	16,126,410,789
310	I. Current liabilities		29,407,269,238	16,126,410,789
311	1. Short-term trade payables	15	17,735,068,063	2,794,539,306
312	2. Short-term prepayments from customers	16	1,056,766,000	1,568,365,000
313	3. Dividends and profits payable	17	71,871,230	71,871,230
314	4. Taxes and other payables to State budget	18	202,322,070	353,528,087
315	5. Payables to employees		983,109,172	1,593,190,190
320	6. Other short-term payments	19	8,657,763,928	9,044,548,201
323	7. Bonus and welfare fund		700,368,775	700,368,775
400	D. OWNER'S EQUITY	20	198,575,422,427	196,982,594,807
411	1. Contributed capital		61,725,230,000	61,725,230,000
411a	Ordinary shares with voting rights		61,725,230,000	61,725,230,000
412	2. Capital surplus		137,662,054,443	137,662,054,443
414	3. Other capital		2,140,945,047	2,140,945,047
415	4. Treasury shares		(11,666,581,607)	(11,666,581,607)
418	5. Development and investment funds		2,243,857,861	2,243,857,861
420	6. Retained earnings		6,469,916,683	4,877,089,063
420a	Retained earnings accumulated to previous year		4,877,089,063	3,496,376,560
420b	Retained earnings of the current period		1,592,827,620	1,380,712,503
440	TOTAL CAPITAL		227,982,691,665	213,109,005,596


 Nguyen Thi Ngoc Duyen
Preparer


 Nguyen Thi Ngoc Duyen
Chief Accountant


 Hoang Minh Anh Tu
Legal representative

Approval, 28 August 2026

INTERIM SEPARATE STATEMENT OF INCOME*For the period from 01/01/2026 to 30/06/2026*

Code	ITEM	Note	This period VND	Previous period VND
01	1. Revenue from sales of goods and rendering of services	22	44,039,397,584	49,408,922,618
02	2. Revenue deductions	23	49,070,200	-
10	3. Net revenue from sales of goods and rendering of services		43,990,327,384	49,408,922,618
11	4. Cost of goods sold and services rendered	24	36,668,882,619	43,820,794,091
20	5. Gross profit from sales of goods and rendering of services		7,321,444,765	5,588,128,527
21	6. Gain/(Loss) on disposal of investment property		-	-
22	7. Financial income	25	3,386,155,686	2,042,960,021
23	8. Financial expenses	26	943,131,486	(245,595,592)
24	<i>In which: Borrowing costs</i>		32,132,661	75,989,335
25	9. Selling expenses	27	830,815,376	806,298,074
26	10. General and administrative expenses	28	6,920,488,756	6,778,192,276
30	11. Net profit from operating activities		2,013,164,833	292,193,790
31	12. Other income		26	10,527,704
32	13. Other expenses	29	17,137,911	54,889,995
40	14. Other profit		(17,137,885)	(44,362,291)
50	15. Total net profit before tax		1,996,026,948	247,831,499
51	16. Current corporate income tax expense	30	403,199,328	-
52	17. Deferred corporate income tax expense		-	-
60	18. Profit after corporate income tax		<u>1,592,827,620</u>	<u>247,831,499</u>


Nguyen Thi Ngoc Duyen
Preparer


Nguyen Thi Ngoc Duyen
Chief Accountant


Hoang Minh Anh Tu
Legal representative

Approval, 28 August 2026

INTERIM SEPARATE STATEMENT OF CASH FLOWS*For the period from 01/01/2026 to 30/06/2026**(Indirect method)*

Code	ITEM	Note	This period	Previous period
			VND	VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	1. Profit before tax		1,996,026,948	247,831,499
	2. Adjustments for			
02	- Depreciation and amortization of fixed assets and investment properties		2,499,536,884	2,556,857,357
03	- Provisions		798,214,968	(402,806,934)
05	- Gains/losses from investment and financial activities		(3,386,155,686)	(1,994,374,159)
06	- Interest expense		32,132,661	75,989,335
08	3. Operating profit before changes in working capital		1,939,755,775	483,497,098
09	- Increase/decrease in receivables		(15,625,619,716)	13,701,458,200
10	- Increase/decrease in inventories		143,346,851	3,151,992,127
11	- Increase/decrease in payables (excluding interest payable/ corporate income tax payable)		13,397,653,606	(15,206,569,030)
12	- Increase and decrease deferred expenses		(163,017,859)	135,027,732
14	- Borrowing costs paid		(32,132,661)	(75,989,335)
15	- Corporate income tax paid		(519,994,485)	(161,637,990)
20	Net cash flows from operating activities		(860,008,489)	2,027,778,802
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Purchase or construction of fixed assets and other long-term assets		(4,874,438,837)	(1,283,337,000)
22	2. Proceeds from disposals of fixed assets and other long-term assets		-	23,636,364
23	3. Loans and purchase of debt instruments from other entities		(5,800,000,000)	(6,350,415,373)
24	4. Collection of loans and resale of debt instrument of other entities		11,600,000,000	9,110,000,000
27	5. Interest and dividend received		1,406,869,602	1,591,760,021
30	Net cash flows from investing activities		2,332,430,765	3,091,644,012
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
33	1. Proceeds from borrowings		2,117,808,072	3,157,523,380
34	2. Repayment of principal		(2,117,808,072)	(6,175,643,380)
40	Net cash flows from financing activities		-	(3,018,120,000)
50	Net cash flows in the period		1,472,422,276	2,101,302,814

