VIEN DONG INVESTMENT DEVELOPMENT TRADING CORPORATION
806 Au Co Street, Tan Binh Ward
Ho Chi Minh City

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

No. 27.25 CV/VID-HĐQT

Ho Chi Minh City, July 28, 2025

INFORMATION DISCLOSURE

To: - The State Securities Commission of Vietnam
- The Vietnam Exchange
- The Ho Chi Minh Stock Exchange

1. Name of organization: Vien Dong Investment Development Trading Corporation
- Stock code: VID
- Address: 806 Au Co Street, Tan Binh Ward , Ho Chi Minh City
- Tel.: 028.38428633 Fax: 028.38425880
- E-mail: info@dautuviendong.vn Website: https//:dautuviendong.vn

2. Contents of disclosure:Vien Dong Investment Development Trading Corporation would like to announce:
✓ The Separate Financial Statements for Quarter II/2025
✓ The Consolidated Financial Statements for Quarter II/2025

3. This information was published on the company's website on day 28./07/2025 as the link: www.dautuviendong.vn

We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.

Sincerely,

Attachments:

- Separate Financial Statements for QII/2025

- Consolidated Financial Statements for QII/2025

CHAIRMAN OF THE BOARD OF DIRECTORS / LEGAL REPRESENTATIVE LEGAL

M.S.D.N:0300377536-C.T.C.P
CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN THƯƠNG MẠI VIỄN ĐÔNG
Q.TÂN BÌNH-T.P HỒ CHÍ MINH

Bui Quang Khoa

CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN THƯƠNG MẠI VIỄN ĐÔNG

Digitally signed by CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN THƯƠNG MẠI VIỄN ĐÔNG
DN: C=VN, S=THÀNH PHỐ HỒ CHÍ MINH, CN=CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN THƯƠNG MẠI VIỄN ĐÔNG, OID.0.9.2342.19200300.100.1.1=MST:0300377536
Reason: I am the author of this document
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Date: 2025.07.28 13:27:52+07'00'
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VIEN DONG INVESTMENT DEVELOPMENT TRADING CORPORATION

806 Au Co, Ward Tan Binh , Ho Chi Minh City, Viet Nam

Tel : 1900 633 374 - https://dautuviendong.vn/

CONSOLIDATED FINANCIAL STATEMENT

QUARTER II/2025

VIEN DONG INVESTMENT DEVELOPMENT TRADING CORPORATION
806 Au Co Street, Tan Binh Ward, Ho Chi Minh City

Form B01 - HN/DN
(Issued under Circular No. 202/2014/TT-BTC dated 22/12/2014 of the Ministry of Finance)

CONSOLIDATED BALANCE SHEET
QUARTER 2 OF 2025
Ending on June 30, 2025

Unit: VND

ASSETS	Code	Note	Ending balance	Beginning balance
1	2	3	4	5
A. CURRENT ASSETS (100=110+120+130+140+150)	**100**		**639,922,696,262**	**640,851,439,195**
I. Cash and cash equivalents	**110**	**VI.01**	**19,898,246,178**	**59,472,354,548**
1. Cash	111	VI.01	19,898,246,178	59,472,354,548
2. Cash equivalents	112			
II. Short-term financial investments	**120**		**17,600,107,140**	**59,800,259,341**
1. Trading securities	121		-	-
2. Provisions for devaluation of trading securities	122		-	-
3. Held-to-maturity investments	123		17,600,107,140	59,800,259,341
III. Short-term receivables	**130**		**230,848,428,355**	**232,709,612,770**
1. Short-term trade receivables	131	VI.03	188,022,808,572	265,061,518,752
2. Short-term prepayments to suppliers	132		72,456,503,370	18,547,397,777
3. Short-term inter-company receivables	133			
4. Receivables according to the progress of construction contract	134			
5. Receivables for short-term loans	135			
6. Other short-term receivables	136	VI.04	22,535,914,038	1,267,493,866
7. Provisions for short-term doubtful debts	137		(52,166,797,625)	(52,166,797,625)
8. Shortage of assets awaiting resolution	139			
IV. Inventories	**140**	**VI.07**	**361,092,701,363**	**283,714,324,814**
1. Inventories	141	VI.07	361,092,701,363	283,714,324,814
2. Provisions for inventories	149			
V. Other current assets	**150**		**10,483,213,226**	**5,154,887,722**
1. Short-term prepaid expenses	151	VI.13	97,554,332	214,467,058
2. Deductible VAT	152	VI.17	10,150,665,000	4,877,916,255
3. Taxes and other receivables from the State	153	VI.17	234,993,894	62,504,409
4. Trading Government bonds	154			
5. Other current assets	155	VI.14		
B. NON-CURRENT ASSET (200=210+220+230+240+250+260)	**200**		**536,636,386,953**	**480,898,552,360**
I. Long-term receivables	**210**		**52,714,325,000**	**554,325,000**
1. Long-term trade receivables	211		-	-
2. Long-term prepayments to suppliers	212		-	-
3. Working capital in affiliates	213		-	-
4. Long-term inter-company receivables	214		-	-
5. Receivables for long-term loans	215		52,160,000,000	
6. Other long-term receivables	216		554,325,000	554,325,000
7. Provisions for long-term doubtful debts	219		-	-
II. Fixed assets	**220**	**VI.09**	**46,368,367,965**	**50,627,228,637**
1. Tangible fixed assets	221	VI.09	41,675,607,842	45,987,679,001
- Historical cost	222	VI.09	124,443,270,295	125,017,849,343
- Accumulated depreciation	223	VI.09	(82,767,662,453)	(79,030,170,342)
2. Financial leased assets	224	VI.11	-	-
- Historical cost	225	VI.11	-	-
- Accumulated depreciation	226	VI.11	-	-
3. Intangible fixed assets	227	VI.10	4,692,760,123	4,639,549,636
- Initial cost	228	VI.10	8,333,461,916	8,178,611,916

