

CÔNG TY CỔ PHẦN VĂN HÓA TÂN BÌNH

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INTERIM CONSOLIDATED FINANCIAL STATEMENTS

TAN BINH CULTURE JOINT STOCK COMPANY

For the period from 01/01/2025 to 30/06/2025

(Reviewed)



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TAN BINH CULTURE JOINT STOCK COMPANY

Lot II-3, Group CN 2, Street No. 11, Tan Binh Industrial Park, Tay Thanh Ward, Ho Chi Minh City

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Tan Binh Culture Joint Stock Company ("the Company") presents its report and the Company's Interim Consolidated Financial Statements for the period from 01/01/2025 to 30/06/2025.

THE COMPANY

Tan Binh Culture Joint Stock Company is a joint stock company that was converted from a state-owned enterprise under Decree No. 28/CP dated May 7, 1996, of the Government on the transformation of state-owned enterprises into joint-stock companies and Decision No. 3336/QĐ-UB-KT dated June 26, 1998, of the People's Committee of Ho Chi Minh City regarding the announcement of the enterprise valuation of Tan Binh General Service Culture Company and its conversion into Tan Binh Culture Joint Stock Company. The company operates under the Business Registration Certificate and Tax Registration for Joint Stock Company No. 0301420079, issued by the Ho Chi Minh City Department of Planning and Investment on August 31, 1998, with its 38th amendment registered on September 8, 2022.

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

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND BOARD OF SUPERVISION

The members of The Board of Directors during the fiscal period and to the reporting date are:

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

The members of The Board of Management during the period and to the reporting date are:

| | |
|-----------------------|------------------|
| Mr. Hoang Minh Anh Tu | General Director |
|-----------------------|------------------|

Members of the Board of Supervision are:

| | |
|--------------------------|----------------------|
| Mr. Nguyen Van Danh | The Chief Controller |
| Mrs. Thai Thi Phuong | Member |
| Mrs. Quach Thi Mai Trang | Member |

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and until the preparation of this Interim Consolidated Financial Statements is Mr. Hoang Minh Anh Tu – General Director of the Board of Management.

AUDITORS

The auditors of the AASC Auditing Firm Company Limited have taken the review of Interim Consolidated Financial Statements for the Company.

TAN BINH CULTURE JOINT STOCK COMPANY

Lot II-3, Group CN 2, Street No. 11, Tan Binh Industrial Park, Tay Thanh Ward, Ho Chi Minh City

STATEMENT OF THE BOARD OF MANAGEMENT' RESPONSIBILITY IN RESPECT OF THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

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

The Board of Management is responsible for ensuring that accounting records are kept to reflect the financial position of the Company, with reasonable accuracy at any time and to ensure that the Interim Consolidated Financial Statements comply with the registered accounting system. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Management confirms that the Interim Consolidated Financial Statements give a true and fair view of the financial position at 30 June 2025, its operation results and cash flows for the period from 01 January 2025 to 30 June 2025 of the Company in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of the Interim Consolidated Financial Statements.

Other commitments

The Board of Management pledges that the Company complies with Decree No.155/2020/ND-CP dated 31 December 2020 on detailing and guiding the implementation of a number of articles of the Law on Securities and the Company does not violate the obligations of information disclosure in accordance with the regulations of the Circular No. 96/2020/TT-BTC dated 16 November 2020 issued by the Ministry of Finance guiding the disclosure of information on Securities Market and the Circular No. 68/2024/TT-BTC dated 18 September 2024 issued by Ministry of Finance amending and supplementing some articles of the Circular No. 96/2020/TT-BTC.

On behalf of the Board of Management



Hoang Minh Anh Tu
General Director

Hanoi, 28 August 2025

No.: 280825.007/BCTC.KT2

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

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

We have reviewed the Interim Consolidated Financial Statements of Tan Binh Culture Joint Stock Company prepared on 28 August 2025, from page 06 to page 42 including: Interim Consolidated Statement of Financial Position as at 30 June 2025, Interim Consolidated Statement of Income, Interim Consolidated Statement of Cash flows and Notes to the Interim Consolidated Financial Statements for the period from 01 January 2025 to 30 June 2025.

Board of Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express a conclusion on these Interim Consolidated Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

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

Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Consolidated Financial Statements does not give a true and fair view, in all material respects, of the financial position of Tan Binh Culture Joint Stock Company as at 30 June 2025, and of its financial performance and its cash flows for the six-month period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of interim consolidated financial statements.

AASC Auditing Firm Company Limited



Vu Xuan Bien

Deputy General Director

Certificate of registration to audit practice

No: 0743-2023-002-1

Hanoi, 28 August 2025

TAN BINH CULTURE JOINT STOCK COMPANY

 Lot II-3, Group CN 2, Street No. 11, Tan Binh Industrial Park,
 Tay Thanh Ward, Ho Chi Minh City

Interim Consolidated Financial Statements
 For the period from 01/01/2025 to 30/06/2025

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at 30 June 2025

| Code | ASSETS | Note | 30/06/2025 VND | 01/01/2025 VND |
|------|--|------|------------------------|------------------------|
| 100 | A. CURRENT ASSETS | | 204,079,607,515 | 227,274,462,809 |
| 110 | I. Cash and cash equivalents | 3 | 16,430,513,320 | 14,026,780,968 |
| 111 | 1. Cash | | 14,430,513,320 | 12,026,780,968 |
| 112 | 2. Cash equivalents | | 2,000,000,000 | 2,000,000,000 |
| 120 | II. Short-term investments | 4 | 58,929,753,836 | 58,287,291,464 |
| 121 | 1. Trading securities | | 725,549,276 | 725,549,276 |
| 122 | 2. Provision for diminution in value of trading securities | | (88,967,776) | (81,014,775) |
| 123 | 3. Held to maturity investments | | 58,293,172,336 | 57,642,756,963 |
| 130 | III. Short-term receivables | | 80,660,113,278 | 99,522,986,806 |
| 131 | 1. Short-term trade receivables | 5 | 63,056,707,173 | 84,794,313,581 |
| 132 | 2. Short-term prepayments to suppliers | 6 | 17,183,651,464 | 14,714,654,000 |
| 136 | 3. Other short-term receivables | 7 | 641,050,986 | 235,315,570 |
| 137 | 4. Provision for short-term doubtful debts | | (221,296,345) | (221,296,345) |
| 140 | IV. Inventories | 9 | 46,023,949,731 | 52,838,780,692 |
| 141 | 1. Inventories | | 46,023,949,731 | 52,838,780,692 |
| 150 | V. Other short-term assets | | 2,035,277,350 | 2,598,622,879 |
| 151 | 1. Short-term prepaid expenses | 15 | 1,293,371,196 | 1,529,616,251 |
| 152 | 2. Deductible VAT | | 624,303,960 | 912,122,650 |
| 153 | 3. Taxes and other receivables from State budget | 18 | 117,602,194 | 156,883,978 |
| 200 | B. NON-CURRENT ASSETS | | 145,751,513,238 | 130,903,128,962 |
| 210 | I. Long-term receivables | | 1,022,525,719 | 427,860,479 |
| 216 | 1. Other long-term receivables | 7 | 1,022,525,719 | 427,860,479 |
| 220 | II. Fixed assets | | 70,356,761,734 | 65,249,319,295 |
| 221 | 1. Tangible fixed assets | 11 | 57,540,460,457 | 61,421,614,544 |
| 222 | - Historical costs | | 227,883,126,834 | 224,084,100,248 |
| 223 | - Accumulated depreciation | | (170,342,666,377) | (162,662,485,704) |
| 224 | 2. Finance lease fixed assets | 12 | 9,230,821,934 | 129,420,200 |
| 225 | - Historical costs | | 10,639,316,000 | 1,109,316,000 |
| 226 | - Accumulated depreciation | | (1,408,494,066) | (979,895,800) |
| 227 | 3. Intangible fixed assets | 13 | 3,585,479,343 | 3,698,284,551 |
| 228 | - Historical costs | | 7,324,530,397 | 7,324,530,397 |
| 229 | - Accumulated amortization | | (3,739,051,054) | (3,626,245,846) |

TAN BINH CULTURE JOINT STOCK COMPANY

 Lot II-3, Group CN 2, Street No. 11, Tan Binh Industrial Park,
 Tay Thanh Ward, Ho Chi Minh City

Interim Consolidated Financial Statements
 For the period from 01/01/2025 to 30/06/2025

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at 30 June 2025
(continue)

| Code | ASSETS | Note | 30/06/2025 | 01/01/2025 |
|------|---|------|------------------------|------------------------|
| | | | VND | VND |
| 230 | III. Investment properties | 14 | 30,120,623,042 | 30,483,293,954 |
| 231 | - Historical costs | | 57,552,819,888 | 57,552,819,888 |
| 232 | - Accumulated depreciation | | (27,432,196,846) | (27,069,525,934) |
| 240 | IV. Long-term assets in progress | 10 | 2,169,918,677 | 2,134,981,677 |
| 242 | 1. Construction in progress | | 2,169,918,677 | 2,134,981,677 |
| 250 | V. Long-term investments | 4 | 23,497,819,910 | 22,852,121,455 |
| 252 | 1. Investments in joint ventures and associates | | 22,968,918,533 | 22,323,220,078 |
| 253 | 2. Equity investments in other entities | | 159,699,200 | 159,699,200 |
| 255 | 3. Held to maturity investments | | 369,202,177 | 369,202,177 |
| 260 | VI. Other long-term assets | | 18,583,864,156 | 9,755,552,102 |
| 261 | 1. Long-term prepaid expenses | 15 | 18,482,435,584 | 9,633,837,816 |
| 262 | 2. Deferred income tax assets | 33.a | 101,428,572 | 121,714,286 |
| 270 | TOTAL ASSETS | | <u>349,831,120,753</u> | <u>358,177,591,771</u> |

