

EDUCATIONAL BOOK JOINT STOCK
COMPANY IN HO CHI MINH CITY

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No: 26.2026/SGD/CBTT

Ho Chi Minh City, August 27 2026

PERIODIC INFORMATION DISCLOSURE FOR FINANCIAL STATEMENTS

To: Hanoi Stock Exchange.

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance providing guidance on information disclosure on the securities market, Educational Book Joint Stock Company in Ho Chi Minh City hereby discloses to the Hanoi Stock Exchange its reviewed semi-annual financial statements for 2026 as follows:

1. Name of organization: EDUCATIONAL BOOK JSC IN HCMC.

- Stock Code: SGD
- Address: 363 Hung Phu, Chanh Hung Ward, Ho Chi Minh City
- Tel: 0971.750.333 Fax:
- Email: sgd@hungchau.vn Website: www.sgd.edu.vn

2. Content of Information Disclosure:

- Reviewed semi-annual financial statements for 2026:

- ☐ Separate financial statements (Listed organizations do not have subsidiaries and superior accounting units have affiliated units);
- ☒ Consolidated Financial Statements (Listed organizations have subsidiaries);
- ☐ Combined financial statements (Listed organizations have accounting units under their own accounting apparatus).

- Cases requiring explanation of reasons:

- + The auditing organization issues an opinion other than an unqualified opinion on the financial statements (for audited financial statements):

☐ Yes ☐ No

Explanation document (if any)

☐ Yes ☐ No

- + The profit after tax in the reporting period has a difference of 5% or more before and after audit, shifts from loss to profit, or vice versa (for audited financial statements):

☐ Yes ☒ No

Explanation document (if any)

☐ Yes ☐ No



- + The net profit after corporate income tax in the business performance report of the reporting period changes by 10% or more compared to the report of the same period of the previous year:

☐ Yes

☐ No

Explanation document (if any)

☐ Yes

☐ No

- + The net profit after tax in the reporting period shows a loss, changing from profit in the report of the same period of the previous year to a loss in this period or vice versa:

☐ Yes

☐ No

Explanation document (if any)

☐ Yes

☐ No

This information has been published on the company's website on: August 28 2026 at the link: www.sgd.edu.vn

3. Report on transactions with a value of 35% or more of total assets in 2026: None.

We hereby commit that the published information above is true and correct, and we take full legal responsibility for the content of the disclosed information. *CM*

Representative of the Organization

Legal Representative/Authorized Information Disclosure Officer

(Signature, full name and seal -if any)

Attached documents:

- Semi-annual Financial Statements;



PHẠM THỊ MINH NGUYỆT



CÔNG TY
CỔ PHẦN
SÁCH GIÁO
DỤC TẠI
THÀNH
PHỐ HỒ
CHÍ MINH

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**EDUCATIONAL BOOK JOINT STOCK COMPANY
IN HO CHI MINH CITY**

Reviewed Interim Separate Financial Statements

For the six-month period ended 30 June 2026



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REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Educational Book Joint Stock Company in Ho Chi Minh City (hereinafter referred to as the “Company”) presents its Report and the Interim Separate Financial Statements of the Company for the six-month period ended 30 June 2026.

Overview

Educational Book Joint Stock Company in Ho Chi Minh City was established pursuant to Decision No. 460/QĐ-TC dated 7 April 2004 issued by Vietnam Education Publishing House (now Vietnam Education Publishing House One Member Company Limited). The Company is a joint stock company operating under Enterprise Registration Certificate No. 4103002336, first registered on 20 May 2004, issued by the Department of Planning and Investment of Ho Chi Minh City (currently known as the Department of Finance of Ho Chi Minh City).

The Company’s Enterprise Registration Certificate has been amended several times, with the latest amendment (18th) dated 12 November 2025, issued by the Department of Finance of Ho Chi Minh City, under Enterprise Registration No. 0303280405.

The Company’s principal activities are as follows:

- Retail sale of other new goods in specialized stores;
- Financial investment.

The Company’s head office is located at: 363 Hung Phu Street, Chanh Hung ward, Ho Chi Minh city, Viet Nam.

The Board of Directors, the Board of Management, the Chief Accountant and the Board of Supervisors during the period and at the date of this Report are as follows:

The Board of Directors

Mr. Nguyen Tan Phuc	Chairman
Ms. Le Thi Tuyet Minh	Member
Ms. Pham Thi Minh Nguyet	Member
Mr. Nguyen Tu Ky	Member
Mr. Van The Hien	Member
Ms. Phan Thi Hong Van	Member

The Board of Management and Chief Accountant

Ms. Pham Thi Minh Nguyet	General Director
Mr. Nguyen Tu Ky	Standing Vice General Director
Ms. Le Thi Thuy Phuong	Vice General Director
Ms. Tran Xuan Hong	Chief Accountant

The Board of Supervisors

Ms. Nguyen Thanh Ha	Head of the Board of Supervisors
Ms. Tran Ngoc Suong	Member
Ms. Pham Thi Bich Ngoc	Member

Legal representative during the period and at the date of this report

Ms. Pham Thi Minh Nguyet	General Director
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EDUCATIONAL BOOK JOINT STOCK COMPANY IN HO CHI MINH CITY

363 Hung Phu Street, Chanh Hung ward, Ho Chi Minh city, Viet Nam

Report of the Board of Management (continued)

Auditors

Branch of NVA Auditing Co., Ltd. has reviewed the Interim Separate Financial Statements of the Company for the six-month period ended 30 June 2026.

Responsibility of the Board of Management for the Interim Separate Financial Statements

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

- Selecting appropriate accounting policies and applying them consistently;
- Making reasonable and prudent judgements and estimates;
- Preparing and presenting the Interim Separate Financial Statements in compliance with applicable accounting standards, accounting regimes and prevailing regulations;
- Preparing the Interim Separate Financial Statements on a going concern basis, unless it is inappropriate to presume that the Company will continue its business;
- Establishing and implementing an effective internal control system to minimize the risk of material misstatement due to fraud or error in the preparation and presentation of the Interim Separate Financial Statements.

The Board of Management ensures that accounting records are properly maintained to accurately and fairly reflect the Company's financial position at any time and ensures that the Interim Separate Financial Statements comply with the current application regulations of the Government. At the same time, it is responsible for safeguarding the Company assets and for taking appropriate measures to prevent and detect fraud and other irregularities.

The Board of Management certifies and confirms that the attached Interim Separate Financial Statements fairly and accurately present the Company's financial position as at 30 June 2026, as well as the operating results and cash flows for the six-month period ended on the same date, in accordance with Vietnamese accounting standards, accounting regimes and current application regulations.

On behalf of the Board of Management



Phạm Thị Minh Nguyệt
General Director

Ho Chi Minh city, 28 August 2026

No : 29.06.3.1/26/BCTC/NVA.CNHN

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

**To: Shareholders, the Board of Directors and the Board of Management
Educational Book Joint Stock Company in Ho Chi Minh City**

We have reviewed the accompanying Interim Separate Financial Statements of Educational Book Joint Stock Company in Ho Chi Minh City, prepared on 28 August 2026, from page 6 to page 34, including the Interim Separate Statement of Financial Position as at 30 June 2026, the Interim Separate Income Statement, the Interim Separate Cash Flow Statement for the six-month period then ended, and the Notes to the Interim Separate Financial Statements.

Responsibilities of the Board of Management

The Board of Management of the Company has responsibility to prepare and present the Interim Separate Financial Statements that give a true and fair view in accordance with the Vietnamese Accounting Standards, the Vietnamese Accounting System and other current applicable regulations related to the preparation and presentation of the Interim Separate Financial Statements and for such internal control as the Board of Management determines is necessary to enable the preparation and presentation of the Interim Separate Financial Statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Auditor

Our responsibility is to express a conclusion on the 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 Auditing Standards 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.

Report on review of Interim Financial Information (continued)

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 the Company as at 30 June 2026, and of its operating results and cash flows for the six-month period ended on the same date, in accordance with the Vietnamese Accounting Standards, the Vietnamese Accounting System, and the current application regulations related to the preparation and presentation of the Interim Separate Financial Statements.