INTERIM SEPARATE STATEMENT OF CASH FLOWS*For the period from 01/01/2026 to 30/06/2026**(Indirect method)*

Code ITEM	Note	This period	Previous period
		VND	VND
60 Cash and cash equivalents at beginning of the year		2,953,808,795	3,660,347,098
61 Effect of exchange rate fluctuations		-	-
70 Cash and cash equivalents at end of the period	3	<u>4,426,231,071</u>	<u>5,761,649,912</u>



Nguyen Thi Ngoc Duyen
 Preparer



Nguyen Thi Ngoc Duyen
 Chief Accountant



Hoàng Minh Anh Tu
 Legal representative

Approval, 28 August 2026

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS*For the period from 01/01/2026 to 30/06/2026***1 . GENERAL INFORMATION****1.1 . Form of ownership**

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

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

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

The number of employees of the Company as at 30 June 2026 is 54 (as at 01 January 2026: 60).

1.2 . Business field

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

1.3 . Business activities

Main business activities of the Company include:

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

1.4 . Corporate structure

The Company's member entities are as follows:		
	Address	Main business activities
Alta General Printing Enterprise	Ho Chi Minh City	Printing
Alta Multimedia Printing Enterprise	Ho Chi Minh City	Printing and film production
Entertainment Center, Cinemax Theater	Ho Chi Minh City	Entertainment center, 3D-4D cinema

Information of subsidiaries, Associates and Joint ventures of the Company is provided in Note No 4.

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY**2.1 . Accounting period and accounting currency**

Annual accounting period commences from 01 January and ends as at 31 December.

The Company maintains its accounting records in Vietnam Dong (VND).

2.2 . Standards and Applicable Accounting Policies*Applicable Accounting Policies*

The Company applies the Corporate Accounting Regime issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance.

Declaration of compliance with Accounting Standards and Accounting System

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

2.3 . Changes in accounting policies and disclosures

On 27/10/2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC guiding the corporate accounting regime to replace Circular No. 200/2014/TT-BTC dated 22/12/2014 of the Ministry of Finance and Circular No. 53/2016/TT-BTC dated 21/03/2016 of the Ministry of Finance on amendments and supplements to a number of articles of Circular No. 200/2014/TT-BTC, effective for the fiscal year starting on or after January 01, 2026.

The Company has applied non-retrospectively the provisions of Circular No. 99/2025/TT-BTC from January 1, 2026. The Circular also represents changes in the presentation of some items in the financial statements. Comparative figures are reclassified to match the presentation of the current period. Details of the reclassification of comparative figures are set out in Note 35 of this separate financial statement.

2.4 . Basis for preparation of Separate Financial Statements

Separate Financial Statements are presented based on historical cost principle.

The Separate Financial Statements of the Company are prepared based on summarization of the financial statements of the independent accounting entities and the head office of the Company;

Users of these Separate Financial Statements should read the Separate Financial Statements in conjunction with the Consolidated Financial Statements of the Company and its Subsidiaries for the accounting period from 01/01/2026 to 30/06/2026 to obtain sufficient information on the financial position, business results and cash flows of the whole Company.

2.5 . Accounting estimates

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

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

- Allowance for doubtful debts;
- Estimated allocation of deferred expenses;
- Estimated useful life of fixed assets;
- Classification and provision of financial investments;
- Estimated income tax.

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

2.6 . Financial Instruments*Initial recognition*

Financial assets

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

Financial liabilities

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

Subsequent measurement after initial recognition

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

2.7 . Foreign currency transactions

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

Actual exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of the Separate Financial Statements is determined under the following principles:

- For monetary items denominated in foreign currencies, applying the average transfer exchange rate of the commercial bank where the Company regularly conducts transaction;
- For demand deposits in foreign currencies, applying the average transfer exchange rate of the commercial bank where the Company opens its foreign currency accounts;
- For part or all of the value of receivables of foreign currency origin for which a provision for doubtful debts has been set aside, no revaluation shall be carried out.

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

2.8 . Cash and cash equivalents

Cash comprises cash on hand, demand deposits.

Cash equivalents are short-term investments with the maturity of not over than 3 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

2.9 . Financial investments

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

Investments held to maturity comprise: Term deposits, valuable papers (including treasury bills, promissory notes and certificates of deposit), bonds, preference shares classified as liabilities, loans and other investments held to maturity or of a similar nature, which are held to maturity for the purpose of earning periodic interest, excluding derivative instruments.

Investments in subsidiaries, joint ventures or associates are initially recognized at original cost. After initial recognition, the value of these investments is measured at original cost less provision for devaluation of investments.

Investments in other entities include: investments in equity instruments of other entities in which the investor does not have control, joint control, or significant influence over the investee. The initial book value of these investments is determined at cost. After initial recognition, the value of these investments is determined at cost less any provision for impairment of the investment.

For dividends received in the form of shares, only the number of shares received is recorded without any increase in the investment value and financial income.

Provision for devaluation of investments is made at the end of the period as follows:

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

2.10 . Receivables

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

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

2.11 . Inventories

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

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

The cost of inventory is calculated using weighted average method.