ASSETS	Code	Note	Ending balance	Beginning balance
1	2	3	4	5
- Accumulated amortization	229	VI.10	(3,640,701,793)	(3,539,062,280)
III. Investment property	**230**		**18,751,415,355**	**18,751,415,355**
- Historical costs	231		18,751,415,355	18,751,415,355
- Accumulated depreciation	232		-	-
IV. Long-term assets in process	**240**		**2,634,588,190**	**42,100,000**
1. Long-term work in process	241			
2. Construction-in-progress	242		2,634,588,190	42,100,000
V. Long-term financial investments	**250**		**413,649,852,178**	**407,654,632,178**
1. Investments in subsidiaries	251			
2. Investments in joint ventures and associates	252	VI.02	266,799,192,178	266,799,192,178
3. Investments in other entities	253	VI.02	147,604,160,000	141,608,940,000
4. Provisions for devaluation of long-term financial	254		(753,500,000)	(753,500,000)
5. Held-to-maturity investments	255			
VI. Other non-current assets	**260**	**VI.13**	**2,517,838,265**	**3,268,851,190**
1. Long-term prepaid expenses	261	VI.13	1,182,726,254	1,488,701,843
2. Deferred income tax assets	262			
3. Long-term components and spare parts	263		-	-
4. Other non-current assets	268			
5. Goodwill	269		1,335,112,011	1,780,149,347
TOTAL ASSETS (270=100+200)	**270**		**1,176,559,083,215**	**1,121,749,991,555**
1	2	3	4	4
RESOURCES	Code	Note	Ending balance	Beginning balance
C. LIABILITIES (300= 310+330)	**300**		**525,773,581,801**	**453,797,604,428**
I. Current liabilities	**310**		**521,673,581,801**	**442,911,304,428**
1. Short-term trade payables	311	VI.16	25,865,771,360	91,140,838,900
2. Short-term advances from customers	312		25,698,698,466	349,983,633
3. Taxes and other obligations to the State Budget	313	VI.17	100,233,943	5,007,271,891
4. Payables to employees	314			
5. Short-term accrued expenses	315	VI.18	56,792,150	821,539,573
6. Short-term inter-company payables	316			
7. Payable according to the progress of construction	317			
8. Short-term unearned revenue	318			
9. Other short-term payables	319	VI.19	21,053,102,861	779,404,519
10. Short-term borrowings and financial leases	320	VI.15	446,639,870,279	342,346,153,170
11. Provisions for short-term payables	321			
12. Bonus and welfare funds	322		2,259,112,742	2,466,112,742
13. Price stabilization fund	323		-	-
14. Trading Government bonds	324		-	-
II. Non-current liabilities	**330**	**VI.15**	**4,100,000,000**	**10,886,300,000**
1. Long-term trade payables	331		-	-
2. Long-term advances from customers	332		-	-
3. Long-term accrued expenses	333		-	-
4. Inter-company payables for working capital	334		-	-
5. Long-term inter-company payables	335		-	-
6. Long-term unearned revenue	336		-	-
7. Other long-term payables	337			186,300,000
8. Long-term borrowings and financial leases	338		4,100,000,000	10,700,000,000
9. Convertible bonds	339		-	-
10. Preferred shares	340		-	-
11. Deferred income tax liability	341		-	-
12. Provisions for long-term payables	342		-	-
13. Science and technology development fund	343		-	-

ASSETS	Code	Note	Ending balance	Beginning balance
1	2	3	4	5
D. OWNERS' EQUITY (400= 410+430)	**400**	**VI.25**	**650,785,501,414**	**667,952,387,127**
I. Owners' equity	**410**	**VI.25**	**650,785,501,414**	**667,952,387,127**
1. Owner's contributed capital	411	VI.25	408,360,690,000	408,360,690,000
- Ordinary shares carrying voting rights	*411a*	*VI.25*	408,360,690,000	408,360,690,000
- Preferred shares	*411b*	*VI.25*		
2. Share premiums	412	VI.25	5,032,671,673	5,032,671,673
3. Bond conversion options	413	VI.25		
4. Other sources of capital	414	VI.25	3,367,759,813	3,367,759,813
5. Treasury stocks	415	VI.25		
6. Differences on asset revaluation	416	VI.25		
7. Foreign exchange differences	417	VI.25		
8. Investment and development fund	418	VI.25	10,774,125,649	10,774,125,649
9. Business arrangement supporting fund	419	VI.25		
10. Other funds	420	VI.25		
11. Retained earnings	421	VI.25	51,312,330,997	69,813,881,523
- Retained earnings accumulated to the end of the previous period	*421a*	*VI.25*	*49,395,847,023*	*62,869,021,774*
- Retained earnings of the current period	*421b*	*VI.25*	*1,916,483,974*	*6,944,859,749*
12. Construction investment fund	422	VI.25	-	-
13. Non-controlling interests	429	VI.25	171,937,923,282	170,603,258,469
II. Other sources and funds	**430**	**VI.26**	-	-
1. Sources of expenditure	432	VI.27	-	-
2. Fund to form fixed assets	433	VI.28		
TOTAL LIABILITIES AND OWNER'S EQUITY (440= 300+400)	**440**		**1,176,559,083,215**	**1,121,749,991,555**

Ho Chi Minh City, July 28, 2025

Preparer / Chief Accountant

General Director

CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN THƯƠNG MẠI VIỄN ĐÔNG
M.S.D.N: 0300377536 - Q.TÂN BÌNH - T.P HỒ CHÍ MINH

Nguyen Thi Thuy Tien

Bui Quang Minh

VIEN DONG INVESTMENT DEVELOPMENT TRADING CORPORATION

806 Au Co Street, Tan Binh Ward, Ho Chi Minh City

Form B02 - HN/DN

(Issued under Circular No. 202/2014/TT-BTC dated 22/12/2014 of the Ministry of Finance)

CONSOLIDATED INCOME STATEMENT

QUARTER 2 OF 2025

Unit: VND

Item	Code	Note	Quarter 2		Accumulated from the beginning of the year to the end of the current period	
			Current year	Previous year	Current year	Previous year
1	2	3	4	5	6	7
1. Gross revenue from goods sold and services rendered	**01**	**VII.01**	**268,394,918,297**	**325,037,527,672**	**495,660,840,795**	**552,305,642,574**
2. Deductions	02	VII.02			-	-
3. Net revenue from goods sold and services rendered (10 = 01-02)	**10**		**268,394,918,297**	**325,037,527,672**	**495,660,840,795**	**552,305,642,574**
4. Cost of sales	11	VII.03	250,162,397,748	307,611,626,285	463,616,843,845	515,821,305,365
5. Gross profit from goods sold and services rendered (20 = 10-11)	**20**		**18,232,520,549**	**17,425,901,387**	**32,043,996,950**	**36,484,337,209**
6. Financial income	21	VII.04	9,337,868,309	4,577,449,504	15,275,658,677	11,018,818,412
7. Financial expenses	22	VII.05	9,360,799,911	6,279,246,031	14,662,617,391	11,469,461,797
- In which: Interest expense	*23*	*VII.05*	*5,667,720,437*	*4,537,085,553*	9,844,049,100	8,188,450,757
8. Share of net profit from joint-ventures, associates	24			4,623,802,998		4,623,802,998
9. Selling expenses	25	VII.08	4,305,291,713	7,936,446,131	10,158,207,970	16,101,500,799
10. General and administration expenses	26	VII.08	12,790,516,668	12,608,195,645	21,146,782,683	21,858,176,486
11. Operating profit	**30**		**1,113,780,566**	**(196,733,918)**	**1,352,047,583**	**2,697,819,537**
12. Other income	31	VII.06	2,060,010,257	244,975,672	2,079,281,205	436,236,833
13. Other expenses	32	VII.07	159,507,176	(1,451,755,158)	180,200,150	(1,450,676,985)
14. Profit from other activities	**40**		**1,900,503,081**	**1,696,730,830**	**1,899,081,055**	**1,886,913,818**
15. Accounting profit before tax	**50**		**3,014,283,647**	**1,499,996,912**	**3,251,128,638**	**4,584,733,355**
16. Current corporate income tax expense	51	VII.10		938,380,094	-	997,893,131
17. Deferred corporate income tax expense	52	VII.11				
18. Net profit after corporate income tax	**60**		**3,014,283,647**	**561,616,818**	**3,251,128,638**	**3,586,840,224**
Profit after tax attributable to Parent Company	***61***		**1,786,453,454**	**395,776,704**	**1,916,483,974**	**2,389,229,206**
Profit after tax attributable to non-controlling shareholders	**62**		**1,227,830,193**	**165,840,114**	**1,334,644,664**	**1,197,611,018**
19. Basic earnings per share	**70**		44	10	47	59