Branch of NVA Auditing Co., Ltd

Vice Director



Pham Duc Bao

Registered Auditor Certificate No: 5308-2025-152-1

Hanoi, 28 August 2026

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

ASSETS	Code	Notes	Closing Balance	Opening Balance
A . CURRENT ASSETS	100		7,807,246,043	7,326,269,247
I. Cash and cash equivalents	110	V.1	77,838,495	68,818,629
1. Cash	111		77,838,495	68,818,629
2. Cash equivalents	112		-	-
II. Short-term financial investments	120	V.2	4,511,027,118	4,565,111,493
1. Trading securities	121		4,809,838,798	4,809,838,798
2. Provision for decrease in value of trading securities	122		(898,811,680)	(844,727,305)
3. Held-to-maturity investments	123		600,000,000	600,000,000
III. Short-term receivable	130		1,620,015,102	166,874,340
1. Short-term receivable from customers	131	V.3	2,677,510,628	1,724,812,415
2. Short-term advances to suppliers	132	V.4	78,807,700	83,907,700
3. Short-term inter-company receivables	133		-	-
4. Receivables based on agreed progress of construction contract	134		-	-
5. Other short-term receivables	135	V.5	568,892,421	63,892,422
6. Provision for doubtful short-term receivables	136	V.6	(1,705,195,647)	(1,705,738,197)
IV. Inventories	140	V.7	1,113,524,063	2,034,939,234
1. Inventories	141		1,134,928,235	3,058,851,867
2. Provision for inventories obsolescence	142		(21,404,172)	(1,023,912,633)
V. Short-term biological assets	150		-	-
VI. Other current assets	160		484,841,265	490,525,551
1. Short-term prepaid expenses	161		-	-
2. Valued-added tax deductibles	162		31,171,506	39,527,205
3. Tax and receivables from state budget	163	V.14	453,669,759	450,998,346
4. State bond repurchasing	164		-	-
5. Other current assets	165		-	-

EDUCATIONAL BOOK JOINT STOCK COMPANY IN HO CHI MINH CITY

363 Hung Phu Street, Chanh Hung ward, Ho Chi Minh city, Viet Nam

INTERIM SEPARATE FINANCIAL STATEMENTS
Interim Separate Statement of Financial Position (continued)

Unit: VND

ASSETS	Code	Notes	Closing Balance	Opening Balance
B. NON – CURRENT ASSETS	200		39,523,303,425	39,381,809,158
I. Long-term receivables	210		-	-
1. Long-term trade receivables	211		-	-
2. Long-term advances to suppliers	212		-	-
3. Capital in subsidiaries	213		-	-
4. Long-term inter-company receivables	214		-	-
5. Other long-term receivables	215		-	-
6. Provision for doubtful long-term receivables	216		-	-
II. Fixed assets	220		8,350,427,725	8,428,362,355
1. Tangible fixed assets	221	V.9	1,882,270,853	1,960,205,483
- Cost	222		4,834,809,472	4,834,809,472
- Accumulated depreciation	223		(2,952,538,619)	(2,874,603,989)
2. Finance lease fixed assets	224		-	-
- Cost	225		-	-
- Accumulated depreciation	226		-	-
3. Intangible fixed assets	227	V.10	6,468,156,872	6,468,156,872
- Cost	228		6,468,156,872	6,468,156,872
- Accumulated amortization	229		-	-
III. Long-term biological assets	230		-	-
IV. Investment property	240		-	-
- Cost	241		-	-
- Accumulated depreciation	242		-	-
V. Long-term assets in progress	250		-	-
VI. Long-term investments	260	V.2	31,172,875,700	30,950,113,469
1. Investment in subsidiaries	261		26,172,875,700	26,172,875,700
2. Investment in associates and joint ventures	262		5,000,000,000	5,000,000,000
3. Investment in other entities	263		-	-
4. Provision for impairment of long-term investments in other entities	264		-	(222,762,231)
5. Long-term held-to-maturity investments	265		-	-
6. Provision for impairment of long-term held-to-maturity investments	266		-	-
VII. Other non-current assets	270		-	3,333,334
1. Long-term prepaid expenses	271	V.8	-	3,333,334
2. Deferred income tax assets	272		-	-
3. Long-term tools, supplies and spare parts	273		-	-
4. Other non-current assets	274		-	-
TOTAL ASSETS	280		47,330,549,468	46,708,078,405

EDUCATIONAL BOOK JOINT STOCK COMPANY IN HO CHI MINH CITY

363 Hung Phu Street, Chanh Hung ward, Ho Chi Minh city, Viet Nam

INTERIM SEPARATE FINANCIAL STATEMENTS

Interim Separate Statement of Financial Position (continued)

Unit: VND

RESOURCES	Code	Notes	Closing Balance	Opening Balance
C. LIABILITIES	300		1,596,002,879	1,557,313,492
I. Current liabilities	310		1,596,002,879	1,557,313,492
1. Short-term trade payables	311	V.11	985,442,643	973,442,643
2. Short-term advances from customers	312	V.12	-	707,499
3. Dividends and profits payable	313	V.13	5,828,500	5,828,500
4. Taxes and statutory obligations	314	V.14	6,000,000	6,000,000
5. Payables to employees	315		230,197,615	218,040,678
6. Short-term accrued expenses payable	316	V.15	60,178,500	40,000,000
7. Short-term internal payables	317		-	-
8. Short-term payables according to the progress of construction contracts	318		-	-
9. Short-term deferred revenue	319		-	-
10. Other short-term payables	320	V.16	308,355,621	313,294,172
II. Long-term liabilities	330		-	-
D. OWNER'S EQUITY	400	V.17	45,734,546,589	45,150,764,913
1. Contributed legal capital	411		41,370,000,000	41,370,000,000
- Common shares with voting rights	411a		41,370,000,000	41,370,000,000
- Preferred shares	411b		-	-
2. Share premium	412		2,227,438,218	2,227,438,218
3. Treasury shares	415		(679,873,904)	(679,873,904)
4. Development investment fund	418		851,634,920	851,634,920
5. Undistributed after-tax profits	420		1,965,347,355	1,381,565,679
- Accumulated undistributed after-tax profits as of the previous - year - end	420a		1,381,565,679	571,466,815
- Undistributed after-tax profits of the current year	420b		583,781,676	810,098,864
TOTAL RESOURCES	440		47,330,549,468	46,708,078,405

Prepared by



Tran Xuan Hong

Chief Accountant



Tran Xuan Hong

General Director



Pham Thi Minh Nguyen

Approved, 28 August 2026

INTERIM SEPARATE INCOME STATEMENT

For the six-month period ended 30 June 2026

Unit: VND

Items	Code	Notes	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
1. Revenue from sale of goods and provisions of services	1	VI.1	1,936,538,486	97,179,431
2. Deductible items	2		-	-
3. Net revenue from sale of goods and provisions of services	10		1,936,538,486	97,179,431
4. Cost of goods sold	11	VI.2	935,763,163	90,294,039
5. Gross profit from sale of goods and provisions of services	20		1,000,775,323	6,885,392
6. Gain/(loss) from disposal of investment properties	21		-	-
7. Financial income	22	VI.3	519,455,937	1,857,944,416
8. Financial expenses	23	VI.4	(168,004,228)	193,217,301
<i>In which: Interest expenses</i>	24		-	-
9. Selling expenses	25	VI.7	-	394,985,500
10. General and administration expenses	26	VI.8	1,103,261,663	262,779,194
11. Net profit from operating activities	30		584,973,825	1,013,847,813
12. Other income	31	VI.5	707,499	2,997
13. Other expenses	32	VI.6	1,899,648	5,000
14. Other profit	40		(1,192,149)	(2,003)
15. Profit before tax	50		583,781,676	1,013,845,810
16. Current Corporate Income Tax Expense	51	VI.10	-	-
17. Deferred Corporate Income Tax Expense	52		-	-
18. Profit after tax	60		583,781,676	1,013,845,810