Method for valuation of work in process at the end of the period: Work in progress is accumulated by each unfinished project for which revenue has not yet been recognised, corresponding to the volume of work remaining in progress at the end of the period.

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

2.12 . Fixed assets

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

Subsequent measurement after initial recognition

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

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

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

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

2.13 . Construction in progress

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

2.14 . Operating lease

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

2.15 . Deferred expenses

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

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

Types of deferred expenses include:

- Deferred land expenses include prepaid land lease fees, including those related to leased land for which the Company has received land use right certificates but which do not qualify for recognition as intangible fixed assets under current regulations. These costs are recognized in the Income Statement separately using the straight-line method based on the term of the land lease contract.
- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than 30 million dongs and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from 6 months to 2 years.

2.16 . Payables

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

2.17 . Dividend and profit payables

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

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

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

2.18 . Borrowings

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

2.19 . Borrowing costs

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

2.20 . Owner's equity

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

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

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

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

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

Dividends to be paid to shareholders are recognised as a payable in Statement of Financial position after the announcement of dividend payment from the Board of Directors and announcement of cut-off date for dividend payment of Vietnam Securities Depository and Clearing Corporation.

2.21 . Revenue

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

Revenue from sale of goods

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

Revenue from rendering of services:

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

Financial income

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

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

Dividend income shall be recognised when the Company's right to receive dividend is established.

2.22 . Cost of goods sold and services rendered

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

2.23 . Financial expenses

Items recorded into financial expenses comprise:

- Borrowing costs;
- Provision for diminution in value of trading securities price; provision for losses from investment in other entities, losses from sale of foreign currency, exchange loss, etc.

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

2.24 . Selling expenses, general and administrative expenses

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

General and administrative expenses reflect the actual costs incurred in the overall management of the Company.

2.25 . Corporate income tax**a) Current corporate income tax expenses**

Current corporate income tax expense is determined based on taxable income for the period and the corporate income tax rate applicable in the current accounting period.

b) Current corporate income tax rate

For the six-month accounting period ended 30 June 2026, the Company applies the corporate income tax rate of 20% for the operating activities which has taxable income.

2.26 . Earnings per share

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

2.27 . Related Parties

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

- Organizations, directly or indirectly through one or more intermediaries, having control over the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel, the close family members of these individuals;
- Organizations that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.
- Other organizations and individuals identified as related parties in accordance with prevailing laws and regulations.

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

2.28 . Segment information

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

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

3 . CASH AND CASH EQUIVALENTS

	Ending balance	Beginning balance
	VND	VND
Cash on hand	108,831,511	37,793,902
Demand deposits	3,317,399,560	2,916,014,893
Cash equivalents	1,000,000,000	-
	4,426,231,071	2,953,808,795

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

	Term	Interest Rate	Currency	Value
				VND
Demand deposits				
- Joint Stock Commercial Bank for Foreign Trade of Vietnam			VND	2,926,824,154
			USD	14,280,002
- Other banks			VND	376,295,404
				3,317,399,560
Cash equivalents				
- Asia Commercial Joint Stock Bank	3 months	5.20%	VND	1,000,000,000
				1,000,000,000

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4 . FINANCIAL INVESTMENTS

a) Held to maturity investments

	Ending balance		Opening balance	
	Original cost	Recoverable Value	Allowance	
	VND	VND	VND	VND
a1) Short - term				
- Term deposits	62,454,483,378	62,454,483,378	-	62,671,711,086
- Loans	9,000,000,000	9,000,000,000	-	12,050,000,000
a2) Long - term				
- Loans	33,000,000,000	30,700,000,000	-	34,700,000,000
	104,454,483,378	102,154,483,378	-	109,421,711,086

Details of held to maturity investments as at 30 June 2026 are as follows:

Term deposits:

	Currency	Term	Interest Rate	Value
Asia Commercial Joint Stock Bank	VND	From 6 months to 7 months	From 5.1% to 8.2%	VND 19,900,000,000
Ho Chi Minh City Development Joint Stock Commercial Bank	VND	6 months	From 7.7% to 8.0%	24,796,380,664
Vietnam Thuong Tin Commercial Joint Stock Bank	VND	6 months	5.40%	12,558,102,714
Joint Stock Commercial Bank for Foreign Trade of Vietnam	VND	6 months	2.80%	5,200,000,000

Total

62,454,483,378

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4 . FINANCIAL INVESTMENTS

Detailed information on short-term loan:

No	Lender	Contract No	Total Loan Amount (VND)	Interest rate	Loan term	Principal outstanding as at 30/06/2026 (VND)	Loan purpose	Guaranteed method
Related parties								
1	Au Lac Technology Applications And Media Company Limited	01/06/HDCVV-2024	4,000,000,000	3%/year	Until 07/06/2027	4,000,000,000	Supplement capital for business activities	Unsecured loans
2		01/08/HDCVV-2024	2,000,000,000	3%/year	Until 19/08/2026	2,000,000,000	Supplement capital for business activities	Unsecured loans
3		01/09/HDCVV-2024	2,000,000,000	3%/year	Until 10/09/2026	2,000,000,000	Supplement capital for business activities	Unsecured loans
4		01/10/HDCVV-2024	1,000,000,000	3%/year	Until 10/10/2026	1,000,000,000	Supplement capital for business activities	Unsecured loans
Total						9,000,000,000		

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4 . FINANCIAL INVESTMENTS (COUTINUE)
Detailed information on long-term loan:

No	Lender	Contract No	Total Loan Amount (VND)	Interest rate	Loan term	Principal outstanding as at 30/06/2026 (VND)	Loan purpose	Guaranteed method
	Related parties							
1	Au Lac Technology Applications And Media Company Limited	01/07/HDCVV-2024	10,000,000,000	3%/year	Until 16/07/2027	10,000,000,000	Supplement capital for business activities	Unsecured loans
2		01/03/HDCVV-2025	700,000,000	3%/year	Until 14/03/2028	700,000,000	Supplement capital for business activities	Unsecured loans
3		01/05/HDCVV-2024 and PLHD 01/2026	3,000,000,000	3%/year	Until 09/05/2028	700,000,000	Supplement capital for business activities	Unsecured loans
1	Au Lac Plastic Technology Engineering Applications Company Limited	01/05/2023 HDCVV and PLHD 01/2026	3,500,000,000	3.5%/year	Until 24/05/2028	1,600,000,000	Supplement capital for business activities	Unsecured loans
2		01/06/HDCVV-2025	2,500,000,000	3%/year	Until 27/06/2028	2,500,000,000	Supplement capital for business activities	Unsecured loans
3		01/07/HDCVV-2025	3,000,000,000	3%/year	Until 03/07/2028	3,000,000,000	Supplement capital for business activities	Unsecured loans
4		02/07/HDCVV-2025	3,000,000,000	3%/year	Until 19/07/2028	3,000,000,000	Supplement capital for business activities	Unsecured loans
5		01/08/HDCVV-2025	2,000,000,000	3%/year	Until 08/08/2028	2,000,000,000	Supplement capital for business activities	Unsecured loans
6		02/08/HDCVV-2025	5,000,000,000	3%/year	Until 18/08/2028	5,000,000,000	Supplement capital for business activities	Unsecured loans
7		03/08/HDCVV-2025	1,500,000,000	3%/year	Until 29/08/2028	1,500,000,000	Supplement capital for business activities	Unsecured loans
8		01/09/HDCVV-2025	3,000,000,000	3%/year	Until 18/09/2028	3,000,000,000	Supplement capital for business activities	Unsecured loans
Total						33,000,000,000		

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

The fair value of trading securities are closing price listed on HNX, HOSE on 31 December 2025 and 30 June 2026.

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c) Investments in equity of other entities

	Ending balance			Opening balance		
	Original cost	Recoverable value	Allowance	Original cost	Recoverable value	Allowance
	VND	VND	VND	VND	VND	VND
Investments in subsidiaries						
- Au Lac Plastic Technology Engineering Applications Company Limited	45,000,000,000	32,625,844,085	(12,374,155,915)	45,000,000,000	33,458,854,343	(11,541,145,657)
- Au Lac Technology Applications And Media Company Limited	20,000,000,000	20,000,000,000	-	20,000,000,000	20,000,000,000	-
- Au Lac Software Development Company Limited	20,000,000,000	11,192,421,361	(8,807,578,639)	20,000,000,000	10,572,144,477	(9,427,855,523)
Investments in joint ventures						
- Au Lac Trading Advertising Printing Joint Stock Company	5,000,000,000	1,433,422,724	(3,566,577,276)	5,000,000,000	2,886,709,866	(2,113,290,134)
- Au Lac Trading Advertising Printing Joint Stock Company	7,520,000,000	7,520,000,000	-	7,520,000,000	7,520,000,000	-
- Au Lac Trading Advertising Printing Joint Stock Company	7,520,000,000	7,520,000,000	-	7,520,000,000	7,520,000,000	-
Investments in other entities						
- Dong Nai Pharmaceutical Joint Stock Company - DPP (11,052 shares) ⁽¹⁾	159,699,200	352,378,000	-	159,699,200	368,956,000	-
- Le Hoa Corporation (5,450 shares) ⁽²⁾	100,199,200	292,878,000	-	100,199,200	309,456,000	-
	59,500,000	59,500,000	-	59,500,000	59,500,000	-
	<u>52,679,699,200</u>	<u>40,498,222,085</u>	<u>(12,374,155,915)</u>	<u>52,679,699,200</u>	<u>41,347,810,343</u>	<u>(11,541,145,657)</u>

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

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

Detailed information about financial investments:

Name of financial investments	Place of establishment and operation	Rate of interest	Rate of voting rights	Principal activities
<i>Name of subsidiaries</i>				
- Au Lac Plastic Technology Engineering Applications Company Limited	Ho Chi Minh City	100.00%	100.00%	Manufacturing and Services
- Au Lac Technology Applications And Media Company Limited	Ho Chi Minh City	100.00%	100.00%	Technology and Communication
- Au Lac Software Development Company Limited	Ho Chi Minh City	100.00%	100.00%	Information Technology
<i>Name of joint venture and associates</i>				
- Au Lac Trading Advertising Printing Joint Stock Company	Ho Chi Minh City	37.60%	37.60%	Printing and Advertising