Ho Chi Minh City, July 28, 2025

Preparer / Chief accountant

Nguyen Thi Thuy Tien

General Director

CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN THƯƠNG MẠI VIỄN ĐÔNG
M.S.D.N: 0300377536-C.T.C.P
Q.TÂN BÌNH-T.P HỒ CHÍ MINH

Bui Quang Minh

VIEN DONG INVESTMENT DEVELOPMENT TRADING CORPORATION
806 Au Co Street, Tan Binh Ward, Ho Chi Minh City

Form B03 - HN/DN
(Issued under Circular No. 202/2014/TT-BTC dated 22/12/2014 of the Ministry of Finance)

CONSOLIDATED CASH FLOW STATEMENT
QUARTER 2 OF 2025
(Indirect method)

Unit: VND

Items	Code	Note	Accumulated from the beginning of the year to the end of the current period	
			Curent year	Previous year
1	2	3	4	5
CASH FLOWS FROM OPERATING ACTIVITIES				
Profit before tax	01		3,014,283,647	561,616,818
Adjustments for:				
Depreciation and amortisation of fixed assets and investment prope	02		1,648,653,329	1,822,658,666
Provisions	03			(1,469,794,012)
Gain/(losses) from unrealized foreign exchange differences	04			
Gain from investing activities	05			
Interest expense	06		5,667,720,437	4,537,085,553
Other adjustments	07			
Operating profit before movements in working capital working	08		10,330,657,413	5,451,567,025
Increase, decrease in receivables	09		(8,531,152,494)	(3,968,654,380)
Increase, decrease in inventories	10		(1,328,647,586)	(42,207,906,672)
Increase, decrease in payables (excluding accrued loan interest	11		(55,611,261,775)	15,105,243,938
Increase, decrease in prepaid expenses	12		171,384,352	(1,371,343,850)
Increase, decrease in trading securities	13			
Interest paid	14		(5,604,221,807)	(4,136,647,196)
Corporate income tax paid	15			
Other cash inflows	16			
Other cash outflows	17		(120,000,000)	(30,000,000)
Net cash flows from operating activities	**20**		**(60,693,241,897)**	**(31,157,741,135)**
CASH FLOWS FROM INVESTING ACTIVITIES				
Acquisition and construction of fixed assets and other long-term as	21		(164,757,476)	(528,797,084)
Proceeds from sale, disposal of fixed assets and other long-term a	22			
Cash outflow for lending, buying debt instruments of other entities	23		(45,660,000,000)	(6,000,000,000)
Cash recovered from lending, selling debt instruments of other enti	24			
Cash outflow for equity investments in other entities	25			
Cash recovered from equity investments in other entities	26		36,141,453,720	
Interest earned, dividends and profits received	27			2,398,208,130
Net cash flows from investing activities	**30**		**(9,683,303,756)**	**(4,130,588,954)**
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from issuing stocks and capital contributions from owner	31			

Repayment for capital contributions and re-purchases of stocks already issued	32			
Proceeds from borrowings	33		65,680,209,841	47,329,678,105
Repayment for loan principal	34			
Payments for financial leased assets	35			
Dividends and profit paid to the owners	36			
Net cash flows from financing activities	**40**		**65,680,209,841**	**47,329,678,105**
NET CASH FLOWS DURING THE YEAR	**50**		***(4,696,335,812)***	***12,041,348,016***
Cash and cash equivalents at the beginning of the year	**60**		**24,594,581,990**	**45,137,457,051**
Effects of changes in foreign exchange rates	61		-	-
Cash and cash equivalents at the end of the year	**70**		**19,898,246,178**	**57,178,805,067**

Ho Chi Minh City, July 28, 2025

Preparer / Chief accountant

Nguyen Thi Thuy Tien

General Director

M.S.D.N:0300377536-C.T.C.P
CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN THƯƠNG MẠI VIỄN ĐÔNG
Q.TÂN BÌNH-T.P HỒ CHÍ MINH

Bui Quang Minh

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
QUARTER 2 OF 2025

I. General information of the Company:

1. Structure of ownership: Joint Stock Company

2. Operating field: Manufacturing, Commerce

3. Business activities: Production, trading of paper, packaging printing, warehousing

4. Normal production and business cycle: Month

5. Characteristics of the business activities in the fiscal year which have impact on the financial statements.

6. The Company's structure: VIEN DONG INVESTMENT DEVELOPMENT TRADING CORPORATION BRANCH

- List of subsidiaries
- List of joint ventures and associates;
- List of dependent units without legal entity status for dependent accounting.

7. Disclosure of information comparability in the financial statements (whether comparisons are possible or not, and if not, the reasons must be stated, such as due to changes in ownership structure, demerger, merger, and the duration of the comparison period

II. Accounting period, accounting currency:

1. Financial year: Begins on 01 January and ends on 31 December

2. Accounting currency: Vietnam Dong.

III. Accounting Standards and System:

1. Accounting System: Circular No. 200/2014/TT-BTC dated 22/12/2014 of the Ministry of Finance

2. Statement of the compliance with the Accounting Standards and System : The report is prepared in accordance with Vietnamese Accounting Standards anc

IV. Accounting policies:

1. Principles for conversion of Financial Statements prepared in foreign currency into Vietnamese Dong (In cases where the accounting currency differs from

Impact (if any) of converting financial statements from foreign currency to Vietnamese Dong.

2. Types of exchange rates applied in accounting.

3. Principles for determining the effective interest rate used to discount cash flows.

4. Principles for recognition of Cash and Cash equivalents.

5. Accounting principles for financial investments

a) Trading securities;

b) Held-to-maturity investments;

c) Loans;

d) Investments in subsidiaries; joint ventures, associates;

đ) Investments in equity instruments of other entities;

e) Accounting methods for other transactions related to financial investments.

6. Accounting principles for receivables

7. Principles for recognition of inventories:

- Principles for recognition of inventories;
- Inventories valuation method;
- Inventories accounting method;
- Methods for establishing provisions for inventories.