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2025
 (continue)

| Code | CAPITAL | Note | 30/06/2025 VND | 01/01/2025 VND |
|------|--|------|-------------------|-------------------|
| 300 | C. LIABILITIES | | 132,845,174,218 | 143,294,876,006 |
| 310 | I. Current liabilities | | 124,794,135,666 | 139,918,144,393 |
| 311 | 1. Short-term trade payables | 16 | 52,231,254,280 | 60,393,009,818 |
| 312 | 2. Short-term prepayments from customers | 17 | 3,960,271,366 | 3,732,129,839 |
| 313 | 3. Taxes and other payables to State budget | 18 | 720,550,433 | 2,188,095,226 |
| 314 | 4. Payables to employees | | 8,778,872,955 | 10,957,453,048 |
| 319 | 5. Other short-term payments | 19 | 16,470,242,600 | 30,226,279,981 |
| 320 | 6. Short-term borrowings and finance lease liability | 20 | 41,932,575,257 | 31,720,807,706 |
| 322 | 7. Bonus and welfare fund | | 700,368,775 | 700,368,775 |
| 330 | II. Non-current liabilities | | 8,051,038,552 | 3,376,731,613 |
| 332 | 1. Long-term prepayments from customers | 17 | - | 239,171,074 |
| 337 | 2. Other long-term payables | 19 | - | 158,000,000 |
| 338 | 3. Long-term borrowings and finance lease liability | 20 | 5,479,750,000 | 326,120,000 |
| 341 | 4. Deferred income tax liabilities | 33.b | 2,571,288,552 | 2,653,440,539 |
| 400 | D. OWNER'S EQUITY | | 216,985,946,535 | 214,882,715,765 |
| 410 | I. Owner's equity | 21 | 216,985,946,535 | 214,882,715,765 |
| 411 | 1. Contributed capital | | 61,725,230,000 | 61,725,230,000 |
| 411a | Ordinary shares with voting rights | | 61,725,230,000 | 61,725,230,000 |
| 412 | 2. Share Premium | | 137,662,054,443 | 137,662,054,443 |
| 414 | 3. Other capital | | 2,140,945,047 | 2,140,945,047 |
| 415 | 4. Treasury shares | | (11,666,581,607) | (11,666,581,607) |
| 418 | 5. Development and investment funds | | 2,243,857,861 | 2,243,857,861 |
| 421 | 6. Retained earnings | | 24,880,440,791 | 22,777,210,021 |
| 421a | Retained earnings accumulated to previous period | | 22,777,210,021 | 19,612,527,561 |
| 421b | Retained earnings of the current period | | 2,103,230,770 | 3,164,682,460 |
| 440 | TOTAL CAPITAL | | 349,831,120,753 | 358,177,591,771 |

Nguyen Thi Ngoc Duyen
 Preparer

Nguyen Thi Ngoc Duyen
 Chief Accountant

Hoang Minh Anh Tu
 General Director

Hanoi, 28 August 2025

TAN BINH CULTURE JOINT STOCK COMPANY

Lot II-3, Group CN 2, Street No. 11, Tan Binh Industrial Park,
Tay Thanh Ward, Ho Chi Minh City

Interim Consolidated Financial Statements
For the period from 01/01/2025 to 30/06/2025

INTERIM CONSOLIDATED STATEMENT OF INCOME

The first 6 months of 2025

| Code ITEM | Note | The first 6 months of 2025 | The first 6 months of 2024 |
|--|------|-------------------------------|-------------------------------|
| | | VND | VND |
| 01 1. Revenue from sales of goods and rendering of services | 23 | 196,297,839,316 | 197,446,967,915 |
| 02 2. Revenue deductions | 24 | 51,336,875 | 182,555,313 |
| 10 3. Net revenue from sales of goods and rendering of services | | 196,246,502,441 | 197,264,412,602 |
| 11 4. Cost of goods sold | 25 | 169,263,385,859 | 178,654,953,844 |
| 20 5. Gross profit from sales of goods and rendering of services | | 26,983,116,582 | 18,609,458,758 |
| 21 6. Financial income | 26 | 1,719,747,494 | 3,954,802,030 |
| 22 7. Financial expense | 27 | 1,784,493,689 | 1,702,040,984 |
| 23 In which: Interest expenses | | 1,114,248,887 | 1,158,197,674 |
| 24 8. Share of joint ventures and associates' profit or loss | | 645,698,455 | (39,200,264) |
| 25 9. Selling expenses | 28 | 11,138,705,407 | 8,783,054,395 |
| 26 10 General and administrative expense | 29 | 13,691,952,171 | 13,264,036,164 |
| 30 11. Net profit from operating activities | | 2,733,411,264 | (1,224,071,019) |
| 31 12. Other income | 30 | 45,157,272 | 136,347,914 |
| 32 13. Other expense | 31 | 434,441,431 | 51,776,837 |
| 40 14. Other profit | | (389,284,159) | 84,571,077 |
| 50 15. Total net profit before tax | | 2,344,127,105 | (1,139,499,942) |
| 51 16. Current corporate income tax expenses | 32 | 302,762,608 | (247,808,470) |
| 52 17. Deferred corporate income tax expenses | 33.c | (61,866,273) | 1,180,111,932 |
| 60 18. Profit after corporate income tax | | 2,103,230,770 | (2,071,803,404) |
| 61 19. Profit after tax attributable to owners of the parent | | 2,103,230,770 | (2,071,803,404) |
| 62 20. Profit after tax attributable to non-controlling interest | | - | - |
| 70 21. Basic earnings per share | 34 | 367 | (361) |

Nguyen Thi Ngoc Duyen
Preparer
Hanoi, 28 August 2025

Nguyen Thi Ngoc Duyen
Chief Accountant

Hoang Minh Anh Tu
General Director



INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS*The first 6 months of 2025
(Indirect method)*

| Code ITEM | Note | The first 6 months of 2025 | The first 6 months of 2024 |
|--|--|-------------------------------|-------------------------------|
| | | VND | VND |
| I. CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| 01 1. | Profit before tax | 2,344,127,105 | (1,139,499,942) |
| 2. | Adjustments for | | |
| 02 - | Depreciation and amortization of fixed assets and investment properties | 10,140,032,833 | 8,395,480,919 |
| 03 - | Provisions | 7,953,001 | 33,559,400 |
| 04 - | Exchange gains / losses from retranslation of monetary items denominated in foreign currency | 2,852,968 | 13,616,150 |
| 05 - | Gains / losses from investment | (2,333,092,142) | (3,333,933,507) |
| 06 - | Interest expense | 1,114,248,887 | 1,158,197,674 |
| 07 - | Other adjustments | 71,240,650 | - |
| 08 3. | Operating profit before changes in working capital | 11,347,363,302 | 5,127,420,694 |
| 09 - | Increase or decrease in receivables | 18,518,313,120 | (32,754,926,693) |
| 10 - | Increase or decrease in inventories | 6,814,830,961 | (7,794,599,246) |
| 11 - | Increase or decrease in payables (excluding interest payable/ corporate income tax payable) | (25,386,370,827) | 26,885,347,241 |
| 12 - | Increase or decrease in prepaid expenses | (8,612,352,713) | 5,796,464,871 |
| 13 - | Increase or decrease in trading securities | - | (109,500,000) |
| 14 - | Interest paid | (1,114,248,887) | (1,158,197,674) |
| 15 - | Corporate income tax paid | (646,437,109) | (1,014,130,355) |
| 20 | Net cash flows from operating activities | 921,097,847 | (5,022,121,162) |
| II. CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| 21 1. | Purchase or construction of fixed assets and other long-term assets | (5,461,963,586) | (5,149,584,877) |
| 22 2. | Proceeds from disposals of fixed assets and other long-term assets | 41,691,920 | 2,152,240,481 |
| 23 3. | Loans and purchase of debt instruments from other entities | (650,415,373) | (21,042,506,279) |
| 24 4. | Collection of loans and resale of debt instrument of other entities | - | 33,033,325,438 |
| 27 5. | Interest and dividend received | 1,717,923,993 | 2,828,446,694 |
| 30 | Net cash flows from investing activities | (4,352,763,046) | 11,821,921,457 |