5 . SHORT-TERM TRADE RECEIVABLES

	Ending balance		Beginning balance	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Related parties	16,032,156,487	-	9,650,834,488	-
Au Lac Technology Applications and Media Company Limited	2,704,986,335	-	2,129,980,486	-
Au Lac Plastic Technology Engineering Applications Company Limited	13,327,170,152	-	7,520,854,002	-
Others	11,162,272,087	(221,296,345)	2,617,024,545	(221,296,345)
MM Mega Market (Vietnam) Company Limited	3,518,540,942	-	1,200,251,858	-
Hai Ha Packaging Joint Stock Company	-	-	7,854,662	-
Quang Trung Software City Development Company Limited	6,293,160,000	-	504,387,000	-
Other customers	1,350,571,145	(221,296,345)	904,531,025	(221,296,345)
	27,194,428,574	(221,296,345)	12,267,859,033	(221,296,345)

6 . SHORT-TERM PREPAYMENTS TO SUPPLIERS

	Ending balance		Beginning balance	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Others	6,079,867,525	-	5,610,512,643	-
Nova Homes Trading Joint Stock Company	2,733,483,048	-	2,733,483,048	-
Novareal Joint Stock Company	2,612,265,248	-	2,612,265,248	-
Others	734,119,229	-	264,764,347	-
	6,079,867,525	-	5,610,512,643	-

7 . OTHER RECEIVABLES

	Ending balance		Beginning balance	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
a) Short-term				
Mortgages	36,637,436	-	36,637,436	-
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Tan Binh Branch	36,637,436	-	36,637,436	-
Receivables from interest of deposit, loan	1,146,513,792	-	-	-
Others	65,442,975	-	92,762,295	-
	1,248,594,203	-	129,399,731	-
b) Long-term				
Mortgages	11,000,000	-	1,000,000	-
Others	9,100,000	-	-	-
	20,100,000	-	1,000,000	-

8 . DOUBTFUL DEBTS

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

9 . INVENTORIES

	Ending balance		Beginning balance	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Raw material	178,286,518	-	51,962,031	-
Tools, supplies	-	-	107,521,195	-
Work in process	2,107,035,888	-	666,428,810	-
Goods	392,348,383	-	1,995,105,604	-
	2,677,670,789	-	2,821,017,640	-

10 . LONG-TERM ASSET IN PROGRESS

	Ending balance		Beginning balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
	VND	VND	VND	VND
Purchase	225,624,000	225,624,000	225,624,000	225,624,000
Fast Business	225,624,000	225,624,000	225,624,000	225,624,000
Software				
Design Costs				
Construction in progress	6,586,034,874	6,586,034,874	1,711,596,037	1,711,596,037
Fire Protection System				
Installation Project for Solar Power System	895,910,852	895,910,852	895,910,852	895,910,852
Fire Protection System				
Installation Project at 91B Phan Van Hai	5,690,124,022	5,690,124,022	815,685,185	815,685,185
	6,811,658,874	6,811,658,874	1,937,220,037	1,937,220,037

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11 . TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Vehicles, transportation equipment	Management equipment	Total
	VND	VND	VND	VND	VND
Historical cost					
Beginning balance	35,947,028,806	3,871,250,472	3,836,446,945	2,423,143,275	46,077,869,498
Ending balance of the period	35,947,028,806	3,871,250,472	3,836,446,945	2,423,143,275	46,077,869,498
Accumulated depreciation					
Beginning balance	29,496,505,964	3,037,905,129	2,880,859,325	1,590,876,611	37,006,147,029
- Depreciation for the period	1,388,081,883	216,110,527	210,708,870	208,066,668	2,022,967,948
Ending balance of the period	30,884,587,847	3,254,015,656	3,091,568,195	1,798,943,279	39,029,114,977
Net carrying amount					
Beginning balance	6,450,522,842	833,345,343	955,587,620	832,266,664	9,071,722,469
Ending balance	5,062,440,959	617,234,816	744,878,750	624,199,996	7,048,754,521

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

Assets name	Usage status at the end of the period	Historical cost	Accumulated depreciation	Net carrying amount
		VND	VND	VND
ALTA Factory	In use	12,789,223,939	11,280,024,356	1,509,199,583
Solar Power System (Installed by Sao Nam)	In use	12,124,880,001	9,382,347,650	2,742,532,351
Other Tangible Fixed Assets	In use	21,163,765,558	18,366,742,971	2,797,022,587
Total		46,077,869,498	39,029,114,977	7,048,754,521

- Cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND 12,371,909,614

12 . INTANGIBLE FIXED ASSETS

	Land use rights VND	Computer software VND	Total VND
Historical cost			
Beginning balance	6,237,885,093	834,752,904	7,072,637,997
Ending balance of the period	<u>6,237,885,093</u>	<u>834,752,904</u>	<u>7,072,637,997</u>
Accumulated amortization			
Beginning balance	3,025,560,958	574,402,904	3,599,963,862
- Amortization for the year	74,705,208	38,100,000	112,805,208
Ending balance of the period	<u>3,100,266,166</u>	<u>612,502,904</u>	<u>3,712,769,070</u>
Net carrying amount			
Beginning balance	3,212,324,135	260,350,000	3,472,674,135
Ending balance	<u>3,137,618,927</u>	<u>222,250,000</u>	<u>3,359,868,927</u>

In which:

- Cost of fully amortized intangible fixed assets but still in use at the end of the period: VND 453,752,904

13 . INVESTMENT PROPERTIES**Investment properties held for lease**

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

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

Revenue from investment property leasing activities during the period is presented in Note 22 – Revenue from Sales of Goods and Rendering of Services, and the future rental income expected from lease agreements is disclosed in Note 21 – Off Statement of Financial position items and operating lease commitment.