Prepared by



Tran Xuan Hong

Chief Accountant



Tran Xuan Hong



General Director



Pham Thi Minh Nguyet

Approved, 28 August 2026

EDUCATIONAL BOOK JOINT STOCK COMPANY IN HO CHI MINH CITY

363 Hung Phu Street, Chanh Hung ward, Ho Chi Minh city, Viet Nam

INTERIM SEPARATE FINANCIAL STATEMENTS**INTERIM SEPARATE CASH FLOW STATEMENT**

(According to the indirect method)

For the six-month period ended 30 June 2026*Unit: VND*

Items	Code	Notes	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
I. Cash flows from operating activities				
1. Profit before tax	01		583,781,676	1,013,845,810
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02		77,934,630	77,934,629
- Provisions	03		(1,171,728,867)	(389,492,100)
- Gains/losses on unrealized foreign exchange	04		-	-
- Gains/losses on investing activities	05		(519,347,726)	(1,857,944,416)
- Borrowing expenses	06		-	-
- Other adjustments	07		-	-
3. Operating income before changes in working capital	08		(1,029,360,287)	(1,155,656,077)
- Increase/decrease in receivables	09		(946,913,926)	40,115,467
- Increase/decrease in inventories	10		1,923,923,632	75,946,048
- Increase/decrease in payables (excluding interest payable and corporate income tax payable)	11		38,689,387	(1,051,729,401)
- Increase/decrease in prepaid expenses	12		3,333,334	-
- Increase/decrease in trading securities	13		-	(2,467,391,977)
- Interest paid	14		-	-
- Corporate income tax paid	15		-	-
- Other cash inflows from operating activities	16		-	-
- Other cash outflows for operating activities	17		-	-
Net cash flows from operating activities	20		(10,327,860)	(4,558,715,940)
II. Cash flows from investing activities				
1. Cash outflows for purchase and construction of fixed assets and other long-term assets	21		-	-
2. Cash inflows from disposal and sale of fixed assets and other long-term assets	22		-	-
3. Cash outflows for lending and purchase of debt instruments of other entities	23		-	-
4. Cash inflows from loan repayments and sale of debt instruments of other entities	24		-	2,400,000,000
5. Cash outflows for equity investments in other entities	25		-	-
6. Cash inflows from recovery of equity investments in other entities	26		-	-
7. Cash inflows from interest on loans, dividends, and profit distributions	27		19,347,726	1,724,599,895
Net cash flows from investing activities	30		19,347,726	4,124,599,895

EDUCATIONAL BOOK JOINT STOCK COMPANY IN HO CHI MINH CITY

363 Hung Phu Street, Chanh Hung ward, Ho Chi Minh city, Viet Nam

INTERIM SEPARATE FINANCIAL STATEMENTS

Interim Separate Cash Flow Statement (continued)

Unit: VND

Items	Code	Notes	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
III. Cash flows from financing activities				
1. Cash inflows from issuing shares and receiving capital contributions from owners	31		-	-
2. Cash outflows for paying capital contributions to owners and repurchasing issued shares	32		-	-
3. Cash inflows from borrowings	33		-	-
4. Cash outflows for principal repayments of borrowings	34		-	-
5. Cash outflows for principal repayments of finance lease liabilities	35		-	-
6. Dividends and profits paid to owners	36		-	-
Net cash flows from financing activities	40		-	-
Net cash flows within the period	50		9,019,866	(434,116,045)
Cash and cash equivalents at the beginning of year	60		68,818,629	493,323,812
Impact of foreign exchange fluctuation	61		-	-
Cash and cash equivalents at the end of period	70		77,838,495	59,207,767

Prepared by



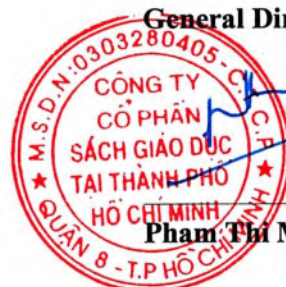
Tran Xuan Hong

Chief Accountant



Tran Xuan Hong

General Director



Pham Thi Minh Nguyet

Approved, 28 August 2026

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

For the six-month period ended 30 June 2026

I. OPERATION FEATURES

1. Investment form

Educational Book Joint Stock Company in Ho Chi Minh City was established pursuant to Decision No. 460/QĐ-TC dated 7 April 2004 issued by Vietnam Education Publishing House (now Vietnam Education Publishing House One Member Company Limited). The Company is a joint stock company operating under Enterprise Registration Certificate No. 4103002336, first registered on 20 May 2004, issued by the Department of Planning and Investment of Ho Chi Minh City (currently known as Department of Finance of Ho Chi Minh City).

The Company's Enterprise Registration Certificate has been amended several times, with the latest amendment (18th) dated 12 November 2025, issued by the Department of Finance of Ho Chi Minh City, under Enterprise Registration No. 0303280405.

The Company's head office is located at: 363 Hung Phu Street, Chanh Hung ward, Ho Chi Minh city, Viet Nam.

2. Line of business

The Company's business activities include trading, services and financial investment.

3. Principal operations

The Company's principal activities are as follows:

- Retail sale of other new goods in specialized stores;
- Financial investment.

4. Regular manufacturing and business cycle

The Company's normal production and business cycle is not more than 12 months.

5. Operational characteristics of the Company during the period

During the period, there were no unusual events or business activities that had an impact on the Company's Interim Separate Financial Statements.

6. Company structure

As at 30 June 2026, the Company has the following subsidiaries:

Name of the Subsidiary	Principal activity	Voting rights	Ownership interest
Vinh Long Book and Educational Equipment Joint Stock Company	Publishing school textbooks and distributing and supplying various types of school equipment	80.99%	80.99%
Dong Nai Book and School Equipment Joint Stock Company	Trading in textbooks, workbooks, reference books and other publications; supplying school equipment	56.16%	56.16%

As at 30 June 2026, the Company has the following associates:

Name of the Associates	Principal activity	Voting rights	Ownership interest
Viet Nam EBS Solar Energy Joint Stock Company	Electricity generation	25%	25%

The total number of employees of the Company as at 30 June 2026 is 04 people (compared to 04 people as at 31 December 2025).

EDUCATIONAL BOOK JOINT STOCK COMPANY IN HO CHI MINH CITY

363 Hung Phu Street, Chanh Hung ward, Ho Chi Minh city, Viet Nam

INTERIM SEPARATE FINANCIAL STATEMENTS

Note to the Reviewed Interim Separate Financial Statements (continued)

7. Announcement on comparability of information in Interim Separate Financial Statements

During the period, the Company adopted the Accounting Regime for Enterprises issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance, which replaces Circular No. 200/2014/TT-BTC dated 22 December 2014. As a result, certain items in the Interim Separate Financial Statements have been reclassified and presented differently, as detailed in Note VIII.9.

II. FINANCIAL YEAR AND STANDARD CURRENCY USED IN ACCOUNTING

1. Financial year

To align with the financial year of the companies within the system of its major shareholders, the Company changed its financial year from the calendar year to a financial year commencing on 1 October and ending on 30 September of the following year.

2. Accounting currency unit

The standard currency unit used is Vietnam Dong (VND).

III. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

1. Accounting system

The Company applies the Enterprise Accounting Regime issued under Circular No. 99/2025/TT-BTC ("Circular 99"), which guides the accounting regime for enterprises issued by the Ministry of Finance on 27 October 2025.

2. Announcement on compliance with Vietnamese standards and accounting system

The Company has applied to the Vietnamese Accounting Standards and the issued guidance documents for these standards. The Interim Separate Financial Statements have been prepared and presented in accordance with all regulations set forth by each standard, the circulars guiding the implementation of the standards, and the current applicable regulations.

IV. ACCOUNTING POLICIES

1. Recognition of cash

Cash include cash on hand and demand deposits.

2. Recognition of financial investments

a. Trading securities

Trading securities comprise securities (including shares and bonds listed on the securities market, etc.) held by the Company for trading purposes. Trading securities are recognised by the Company from the date on which the Company obtains ownership thereof and are initially measured at the fair value of the consideration paid at the transaction date, plus transaction costs directly attributable to the acquisition of trading securities.