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

The first 6 months of 2025

(Indirect method)

| Code ITEM | Note | The first 6 months of 2025 | The first 6 months of 2024 |
|---|------|-------------------------------|-------------------------------|
| | | VND | VND |
| III CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| 33 1. Proceeds from borrowings | | 62,266,836,615 | 54,063,556,420 |
| 34 2. Repayment of principal | | (53,707,152,904) | (49,692,048,714) |
| 35 3. Repayment of financial principal | | (2,724,286,160) | (88,745,280) |
| 40 Net cash flows from financing activities | | 5,835,397,551 | 4,282,762,426 |
| 50 Net cash flows in the year | | 2,403,732,352 | 11,082,562,721 |
| 60 Cash and cash equivalents at the beginning of the period | | 14,026,780,968 | 6,735,071,552 |
| 70 Cash and cash equivalents at the end of the period | 3 | 16,430,513,320 | 17,817,634,273 |

Nguyen Thi Ngoc Duyen
Preparer

Hanoi, 28 August 2025

Nguyen Thi Ngoc Duyen
Chief Accountant



Hoang Minh Anh Tu
General Director

NOTES TO INTERIM CONSOLIDATED FINANCIAL STATEMENTS*The first 6 months of 2025***1. GENERAL INFORMATION****Form of Ownership**

Tan Binh Culture Joint Stock Company is a joint stock company that was converted from a state-owned enterprise under Decree No. 28/CP dated May 7, 1996, of the Government on the transformation of state-owned enterprises into joint-stock companies and Decision No. 3336/QĐ-UB-KT dated June 26, 1998, of the People's Committee of Ho Chi Minh City regarding the announcement of the enterprise valuation of Tan Binh General Service Culture Company and its conversion into Tan Binh Culture Joint Stock Company. The company operates under the Business Registration Certificate and Tax Registration for Joint Stock Company No. 0301420079, issued by the Ho Chi Minh City Department of Planning and Investment on August 31, 1998, with its 38th amendment registered on September 8, 2022.

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

The Company's registered charter capital is VND 61,725,230,000, and the contributed charter capital as at 30 June 2025 is VND 61,725,230,000, equivalent to 6,172,523 shares with a par value of VND 10,000 per share.

The number of employees of the Company as at 30 June 2025 is 404 people (as at 01 January 2025: 386 people).

Business field

The Company operates in the fields of manufacturing, trading, and import-export of packaging, as well as providing information technology services.

Business activities

Main business activities of the Company include:

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

Group structure

- The Group's subsidiaries have consolidated in Interim Consolidated Financial Statements as at 30/06/2025 include :

| Name of company | Head office | Proportion of ownership | Proportion of voting rights | Principal activities |
|--|------------------|-------------------------|-----------------------------|-------------------------------|
| Au Lac Plastic Technology Engineering Applications | Ho Chi Minh City | 100.00% | 100.00% | Manufacturing and Services |
| Au Lac Technology Applications And Media Company Limited | Ho Chi Minh City | 100.00% | 100.00% | Technology and Communications |
| Au Lac Software Development Company Limited | Ho Chi Minh City | 100.00% | 100.00% | Information Technology |

TAN BINH CULTURE JOINT STOCK COMPANY

Lot II-3, Group CN 2, Street No. 11, Tan Binh Industrial Park,
Tay Thanh Ward, Ho Chi Minh City

Interim Consolidated Financial Statements
For the period from 01/01/2025 to 30/06/2025

Group structure (continue)

As at 30 June 2025, the Group has one associate company accounted for under the equity method.

| <u>Name of company</u> | <u>Head office</u> | <u>Rate of ownership</u> | <u>Rate of voting rights</u> | <u>Principal activities</u> |
|---|--------------------|--------------------------|------------------------------|-----------------------------|
| Au Lac Trading Advertising Printing Joint Stock Company | Ho Chi Minh City | 37.60% | 37.60% | Printing |

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

Annual accounting period commences from 1st January and ends as at 31st December.

The Company maintains its accounting records in VND.

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

The Company applies Corporate Accounting System issued under the Circular No. 200/2014/TT-BTC dated 22 December 2014 by the Ministry of Finance, the Circular No. 53/2016/TT-BTC dated 21 March 2016 issued by Ministry of Finance amending and supplementing some articles of the Circular No. 200/2014/TT-BTC and the Circular No. 202/2014/TT-BTC dated 22 December 2014 by the Ministry of Finance guiding the preparation and presentation of Consolidated Financial Statements.

Declaration of compliance with Accounting Standards and Accounting System

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

2.3 . Basis for preparation of consolidated financial statements

Consolidated Financial Statements are prepared based on consolidating Separate Financial Statements of the Company and Financial Statements of its subsidiaries under its control for the period from 01/01/2025 to 30/06/2025. Control right is achieved when the company has power to govern the financial and operating policies of invested companies to obtain benefits from their activities.

Consistent accounting policies are applied in Financial Statements of subsidiaries and the Company. If necessary, adjustments are made to the Financial Statements of subsidiaries to ensure the consistency of application of accounting policies among the Company and its subsidiaries.

Balance, main incomes and expenses, including unrealized profits from intra-group transactions are eliminated in full from Consolidated financial statements.

2.4 . Basis for preparation of Chairman

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

The estimates and assumptions that have a material impact in the Interim Consolidated Financial Statements

- Provision for bad debts;
- Provision for devaluation of inventory;
- Estimated useful life of fixed assets;
- Classification and provision of financial investments;
- Estimated income tax.

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

2.5 . Financial Instruments*Initial recognition**Financial assets*

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

Financial liabilities

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

Subsequent measurement after initial recognition

Financial assets and financial liabilities are not revalued according to fair value at the end of the period because the Circular No.210/2019/TT-BTC and prevailing statutory regulations require to present Financial statements and Notes to financial instruments but not provide any relevant instruction for assessment and recognition of fair value of financial assets and financial liabilities.

2.6 . Foreign currency transactions

The foreign currency transactions during the year are translated into Vietnam Dong using the real exchange rate ruling at the transaction date.

Real exchange rate when revaluing monetary items denominated in foreign currencies at the reporting date of Consolidated Financial Statements is determined under the following principles:

- For asset accounts, applying the bid rate of the commercial bank where the Company regularly conducts transaction;
- For foreign currency deposited in bank, applying the bid rate of the bank where the Company opens its foreign currency accounts;
- For liability accounts, applying the offer rate of the commercial bank where the Company regularly conducts transaction.

All exchange differences arising from foreign currency transactions in the year and from revaluation of remaining foreign currency monetary items at the end of the year are recorded immediately to operating results of the accounting year.

2.7 . Cash and cash equivalents

Cash comprises cash on hand, demand deposits.

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

2.8 . Financial investments

Trading securities are initially recognized at original cost which includes purchase prices plus any directly attributable transaction costs such as brokerage, transaction fee, cost of information provision, taxes, bank's fees and charges. After initial recognition, trading securities are measured at original cost less provision for diminution in value of trading securities. Upon liquidation or transfer, cost of trading securities is determined using first in first out method or weighted average method.

Investments held to maturity comprise term deposits (including treasury bills and promissory notes), bonds, preference shares which the issuer is required to repurchase at a certain time in the future and loans, etc. held to maturity to earn profits periodically and other held to maturity investments.

For the adjustment of the value of investments in associates arising in the period, the Company shall exclude the preferred dividends of other shareholders (if preferred shares are classified as Owner's capital); expected number of deductions for bonus and welfare funds of joint ventures and associates; share of profits related to transactions of joint ventures, associates contributing capital or selling assets to the Company before determining the Company's share in the profit or loss of the joint venture or associated company during the reporting period. The Company then adjusts the value of the investment in proportion to its share in profits and losses of joint ventures and associates and immediately recognizes it in the Interim Consolidated Income Statement.

Financial Statements of associates are prepared in the same period with the Group's consolidated financial statements and use the consistent accounting policies with the Group's policies. Adjustment shall be made if necessary to ensure the consistence with the Group's accounting policies.

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

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

2.9 . Receivables

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

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

2.10 . Inventories

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

Net realizable value is estimated based on the selling price of the inventory minus the estimated costs for completing the products and the estimated costs needed for their consumption.

The cost of inventory is calculated by weighted average method.

Inventory is recorded by perpetual method.

Method for valuation of work in process at the end of the period: The value of work in progress is recorded for each construction project that is incomplete or of which revenue is unrecognised, corresponding to the amount of work in progress at the end of the year.

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

2.11 . Fixed assets, Finance lease fixed assets

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

Subsequent measurement after initial recognition

If these costs augment future economic benefits obtained from the use of tangible fixed assets are extended to their initial standards conditions, these costs are capitalized as an incremental in their historical cost.

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

The historical cost of finance lease fixed assets is recognised at the lower of fair value and present value of the minimum lease payments plus any directly attributable costs incurred related with finance lease (exclusive of value added tax). During the using time, finance lease fixed assets are recorded at historical cost, accumulated depreciation and carrying amount. Finance lease fixed assets are depreciated over the lease term and charged to operating expenses in order to fully recover the capital.

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

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

2.12 . Investment properties

Investment property is recognised at historical cost.

Investment properties held for operating lease are recorded at cost, accumulated depreciation and carrying amount. Investment properties are depreciated using the straight-line method with expected useful life as follows:

- Buildings 05 - 30 year

2.13 . Construction in progress

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

2.14 . Operating lease

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

2.15 . Business Co-operation Contract (BCC)

Business Cooperation Contract (BCC) is a contractual agreement between two or more venturers with the objectives of cooperating to carry out specific business activities without constitution of a new legal entity. This operation may be jointly controlled by venturers under BCC or controlled by one of them.