14 . DEFERRED EXPENSES

	Ending balance VND	Beginning balance VND
a) Short-term		
Dispatched tools and supplies	300,165,556	60,365,328
	<u>300,165,556</u>	<u>60,365,328</u>
b) Long-term		
Repair expenses of assets pending allocation	-	76,782,369
	<u>-</u>	<u>76,782,369</u>

15 . SHORT-TERM TRADE PAYABLES

	<u>Ending balance</u>	<u>Beginning balance</u>
	VND	VND
<i>Related parties</i>	13,607,144,656	2,300,540,695
Au Lac Plastic Technology Engineering Applications Company Limited	7,985,516,734	726,565,032
Au Lac Technology Applications and Media Company Limited	4,594,502,232	570,849,973
Au Lac Software Development Company Limited	1,027,125,690	1,003,125,690
<i>Others</i>	4,127,923,407	493,998,611
Nhat Tin Nam Investment and Development Joint Stock Company	919,468,800	-
Others	3,208,454,607	493,998,611
	<u>17,735,068,063</u>	<u>2,794,539,306</u>

16 . PREPAYMENTS FROM CUSTOMERS

	<u>Ending balance</u>	<u>Beginning balance</u>
	VND	VND
<i>Others</i>		
Office of the People's Council and People's Committee of Tan Hoa Ward	1,023,150,000	-
Saigoncomm Corporation	-	1,533,249,000
Others	33,616,000	35,116,000
	<u>1,056,766,000</u>	<u>1,568,365,000</u>

17 . DIVIDENDS AND PROFITS PAYABLE

	<u>Ending balance</u>	<u>Beginning balance</u>
	VND	VND
Dividends and profits payable	71,871,230	71,871,230
	<u>71,871,230</u>	<u>71,871,230</u>

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

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18 . TAX AND OTHER PAYABLES TO THE STATE BUDGET

	Receivable at the opening year	Payable at the opening year	Payable arise in the period	Amount paid in the period	Receivable at the closing period	Payable at the closing period
	VND	VND	VND	VND	VND	VND
Value added tax	-	38,842,432	975,117,885	1,042,533,083	28,572,766	-
Export, import duties	-	-	78,264,235	78,264,235	-	-
Corporate income tax	-	307,132,413	403,199,328	519,994,485	-	190,337,256
Personal income tax	-	7,553,242	191,347,931	187,582,061	-	11,319,112
Land tax and land rental	-	-	32,078,677	32,078,677	-	-
Other taxes	-	-	3,274,396	2,608,694	-	665,702
Fees, charges and other payables	-	-	8,453,798	8,453,798	-	-
	-	353,528,087	1,691,736,250	1,871,515,033	28,572,766	202,322,070

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

19 . SHORT-TERM OTHER PAYABLES

	Ending balance	Beginning balance
	VND	VND
- Trade union fee	17,199,620	30,585,800
- Short-term deposits, collateral received	7,197,606,872	7,317,182,872
- <i>Hoang Hai Trading Services Joint Stock Company</i>	5,400,000,000	5,400,000,000
- <i>Lucassen Precision Asia Company Limited</i>	685,479,960	685,479,960
- <i>Others</i>	1,112,126,912	1,231,702,912
- Executive Bonus	419,315,454	420,915,454
- Fund Payable to Employees	1,016,597,442	1,016,597,442
- Others	7,044,540	259,266,633
	8,657,763,928	9,044,548,201

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20 . OWNER'S EQUITY

a) Changes in owner's equity

	Contributed capital	Capital Surplus	Other capital	Treasury shares	Development and investment funds	Retained earnings	Total
	VND	VND	VND	VND	VND	VND	VND
Beginning balance of previous period	61,725,230,000	137,662,054,443	2,140,945,047	(11,666,581,607)	2,243,857,861	6,938,401,960	199,043,907,704
Profit/loss for previous period	-	-	-	-	-	247,831,499	247,831,499
Ending balance of previous period	61,725,230,000	137,662,054,443	2,140,945,047	(11,666,581,607)	2,243,857,861	7,186,233,459	199,291,739,203
Beginning balance of current period	61,725,230,000	137,662,054,443	2,140,945,047	(11,666,581,607)	2,243,857,861	4,877,089,063	196,982,594,807
Profit/loss for current period	-	-	-	-	-	1,592,827,620	1,592,827,620
Ending balance of this period	61,725,230,000	137,662,054,443	2,140,945,047	(11,666,581,607)	2,243,857,861	6,469,916,683	198,575,422,427

b) Details of Contributed capital

	Ending balance	Rate	Beginning balance	Rate
	VND	(%)	VND	VND
ACB Real Estate Joint Stock Company	10,512,440,000	17.03%	10,512,440,000	17.03%
Liksin Industry - Printing - Packing Corporation	7,602,110,000	12.32%	7,602,110,000	12.32%
Mr. Hoang Van Dieu	5,820,000,000	9.43%	5,820,000,000	9.43%
Mr. Hoang Minh Anh Tu	5,605,950,000	9.08%	5,605,950,000	9.08%
Mrs. Lai Thi Hong Diep	3,558,630,000	5.77%	3,558,630,000	5.77%
Mr. La The Nhan	2,955,500,000	4.79%	2,955,500,000	4.79%
Other shareholders	21,312,460,000	34.53%	21,312,460,000	34.53%
Treasury shares	4,358,140,000	7.06%	4,358,140,000	7.06%
	61,725,230,000	100%	61,725,230,000	100%