8. Principles for recognition and depreciation of fixed assets, financial leased fixed assets, and investment property

9. Accounting principles for business cooperation contracts.

10. Accounting principles for deferred income tax.

11. Accounting principles for prepaid expenses.

12. Accounting principles for payables.

13. Principles for recognition of borrowings and financial leased liabilities.

14. Recognition and capitalization principles for borrowing costs.

15. Principles for recognition of accrued expenses.

16. Principles and methods for recognizing provisions.

17. Principles for recognition of unearned revenue.

18. Principles for recognition of convertible bonds.

19. Principles for recognition of owners' equity:

20. Principles and methods for revenue recognition:

21. Accounting principles for revenue deductions

22. Accounting principles for cost of sales.

23. **Accounting principles for financial expenses.**

24. **Accounting principles for selling expenses, general and administrative expenses.**

25. **Principles and methods for recognition of current and deferred corporate income tax expenses.**

26. **Other accounting principles and methods.**

V. Accounting policies (in the case where the company does not meet the going concern assumption)

1. Is there a reclassification of long-term assets and long-term liabilities into short-term?

2. Principles for determining the value of each type of asset and liability (according to net realizable value, recoverable amount, fair value, present value, current value, etc.)

3. Principles for financial treatment regarding:

- Provisions;
- Differences on asset revaluation và Foreign exchange differences (if still reflected on the Balance Sheet – if applicable).

VI. Additional information for items presented in the Balance Sheet

Unit: VND

1. Cash	**End of the period**	**eginning of the year**
- Cash on hand	1,563,132,753	764,071,118
- Demand deposits	18,335,113,425	58,708,283,430
Total	**19,898,246,178**	**59,472,354,548**

2. Financial investments	**End of the period**	**eginning of the year**
a) Trading securities		
b) Held-to-maturity investments	17,600,107,140	59,800,259,341
c) Investments in other entities		

- Investments in joint ventures an	**End of the period**			**Beginning of the year**		
	Historical cost	**Percentage**	**Fair value**	**Historical cost**	**Percentage**	**Fair value**
+ Viet Impression Joint Stock Company	45,000,000,000	45.00%	45,000,000,000	45,000,000,000	45.00%	45,000,000,000
+ Tay Do Culture and Book Service	26,975,864,554	41.48%	26,975,864,554	26,975,864,554	41.48%	26,975,864,554
+ Sai Gon Vien Dong Technology Joint Stock Company	102,597,131,942	40.67%	102,597,131,942	102,597,131,942	40.67%	102,597,131,942
+ Minh Rong Tea Joint-Stock Comp	5,610,401,772	27.04%	5,610,401,772	5,610,401,772	27.04%	5,610,401,772
+ Hoang Viet Educational Investme	86,615,793,910	38.70%	86,615,793,910	86,615,793,910	38.70%	86,615,793,910
Total	**266,799,192,178**		**266,799,192,178**	**266,799,192,178**		**266,799,192,178**

- Investments in other entities:	**End of the period**			**Beginning of the year**		
	Historical cost	**Provision**	**Fair value**	**Historical cost**	**Provision**	**Fair value**
+ Toanluc Trading Joint Stock Company		-				
+ Viet Insight Psychological Science Applying Company Limited	337,500,000	(337,500,000)	-	337,500,000	(337,500,000)	-
+ Viet My Education Culture Corpor	66,850,660,000	-	66,850,660,000	60,855,440,000		60,855,440,000
+ TAC Paritas Joint Stock Compan	80,000,000,000	-	80,000,000,000	80,000,000,000	-	80,000,000,000
+ Viet My Anh High School		-	-		-	-
+ Tam An Restaurant Joint Stock Company	416,000,000	(416,000,000)	-	416,000,000	(416,000,000)	-
Total	**147,604,160,000**	**(753,500,000)**	**146,850,660,000**	**141,608,940,000**	**(753,500,000)**	**140,855,440,000**

3. Trade receivables

a) Short-term trade receivables	**End of the period**	**eginning of the year**
- Toanluc Trading Joint Stock Company	25,959,970,801	25,959,970,801
- Dai Viet A Cultural Company Limited		18,377,664,050
- Tri Duc Thai Thinh Cultural Co.,Ltd		8,586,030,162
- TAC Paritas Joint Stock Company		22,000,000
- Vina Morning Star Import-Export Service And Trading Co.,Ltd	9,699,145,003	9,699,145,003
- Ho Chi Minh City Nhan Dan Newspaper Printing Company Limited	33,076,448,995	32,748,429,267
- Tran Phu Printing Joint Stock Company	2,291,148,686	8,993,126,230
- Army Print No.2 Company limited	2,801,489,619	7,348,595,550
- Khatoco Packaging Printing Joint Stock Company	17,132,526,494	24,350,103,986
- Viet My Education Culture Corporation	7,073,278,852	4,540,000,000
- An Hao Company Limited		5,973,750,588
- Soc Trang Printing Joint Stock Company	9,437,271,564	
- Hương Trang Company Ltd	12,383,938,119	14,648,725,770

- Viet Nam Sts Service And Trading Joint Stock Company		1,808,826,377
- Tay Do Culture and Book Service Joint Stock Company	1,000,000,000	7,691,457,600
- Printing No 7 Joint Stock Company	28,041,659,199	18,019,131,581
- Ho Chi Minh City Lottery One Member Limited Liability Company – Financi:	6,596,121,600	
- Sai Gon Vien Dong Technology Joint Stock Company		
- Other customers	32,529,809,640	76,294,561,787
Total	**188,022,808,572**	**265,061,518,752**

b) Long-term trade receivables

c) Account receivable from related parties:	**End of the period**	**eginning of the year**
- Sai Gon Vien Dong Technology Joint Stock Company		
- Tay Do Culture and Book Service Joint Stock Company	1,000,000,000	7,691,457,600
- Viet My Education Culture Corporation	7,073,278,852	4,540,000,000
- Hoang Viet Educational Investment and Development Joint Stock Compar	-	-
Total	**8,073,278,852**	**12,231,457,600**

4. Other receivables

a) Short-term	**End of the period**		**Beginning of the year**	
	Value	**Provision**	**Value**	**Provision**
- Receivables from short-term depos	5,000,000	-	5,000,000	-
- Receivables for dividends and prof	9,782,559,500	-		-
- Advances	103,439,701	-	250,387,003	-
- Receivables for loan interest		-		-
- Receivable from business coopera	11,600,000,000			
- Receivables from interest on savin	483,141,917		1,001,925,863	
- Other receivables.	561,772,920		10,181,000	
Total	22,535,914,038		**1,267,493,866**	-

b) Long-term	**End of the period**		**Beginning of the year**	
	Value	**Provision**	**Value**	**Provision**
- Receivables for loans		-	-	-
+ Toan Luc Paper Joint Stock Company				
+ TAC Paritas Joint Stock Company		-		-
Viet My Education Culture Corporati	*41,460,000,000*			
Hoang Viet Investment Development Education Corporation	*10,700,000,000*			
Khanh Hoi Printing And Service Trading Joint Stock Company				
- Receivables for dividends and profit distributions;		-		-
- Receivables from employees;		-		-
- Deposits;	554,325,000	-	554,325,000	-
- Loans;		-	-	-
- Custodial Expenses		-	-	-
- Other receivables.				-
	52,714,325,000	-	**554,325,000**	-

5. Assets in shortage awaiting resolution

a) Cash;

b) Inventory;

c) Fixed assets;

d) Other assets.