All parties in the joint venture shall simultaneously do the bookkeeping in their own accounting system and present in its Financial Statements with the following items:

- Its share of the jointly controlled assets, classified according to the nature of the assets;
- Separate liabilities incurred by each party;
- Its share of joint liabilities relating to the operation of joint venture;
- Its share of income from the sale or use of the joint venture's output, together with its share of expenses incurred by the joint venture;
- Expenses incurred directly in respect of its joint venture.

Accordingly, when the jointly controlled assets come into operation, the BCC shall turn into the form of jointly controlled operations. Each party may take a share of the output or revenue from the use of jointly controlled assets and may bear a share of expenses incurred in accordance with the contract's agreement.

2.16 . Prepaid expenses

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

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

Types of prepaid expenses include:

- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than 30 million dong and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from 03 to 36 months.

- Other prepaid expenses are recorded at their historical costs and allocated on the straight-line basis from 03 to 36 months.

2.17 . Payables

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

2.18 . Borrowings and finance lease liabilities

The value of finance lease liabilities is recognized at the payable amount equal to the present value of minimum lease payments or the fair value of leased assets.

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

2.19 . Borrowing costs

Borrowing costs are recognized as operating expenses in the period, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs". Besides, regarding borrowings serving the construction of fixed assets and investment properties, the interests shall be capitalized even when the construction duration is under 12 months.

2.20 . Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as interest expenses which are recorded as operating expenses of the reporting period.

2.21 . Owner's equity

Owner's equity is stated at actually contributed capital of owners.

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

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

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

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

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

2.22 . Revenue

Revenue is recognized to extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measures regardless of when payment is being made. Revenue is measured at fair value of the consideration received, excluding discounts, rebates, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Revenue from sale of goods

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

Revenue from rendering of services

- The percentage of completion of the transaction at the Balance sheet date can be measured reliably.

Financial income

Revenue arising from the used by the others of entity assets yielding interest, royalties and dividends shall be recognised when:

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

2.23 . Revenue deductions

Revenue deductions from sales of goods and rendering of services arising in the period include: Trade discounts, sales discounts and sales returns.

Trade discount, sales discount and sales return incurred in the same period of sale of goods and rendering of services are recorded as a decrease in revenue in the incurring period. In case goods and services are sold in the previous periods, but until the next period they are incurred as deductible items, the Company records the decrease in revenue under the following principles: If it is incurred prior to the issuance of Financial Statements, it is then recorded as a decrease in revenue on the Financial Statements of the reporting period (the previous period); and if it is incurred after the issuance of Financial Statements, it is recorded as a decrease in revenue of incurring period (the next period).

2.24 . Cost of goods sold

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

2.25 . Financial expenses

Items recorded into financial expenses comprise:

- Expenses or losses relating to financial investment activities;
- Borrowing costs;
- Losses from the disposal and transfer of short-term securities, transaction cost of selling securities;
- Provision for diminution in value of trading securities price; provision for losses from investment in other entities, losses from sale of foreign currency, exchange loss, etc.

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

2.26 . Corporate income tax

a) Current corporate income tax expenses and Deferred corporate income tax expenses

Current corporate income tax expenses are determined based on taxable income during period, and current corporate income tax rate.

Deferred corporate income tax expenses are determined based on deductible temporary difference, the taxable temporary differences and income tax rate.

Current corporate income tax expenses and deferred corporate income tax expenses are not offset against each other.

b) Current corporate income tax rate

The Company is subject to corporate income tax of 20% for the the operating activities for the period from 01 January 2025 to 30 June 2025.

2.27 . Earnings per share

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

2.28 . Related Parties

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

- Companies, directly or indirectly through one or more intermediaries, having control over the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Enterprises that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.

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

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2.29 . Segment information

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

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

3 . CASH AND CASH EQUIVALENTS

| | 30/06/2025 | 01/01/2025 |
|------------------|-----------------------|-----------------------|
| | VND | VND |
| Cash on hand | 1,992,167,350 | 734,417,962 |
| Demand deposits | 12,438,345,970 | 11,292,363,006 |
| Cash equivalents | 2,000,000,000 | 2,000,000,000 |
| | <u>16,430,513,320</u> | <u>14,026,780,968</u> |

As at 30/06/2025, the cash equivalents are deposits with term of 03 months with the amount of VND 2,000,000,000 at Asia Commercial Joint Stock Company at the interest rate of 4.5%/ year.

4 . FINANCIAL INVESTMENTS**a) Held to maturity investments**

| | 30/06/2025 | | 01/01/2025 | |
|----------------------|-----------------------|-----------|-----------------------|-----------|
| | Original cost | Provision | Original cost | Provision |
| | VND | VND | VND | VND |
| Short-term | | | | |
| - Term deposits (*) | 58,293,172,336 | - | 57,642,756,963 | - |
| Long-term | | | | |
| - Term deposits (**) | 369,202,177 | - | 369,202,177 | - |
| | <u>58,662,374,513</u> | <u>-</u> | <u>58,011,959,140</u> | <u>-</u> |

(*) As at 30 June 2025, term deposits with maturities ranging from 6 to 12 months are held at commercial banks with interest rates ranging from 2.8% to 6.1% per annum.

(**) As of 30 June 2025, term deposits with a 24-month maturity are held at the Joint Stock Commercial Bank for Foreign Trade of Vietnam, with interest rates ranging from 4.1% to 4.3% per annum. Among them, a deposit of VND 369,202,177 at the Joint Stock Commercial Bank for Foreign Trade of Vietnam – Tan Binh Branch is pledged as collateral for a loan at the same bank.

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4 - FINANCIAL INVESTMENTS

b) Trading securities

| | 30/06/2025 | | | 01/01/2025 | | |
|---|--------------------|--------------------|---------------------|--------------------|--------------------|---------------------|
| | Original cost | Fair value | Provision | Original cost | Fair value | Provision |
| | VND | VND | VND | VND | VND | VND |
| Shares of An Gia Real Estate Investment and Development Corporation (Stock Code: AGG) | 90,540,000 | 61,343,750 | (29,196,250) | 90,540,000 | 58,135,000 | (32,405,000) |
| Shares of IDICO Corporation - ISC (Stock Code: IDC) | 394,400,000 | 374,753,474 | (19,646,526) | 394,400,000 | - | - |
| Shares of Vincom Retail Joint Stock Company (Stock code: VRE) | 117,500,000 | 124,000,000 | - | 117,500,000 | 85,750,000 | (31,750,000) |
| Shares of Donghai Joint Stock Company of Ben Tre (Stock code: DHC) | 109,500,000 | 69,375,000 | (40,125,000) | 109,500,000 | 94,250,000 | (15,250,000) |
| Others | 13,609,276 | 16,262,750 | - | 13,609,276 | 11,999,501 | (1,609,775) |
| | 725,549,276 | 645,734,974 | (88,967,776) | 725,549,276 | 250,134,501 | (81,014,775) |

The fair value of trading securities are closing price listed on HNX, HOSE on 31 December 2024 and 30 June 2025.

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4 . FINANCIAL INVESTMENTS (continue)
c) Equity investments in associates and joint - ventures

As of June 30, 2025, the Company's ownership interest in An Lac Trading Advertising Printing Joint Stock Company was 37.6%. The carrying amount of the investment under the equity method as of January 1, 2025, and June 30, 2025, was 22,323,220,078 VND và 22,968,918,533 VND, respectively.

Major transactions between the Company and associates during the year: as detailed in Note 39.

d) Equity investments in other entities

| | 30/06/2025 | | | 01/01/2025 | | |
|--|--------------------|--------------------|-----------|--------------------|--------------------|-----------|
| | Original cost | Fair value | Provision | Original cost | Fair value | Provision |
| | VND | VND | VND | VND | VND | VND |
| Investments in other entities | 159,699,200 | 226,566,000 | - | 159,699,200 | 226,566,000 | - |
| - DongNai Pharmaceutical Joint Stock Company (11,052 shares) (1) | 100,199,200 | 226,566,000 | - | 100,199,200 | 226,566,000 | - |
| - LeHoa Corporation (5,450 shares) (2) | 59,500,000 | - | - | 59,500,000 | - | - |
| | <u>159,699,200</u> | <u>226,566,000</u> | <u>-</u> | <u>159,699,200</u> | <u>226,566,000</u> | <u>-</u> |

(1) The fair value of financial investments are closing price listed on HNX, HOSE and UPCOM on 31 December 2024 and 30 June 2025.