Provision for diminution in value of trading securities is recognised for the potential loss where there is reliable evidence that the market value of trading securities held for trading purposes has declined below their carrying amount.

b. Held-to-maturity investments

Held-to-maturity investments comprise investments that the Company has the positive intention and ability to hold to maturity. Held-to-maturity investments include term deposits with banks (including treasury bills and promissory notes), bonds, redeemable preference shares that the issuer is obliged to repurchase at a specified date in the future, and other held-to-maturity investments.

Held-to-maturity investments are initially recognized from the date of purchase and initially measured at purchase price and transaction costs directly attributable to the purchase of the investments. Interest income from held-to-maturity investments after the date of purchase is recognized in the Statement of Income on an accrual basis. Interest received before the Company holds the investments is deducted from the cost at the date of purchase.

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Loans are recognized at the outstanding amount of loans under agreements between the parties and are not traded or bought and sold in the market as securities.

Loans are measured at cost less provision for bad debts. Provision for bad debts for the Company's loans is provided in accordance with prevailing accounting regulations.

c. **Investments in subsidiaries, associates and joint ventures**

Investments in subsidiaries are accounted for using the cost method. Net profit distributed from subsidiaries arising after the date of investment is recognised in the separate statement of profit or loss. Other distributions (other than net profit) are considered recoveries of the investments and are recognised as deductions from the cost of the investments.

An associate is an entity over which the Company has significant influence but which is neither a subsidiary nor 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.

3. Recognition of trade receivables and other receivables

Receivables are presented at book value less provisions of bad debts.

The classification of receivables are trade receivables and other receivables is performed according to the principles as follows:

- Trade receivables reflect receivables of a commercial nature arising from transactions including receivables from sales of export goods entrusted to other units.
- Other receivables reflect non-commercial receivables, not related to purchase and sale transactions.

Provisions for doubtful reflects the portion of receivables that the Company expects may incur losses or may not be collectible as of the end of the accounting period. Increases or decreases in the provision account balance are recorded as management expenses on the Interim Separate Income Statement.

Receivables are presented short-term and long-term based on the remaining term of the receivables.

4. Recognition of inventories

Inventories are recorded at the lower between historical cost and net realizable value.

The historical cost of inventories is determined as follows:

- Raw materials, goods and tools and supplies: Includes purchase costs and other directly related costs incurred to bring inventories to their current location and condition.
- Finished products: Includes costs of direct materials, direct labour costs and related production overheads allocated based on normal operating capacity.

Net realizable value is the estimated selling price of inventories at the end of the period less the estimated costs of completion and the estimated costs necessary to make the sale.

Inventory values are calculated using the weighted average method and accounted for using the perpetual inventory method.

Provision for diminution in value of inventories is made for each inventory item whose cost is higher than its net realisable value. For work in progress relating to services provided, the provision is determined separately for each type of service with a specific selling price. Increases or decreases in the provision for diminution in value of inventories required to be recognised at the end of the accounting period are recognised in cost of goods sold.

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INTERIM SEPARATE FINANCIAL STATEMENTS**Note to the Reviewed Interim Separate Financial Statements (continued)****5. Recognition and depreciation of tangible and intangible fixed assets**

Fixed assets are stated at historical cost less accumulated depreciation. The historical cost of fixed assets includes all costs incurred by the Company to bring the assets to their ready-for-use condition. Subsequent expenditures are only capitalized if it is certain that these costs will generate additional future economic benefits from the use of the assets. Expenditures that do not meet these criteria are recognized as production and business expenses in the period in which they are incurred.

When fixed assets are sold or disposed of, their historical cost and accumulated depreciation are written off, and any resulting gain or loss from the disposal is recognized in the income or expenses for the period.

Fixed assets are depreciated using the straight-line method. The depreciation period is estimated as follows:

Type of Assets	Depreciation period (years)	
	Current period	Previous year
Buildings and structures	06 - 25	06 - 25
Machinery and equipment	03	03
Means of transportation	Fully depreciated	Fully depreciated
Land use rights with indefinite term	Not depreciated	Not depreciated

The cost of fixed assets and their depreciation periods are determined in accordance with Circular No. 45/2013/TT-BTC dated 25 April 2013 issued by the Ministry of Finance, which provides guidance on the management, use, and depreciation of fixed assets, and other relevant regulations.

6. Recognition and allocation of prepaid expenses

Prepaid expenses that relate only to production and business expenses are recognised as short-term prepaid expenses and charged to production and business expenses in the period.

The allocation of long-term prepaid expenses to production and business expenses for each accounting period is based on the nature and extent of each type of expense to determine an appropriate allocation method and basis. Prepaid expenses are allocated to production and business expenses on a straight-line basis.

7. Recognition of payables and accrued expenses

The payables and accrued expenses are recognized future colligation related to goods and services already received. The accrued expenses are recorded in the basis of reasonable estimated amount payables.

The criteria for payables classification of trade payables, accrued expenses and other payables are as follows:

- Trade payables reflects the payable in the trading characteristic from purchasing goods, services, assets and the supplier are an independent unit with the Company, including the payables amounts of importing through the entrustor;
- Accrued expenses reflect the payables for the goods, services received from the seller or supplied to buyer but not yet paid due to no or insufficient invoice, accounting documents and the payable to employees on sabbatical salary, the accrued production expenses;
- Other expenses reflect the payable non-trading characteristic, not relating to purchasing goods and supplying services transactions.

8. Recognition of dividends and profit distributions payable

Dividends and profit distributions payable are recognised for amounts payable in the future in respect of dividends and profit distributions payable, whether in cash or non-monetary assets, and the settlement of such dividends and profit distributions in cash to the Company's shareholders and capital-contributing members.

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The Company recognises a liability for dividends and profit distributions when it no longer has the right to avoid the obligation to pay dividends or distribute profits to the Company's shareholders and capital-contributing members in accordance with the applicable laws and regulations. The timing of recognition and payment of dividends and profit distributions is determined as follows:

- For enterprises subject to securities laws and regulations, the date on which the recipient of the investment no longer has the right to refuse the payment of dividends is determined in accordance with the applicable securities laws and regulations.

9. Recognition of owner's equity

Owner's equity

Owner's equity is recognized according to the amount actually invested by the shareholders.

Share premium

Share premium is recognised as the difference between the issue price and the nominal value of shares upon initial and subsequent issuances, the difference between the reissue price and the carrying amount of treasury shares, and the equity component of convertible bonds upon maturity. Direct costs relating to subsequent share issuances and the reissue of treasury shares are deducted from share premium.

Treasury shares

Treasury shares are shares issued by the Company and subsequently repurchased by the Company. Treasury shares are recognised at their actual cost and presented in the Interim Separate Statement of Financial Position as a deduction from owner's equity.

Development investment fund

The development investment fund is appropriated from profit after corporate income tax and is used for investment in expanding the scale of production and business activities or making investments in technological and operational improvements of the Company.

Profit distribution

Profit after corporate income tax is distributed to shareholders after appropriations to funds have been made in accordance with the Company's Charter and applicable laws and regulations and approved by the General Meeting of Shareholders.

The distribution of profit to shareholders takes into consideration non-monetary items included in retained earnings that may affect cash flows and the Company's ability to pay dividends, such as gains arising from the revaluation of assets contributed as capital, gains arising from the revaluation of monetary items, financial instruments and other non-monetary items.

Other funds

Other funds are appropriated and utilised in accordance with the Company's Charter and resolutions of the General Meeting of Shareholders approved annually.

10. Recognition of revenue and income

Revenue is recognized when it is probable that the Company will receive economic benefits that can be reliably determined. It is measured at the fair value of amounts received or to be received after deducting trade discounts, sales rebates and sales returns. The following specific conditions must also be met before revenue is recognized as follows:

Revenue from sale of goods and finished products

Revenue from the sale of goods and finished products is recognized when all of the following conditions are satisfied:

- The significant risks and rewards of ownership of the goods have been transferred to the buyer;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;

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Note to the Reviewed Interim Separate Financial Statements (continued)

- The revenue can be measured reliably. If the contract allows the buyer to return the goods under specific conditions, revenue is only recognized when such conditions no longer exist and the buyer no longer has the right to return the goods (except when the buyer may exchange goods or services);
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from rendering of services

Revenue from a service transaction is recognized when the outcome of the transaction can be measured reliably. Where services are performed over several periods, the revenue recognized in the period is based on the results of the work completed at the end of financial period. The outcome of a service provision transaction is determined when all of the following conditions are satisfied:

- The revenue can be measured reliably. Where the contract stipulates that the buyer is entitled to return the purchased service under specific conditions, revenue is recognized only when those specific conditions no longer exist and the buyer is not entitled to return the service rendered;
- It is probable that economic benefits will flow from the transaction providing such services;
- Identify the work completed at the end of the financial period;
- Determine the costs incurred for the transaction and the cost to complete the transaction providing that service.