6. Bad Debts

	End of the period		**Beginning of the year**	
	Historical cost	**Recoverable amount**	**Historical cost**	**Recoverable amount**
- Vina Morning Star Import-Export S	9,699,145,003	9,699,145,003	9,699,145,003	9,699,145,003
- Toanluc Trading Joint Stock Com	25,959,970,801	25,959,970,801	25,959,970,801	25,959,970,801
- Blue Investment-Service-Trading-Technology Joint Stock Company				

- T.T International Co.,Ltd -

Total	35,659,115,804	35,659,115,804	35,659,115,804	35,659,115,804

7. Inventories:	End of the period		Beginning of the year	
	Historical cost	Provision	Historical cost	Provision
- Raw materrials;	225,484,100			
- Finished goods			4,802,336,758	
- Merchandise goods;	5,518,518,863		278,911,988,056	
	355,348,698,400			
Total	361,092,701,363	-	283,714,324,814	-

8. Long-term assets in process

a) Long-term work in process

b) Construction in progress (Details for projects accounting for 10% or		**End of the period**	**eginning of the year**
- Construction, Repair & Purchase of equipment			
Total	-	-	-

9. Increase, decrease in tangible fixed assets:

Items	Building and structures	Machinery and equipment	Vehicles	Other tangible fixed asset	Total
Cost					
Begining balance	97,825,660,663	13,446,975,229	11,127,434,144	2,617,779,307	**125,017,849,343**
- Acquisition during the year		120,361,818			**120,361,818**
- Completed investment in Construction					-
- Other increases			-	-	-
- Transfers to Investment property classification	-	-	-	-	-
- Disposals	(498,940,866)			(196,000,000)	**(694,940,866)**
- Other reduction	-	-	-	-	-
Ending balance	97,326,719,797	13,567,337,047	11,127,434,144	2,421,779,307	**124,443,270,295**
Accumulated depreciation					-
Begining balance	60,502,458,468	10,510,311,589	7,568,042,161	2,590,307,079	**68,324,358,453**
- Depreciation during the period	1,854,482,540	121,691,263	161,749,551	3,583,332	**2,141,506,686**
- Other increases					-
- Transfers to Investment property classification					-
- Disposals	(348,963,530)			(196,000,000)	**(544,963,530)**
- Other reduction					-
Ending balance	62,007,977,478	10,632,002,852	7,729,791,712	2,397,890,411	**69,920,901,609**
Net carrying amount					
- At the beginning of the year	37,323,202,195	2,936,663,640	3,559,391,983	27,472,228	**43,846,730,046**
- At the end of the period	35,318,742,319	2,935,334,195	3,397,642,432	23,888,896	**41,675,607,842**

10. Increase, decrease in intangible fixed assets:

Items	Land use rights	Issuance rights	Copy rights, patents	Other intangible fixed asset	Total
Cost					
Begining balance	7,726,577,193	-	452,034,723	-	**8,178,611,916**
- Acquisition during the year	-	-	154,850,000	-	**154,850,000**
- Created internally by the company	-	-	-	-	-
- Increases due to business consolidations	-	-	-	-	-
- Other increases	-	-	-	-	-
- Disposals	-	-	-	-	-
- Other reduction	-	-	-	-	-
Ending balance	7,726,577,193	-	606,884,723	-	**8,333,461,916**
Accumulated amortisation					
Begining balance	3,136,556,897	-	452,034,723	-	**3,588,591,620**
- Amortisation during the period	49,529,340		2,580,833		**52,110,173**
- Other increases	-	-	-	-	-
- Disposals	-	-	-	-	-

- Other reduction	-	-	-	-	-
Ending balance	3,186,086,237	-	454,615,556	-	**3,640,701,793**
Net carrying amount					
- At the beginning of the year	4,590,020,296	-	154,850,000	-	**4,744,870,296**
- At the end of the period	4,540,490,956	-	152,269,167	-	**4,692,760,123**

- Net carrying amount at the end of the period of intangible assets used as collateral for loans; 4,540,490,956
- Historical cost of fully depreciated intangible assets still in use:
- Notes and other explanations of the figures;

11. Increase, decrease in financial leased fixed assets:

Items	Building and structures	Machinery and equipment	Vehicles	Other tangible fixed asset	Intangible fixed asset	Total
Cost						
Begining balance	-	-	-	-	-	-
- Financial lease during the period	-	-	-	-	-	-
- Purchases of financial leased assets	-	-	-	-	-	-
- Other increases	-	-	-	-	-	-
- Return of financial leased assets	-	-	-	-	-	-
- Other reduction	-	-	-	-	-	-
Ending balance	-	-	-	-	-	-
Accumulated Depreciation						
Begining balance	-	-	-	-	-	-
- Depreciation during the period	-	-	-	-	-	-
- Purchases of financial leased assets	-	-	-	-	-	-
- Other increases	-	-	-	-	-	-
- Return of financial leased assets	-	-	-	-	-	-
- Other reduction	-	-	-	-	-	-
Ending balance	-	-	-	-	-	-
Net carrying amount						
- At the beginning of the year	-	-	-	-	-	-
- At the end of the period	-	-	-	-	-	-

* Additional rental expenses incurred are recognized as expenses for the year;

* Basis for determining additional rental expenses;

* Lease extension terms or right to buy property;

12. Increase, decrease in investment properties:

Items	Beginning balance	Increase in the period	Decrease in the period	Ending balance
a) Investment properties				
Cost	-	-	-	-
- Land use rights	-	-	-	-
- Buildings	-	-	-	-
- Buildings and Land use rights	-	-	-	-
- Infrastructure	-	-	-	-
Accumulated depreciation	-	-	-	-
- Land use rights	-	-	-	-
- Buildings	-	-	-	-
- Buildings and Land use rights	-	-	-	-
- Infrastructure	-	-	-	-
Net carying amount	-	-	-	-
- Land use rights	-	-	-	-
- Buildings	-	-	-	-
- Buildings and Land use rights	-	-	-	-
- Infrastructure	-	-	-	-
	-	-	-	-
b) Investment property held for appreciation	-	-	-	-
Cost	-	-	-	-
- Land use rights	-	-	-	-
- Buildings	-	-	-	-
- Buildings and Land use rights	18,751,415,355	-	-	18,751,415,355
- Infrastructure	-	-	-	-
Impairment loss	-	-	-	-
- Land use rights	-	-	-	-
- Buildings	-	-	-	-
- Buildings and Land use rights	-	-	-	-
- Infrastructure	-	-	-	-
Net carrying amount	-	-	-	-

- Land use rights	-	-	-	-
- Buildings	-	-	-	-
- Buildings and Land use rights	18,751,415,355	-	-	18,751,415,355
- Infrastructure	-	-	-	-

- Net carrying amount at the end of the period of investment property used as collateral for loans;
- Historical cost of fully depreciated investment property but is still leased or held for appreciation:;
- Notes and other explanations of the figures;