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

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5 . SHORT - TEARM TRADE RECEIVABLES

| | 30/06/2025 | | 01/01/2025 | |
|--|-----------------------|----------------------|-----------------------|----------------------|
| | Value | Provision | Value | Provision |
| | VND | VND | VND | VND |
| <i>Others</i> | | | | |
| - Bach Hoa Xanh Trading Joint Stock Company | 7,590,256,983 | - | 7,703,789,904 | - |
| - MM Mega Market (Vietnam) Company Limited | 1,059,917,962 | - | 965,442,294 | - |
| - Unigons Vietnam One Member Company Limited | 1,491,497,722 | - | 5,254,568,037 | - |
| - Hai Ha Packaging Joint Stock Company | 15,977,143,164 | - | 24,588,505,938 | - |
| - Hau Giang Department of Information and Communications | - | - | 10,572,188,389 | - |
| - Others | 36,937,891,342 | (221,296,345) | 35,709,819,019 | (221,296,345) |
| | <u>63,056,707,173</u> | <u>(221,296,345)</u> | <u>84,794,313,581</u> | <u>(221,296,345)</u> |

6 . SHORT - TEARM PREPAYMENTS TO SUPPLIERS

| | 30/06/2025 | | 01/01/2025 | |
|--|-----------------------|-----------|-----------------------|-----------|
| | Value | Provision | Value | Provision |
| | VND | VND | VND | VND |
| <i>Others</i> | | | | |
| - Nova Homes Trading Joint Stock Company | 8,284,718,612 | - | 8,284,718,612 | - |
| - Novareal Joint Stock Company | 2,612,265,248 | - | 2,612,265,248 | - |
| - Joya International (HK) Co., Limited | 2,530,113,300 | - | - | - |
| - Others | 3,756,554,304 | - | 3,817,670,140 | - |
| | <u>17,183,651,464</u> | <u>-</u> | <u>14,714,654,000</u> | <u>-</u> |

7 . OTHER RECEIVABLES

| | 30/06/2025 | | 01/01/2025 | |
|----------------------|----------------------|-----------|--------------------|-----------|
| | Value | Provision | Value | Provision |
| | VND | VND | VND | VND |
| a) Short-term | | | | |
| Deposits | 92,616,436 | - | 36,637,436 | - |
| Others | 548,434,550 | - | 198,678,134 | - |
| | <u>641,050,986</u> | <u>-</u> | <u>235,315,570</u> | <u>-</u> |
| b) Long-term | | | | |
| Deposits | 1,022,525,719 | - | 427,860,479 | - |
| | <u>1,022,525,719</u> | <u>-</u> | <u>427,860,479</u> | <u>-</u> |

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8 . BAD DEBTS

| | 30/06/2025 | | 01/01/2025 | |
|--|--------------------|-------------------|--------------------|-------------------|
| | Original cost | Recoverable value | Original cost | Recoverable value |
| | VND | VND | VND | VND |
| Total value of receivables and debts that are overdue or not due but difficult to be recovered | | | | |
| - Phuong Nam Retail Company Limited | 84,428,747 | - | 84,428,747 | - |
| - Nhan Van Cultural Joint Stock Company | 35,345,200 | - | 35,345,200 | - |
| - Nguyen Van Cu Bookstore 1 | 19,426,500 | - | 19,426,500 | - |
| - Others | 82,095,898 | - | 82,095,898 | - |
| | <u>221,296,345</u> | <u>-</u> | <u>221,296,345</u> | <u>-</u> |

9 . INVENTORIES

| | 30/06/2025 | | 01/01/2025 | |
|-----------------|-----------------------|-----------|-----------------------|-----------|
| | Original cost | Provision | Original cost | Provision |
| | VND | VND | VND | VND |
| Raw materials | 15,418,025,251 | - | 14,714,188,487 | - |
| Tools, supplies | 2,649,501,724 | - | 2,422,745,058 | - |
| Work in process | 4,966,287,628 | - | 4,363,208,669 | - |
| Finished goods | 20,853,528,667 | - | 29,280,869,423 | - |
| Goods | 2,136,606,461 | - | 2,057,769,055 | - |
| | <u>46,023,949,731</u> | <u>-</u> | <u>52,838,780,692</u> | <u>-</u> |

10 . LONG-TERM UNFINISHED ASSET

| | 30/06/2025 | 01/01/2025 |
|--|----------------------|----------------------|
| | VND | VND |
| Construction in progress | 2,073,222,677 | 2,038,285,677 |
| - Fire protection system installation project for the Solar Power System | 1,212,730,307 | 1,212,730,307 |
| - Fire protection system installation project at 91B Phan Van | 650,870,370 | 650,870,370 |
| - Parking lot at Celadon, location (A5b) B2.242 | 209,622,000 | 174,685,000 |
| Procurement of fixed assets | 96,696,000 | 96,696,000 |
| - Design cost for Fast Business software | 96,696,000 | 96,696,000 |
| | <u>2,169,918,677</u> | <u>2,134,981,677</u> |

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II . TANGIBLE FIXED ASSETS

| | Buildings, structures | Machinery, equipment | Vehicles, transportation equipment | Management equipment | Others | Total |
|---------------------------------|-----------------------|-------------------------|--|-------------------------|-------------|-----------------|
| | VND | VND | VND | VND | VND | VND |
| Original cost | | | | | | |
| Beginning balance | 47,433,157,840 | 153,945,290,186 | 15,508,986,609 | 6,738,054,442 | 458,611,171 | 224,084,100,248 |
| - Purchase in the period | - | 4,178,626,586 | - | 1,248,400,000 | - | 5,427,026,586 |
| - Liquidation, disposal | - | (1,628,000,000) | - | - | - | (1,628,000,000) |
| Ending balance of the period | 47,433,157,840 | 156,495,916,772 | 15,508,986,609 | 7,986,454,442 | 458,611,171 | 227,883,126,834 |
| Accumulated depreciation | | | | | | |
| Beginning balance | 41,791,814,836 | 101,610,623,447 | 12,380,435,851 | 6,611,724,529 | 267,887,041 | 162,662,485,704 |
| - Depreciation for the period | 4,234,735,938 | 4,274,712,224 | 412,060,091 | 305,964,215 | 8,485,979 | 9,235,958,447 |
| - Liquidation, disposal | - | (1,555,777,774) | - | - | - | (1,555,777,774) |
| Ending balance of the period | 46,026,550,774 | 104,329,557,897 | 12,792,495,942 | 6,917,688,744 | 276,373,020 | 170,342,666,377 |
| Net carrying amount | | | | | | |
| Beginning balance | 5,641,343,004 | 52,334,666,739 | 3,128,550,758 | 126,329,913 | 190,724,130 | 61,421,614,544 |
| Ending balance | 1,406,607,066 | 52,166,358,875 | 2,716,490,667 | 1,068,765,698 | 182,238,151 | 57,540,460,457 |

In which:

- Cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND 67,015,708,309.

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12 . FINANCE LEASE FIXED ASSETS

| | Machinery, equipments VND | Transportation equipment VND | Total VND |
|-------------------------------------|---------------------------------|------------------------------------|-----------------------|
| Original cost | | | |
| Beginning balance | - | 1,109,316,000 | 1,109,316,000 |
| Finance lease | 9,530,000,000 | - | 9,530,000,000 |
| Ending balance of the period | 9,530,000,000 | 1,109,316,000 | 10,639,316,000 |
| Accumulated depreciation | | | |
| Beginning balance | - | 979,895,800 | 979,895,800 |
| Depreciation | 317,666,666 | 110,931,600 | 428,598,266 |
| Ending balance of the period | 317,666,666 | 1,090,827,400 | 1,408,494,066 |
| Net carrying amount | | | |
| Beginning balance | - | 129,420,200 | 129,420,200 |
| Ending balance | 9,212,333,334 | 18,488,600 | 9,230,821,934 |

13 . INTANGIBLE FIXED ASSETS

| | Land use rights VND | Computer software VND | Cộng VND |
|-------------------------------------|------------------------|--------------------------|----------------------|
| Historical cost | | | |
| Beginning balance | 6,237,885,093 | 1,086,645,304 | 7,324,530,397 |
| Ending balance of the period | 6,237,885,093 | 1,086,645,304 | 7,324,530,397 |
| Accumulated depreciation | | | |
| Beginning balance | 2,876,150,542 | 750,095,304 | 3,626,245,846 |
| - Depreciation for the period | 74,705,208 | 38,100,000 | 112,805,208 |
| Ending balance of the period | 2,950,855,750 | 788,195,304 | 3,739,051,054 |
| Net carrying amount | | | |
| Beginning balance | 3,361,734,551 | 336,550,000 | 3,698,284,551 |
| Ending balance | 3,287,029,343 | 298,450,000 | 3,585,479,343 |

In which:

- Cost of fully amortized intangible fixed assets but still in use at the end of the period: VND 705,645,304.

14 . INVESTMENT PROPERTIES

The Company's investment property is the Alta Plaza building, located on Pham Van Hai Street, Tan Binh Ward, Ho Chi Minh City, which is used for leasing purposes. The original cost as at 01 January 2025 and 30 June 2025 was VND 51,544,546,189; the accumulated depreciation as at 01 January 2025 and 30 June 2025 was VND 27,069,525,934 and VND 27,432,196,846, respectively, with depreciation expense for the period amounting to VND 362,670,912.

The Company's investment property held for capital appreciation is apartment B3.10.05 in the Diamond Brilliant zone of the Celadon City project, located in Tan Son Nhi Ward, Ho Chi Minh City, with an original cost as at 30 June 2025 of VND 6,008,273,699.