Interest

Interest is recognized on an accrual basis, determined on the balance of deposit accounts and the actual interest rate each period.

Dividends and profit distributions

Dividends and profit distributions are recognised when the Company becomes entitled to receive dividends or profit distributions arising from its capital contributions. Dividends received in the form of shares are recognised only in terms of the increase in the number of shares held, without recognising the value of the shares received.

11. Cost of goods sold

Cost of good sold reflects the cost of products, goods, services sold and provided during the period.

Cost of good sold is recognized in accordance with the revenue generated during the year and in compliance with the prudence principle.

The provision for inventory obsolescence is included in cost of sales based on the quantity of inventories and the excess of the carrying amount of inventories over their net realizable value.

12. Recognition of financial expenses

Reflecting expenses for financial activities, including expenses or losses related to financial investment activities, costs of capital contributions to joint ventures and associates, losses on disposal of short-term securities, transaction costs on sales of securities, provision for decrease in value of trading securities, ...

The above amounts are recognised based on the total amounts incurred during the period, without offsetting against finance income.

13. Recognition of selling expenses and general business administration expenses

Selling expenses reflect the actual costs incurred in the process of selling products or goods or providing services, including the costs of offering goods, introducing products, advertising products, sales commissions, expenses for product and goods warranty (except for construction activities), expenses for preservation, packing, transportation, ...

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General and administration expenses reflect general management expenses of the enterprise, including expenses for salaries of employees of the enterprise management sections (salaries, wages, provisions, ...); social insurance, health insurance, trade union funds, unemployment insurance of enterprise managers; expenses for office materials, labor tools, depreciation of fixed assets used for enterprise management; land rent, excise tax; provision for bad debts; Outbound services (electricity, water, telephone, fax, property insurance, fire, explosion, ...); Other monetary expenses (reception, ...).

14. Recognition of corporate income tax

Corporate income tax expense recorded on the Interim Separate Income Statement represents the current corporate income tax expense.

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

15. Financial instruments**Initial recognition**

Financial assets: At the initial recognition date, financial assets are recognized at their original cost plus any transaction costs directly related to the acquisition of that financial asset. The Company's financial assets include cash and cash equivalents, short-term receivables, other receivables, and investments held to maturity.

Financial liabilities: At the initial recognition date, financial liabilities are recognized at cost less any transaction costs directly related to the issuance of such financial liabilities. The Company's financial liabilities include accounts payable to suppliers, other payables, accrued expenses, and borrowings.

16. Information about related parties

Parties are considered to be related if one party has the ability to control or exercise significant influence over the other party in making financial and operating policy decisions. Parties are also considered related if they are subject to common control or common significant influence.

In considering the relationship between related parties, more emphasis is placed on the nature of the relationship than the legal form.

Transactions with related parties are presented in Note VIII.2.

V. SUPPLEMENTARY INFORMATION FOR THE ITEMS PRESENTED IN INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION**1. Cash and cash equivalents**

	Closing Balance VND	Opening Balance VND
Cash on hand	212,465	7,015,160
Demand deposits	77,626,030	61,803,469
<i>Vietnam Joint Stock Commercial Bank for Industry and Trade – Ho Chi Minh City Branch</i>	<i>38,992,568</i>	<i>22,543,826</i>
<i>Vietnam Joint Stock Commercial Bank for Foreign Trade Securities Company Limited</i>	<i>38,633,462</i>	<i>39,259,643</i>
Total	77,838,495	68,818,629

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Unit: VND

2. Financial investments

a. Trading securities

	Closing Balance				Opening Balance			
	Number of shares	Historical cost	Fair value	Provision	Number of shares	Historical cost	Fair value	Provision
Listed shares		3,460,348,788	4,413,773,800	(157,045,545)		3,460,348,788	4,430,249,200	(157,045,545)
Hanoi Educational Books Joint Stock Company (EBS)	10	95,577	103,000	-	10	95,577	118,000	-
Military Commercial Joint Stock Bank (MBB)	164,604	3,037,557,666	4,148,020,800	-	164,604	3,037,557,666	4,164,481,200	-
Bamboo Capital Joint Stock Company (BCG)	105,000	422,695,545	265,650,000	(157,045,545)	105,000	422,695,545	265,650,000	(157,045,545)
Unlisted shares		1,349,490,010	607,419,375	(741,766,135)		1,349,490,010	661,503,750	(687,681,760)
Vietnam Livestock Corporation – Joint Stock Company (VLC) ⁽ⁱ⁾	46,875	1,312,608,000	600,609,375	(711,998,625)	46,875	1,312,608,000	654,843,750	(657,764,250)
Song Da 4 Joint Stock Company (SD4) ⁽ⁱ⁾	3,000	36,365,340	6,810,000	(29,555,340)	3,000	36,365,340	6,660,000	(29,705,340)
FLC Group Joint Stock Company (FLC) ⁽ⁱ⁾	87	516,670	(*)	(212,170)	87	516,670	(*)	(212,170)
Total		4,809,838,798	5,021,193,175	(898,811,680)		4,809,838,798	5,091,752,950	(844,727,305)

Trading securities that are currently listed on the Stock Exchanges are measured at fair value based on the closing price as at the end of the period.

- (i): Securities of unlisted companies currently traded on UPCoM have their fair value determined by the average reference price over the 30 consecutive trading days preceding the Interim Separate Financial Statements preparation date, as published by the Stock Exchange.
- (*): The Company has not been able to determine the fair value of these investments as there are no observable market prices available for these investments. The fair value of these investments may differ from their book value.

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Note to the Reviewed Interim Separate Financial Statements (continued)

Unit: VND

b. Held-to-maturity investments

	Closing Balance			Opening Balance		
	Historical cost	Recoverable amount	Provision	Historical cost	Recoverable amount	Provision
Short-term Loans (*)	600,000,000	600,000,000	-	600,000,000	600,000,000	-
Total	600,000,000	600,000,000	-	600,000,000	600,000,000	-

(*): This is a loan granted to Vinh Long Book and Equipment Joint Stock Company under Loan Agreement No. 03/SGD-VL/2024/HĐVV dated 4 July 2024 and Appendix to the Loan Agreement No. 07/PLHĐ-SGD-VL/2026/HĐVV dated 1 January 2026, with an amount of VND 600,000,000; the loan term is one year from 1 January 2026 to 31 December 2026, and the interest rate is 6.5% per annum. The loan is unsecured.

Loans to related parties: Details are presented in Note VIII.2.

c. Investments in other entities

	% ownership/ voting rights	Closing Balance			% ownership/ voting rights	Opening Balance		
		Historical cost	Provision	Fair value		Historical cost	Provision	Fair value
Investments in subsidiaries		26,172,875,700	-			26,172,875,700	(222,762,231)	
Book and School Equipment Joint Stock Company of Dong Nai	56.16%	11,445,035,700	-	(*)	56.16%	11,445,035,700	-	(*)
Vinh Long Book and Equipment Joint Stock Company	80.99%	14,727,840,000	-	(*)	80.99%	14,727,840,000	(222,762,231)	(*)
Investments in associates		5,000,000,000	-			5,000,000,000	-	
Viet Nam EBS Solar Energy Joint Stock Company	25.00%	5,000,000,000	-	(*)	25.00%	5,000,000,000	-	(*)
Total		31,172,875,700	-			31,172,875,700	(222,762,231)	

(*): The Company has not been able to determine the fair value of these investments as there are no observable market prices available for these investments. The fair value of these investments may differ from their book value.

Significant transactions during the period between the Company and its subsidiary and associate: Details are presented in Note VIII.2.