13. Prepaid expenses

	End of the period	Beginning of the year
a) Short-Term (detailed by each item)		
- Allocated tools and instruments used:	33,003,646	77,684,824
- Allocated prepaid expenses (insurance, software, etc. intangible assets)	64,550,686	136,782,234
- Các khoản khác	-	
Total	**97,554,332**	**214,467,058**
b) Long-Term		
- Allocated tools and instruments used:	759,614,605	706,044,072
- Allocated prepaid expenses (insur	423,111,649	782,657,771
- Business cooperation expenses		
Total	**1,182,726,254**	**1,488,701,843**

14. Other assets

a) Short-Term (detailed by each it	**End of the period**	**Beginning of the year**
Total	-	-

b) Long-Term (detailed by each item)

15. Borrowings and financial leas	**End of the period**		**During the Period**		**Beginning of the year**	
	Value	**Amount expected to settle debts**	**Increase**	**Decrease**	**Value**	**Amount expected to settle debts**
a) Short-term loans	446,639,870,279	446,639,870,279	281,221,448,840	216,041,239,054	381,459,660,493	381,459,660,493
b) Long-term loans	4,100,000,000	4,100,000,000	500,000,000		3,600,000,000	3,600,000,000
Total	**450,739,870,279**	**450,739,870,279**	**281,721,448,840**	**216,041,239,054**	**385,059,660,493**	**385,059,660,493**

đ) Detailed disclosure of borrowings and financial leases with related parties

16. Trade payables

	End of the period		**Beginning of the year**	
a) Short-term trade payables	**Value**	**Amount expected to settle debts**	**Value**	**Amount expected to settle debts**
- Foreign supplier (Deferred payment)	18,781,040,789	18,781,040,789	86,878,207,421	86,878,207,421
- Viet My Education Culture Corporation		-		-
- CP Paper Corporation	451,871,028	451,871,028		
- Duc Tri Aluminum Glass Steel Co., Ltd.		-		-
- Khanh Hoi Printing And Service T	327,877,451	327,877,451		-
- Xanh Zone Co., Ltd.	23,327,460		46,278,000	46,278,000
- An Nhien Advertising Company Limited		-	23,327,460	23,327,460
- Night & Day Security Services Co.	64,800,000	64,800,000		-
- Lien Thanh Viet Nam Mechanical Electrical Joint Stock Company			19,000,000	19,000,000
- MM Packaging Vidon Limited Liability Company	357,149,650	357,149,650		-
- Huynh Tan Phat Mechanical Electrical Refrigeration Company Limited	12,883,787	12,883,787		
- Vinh Thinh Paper Trading Company Limited	408,680,152	408,680,152		
- Sotrans Logistics One Member Company Limited	5,245,581,795	5,245,581,795	4,096,557,795	4,096,557,795
- TAC Partas Joint Stock Company		-		
- Other suppliers	192,559,248	192,559,248	77,468,224	77,468,224
Total	**25,865,771,360**	**25,842,443,900**	**91,140,838,900**	**91,140,838,900**
b) Long-term trade payables				-

Total	-	-	-	-

c) Overdue loans and financial lea	End of the period	Beginning of the year
Total	-	-

d) Payables to related parties	End of the period		Beginning of the year	
	Value	Amount expected to settle debts	Value	Amount expected to settle debts
			-	-
Total	-	-	-	-

17. Taxes and other obligations to the State Budget

	Beginning of the ye	Amount payable during the period	Amount paid during the period	End of the period
a) Payables (detailed by each type of tax)				
- Value added tax				-
- Import & export duties	(172,489,485)	352,292,433	352,292,433	(172,489,485)
- Personal income tax	124,836,757	218,869,809	243,472,623	100,233,943
- Land tax		1,743,836,807	1,743,836,807	
- Business-license tax	-			-
- Corporate income tax	560,606,528		560,606,528	-
- Late payment interest				-
Total	**512,953,800**	**2,314,999,049**	**2,900,208,391**	**(72,255,542)**
b) Receivables (detailed by each type of tax)				
- Excess corporate income tax paid	(62,504,409)	-		(62,504,409)
- Deductible input value added tax	9,443,125,131	21,886,813,242	21,179,273,373	10,150,665,000
Total	**9,380,620,722**	**21,886,813,242**	**21,179,273,373**	**10,088,160,591**

c) Corporate income tax

Corporate income tax payables for the period are as foll	Office		Subsidiary	Binh Duong Branch
Total accounting profit before tax	**729,491,323**		**2,507,310,992**	
Adjustments increase	**198,000,000**		**-**	**-**
- Provision for bad debts				-
- Board of Directors remuneration	*198,000,000*			
- Disallowed interest expenses				
- Invalid expenses				
Adjustments decrease	**7,613,470,000**		**3,084,089,500**	**-**
- Dividend and profit distribution	*7,613,470,000*		*3,084,089,500*	-
Taxable income	**(6,685,978,677)**	**-**	**(576,778,508)**	**-**
Corporate income tax rate	**20%**		**20%**	**20%**
Current corporate income tax expense				
Carryforward of First Quarter Losses				
Current corporate income tax expense (After loss carryforward)				

18. Accrued expenses	End of the period	eginning of the year
a) Short-term	**56,792,150**	**821,539,573**
- Accrued salary expenses during paid leave;	-	-
- Expenses incurred during business suspension period;	-	-
- Provision for cost of goods sold of merchandise and real estate inventories sold	-	-
- Other accruals	56,792,150	821,539,573
- Interest expenses payable to BIDV		
b) Long-term	-	-

- Interest expenses
- Other items (with detailed breakdown)

	End of the period	Beginning of the year
	-	-
	-	-
Total	**56,792,150**	**821,539,573**

19. Other payables

	End of the period	eginning of the year
a) Short-term		
- Trade union fee;	520,525,129	570,441,639
- Social isurance; public health isurance	1,164,029	33,384,408
- Short-term deposits received;		186,300,000
- Payment of custody deposit		
- Other payables.	20,531,413,703	175,578,472
Total	**21,053,102,861**	**965,704,519**

b) Long-term (detailed by each item)	**End of the period**	**eginning of the year**
Total	-	-

c) Overdue debts unpaid (detailed by item, reasons for non-payment of overdue debts)