The fair value of the investment property has not been officially assessed and determined as at 30 June 2025. However, based on rental conditions and the market price of these properties, the Company's Board of General Management believes that the fair value of the investment properties exceeds their carrying value as at the period-end.

Revenue from investment property leasing activities for the first 6 months is presented in Note 23 – Revenue from Sales of Goods and Rendering of Services, and the future rental income expected from lease agreements is disclosed in Note 22 – Off Statement of Financial position items and operating lease commitment.

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15 . PREPAID EXPENSES

| | 30/06/2025 | 01/01/2025 |
|--|-----------------------|----------------------|
| | VND | VND |
| a) Short-term | | |
| Dispatched tools and supplies | 257,561,982 | 404,237,223 |
| Motor vehicle body insurance | 28,802,451 | 32,395,151 |
| Others | 1,007,006,763 | 1,092,983,877 |
| | <u>1,293,371,196</u> | <u>1,529,616,251</u> |
| b) Long-term | | |
| Repair expenses of assets pending allocation | 181,855,562 | 292,586,930 |
| Dispatched tools and supplies | 17,434,515,773 | 7,108,249,470 |
| Others | 866,064,249 | 2,233,001,416 |
| | <u>18,482,435,584</u> | <u>9,633,837,816</u> |

16 . SHORT - TERM TRADE PAYABLES

| | 30/06/2025 | | 01/01/2025 | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| | Outstanding balance | Amount can be paid | Outstanding balance | Amount can be paid |
| | VND | VND | VND | VND |
| Others | | | | |
| - Hai Ha Packaging Joint Stock Company | 13,939,907,422 | 13,939,907,422 | 25,277,697,594 | 25,277,697,594 |
| - Son Ha Import Export Trading Productions Company Limited | 19,578,780 | 19,578,780 | 9,478,358,948 | 9,478,358,948 |
| - Shenzhen Gloshine Technology Co Ltd | 11,894,091,912 | 11,894,091,912 | - | - |
| - Others | 26,377,676,166 | 26,377,676,166 | 25,636,953,276 | 25,636,953,276 |
| | <u>52,231,254,280</u> | <u>52,231,254,280</u> | <u>60,393,009,818</u> | <u>60,393,009,818</u> |

17 . PREPAYMENTS FROM CUSTOMERS

| | 30/06/2025 | 01/01/2025 |
|--|----------------------|----------------------|
| | VND | VND |
| a) Short-term | | |
| Others | | |
| - Visual Art Tech Joint Stock Company | - | 437,074,653 |
| - Cheil Vietnam Company Limited | - | 567,094,500 |
| - CMC Technology and Solution Company Limited | 416,700,000 | 432,630,000 |
| - Anternation Joint Stock Company | 968,541,000 | - |
| - Others | 2,575,030,366 | 2,295,330,686 |
| | <u>3,960,271,366</u> | <u>3,732,129,839</u> |
| b) Long- term | | |
| Others | | |
| - Phu Hoa Tan Water Supply Joint Stock Company | - | 239,171,074 |
| | <u>-</u> | <u>239,171,074</u> |

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18 . TAX AND PAYABLES FROM STATE BUDGET

| | Opening receivables | Opening payables | Payables in the period | Actual payment in the period | Closing receivables | Closing payables |
|------------------------------|---------------------|----------------------|------------------------|------------------------------|---------------------|--------------------|
| | VND | VND | VND | VND | VND | VND |
| Value added tax | 36,369,896 | 1,138,797,850 | 7,386,299,068 | 8,138,044,381 | 74,083,754 | 424,766,395 |
| Export, import duties | - | - | 265,380,364 | 265,380,364 | - | - |
| Business income tax | 120,514,082 | 461,061,364 | 374,003,258 | 646,437,109 | 43,518,440 | 111,631,871 |
| Personal income tax | - | 588,236,012 | 727,900,996 | 1,141,861,976 | - | 174,275,032 |
| Property tax and land rental | - | - | 21,620,048 | 21,620,048 | - | - |
| Fees and other obligations | - | - | 53,713,091 | 43,835,956 | - | 9,877,135 |
| | 156,883,978 | 2,188,095,226 | 8,828,916,825 | 10,257,179,834 | 117,602,194 | 720,550,433 |

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

19 . OTHER PAYABLES

| | 30/06/2025 | 01/01/2025 |
|--|-----------------------|-----------------------|
| | VND | VND |
| - Trade union fund | 128,091,729 | 7,154,698 |
| - Social insurance | 4,105,027 | 1,068,245 |
| - Health insurance | (3,660) | - |
| - Unemployment insurance | (107,767) | - |
| - Short-term deposits, collateral received | 7,317,182,872 | 7,290,182,872 |
| - Dividend, profit payables | 60,386,030 | 60,386,030 |
| - Fund payable to employees | 1,016,597,442 | 1,016,597,442 |
| - Executive Bonus | 420,915,454 | 420,915,454 |
| - Mrs. Tran Thi Hue (*) | 7,258,300,000 | 21,286,300,000 |
| - Others | 264,775,473 | 143,675,240 |
| | 16,470,242,600 | 30,226,279,981 |
| b) Long-term | - | 158,000,000 |
| - Long-term deposits, collateral received | - | 158,000,000 |
| | - | 158,000,000 |

(*) Loan from Mrs. Tran Thi Hue to supplement working capital for production and business activities with interest rate of 0%/year.

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20 . BORROWINGS AND FINANCE LEASE LIABILITIES

| | 01/01/2025 | | During the period | | 30/06/2025 | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | Outstanding balance | Amount can be paid | Increase | Decrease | Outstanding balance | Amount can be paid |
| | VND | VND | VND | VND | VND | VND |
| a) Short-term borrowings | | | | | | |
| Short-term bank loans | 29,947,108,092 | 29,947,108,092 | 62,266,836,615 | 53,166,952,904 | 39,046,991,803 | 39,046,991,803 |
| - Joint Stock Commercial Bank for Foreign Trade of Vietnam – Tan Binh Branch ⁽¹⁾ | 29,947,108,092 | 29,947,108,092 | 62,266,836,615 | 53,166,952,904 | 39,046,991,803 | 39,046,991,803 |
| Current portion of long-term debt | 1,773,699,614 | 1,773,699,614 | 1,429,500,000 | 317,616,160 | 2,885,583,454 | 2,885,583,454 |
| - Joint Stock Commercial Bank for Foreign Trade of Vietnam – Tan Binh Branch | 214,080,000 | 214,080,000 | - | 214,080,000 | - | - |
| - Vietnam Prosperity Joint Stock Commercial Bank – Gia Dinh Branch ⁽²⁾ | 1,456,083,454 | 1,456,083,454 | - | - | 1,456,083,454 | 1,456,083,454 |
| - Finance lease liabilities due ⁽³⁾ | 103,536,160 | 103,536,160 | 1,429,500,000 | 103,536,160 | 1,429,500,000 | 1,429,500,000 |
| | 31,720,807,706 | 31,720,807,706 | 63,696,336,615 | 53,484,569,064 | 41,932,575,257 | 41,932,575,257 |
| b) Long-term borrowings | | | | | | |
| - Joint Stock Commercial Bank for Foreign Trade of Vietnam – Tan Binh Branch | 540,200,000 | 540,200,000 | - | 540,200,000 | - | - |
| - Vietnam Prosperity Joint Stock Commercial Bank – Gia Dinh Branch ⁽²⁾ | 1,456,083,454 | 1,456,083,454 | - | - | 1,456,083,454 | 1,456,083,454 |
| - Chailasse International Leasing Company Limited ⁽³⁾ | 103,536,160 | 103,536,160 | 9,530,000,000 | 2,724,286,160 | 6,909,250,000 | 6,909,250,000 |
| | 2,099,819,614 | 2,099,819,614 | 9,530,000,000 | 3,264,486,160 | 8,365,333,454 | 8,365,333,454 |
| Amount due for settlement within 12 months | (1,773,699,614) | (1,773,699,614) | (1,429,500,000) | (317,616,160) | (2,885,583,454) | (2,885,583,454) |
| Amount due for settlement after 12 months | 326,120,000 | 326,120,000 | | | 5,479,750,000 | 5,479,750,000 |

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Detailed information on Short-term borrowings:

- (1) The Company's short-term loan agreements with the Joint Stock Commercial Bank for Foreign Trade of Vietnam – Tan Binh Branch include 02 contracts with the following detailed terms:
- (a) Credit agreement 854/TBN-KDN/24NH dated 29/08/2024, between the Company and the Joint Stock Commercial Bank for Foreign Trade of Vietnam – Tan Binh Branch, with the following detailed:
- + Credit limit: VND 20,000,000,000,000;
 - + Loan Purpose: Supplementing working capital;
 - + Loan limit maintenance period: Until August 29, 2025;
 - + Loan term: 06 months for each debt certificate;
 - + Interest rate: determined according to each specific credit contract;
 - + Principal balance at the end of the period: VND 9,355,527,803;
 - + Forms of loan security: Bank loans are secured by mortgage agreements with the lender and have been fully registered as secured transactions.
- (b) Loan agreement under the limit No. 599/TBN-KDN/24NH dated June 25, 2024 between the Company and Joint Stock Commercial Bank for Foreign Trade of Vietnam - Tan Binh Branch, attached with credit agreement No. 1216/TBN-KDN/18TD dated October 15, 2018 with the following detailed terms:
- + Loan limit: VND 43,000,000,000;
 - + Loan Purpose: Supplementing working capital;
 - + Loan limit maintenance period: Until June 25, 2025;
 - + Loan term: 06 months for each debt certificate;
 - + Interest rate: determined according to each specific credit contract;
 - + Principal balance at the end of the period: VND 29,691,464,000;
 - + Forms of loan security: Bank loans are secured by mortgage agreements with the lender and have been fully registered as secured transactions.