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INTERIM SEPARATE FINANCIAL STATEMENTS**Note to the Reviewed Interim Separate Financial Statements (continued)****3. Trade receivables**

	Closing Balance VND	Opening Balance VND
a. Short-term		
Van Hien University	954,759,363	-
Chu Le Equipment and Surveying Company Limited	551,406,522	551,406,522
Dak Nong Book and School Equipment Joint Stock Company	390,236,848	390,236,848
Phuong Vy Stationery	278,439,980	278,439,980
Others	502,667,915	504,729,065
Total	2,677,510,628	1,724,812,415

b. Trade receivables from related parties: Details are presented in Note VIII.2.**c. Provision for bad debts:** Details are presented in Note V.6.**4. Advance to suppliers**

	Closing Balance VND	Opening Balance VND
a. Short-term		
Phuong Dong Technology and Investment JSC	36,511,182	36,511,182
Education Publishing House in Ho Chi Minh City	17,719,518	17,719,518
Hanoi Stock Exchange	16,500,000	-
Others	8,077,000	29,677,000
Total	78,807,700	83,907,700

b. Advance to suppliers are related parties: Details are presented in Note VIII.2.**c. Provision for bad debts:** Details are presented in Note V.6.**5. Other receivables**

	Closing Balance VND	Opening Balance VND
Short-term		
Dividend and profit receivables	500,000,000	-
Advances	5,000,000	-
Deposits and security deposits	250,000	250,000
Other receivables	63,642,421	63,642,422
Others	63,642,421	63,642,422
Total	568,892,421	63,892,422

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Note to the Reviewed Interim Separate Financial Statements (continued)

Unit: VND

6. Bad debts

	Closing Balance			Opening Balance		
	Historical cost	Provision	Recoverable amount	Historical cost	Provision	Recoverable amount
Trade receivables	1,661,065,965	1,660,607,465	458,500	1,661,150,015	1,661,150,015	-
Chu Le Equipment and Surveying Co., Ltd.	551,406,522	551,406,522	-	551,406,522	551,406,522	-
Phuong Vy Stationery	278,439,980	278,439,980	-	278,439,980	278,439,980	-
Dak Nong Book and Educational Equipment Joint Stock Company	390,236,848	390,236,848	-	390,236,848	390,236,848	-
Others	440,982,615	440,524,115	458,500	441,066,665	441,066,665	-
Advances to suppliers	44,588,182	44,588,182	-	44,588,182	44,588,182	-
Phuong Dong Technology and Investment Joint Stock Company	36,511,182	36,511,182	-	36,511,182	36,511,182	-
Thanh Dat Trading and Technology Service Joint Stock Company	8,077,000	8,077,000	-	8,077,000	8,077,000	-
Total	1,705,654,147	1,705,195,647	458,500	1,705,738,197	1,705,738,197	-

7. Inventories

	Closing Balance		Opening Balance	
	Historical cost	Provision	Historical cost	Provision
Raw materials	22,484,364	-	22,484,364	-
Finished products	-	-	1,749,732,206	(156,681,405)
Goods	1,112,443,871	(21,404,172)	1,286,635,297	(867,231,228)
Total	1,134,928,235	(21,404,172)	3,058,851,867	(1,023,912,633)

8. Prepaid expenses

	Closing Balance VND	Opening Balance VND
Long-term		
Others	-	3,333,334
Total	-	3,333,334

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Note to the Reviewed Interim Separate Financial Statements (continued)

Unit: VND

9. Increase, decrease in tangible fixed assets

	Buildings, structures	Machinery, equipment	Means of transportation	Total
Historical cost				
Opening Balance	3,531,966,825	258,654,620	1,044,188,027	4,834,809,472
Increasing during the period	-	-	-	-
Decrease during the period	-	-	-	-
Closing Balance	3,531,966,825	258,654,620	1,044,188,027	4,834,809,472
Accumulated depreciation				
Opening Balance	1,624,371,582	206,044,380	1,044,188,027	2,874,603,989
Increasing during the year	63,586,638	14,347,992	-	77,934,630
Depreciation	63,586,638	14,347,992	-	77,934,630
Decrease during the year	-	-	-	-
Closing Balance	1,687,958,220	220,392,372	1,044,188,027	2,952,538,619
Net book value				
Opening Balance	1,907,595,243	52,610,240	-	1,960,205,483
Closing Balance	1,844,008,605	38,262,248	-	1,882,270,853

The cost of tangible fixed assets that are fully depreciated but still in use as at 30 June 2026 amounted to VND 1,454,605,684.

Detailed listing of tangible fixed assets as at 30 June 2026 with an individual value of 10% or more of the total value of tangible fixed assets:

	Historical cost	Accumulated depreciation	Net book value
Buildings, structures	3,531,966,825	1,687,958,220	1,844,008,605
House at 363 Hung Phu (*)	3,179,331,888	1,335,323,283	1,844,008,605
Others	352,634,937	352,634,937	-
Machinery, equipment	258,654,620	220,392,372	38,262,248
Means of transportation	1,044,188,027	1,044,188,027	-
Toyota Fortuner 4x2	1,044,188,027	1,044,188,027	-
Total	4,834,809,472	2,952,538,619	1,882,270,853

(*): This is the Company's office building at 363 Hung Phu, Chanh Hung Ward, Ho Chi Minh City, which is mortgaged by the Company to secure the debt obligation of Hung Hau Petroleum Company Limited (a related party) at Vietnam Bank for Agriculture and Rural Development – An Phu Branch, pursuant to Resolution No. 10.2025/SGD/NQ-HĐQT dated 11 December 2025 of the Board of Directors of Educational Book Joint Stock Company in Ho Chi Minh City.

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INTERIM SEPARATE FINANCIAL STATEMENTS**Note to the Reviewed Interim Separate Financial Statements (continued)****10. Increase, decrease in intangible fixed assets***Unit: VND*

	Land use rights (*)	Total
Historical cost		
Opening Balance	6,468,156,872	6,468,156,872
Closing Balance	6,468,156,872	6,468,156,872
Accumulated amortization		
Opening Balance	-	-
Closing Balance	-	-
Net book value		
Opening Balance	6,468,156,872	6,468,156,872
Closing Balance	6,468,156,872	6,468,156,872

(*) : The intangible fixed asset represents the land use right with indefinite tenure at 363 Hung Phu, Chanh Hung Ward, Ho Chi Minh City, with a cost of VND 6,468,156,872 and an area of 151.2 m². This land use right is mortgaged by the Company to secure the debt obligation of Hung Hau Petroleum Company Limited (a related party) at Vietnam Bank for Agriculture and Rural Development – An Phu Branch, pursuant to Resolution No. 10.2025/SGD/NQ-HĐQT dated 11 December 2025 of the Board of Directors of Educational Book Joint Stock Company in Ho Chi Minh City.

11. Trade payables

	Closing Balance VND	Opening Balance VND
Short-term		
ECI Group Joint Stock Company	477,435,915	477,435,915
Nam An Book Services Company Limited	171,706,400	171,706,400
Ethnic Book Joint Stock Company	165,015,143	165,015,143
Others	171,285,185	159,285,185
Total	985,442,643	973,442,643

12. Advances from customers

	Closing Balance VND	Opening Balance VND
Short-term		
Phu Sa Do Company Limited	-	481,067
Nghiep Bookstore	-	184,782
Others	-	41,650
Total	-	707,499

13. Dividends and profits payable

	Closing Balance VND	Opening Balance VND
Dividends and profits payable	5,828,500	5,828,500
Total	5,828,500	5,828,500

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INTERIM SEPARATE FINANCIAL STATEMENTS

Note to the Reviewed Interim Separate Financial Statements (continued)

14. Tax payables and statutory obligations

Unit: VND

	Opening Balance		Payable during the period	Amount paid during the period	Closing Balance	
	Receivable	Payable			Receivable	Payable
Output value added tax	104,040,296	-	-	-	104,040,296	-
Corporate income tax	334,647,376	-	-	-	334,647,376	-
Personal income tax	12,310,674	-	9,820,558	12,491,971	14,982,087	-
Land and housing tax, land rental	-	-	666,198	666,198	-	-
Fees, charges and other amounts	-	6,000,000	-	-	-	6,000,000
Total	450,998,346	6,000,000	10,486,756	13,158,169	453,669,759	6,000,000

15. Accrued expenses

	Closing Balance VND	Opening Balance VND
Short-term		
Accrued salary expenses	60,178,500	-
Others	-	40,000,000
Total	60,178,500	40,000,000

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Note to the Reviewed Interim Separate Financial Statements (continued)

16. Other payables

	Closing Balance	Opening Balance
	VND	VND
a. Short-term		
Trade union fee	787,640	787,640
Social insurance	8,805,150	13,060,603
Health insurance	1,553,850	2,028,878
Unemployment insurance	690,600	898,670
Other payables and accruals	296,518,381	296,518,381
- Van Hien University	290,000,000	290,000,000
- Others	6,518,381	6,518,381
Total	308,355,621	313,294,172

b. Other payables to related parties: Details are presented in Note VIII.2.