20. Unearned revenue

	End of the period	**eginning of the year**
a) Shor-term	-	-
- Revenue received in advance from business cooperation interest;		
Total	-	-
b) Long-term		
Total	-	-

c) The possibility of not being able to perform contracts with customers

21. Issued bonds

21.1. Ordinary bonds (detailed by Cuối kỳ **Beginning of the year**

21.2. Convertible bonds:

22. Preferred shares classified as liabilities

23. Provisions for payables **End of the period** **eginning of the year**

24. Deferred income tax asset and Deferred income tax liability

25. Owners' Equity

a) Movement in ownes' equity

	Items of owners' equity					
	Owner's contributed capital	**Share premiums**	**Bond conversion options**	**Other sources of capital**	**Retained earnings and funds**	**Total**
A	1	2	3	4	7	
Beginning balance of the previous year	**408,360,690,000**	**5,032,671,673**	-	**3,367,759,813**	**69,813,881,523**	**486,575,003,009**
- Capital increase in the previous year		-	-	-		-
- Profits from the previous year	-	-	-	-	130,030,520	**130,030,520**
- Other increases	-	-	-	-		-
- Capital decrease in the previous year	-	-	-	-		-
- Losses from the previous year	-	-	-	-		-
- Other decreases	-	-	-	-		-
Beginning balance of the current year	**408,360,690,000**	**5,032,671,673**	-	**3,367,759,813**	**69,943,912,043**	**486,705,033,529**
- Capital increase in the period			-	-		-
- Profits in the period	-	-	-	-	1,786,453,454	**1,786,453,454**
- Other increases	-	-	-	-		-
- Capital decrease in the period	-	-	-	-	(20,418,034,500)	**(20,418,034,500)**
- Losses in the period	-	-	-	-		-
- Other decreases	-	-	-	-		-
Ending balance	**408,360,690,000**	**5,032,671,673**	-	**3,367,759,813**	**51,312,330,997**	**468,073,452,483**

b) Details of owner's contributed capital

	End of the period	Beginning of the year
Total	-	-

c) Capital transactions with owne	Current period	Previous period
- Owner's investment capital	-	-
+ Capital contributions at the beginn	408,360,690,000	408,360,690,000
+ Capital contributions increased during the year		
+ Capital contributions decreased during the year		
+ Capital contributions at the end of	*408,360,690,000*	*408,360,690,000*
- Dividends and profit distributions	-	-

d) Shares

d) Dividends:

e) Company Funds:	End of the period	Beginning of the year
- Investment and development fund	10,774,125,649	10,774,125,649
- Other funds		
Total	10,774,125,649	10,774,125,649

f) Income and expenses, gains or losses recognized directly in owners' equity according to specific accounting standards.

26. Differences on asset revaluation

27. Foreign exchange differences

28. Sources of expenditure

29. Off-balance sheet items

a) Operating lease assets: Total future minimum lease payments under contracts

b) Custodied Assets:

	End of the period	Beginning of the year
Total	-	-

c) Foreign currencies: The Company must disclose the detailed amounts of each type of foreign currency in their original currency. Monetary gold must be presented by weightsmeasured in both domestic and international units Ounce, with the value disclosed in USD.

	End of the period	Beginning of the year
US Dollar (USD)	1,129.94	1,129.94
Euro (EUR)	20.00	20.00

d) Metal, precious stone The Company must provide detailed disclosures of the cost price, quantity (in international measurement units), and types of metal, precious stone.

d) Bad debt written off: The Company must provide detailed explanations of the value (in original currency and VND) of the bad debt written off within 10 years from the date of processing, categorized by each debtor and the reasons for the write-off of bad debts.

e) Other information about off-balance sheet items

30. Other information disclosed by the company.

VII. Supplementary information for items presented in the Income statement

1. Gross revenue from goods sold and services rendered

Unit: VND

a) Renenue	Current period	Previous period
- Sales of goods rendered;	219,156,888,008	271,609,063,806
- Sales of services rendered;	2,561,977,428	1,604,129,515
- Sales of finished goods;	46,676,052,861	51,824,334,351

+ Revenue from construction contracts recognized in the period;	-	
+ Total accumulated revenue of construction contracts recorded up to the da preparing the financial statements.	-	
Total	**268,394,918,297**	**325,037,527,672**

b) Sales to related parties (detailed by entity).	**Current period**	**Previous period**
- Tay Do Culture and Book Service Joint Stock Company	28,349,206,018	31,183,182,596
- Toan Luc Paper Joint Stock Company		
- Sai Gon Vien Dong Technology Joint Stock Company		
- Viet My Education Culture Corporation	2,410,782,317	1,323,299,440
- Other suppliers	237,634,929,962	292,531,045,636
Total	**268,394,918,297**	**325,037,527,672**

2. Deductions	**Current period**	**Previous period**
In which:		
Total	-	-

3. Cost of sales	**Current period**	**Previous period**
- Cost of goods sold;	250,162,397,748	307,611,626,285
- Costs of sales deductions.		
Total	**250,162,397,748**	**307,611,626,285**

4. Financial income	**Current period**	**Previous period**
- Interest from deposits and loans	825,309,986	1,159,556,181
- Gains from the sale of investments;		
- Dividends and profit distributions;	8,497,559,500	3,331,447,500
- Foreign exchange rate gains;	14,998,823	86,445,823
- Interest from Deferred Sales and Payment Discounts;		-
- Other Financial Income		-
Total	**9,337,868,309**	**4,577,449,504**

5. Financial expenses	**Current period**	**Previous period**
- Loan interest expenses;	5,667,720,437	4,537,085,553
- Payment discount, late payment interest;		
- Losses from the liquidation of financial investments;		
- Foreign exchange rate losses;	3,693,079,474	1,742,160,478
- Provisions for impairment of trading securities and investment losses;		
- Other financial expenses;		
- Reductions in financial expenses. (Reversal of provisions)		
Total	**9,360,799,911**	**6,279,246,031**

6. Other income	**Current period**	**Previous period**
- Proceeds from the liquidation of fixed assets;		
- Gains from asset revaluation;		
- Penalties collected;		
- Tax reductions;		
- Other items	2,060,010,257	244,975,672
Total	**2,060,010,257**	**244,975,672**
		-

7. Other expenses	**Current period**	-
- Net book value of fixed assets and expenses for disposal or sale of fixed as	149,977,336	7,108,697
- Loss from asset revaluation;	-	-
- Late payment tax expenses		
- Other items	9,529,840	(1,458,863,855)
Total	**159,507,176**	**(1,451,755,158)**

8. Selling, General and administration expenses	**Current period**	**Previous period**

a) General and administrative expenses incurred during the period	**12,790,516,668**	**12,608,195,645**
- Material and equipment expenses	180,536,087	95,025,130
- Labour expenses	3,911,353,565	4,729,846,499
- Depreciation expenses of fixed assets	2,090,985,600	2,030,349,969
- Taxes, fees and charges		1,743,856,807
- Outsourcing services expenses	3,205,157,114	4,708,949,528
- Other G&A expenses.	3,159,789,800	
- Provisions for doubtful debts		9,900,000
- Other cash expenses	242,694,502	769,961,724
		(1,479,694,012)
b) Selling expenses incurred during the period	**4,305,291,713**	**7,936,446,131**
- Materials and supplies expenses	-	-
- Labour expenses	409,530,000	366,837,500
- Depreciation expenses of fixed assets		
- Outsourcing services expenses	3,895,761,713	7,569,608,631
- Other selling expenses		-
c) Reductions in General and administrative expenses	**-**	**(1,479,694,012)**
- Reversal of product warranty provisions;		
- Reversal of provisions for doubtful debts		(1,479,694,012)

9. Operating costs

- Materials expenses:	46,186,272,651	59,117,501,060
- Labour expenses:	5,182,710,918	5,973,559,493
- Depreciation expenses of fixed assets:	2,090,985,600	2,030,349,969
- Outsourcing services expenses:	7,100,918,827	12,278,558,159
- Other cash expenses:	242,694,502	769,961,724
Total	**60,803,582,498**	**80,169,930,405**

10. Current corporate income tax expense	**Current period**	**Previous period**
- Estimated quarterly corporate income tax expense	-	938,380,094
Total	**-**	**938,380,094**

11. Deferred corporate income tax expense	**Current period**	**Previous period**
Total	-	-

VIII. Supplementary information for items presented in the Cash flow statement

1. Non-cash transactions affecting future cash flow statements.

	Current period	**Previous period**
Total	-	-

2. Cash held but not utilized by the Company: Present the value and reasons for significant cash and cash equivalents held by the Company that are not utilized due to legal restrictions or other binding constraints that the Company must adhere to.