Detailed information on Long-term borrowings:

- (2) Credit Agreement No. EGD/22239 dated July 18, 2022, between the Company and VPBank – Gia Dinh Branch, with the following detailed terms:
- + Credit Limit: VND 1,800,000,000;
 - + Loan Purpose: Payment of the deposit under Agreement No. VTV.4-19.06/2019/VBTT/NVH-VHTB;
 - + Contract Term: 36 months;
 - + Interest Rate: Stated in each debt acknowledgment note;
 - + Outstanding principal at year-end: VND 1,456,083,454, of which the current portion of long-term debt due within the next 12 months is VND 1,456,083,454;
 - + Forms of loan security: Secured by assets formed from the loan, specifically Apartment VTV.4 - 19.06, located in the residential area of Thanh My Loi Ward, District 2, Ho Chi Minh City, and fully registered as a secured transaction.

Detailed information on Finance lease liabilities:

- (3) Finance Lease Contract No. B200410902 dated May 22, 2020, with the following detailed terms:
- + Asset Type: Solar Energy System;
 - + Total Principal Amount: VND 9,530,000,000;
 - + Lease Term: 60 months;
 - + Interest Rate: 6.08% per year;
 - + Outstanding Principal Balance: VND 6,909,250,000, of which the current portion of long-term debt due is VND 1,429,500,000.

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21 . OWNER'S EQUITY

a) Increase and decrease in owner's equity

| | Contributed capital VND | Share premium VND | Other capital VND | Treasury shares VND | Investment and development funds VND | Retained earnings VND | Total VND |
|--------------------------------------|----------------------------|----------------------|----------------------|------------------------|---|--------------------------|-----------------|
| | | | | | | | |
| Beginning balance of previous period | 61,725,230,000 | 137,662,054,443 | 2,140,945,047 | (11,666,581,607) | 2,243,857,861 | 28,439,040,439 | 220,544,546,183 |
| Loss for previous period | - | - | - | - | - | (2,071,803,404) | (2,071,803,404) |
| Ending balance of previous period | 61,725,230,000 | 137,662,054,443 | 2,140,945,047 | (11,666,581,607) | 2,243,857,861 | 26,367,237,035 | 218,472,742,779 |
| Beginning balance of current period | 61,725,230,000 | 137,662,054,443 | 2,140,945,047 | (11,666,581,607) | 2,243,857,861 | 26,367,237,035 | 218,472,742,779 |
| Profit for current period | - | - | - | - | - | 2,103,230,770 | 2,103,230,770 |
| Ending balance of current period | 61,725,230,000 | 137,662,054,443 | 2,140,945,047 | (11,666,581,607) | 2,243,857,861 | 28,470,467,805 | 220,575,973,549 |

b) Details of owner's invested capital

| | 30/06/2025 | | Rate (%) | | 01/01/2025 | | Rate (%) | |
|--|----------------|--|----------|--|----------------|--|----------|--|
| | VND | | | | VND | | | |
| ACB Real Estate Joint Stock Company | 10,512,440,000 | | 17.03 | | 10,512,440,000 | | 17.03 | |
| Lüksin Printing and Packaging Industry Corporation | 7,602,110,000 | | 12.32 | | 7,602,110,000 | | 12.32 | |
| - One Member Limited Liability Company | | | | | | | | |
| Mr. Hoang Van Dieu | 5,820,000,000 | | 9.43 | | 5,820,000,000 | | 9.43 | |
| Mr. Hoang Minh Anh Tu | 5,605,950,000 | | 9.08 | | 5,605,950,000 | | 9.08 | |
| Mrs. Lai Thi Hong Diep | 3,558,630,000 | | 5.77 | | 3,558,630,000 | | 5.77 | |
| Mr. Hoang Minh Anh Tai | - | | 0.00 | | 2,821,000,000 | | 4.57 | |
| Mr. La The Nham | 2,955,500,000 | | 4.79 | | 2,955,500,000 | | 4.79 | |
| Others | 21,312,460,000 | | 34.53 | | 18,491,460,000 | | 29.96 | |
| Treasury stock | 4,358,140,000 | | 7.06 | | 4,358,140,000 | | 7.06 | |
| | 61,725,230,000 | | 100.00 | | 61,725,230,000 | | 100.00 | |

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

| | The first 6 months of 2025 | The first 6 months of 2024 |
|---|-------------------------------|-------------------------------|
| | VND | VND |
| Owner's contributed capital | 61,725,230,000 | 61,725,230,000 |
| - At the beginning of period | 61,725,230,000 | 61,725,230,000 |
| - At the ending of period | 61,725,230,000 | 61,725,230,000 |
| Distributed dividends and profit: | 60,386,030 | 60,386,030 |
| - Dividend payable at the beginning of the period | 60,386,030 | 60,386,030 |
| - Dividend payable at the end of the period | 60,386,030 | 60,386,030 |

d) Stock

| | 30/06/2025 | 01/01/2025 |
|---|------------|------------|
| Quantity of Authorized issuing stocks | 6,172,523 | 6,172,523 |
| Quantity of issued shares and full capital contribution | 6,172,523 | 6,172,523 |
| - Common stocks | 6,172,523 | 6,172,523 |
| Quantity of shares repurchased | 435,814 | 435,814 |
| - Common stocks | 435,814 | 435,814 |
| Quantity of outstanding shares in circulation | 5,736,709 | 5,736,709 |
| - Common stocks | 5,736,709 | 5,736,709 |
| Par value per stock (VND) | 10,000 | 10,000 |

e) Company's funds

| | 30/06/2025 | 01/01/2025 |
|----------------------------------|----------------------|----------------------|
| | VND | VND |
| Development and investment funds | 2,243,857,861 | 2,243,857,861 |
| | <u>2,243,857,861</u> | <u>2,243,857,861</u> |

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

The Company is the lessor under operating lease contracts. As at 30 June 2025, total future minimum lease income under irrevocable operating lease contracts are presented as follows:

| | 30/06/2025 | 01/01/2025 |
|----------------|----------------------|-----------------------|
| | VND | VND |
| - Under 1 year | 7,843,979,727 | 15,415,096,277 |
| | <u>7,843,979,727</u> | <u>15,415,096,277</u> |

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b) Operating leased assets

| No | Location | Area | Lease term |
|----|---|----------------------|---|
| 1 | No. 284-286 Hoang Van Thu Street, Tan Son Nhat Ward, Ho Chi Minh City | 121,7 m ² | 48 years from August 31, 1998, to January 1, 2046 |
| 2 | No. 654 Truong Chinh Street, Tan Binh Ward, Ho Chi Minh City | 85 m ² | 48 years from August 31, 1998, to January 1, 2046 |
| 3 | No. 105A Au Co Street, Tan Binh Ward, Ho Chi Minh City | 972 m ² | 48 years from August 31, 1998, to January 1, 2046 |
| 4 | No. 203-205 Vo Thanh Trang Street, Bay Hien Ward, Ho Chi Minh City | 317 m ² | 48 years from August 31, 1998, to January 1, 2046 |
| 5 | No. 11 Truong Chinh Street, Bay Hien Ward, Ho Chi Minh City | 13,58 m ² | 48 years from August 31, 1998, to January 1, 2046 |
| 6 | No. 09 Truong Chinh Street, Bay Hien Ward, Ho Chi Minh City | 16,68 m ² | 48 years from August 31, 1998, to January 1, 2046 |
| 7 | No. 927/8 Cach Mang Thang 8 Street, Tan Son Nhat Ward, Ho Chi Minh City | 300 m ² | 48 years from August 31, 1998, to January 1, 2046 |
| 8 | No. 8 Dong Son Street, Tan Son Nhat Ward, Ho Chi Minh City | 413 m ² | 48 years from August 31, 1998, to January 1, 2046 |
| 9 | Lot II-3, NCN2, Street No. 11, Tan Binh Industrial Park, Tay Thanh Ward, Ho Chi Minh City | 9,987 m ² | 41 years from July 17, 2006, to June 17, 2047 |

c) Foreign currencies

| | 30/06/2025 | 01/01/2025 |
|-------|------------|------------|
| - USD | 3,429.86 | 2,529.11 |

23 . TOTAL REVENUE FROM SALE OF GOODS AND RENDERING OF SERVICES

| | The first 6 months of 2025 | The first 6 months of 2024 |
|-----------------------------------|-------------------------------|-------------------------------|
| | VND | VND |
| Revenue from sales of merchandise | 50,555,545,582 | 57,845,501,041 |
| Revenue from finished goods sales | 93,127,519,529 | 112,466,942,520 |
| Revenue from real estate sales | - | 2,152,240,481 |
| Revenue from rental services | 8,131,287,907 | 7,518,860,391 |
| Revenue from other services | 44,483,486,298 | 17,463,423,482 |
| | 196,297,839,316 | 197,446,967,915 |
| Revenue from related parties | 480,000 | 861,820 |

details as in Notes 39.