Unit: VND

17. Owner's equity

a. Statement of changes in equity

	Owner's equity	Share premium	Treasury shares	Investment and development funds	Undistributed after-tax profits	Total
Opening Balance of previous year	41,370,000,000	2,227,438,218	(679,873,904)	851,634,920	571,466,815	44,340,666,049
Profit for the previous year	-	-	-	-	810,098,864	810,098,864
Closing Balance of previous year	41,370,000,000	2,227,438,218	(679,873,904)	851,634,920	1,381,565,679	45,150,764,913
Opening Balance of current year	41,370,000,000	2,227,438,218	(679,873,904)	851,634,920	1,381,565,679	45,150,764,913
Profit for the current period	-	-	-	-	583,781,676	583,781,676
Closing Balance of current period	41,370,000,000	2,227,438,218	(679,873,904)	851,634,920	1,965,347,355	45,734,546,589

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Note to the Reviewed Interim Separate Financial Statements (continued)
b. Details of owner's equity

	Closing Balance VND	%	Opening Balance VND	%
THAPMUOI Company Limited	7,509,400,000	18.15	7,509,400,000	18.15
DAITHIEN.COM Company Limited	7,277,400,000	17.59	7,277,400,000	17.59
Vietnam Education Publishing House	6,320,000,000	15.28	6,320,000,000	15.28
One Member Company Limited				
Other shareholders	19,323,200,000	46.71	19,323,200,000	46.71
Par value of treasury shares	940,000,000	2.27	940,000,000	2.27
Total	41,370,000,000	100	41,370,000,000	100

c. Capital transactions with owners and distribution of dividends

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Contributed capital		
Opening Balance	41,370,000,000	41,370,000,000
Increase during the period	-	-
Decrease during the period	-	-
Closing Balance	41,370,000,000	41,370,000,000
Dividends and profit distributions	-	-

d. Stock

	Closing Balance	Opening Balance
Quantity of Authorized issuing stocks	4,137,000	4,137,000
Quantity of issued stocks	4,137,000	4,137,000
- Common stocks	4,137,000	4,137,000
Quantity of repurchased stocks	94,000	94,000
- Common stocks	94,000	94,000
Quantity of circulation stocks	4,043,000	4,043,000
- Common stocks	4,043,000	4,043,000
- Par value per stock: 10,000 VND/stock.		

e. The Company's funds

	Closing Balance VND	Opening Balance VND
Investment and development funds	851,634,920	851,634,920
Total	851,634,920	851,634,920

VI. SUPPLEMENTARY INFORMATION FOR THE ITEMS PRESENTED IN INTERIM SEPARATE INCOME STATEMENT
1. Revenue from sales of goods and rendering of services

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Revenue from sale of goods and products	1,923,913,055	63,560,820
Revenue from provision of services	12,625,431	33,618,611
Total	1,936,538,486	97,179,431

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INTERIM SEPARATE FINANCIAL STATEMENTS**Note to the Reviewed Interim Separate Financial Statements (continued)****2. Cost of goods sold**

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Cost of goods and finished products sold	1,923,923,632	75,946,048
Cost of services provided	14,347,992	14,347,991
Provision for decline in value of inventories	21,404,172	-
Reversal of provision for decline in value of inventories	(1,023,912,633)	-
Total	935,763,163	90,294,039

3. Financial income

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Interest income from bank deposits and loans	19,447,937	41,049,416
<i>Interest income from loans</i>	<i>19,339,726</i>	<i>40,402,741</i>
<i>Interest income from demand deposits</i>	<i>108,211</i>	<i>646,675</i>
Dividends and profit distributions	500,008,000	1,816,895,000
Total	519,455,937	1,857,944,416

4. Financial expense

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Loss on disposal of financial investments	-	582,361,466
Provision for decline in value of trading securities and investment losses	53,779,875	200,409,134
Reversal of provision for decline in value of trading securities and investment losses	(222,762,231)	(589,901,234)
Others	978,128	347,935
Total	(168,004,228)	193,217,301

5. Other income

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Debt settlement	707,499	-
Others	-	2,997
Total	707,499	2,997

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INTERIM SEPARATE FINANCIAL STATEMENTS**Note to the Reviewed Interim Separate Financial Statements (continued)**

6. Other expenses	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Debt settlement	1,070,001	-
Late payment penalties	163,449	-
Others	666,198	5,000
Total	1,899,648	5,000
7. Selling expenses	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Employee expenses	-	394,985,500
Total	-	394,985,500
8. General and administrative expenses	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Employee expenses	914,208,945	-
Office supplies expenses	2,015,926	-
Depreciation expenses	63,586,638	63,586,638
Taxes, fees and charges	-	3,000,000
Provision for bad debts	458,500	-
Reversal of provision for bad debts	(1,001,050)	-
Outsourced service expenses	18,005,782	-
Others	105,986,922	196,192,556
Total	1,103,261,663	262,779,194
9. Business and productions expenses by items	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Employee expenses	914,208,945	394,985,500
Depreciation expenses	77,934,630	77,934,629
Outsourced service expenses	18,005,782	65,415,669
Other monetary expenses	108,002,848	133,776,887
Provision expenses	(542,550)	-
Total	1,117,609,655	672,112,685

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INTERIM SEPARATE FINANCIAL STATEMENTS**Note to the Reviewed Interim Separate Financial Statements (continued)****10. Current Corporate Income Tax (CIT) expenses**

Corporate income tax payable is determined at a tax rate of 20% on taxable income.

The Company's tax finalization is subject to examination by the tax authorities. As the application of tax laws and regulations to various types of transactions may be interpreted in different ways, the tax amounts reported in the Interim Separate Financial Statements may be subject to change according to the tax authorities' decisions.

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
	VND	VND
Total accounting profit before tax	583,781,676	1,013,845,810
Increasing adjustments	13,558,908	5,000
<i>Non-deductible expenses</i>	13,558,908	5,000
Decreasing adjustments	-	-
Taxable corporate income	597,340,584	1,013,850,810
Tax-exempt income	500,008,000	1,816,895,000
Losses carried forward	97,332,584	-
Total taxable income	-	(803,044,190)
Corporate income tax rate	20%	20%
Current corporate income tax	-	-
Total corporate income tax expense	-	-

VII. SUPPLEMENTARY INFORMATION FOR THE ITEMS PRESENTED IN THE INTERIM SEPARATE CASH FLOW STATEMENT

No information.

VIII. OTHER INFORMATION**1. Subsequent events**

On 8 July 2026, the Company changed its financial year from the period from 1 October of the current year to 30 September of the following year, instead of the calendar year. Accordingly, for 2026, the Company will prepare its financial statements for the accounting period from 1 January 2026 to 30 September 2026.

Apart from the above-mentioned event, the Board of Managements of the Company confirms that there have been no other events occurring after 30 June 2026 and up to the date of these financial statements that require adjustment or disclosure to be made in the Reviewed Interim Separate Financial Statements.

2. Related party information**2.1. List of related parties**

Related parties	Relationship
Education Publishing House in Ho Chi Minh City	Dependent unit of Vietnam Education Publishing House One Member Company Limited
Van Hien University	Under common key management personnel
Hung Hau Petroleum Company Limited	Under common key management personnel
Book and School Equipment Joint Stock Company of Dong Nai	Subsidiary
Vinh Long Book and Equipment Joint Stock Company	Subsidiary
Vietnam EBS Solar Energy Joint Stock Company	Associate

Key management personnel and related individuals comprise members of the Board of Directors, the Board of Management, the Board of Supervisors, the Chief Accountant and their close family members.