3. Actual borrowings received during the period:

4. Principal amount repaid during the period:

IX. Other Information

1. Contingent liabilities, commitments, and other financial information:

2. Events occurring after the end of the accounting period

No significant events occurred after the end of the accounting period that need to be disclosed in the financial statements for Quarter 4 of 2024.

3. Information about related parties (in addition to the information disclosed in the sections above.

The related parties of the Company include:	**Relationship**
- Viet Impression Joint Stock Company	Associate
- Tay Do Culture and Book Service Joint Stock Compai	Associate
- Sai Gon Vien Dong Technology Joint Stock Company	Associate
- Minh Rong Tea Joint-Stock Company	Associate
- Hoang Viet Educational Investment and Development	Associate
- Viet My Education Culture Corporation	Related Company

Transactions occurring during the period between the Company and other related parties are as follows:

	Accumulated from the beginning of the year to the end of the current period	
	Current period	Previous period
Tay Do Culture and Book Service Joint Stock Company		
Purchase of goods and services from the associate		-
Sale of goods to the Associate	28,349,206,018	31,183,182,596
Dividend	933,359,500	933,359,500
Hoang Viet Investment Development Education Corporation		
Purchase of goods and services from the associate	-	-
Sale of goods to the Associate	-	-
Dividend	7,064,200,000	
Viet My Education Culture Corporation		
Purchase of goods and services from the related compa	202,280,610	253,421,940
Sale of goods to the Related Company	3,138,055,044	1,323,299,440
Dividend	1,812,132,000	1,208,088,000

As of the end of Q2 2025, the receivables and payables with related parties are as follows:

	Ending balance	Beginning balance
Tay Do Culture and Book Service Joint Stock Company		
Receivables for goods	1,000,000,000	12,820,341,540
Payables for goods	-	-
Hoang Viet Educational Investment and Development Joint Stock Company.		
Receivables for goods	-	-
Payables for goods		
Viet My Education Culture Corporation		
Receivables for goods	7,073,278,852	1,660,000,000
Payables for goods	-	

Types of financial instruments:

	Book value	
Financial assets	**30/06/2025**	**01/01/2025**
Cash and cash equivalents	19,898,246,178	59,472,354,548
Trade receivables and other short-term receivables	210,558,722,610	266,329,012,618
Long-term investments	413,649,852,178	407,654,632,178
Loans	52,714,325,000	554,325,000
Total	**696,821,145,966**	**734,010,324,344**
Financial liabilities		
Loans	450,739,870,279	353,046,153,170
Trade payables and other short-term payables	26,500,839,721	91,920,243,419
Short-term accrued expenses	56,792,150	821,539,573
Total	**477,297,502,150**	**445,787,936,162**

Financial risk management:

The Company's financial risks include market risk, credit risk, and liquidity risk. The Company has established a control system to ensure a reasonable balance between the costs incurred from risks and the costs of risk management. The Board of Management is responsible for monitoring the risk management process to ensure a reasonable balance between risk and risk control..

Market Risk

The Company's business operations are primarily subject to risks arising from changes in prices, foreign exchange rates, and interest rates.

Price Risk:

The Company faces price risk related to equity instruments arising from short-term and long-term investments in equity securities due to the uncertainty of future prices of equity investments. The long-term equity investments are held for strategic purposes, and at the end of the quarter, the Company has no plans to sell these investments.

Foreign exchange rate risk:

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

Interest rate risk:

The Company faces interest rate risk as the fair value of future cash flows from a financial instrument will fluctuate with changes in market interest rates when the Company has demand deposits or term deposits, loans, and debt subject to floating interest rates. The Company manages interest rate risk by analyzing competitive market conditions to obtain favorable interest rates aligned with the Company's objectives.

Credit risk:

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

Liquidity risk:

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

Payment terms of financial liabilities based on the estimated payments under the contract (based on the cash flow of principal amounts) are as follows:

	From 1 year or less VND	Over 1 year to 5 years VND	Over 5 years VND	Total VND
As of 01/01/2025				
Loans and borrowings	342,346,153,170	10,700,000,000	-	353,046,153,170
Trade payables, other short-term pa	91,920,243,419	-	-	91,920,243,419
Short-term accrued expenses	-	-	-	-
				-
	434,266,396,589	10,700,000,000	0	444,966,396,589
As of 30/06/2025				
Loans and borrowings	446,639,870,279	4,100,000,000	-	450,739,870,279
Trade payables, other short-term pa	26,500,839,721	-	-	26,500,839,721
Short-term accrued expenses	-	-	-	-
	473,140,710,000	4,100,000,000	0	477,240,710,000

a. Events after the end of the quarter:

No material events occurred after the financial statements were prepared that require adjustments or disclosure in the financial statements.

b. Segment reporting:

Segment Information

Indicator	Finished Goods	Merchandise	Supplies	Services	Total
Revenue from goods sold and services rendered by segment	46,676,052,861	219,156,888,008	-	2,561,977,428	268,394,918,297
Cost of sales by segment		250,162,397,748	-	-	250,162,397,748
Gross profit from goods sold and services rendered by segment	**46,676,052,861**	**(31,005,509,740)**	-	**2,561,977,428**	**18,232,520,549**
Unallocated expenses by segment				-	(17,095,808,381)
Operating profit					***1,877,571,479***
Financial income					9,337,868,309
Financial expense				-	(9,360,799,911)
Other income				-	2,060,010,257
Other expense				-	(159,507,176)
Current corporate income tax expense				-	-
Deferred corporate income tax expense				-	
Net profit after tax				-	3,014,283,647

4. Presentation of assets, revenue, and business performance by segment (by operating field or geographical region) in accordance with Accounting Standard No. 28 "Segment Reporting"(1):.

5. Comparative Information (changes in information from the financial reports of previous accounting periods):

6. Information about going concern

7. Other Information: Explanation of fluctuations in business performance between the two periods (attached minutes).

Ho Chi Minh City, July 28, 2025

Preparer / Chief Accountant	General Director
Nguyen Thi Thuy Tien	Bui Quang Minh

M.S.D.N:0300377536-C.T.C.P
CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN THƯƠNG MẠI VIỄN ĐÔNG
Q.TÂN BÌNH-T.P HỒ CHÍ MINH