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

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Owner's contributed capital	61,725,230,000	61,725,230,000
- At the beginning of period	<u>61,725,230,000</u>	<u>61,725,230,000</u>
- At the ending of period	<u>61,725,230,000</u>	<u>61,725,230,000</u>

d) Share

	<u>Ending balance</u>	<u>Beginning balance</u>
Quantity of Authorized issuing shares	6,172,523	6,172,523
Quantity of issued shares	6,172,523	6,172,523
- Common shares	<u>6,172,523</u>	<u>6,172,523</u>
Quantity of shares repurchased	435,814	435,814
- Common shares	<u>435,814</u>	<u>435,814</u>
Quantity of outstanding shares in circulation	5,736,709	5,736,709
- Common shares	<u>5,736,709</u>	<u>5,736,709</u>
Par value per share (VND)	10,000	10,000

e) Company's funds

	<u>Ending balance</u>	<u>Beginning balance</u>
	VND	VND
Investment and development fund	2,243,857,861	2,243,857,861
	<u>2,243,857,861</u>	<u>2,243,857,861</u>

OFF STATEMENT OF FINANCIAL POSITION ITEMS AND OPERATING LEASE**21 . COMMITMENT****a) Operating asset for leasing**

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

	<u>Ending balance</u>	<u>Beginning balance</u>
	VND	VND
- Under 1 year	16,072,147,026	15,687,959,454
	<u>16,072,147,026</u>	<u>15,687,959,454</u>

b) Operating leased assets

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

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

c) Foreign currencies

	Ending balance	Beginning balance
- USD	648.69	655.29

22 . TOTAL REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	This period	Previous period
	VND	VND
Revenue from sale of goods	14,875,938,517	29,704,535,586
Revenue from rental services	8,357,223,617	9,616,329,703
Revenue from other services	20,806,235,450	10,088,057,329
	44,039,397,584	49,408,922,618

23 . REVENUE DEDUCTIONS

	This period	Previous period
	VND	VND
Sales returns	49,070,200	-
	49,070,200	-

24 . COSTS OF GOODS SOLD

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Costs of finished goods sold	15,048,976,690	29,177,098,880
Cost of rental services rendered	3,809,597,798	7,157,581,926
Cost of other services	17,810,308,131	7,486,113,285
	<u>36,668,882,619</u>	<u>43,820,794,091</u>

25 . FINANCIAL INCOME

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Interest income, interest from loans	3,369,167,586	1,548,622,005
Dividends or profits received	16,988,100	494,338,016
	<u>3,386,155,686</u>	<u>2,042,960,021</u>

26 . FINANCIAL EXPENSES

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Borrowing costs	32,132,661	75,989,335
Payment discounts to be paid	102,652,310	81,222,007
Loss on exchange difference in the period	10,131,547	-
Provision for diminution in value of trading securities and impairment loss from investment	798,214,968	(402,806,934)
	<u>943,131,486</u>	<u>(245,595,592)</u>

27 . SELLING EXPENSES

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Expenses of outsourcing services	830,815,376	697,762,101
Other expenses in cash	-	108,535,973
	<u>830,815,376</u>	<u>806,298,074</u>

28 . GENERAL ADMINISTRATIVE EXPENSES

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Raw materials	184,690,698	44,101,652
Labour expenses	3,750,215,185	3,185,813,222
Depreciation expenses	531,580,746	1,750,980,480
Tax, Charge, Fee	45,468,960	14,897,382
Expenses of outsourcing services	73,217,620	334,221,801
Other expenses in cash	2,335,315,547	1,448,177,739
	<u>6,920,488,756</u>	<u>6,778,192,276</u>

29 . OTHER EXPENSES

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Expenses from liquidation, disposal of fixed assets	-	48,585,862
Fines	17,137,911	-
Others	-	6,304,133
	<u>17,137,911</u>	<u>54,889,995</u>

30 . CURRENT CORPORATE INCOME TAX EXPENSES

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Total profit before tax	1,996,026,948	247,831,499
Increase	36,957,791	62,832,128
- <i>Ineligible expenses</i>	36,957,791	62,832,128
Decrease	(16,988,100)	(451,200,000)
- <i>Dividends and distributed profits</i>	(16,988,100)	(451,200,000)
Taxable income	2,015,996,639	(140,536,373)
Current corporate income tax expense (Tax rate 20%)	<u>403,199,328</u>	<u>-</u>
Tax payable at the beginning of year	307,132,413	148,775,918
Tax paid in the period	(519,994,485)	(161,637,990)
Corporate income tax payable at the period-end	<u>190,337,256</u>	<u>(12,862,072)</u>

31 . PRODUCTION AND BUSINESS COSTS BY ELEMENT

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Raw materials	508,837,356	533,086,707
Labour expenses	5,404,498,865	4,663,573,657
Depreciation expenses	2,499,536,884	2,556,857,357
Expenses of outsourcing services	18,468,159,151	5,668,869,655
Other expenses in cash	3,862,217,105	3,290,447,207
	<u>30,743,249,361</u>	<u>16,712,834,583</u>