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INTERIM SEPARATE FINANCIAL STATEMENTS**Note to the Reviewed Interim Separate Financial Statements (continued)****2.2. Related parties transactions**

During the period, the Company entered into transactions with related parties. The principal transactions are as follows:

Related parties	Description	Transaction value (VND)	
		From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
Vinh Long Book and Equipment Joint Stock Company	Loan receivables	-	800,000,000
	Dividends received	-	669,177,000
	Interest on loans	19,339,726	20,764,385
Book and School Equipment Joint Stock Company of Dong Nai	Sale of goods	-	2,958,000
	Purchase of goods	791,852	-
	Dividends received	-	647,710,000
Vietnam EBS Solar Energy Joint Stock Company	Dividends received	500,000,000	500,000,000
Van Hien University	Sale of goods	1,923,913,055	-

During the period, the Company pledged the land use rights and assets attached to the land located at 363 Hung Phu Street, Chanh Hung Ward, Ho Chi Minh City as collateral for the borrowings of Hung Hau Petroleum Company Limited (a related party) at the Vietnam Bank for Agriculture and Rural Development – An Phu Branch.

At the end of the accounting period, outstanding balances with related parties are as follows:

Related Parties	Closing Balance	Opening Balance
	VND	VND
Held-to-maturity investments – loans (Note V.2)	600,000,000	600,000,000
Vinh Long Book and Equipment Joint Stock Company	600,000,000	600,000,000
Trade receivables (Note V.3)	954,759,363	-
Van Hien University	954,759,363	-
Advance to suppliers (Note V.4)	17,719,518	17,719,518
Education Publishing House in Ho Chi Minh City	17,719,518	17,719,518
Other payables (Note V.16)	290,000,000	290,000,000
Van Hien University	290,000,000	290,000,000

Income of the Board of Management, General Director, Chief Accountant during the period:

Full name	Position	Income, remuneration	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
Nguyen Tu Ky	Standing Vice General Director	Salaries, bonuses	359,898,000	-
Tran Xuan Hong	Chief Accountant	Salaries, bonuses	151,218,000	-
Total			511.116.000	-

3. Segment information

Segment information is presented by business activities and geographical areas. The primary segment reporting format is based on business activities, reflecting the Company's internal organizational and management structure as well as its internal financial reporting system.

During the period, The Company operates solely in the field of book trading within the territory of Vietnam.

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INTERIM SEPARATE FINANCIAL STATEMENTS**Note to the Reviewed Interim Separate Financial Statements (continued)****4. Fair value of financial assets and liabilities***Unit: VND*

	Closing Balance		Opening Balance	
	Book value	Provision	Book value	Provision
Financial assets				
Cash and cash equivalents	77,838,495	-	68,818,629	-
Trade and other receivables	2,741,153,049	(1,660,607,465)	1,788,454,837	(1,661,150,015)
Short-term financial investments	5,409,838,798	(898,811,680)	5,409,838,798	(844,727,305)
Total	8,228,830,342	(2,559,419,145)	7,267,112,264	(2,505,877,320)

	Book value	
	Closing Balance	Opening Balance
Financial liabilities		
Trade payables	985,442,643	973,442,643
Borrowings and liabilities	-	-
Accrued expenses	60,178,500	40,000,000
Other payables	296,518,381	296,518,381
Total	1,342,139,524	1,309,961,024

The Company has not determined the fair value of financial assets and financial liabilities as at the end of the financial year, as Circular No. 210/2009/TT-BTC issued by the Ministry of Finance on 06 November 2009, as well as current regulations, do not provide specific guidance on determining the fair value of financial assets and financial liabilities. Circular 210/2009/TT-BTC requires the application of International Financial Reporting Standards (IFRS) regarding the presentation of Interim Separate Financial Statements and disclosures related to financial instruments, but it does not provide equivalent guidance on the measurement and recognition of financial instruments, including the application of fair value in accordance with IFRS.

5. Credit risk

Credit risk is the risk that a counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including bank deposits and other financial instruments.

Trade receivables: The Company's customer credit risk is managed in accordance with the Company's policies, procedures and controls relating to customer credit risk management.

Outstanding trade receivables are regularly monitored, Assessments of the need for provision are performed at the reporting date on an individual customer basis, Accordingly, the Company has no significant concentration of credit risk. Demand deposits: The majority of the Company's demand deposits are maintained with large and reputable banks in Vietnam, The Company considers the concentration of credit risk relating to demand deposits to be low.

6. Liquidity risks

Liquidity risk is the risk that the Company will have difficulty meeting its financial obligations due to a lack of funds. The Company's liquidity risk arises primarily from mismatches in the maturities of its financial assets and financial liabilities.

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INTERIM SEPARATE FINANCIAL STATEMENTS**Note to the Reviewed Interim Separate Financial Statements (continued)**

The Company monitors liquidity risk by maintaining cash and cash equivalents at a level deemed adequate by management to finance the Company's operations and to mitigate the effects of changes in cash flows.

The maturity information of the Company's financial liabilities based on undiscounted contractual settlement amounts is as follows:

	<i>Unit: VND</i>			
	Equal to or under 01 year	From 01 year to 05 years	Over 5 years	Total
Closing Balance				
Trade payables	985,442,643	-	-	985,442,643
Borrowings and liabilities	-	-	-	-
Accrued expenses	60,178,500	-	-	60,178,500
Other payables	296,518,381	-	-	296,518,381
Total	1,342,139,524	-	-	1,342,139,524
Opening Balance				
Trade payables	973,442,643	-	-	973,442,643
Borrowings and liabilities	-	-	-	-
Accrued expenses	40,000,000	-	-	40,000,000
Other payables	296,518,381	-	-	296,518,381
Total	1,309,961,024	-	-	1,309,961,024

The Company believes that the level of risk concentration on debts repayment is low, The Company has the ability to pay due debts from cash flow from business operations and proceeds from matured financial assets.

7. Market risks

Market risks are risks when fair values or future cash flows of financial instruments vary accordingly to changes in market prices. Market risks have 2 types: interest rate risks and other price risks.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market interest rates. The Company's exposure to market interest rate changes is mainly related to short-term deposits and loans.

The Company manages interest rate risk by closely monitoring relevant market conditions to determine appropriate interest rate policies that are beneficial to the Company's risk management purposes.

The Company does not perform a sensitivity analysis for interest rates because the risk of changes in interest rates at the reporting date is insignificant or the financial liabilities have fixed interest rates.

Other price risks

Other risks on prices are risks when fair values or future cash flows of financial instruments vary accordingly to changes of market prices other than changes of interest rates and exchange rates.

8. Going concern issues

During the period, there were no events or circumstances that may cast significant doubt on the Company's ability to continue as a going concern. Accordingly, the Company's Interim Separate Financial Statements have been prepared on a going concern basis.

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INTERIM SEPARATE FINANCIAL STATEMENTS**Note to the Reviewed Interim Separate Financial Statements (continued)****9. Comparative information**

The comparative figures are those presented in the Company's Interim Separate Financial Statements for the financial year ended 31 December 2025 audited and Interim Separate Financial Statements for the six-month period ended 30 June 2025 reviewed by Branch of NVA Auditing Co., Ltd. Certain items have been reclassified to conform to the requirements for the preparation and presentation of financial statements under Circular No. 99/2025/TT-BTC dated 27 October 2025, as follows:

No.	Items	Balance as at 1 January 2026 (VND)	Item presented in the Financial Statements for the six-month period of 2026		Item presented in the Financial Statements for 2025	
			Items	Code	Items	Code
1	Loans receivables	600,000,000	Held-to-maturity investments	123	Loans receivables	135
2	Dividends and profits payable	5,828,500	Dividends and profits payable	313	Other short-term payables	319

Prepared by



Tran Xuan Hong

Chief Accountant



Tran Xuan Hong

General Director



Phạm Thị Minh Nguyệt

Approved, 28 August 2026