32 . FINANCIAL INSTRUMENTS**Financial risk management**

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

Market risk

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

Price Risk

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

	Under 1 year	From 1 to 5	Over 5 years	Total
	VND	years	VND	VND
		VND		
As at 30/06/2026				
Short term investments	652,791,991	-	-	652,791,991
	652,791,991	-	-	652,791,991
As at 01/01/2026				
Short term investments	617,996,701	-	-	617,996,701
	617,996,701	-	-	617,996,701

Exchange rate risk

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

Interest rate risk

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

Credit Risk

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

	Under 1 year	From 1 to 5	Over 5 years	Total
	VND	years	VND	VND
		VND		
As at 30/06/2026				
Cash and cash equivalents	3,317,399,560	-	-	3,317,399,560
Trade receivables, other receivables	28,221,726,432	20,100,000	-	28,241,826,432
Loans	71,454,483,378	33,000,000,000	-	104,454,483,378
	102,993,609,370	33,020,100,000	-	136,013,709,370
As at 01/01/2026				
Cash and cash equivalents	2,916,014,893	-	-	2,916,014,893
Trade receivables, other receivables	12,175,962,419	1,000,000	-	12,176,962,419
Loans	74,721,711,086	34,700,000,000	-	109,421,711,086
	89,813,688,398	34,701,000,000	-	124,514,688,398

Liquidity Risk

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

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

	Under 1 year VND	From 1 to 5 years VND	Over 5 years VND	Total VND
As at 30/06/2026				
Trade payables, other payables	26,392,831,991	-	-	26,392,831,991
	<u>26,392,831,991</u>	<u>-</u>	<u>-</u>	<u>26,392,831,991</u>
As at 01/01/2026				
Trade payables, other payables	11,839,087,507	-	-	11,839,087,507
	<u>11,839,087,507</u>	<u>-</u>	<u>-</u>	<u>11,839,087,507</u>

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

33 . SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the Separate financial statements.

34 . SEGMENT REPORTING**Under business fields**

	Manufacturing and Trading Activities VND	Service activities VND	Grand total VND
Net revenue from sales to external customers	14,826,868,317	29,163,459,067	43,990,327,384
Direct departmental expenses	15,048,976,690	21,619,905,929	36,668,882,619
Profit from business activities	<u>(222,108,373)</u>	<u>7,543,553,138</u>	<u>7,321,444,765</u>
Segment assets	52,133,681,358	102,543,467,022	154,677,148,380
Unallocated assets	-	-	73,305,543,285
Total assets	<u>52,133,681,358</u>	<u>102,543,467,022</u>	<u>227,982,691,665</u>
Segment liabilities	11,781,364,608	16,925,535,855	28,706,900,463
Unallocated liabilities	-	-	700,368,775
Total liabilities	<u>11,781,364,608</u>	<u>16,925,535,855</u>	<u>29,407,269,238</u>

Under geographical areas

Since all of the Company's business activities are conducted within Vietnam, it does not prepare or disclose segment reports by geographic area.

35 . COMPARATIVE FIGURES

The comparative information in these financial statements is presented as corresponding figures. According to this method, the comparative information of the previous period is presented regarding the financial position, operating results and cash flow of Company during the previous period.

The comparative figures in the Interim Separate Statement of Financial Position and related notes are those of the Separate Financial Statements for the fiscal year ended 31 December 2025. Comparative information in the Interim Separate Statement of Income, Interim Separate Statement of Cash flows, and related notes is that of the Interim Separate Financial Statements for the accounting period from 01 January 2025 to 30 June 2025. These figures were audited and reviewed, respectively, by AASC Auditing Firm Company Limited.

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

Nguyen Thi Ngoc Duyen
Preparer

Nguyen Thi Ngoc Duyen
Chief Accountant



Hoang Minh Anh Tu
Legal representative

Approval, 28 August 2026

TAN BINH CULTURE JOINT STOCK COMPANY

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APPENDIX I: COMPARATIVE INFORMATION

Figures according to the Financial Statements for the fiscal year ending 31/12/2025			Adjusted figures according to Circular No. 99/2025/TT-BTC			Changes
Code	Item	Amount	Code	Item	Amount	
		VND			VND	
a) Statement Of Financial Position						
100	A. CURRENT ASSETS		100	A. CURRENT ASSETS		
120	II. Short-term investments	63,289,707,787	120	II. Short-term investments	75,339,707,787	Re-representation
123	3. Short-term held to maturity investments	62,671,711,086	123	3. Short-term held to maturity investments	74,721,711,086	Re-representation
130	III. Short-term receivables	29,836,475,062	130	III. Short-term receivables	17,786,475,062	Re-representation
135	3. Short-term loan receivables	12,050,000,000				Re-representation
B. NON-CURRENT ASSETS						
200	I. Long-term receivables	34,701,000,000	200	I. Long-term receivables	1,000,000	Re-representation
210	1. Long-term loan receivables	34,700,000,000				Re-representation
215	V. Long-term investments	41,138,553,543	260	VI. Long-term investments	75,838,553,543	Re-representation
250			265	5. Held to maturity investments	34,700,000,000	Re-representation
C. LIABILITIES						
300	I. Current liabilities		300	I. Current liabilities		
310	5. Other short-term payments	9,116,419,431	310	3. Dividends and profits payable	71,871,230	Re-representation
319			320	6. Other short-term payments	9,044,548,201	Re-representation

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