24 . DEDUCTIBLE ITEMS

| | The first 6 months of 2025 | The first 6 months of 2024 |
|----------------|-------------------------------|-------------------------------|
| | VND | VND |
| Trade discount | 42,544,375 | - |
| Sales return | 7,695,000 | 70,971,900 |
| Sale discounts | 1,097,500 | 111,583,413 |
| | 51,336,875 | 182,555,313 |

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25 . COSTS OF GOODS SOLD

| | The first 6 months of 2025 | The first 6 months of 2024 |
|---|-------------------------------|-------------------------------|
| | VND | VND |
| Cost of goods sold | 48,139,476,650 | 55,311,820,174 |
| Cost of finished goods sold | 80,343,987,506 | 102,200,496,862 |
| Cost of real estate sold | - | 2,690,358,106 |
| Cost of rental services provided | 5,672,540,130 | 5,615,923,587 |
| Cost of other services provided | 35,107,381,573 | 12,836,355,115 |
| | <u>169,263,385,859</u> | <u>178,654,953,844</u> |
| Cost of goods sold from related parties | <u>-</u> | <u>14,191,200</u> |

26 . FINANCE INCOME

| | The first 6 months of 2025 | The first 6 months of 2024 |
|--|-------------------------------|-------------------------------|
| | VND | VND |
| Interest income, interest from loans | 1,223,585,977 | 3,425,329,796 |
| Dividends, profits earned | 494,338,016 | 485,921,600 |
| Realized gain from foreign exchange difference | 1,823,501 | 42,947,894 |
| Others | - | 602,740 |
| | <u>1,719,747,494</u> | <u>3,954,802,030</u> |
| Finance income from related parties | <u>451,200,000</u> | <u>451,200,000</u> |

details as in Notes 39.

27 . FINANCIAL EXPENSES

| | The first 6 months of 2025 | The first 6 months of 2024 |
|--|-------------------------------|-------------------------------|
| | VND | VND |
| Interest expenses | 1,114,248,887 | 1,158,197,674 |
| Payment discount, interest from installment sales | 88,999,007 | 53,036,128 |
| Realized loss from foreign exchange difference | 529,293,338 | 443,631,632 |
| Unrealized loss from foreign exchange difference | 2,852,968 | 13,616,150 |
| Provisions for devaluation of trading securities and investments | 7,953,001 | 33,559,400 |
| Others | 41,146,488 | - |
| | <u>1,784,493,689</u> | <u>1,702,040,984</u> |

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28 . SELLING EXPENSES

| | The first 6 months of 2025 | The first 6 months of 2024 |
|---------------------------------|-------------------------------|-------------------------------|
| | VND | VND |
| Raw materials | 179,939,664 | - |
| Labor | 4,103,715,960 | 4,112,243,384 |
| Depreciation and amortisation | 402,295,454 | 84,628,788 |
| Expenses from external services | 2,522,206,872 | 2,085,360,993 |
| Other expenses by cash | 3,930,547,457 | 2,500,821,230 |
| | <u>11,138,705,407</u> | <u>8,783,054,395</u> |

29 . GENERAL ADMINISTRATIVE EXPENSES

| | The first 6 months of 2025 | The first 6 months of 2024 |
|---------------------------------|-------------------------------|-------------------------------|
| | VND | VND |
| Raw materials | 331,199,148 | 215,596,187 |
| Labor | 6,891,343,956 | 6,844,624,289 |
| Depreciation and amortisation | 2,858,242,753 | 2,297,625,469 |
| Tax, Charge, Fee | 28,059,382 | 64,366,343 |
| Expenses from external services | 1,247,626,157 | 1,283,291,447 |
| Other expenses by cash | 2,335,480,775 | 2,558,532,429 |
| | <u>13,691,952,171</u> | <u>13,264,036,164</u> |

30 . OTHER INCOME

| | The first 6 months of 2025 | The first 6 months of 2024 |
|--------|-------------------------------|-------------------------------|
| | VND | VND |
| Others | 45,157,272 | 136,347,914 |
| | <u>45,157,272</u> | <u>136,347,914</u> |

31 . OTHER EXPENSE

| | The first 6 months of 2025 | The first 6 months of 2024 |
|---|-------------------------------|-------------------------------|
| | VND | VND |
| Expenses from liquidation, disposal of fixed assets | 30,530,306 | - |
| Fines | 218,763,494 | - |
| Others | 185,147,631 | 51,776,837 |
| | <u>434,441,431</u> | <u>51,776,837</u> |

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32 . CURRENT BUSINESS INCOME TAX EXPENSE

| | The first 6 months of 2025 | The first 6 months of 2024 |
|--|-------------------------------|-------------------------------|
| | VND | VND |
| <i>Corporate income tax from main business activities</i> | | |
| - Current corporate income tax expense in parent company | - | - |
| - Current corporate income tax expense in Au Lac Plastic Technology Engineering Applications Company Limited | 225,766,966 | - |
| - Current corporate income tax expense in Au Lac Technology Applications And Media Company Limited | - | - |
| - Current corporate income tax expense in Au Lac Software Development Company Limited | 76,995,642 | - |
| Current corporate income tax expense | 302,762,608 | - |
| Adjustment of tax expenses in previous periods and tax expenses in the current period | 71,240,650 | (247,808,470) |
| Tax payable at the beginning of period | 340,547,282 | 872,600,706 |
| Tax paid in the period | (646,437,109) | (1,014,130,355) |
| Closing period income tax payable | 68,113,431 | (389,338,119) |

33 . DEFERRED INCOME TAX
a) Deferred income tax assets

| | 30/06/2025 | 01/01/2025 |
|---|--------------------|--------------------|
| | VND | VND |
| - Corporate income tax rate used to determine the value of Deferred income tax assets | 20% | 20% |
| - Deferred income tax assets related to deductible temporary differences | 101,428,572 | 121,714,286 |
| Deferred income tax assets | 101,428,572 | 121,714,286 |

b) Deferred income tax liabilities

| | 30/06/2025 | 01/01/2025 |
|--|----------------------|----------------------|
| | VND | VND |
| - Corporate income tax rate used to determine the value of Deferred income tax payable | 20% | 20% |
| - Deferred income tax payable raised from deductible temporary difference | 2,571,288,552 | 2,653,440,539 |
| Deferred income tax liabilities | 2,571,288,552 | 2,653,440,539 |

c) Deferred income tax expenses

| | 30/06/2025 | 01/01/2025 |
|---|---------------------|----------------------|
| | VND | VND |
| Deferred CIT expense relating to taxable temporary difference | (82,151,987) | 1,159,826,217 |
| Deferred CIT expense relating to reversal of deferred income tax assets | 20,285,714 | 20,285,714 |
| | (61,866,273) | 1,180,111,932 |

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34 . BASIC EARNINGS PER SHARE

Earning per share distributed to common shareholders of the company is calculated as follows:

| | The first 6 months of 2025 | The first 6 months of 2024 |
|--|-------------------------------|-------------------------------|
| | VND | VND |
| Net profit after tax | 2,103,230,770 | (2,071,803,404) |
| Profit distributed for common stocks | 2,103,230,770 | (2,071,803,404) |
| Average number of outstanding common shares in circulation in the period | 5,736,709 | 5,736,709 |
| Basic earnings per share | 367 | (361) |

The Company has not planned to make any distribution to Bonus and welfare fund, bonus for the Board of Directors from the net profit after tax at the date of preparing Interim Consolidated Financial Statements.

As at 30 June 2025, the Company does not have shares with dilutive potential for earnings per share.

35 . BUSINESS AND PRODUCTIONS COST BY ITEMS

| | The first 6 months of 2025 | The first 6 months of 2024 |
|---------------------------------|-------------------------------|-------------------------------|
| | VND | VND |
| Raw materials | 74,875,229,795 | 87,294,954,038 |
| Labour | 36,964,229,376 | 34,313,309,571 |
| Depreciation and amortisation | 10,140,032,833 | 8,395,480,919 |
| Expenses from external services | 51,192,682,158 | 14,022,104,995 |
| Other expenses by cash | 9,740,014,989 | 14,549,372,867 |
| | 182,912,189,151 | 158,575,222,390 |

36 . FINANCIAL INSTRUMENTS**Financial risk management**

Financial risks that the Company may face risks including: market risk, credit risk and liquidity risk.

The Company has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. The Board of Management of the Company is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

Market risk

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

Price Risk

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

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| | Under 1 year VND | From 1 to 5 years VND | From more than 5 years VND | Total VND |
|-------------------------|---------------------|--------------------------|----------------------------------|--------------------|
| As at 30/06/2025 | | | | |
| Short term investments | 636,581,500 | - | - | 636,581,500 |
| Long term investments | - | 159,699,200 | - | 159,699,200 |
| | <u>636,581,500</u> | <u>159,699,200</u> | <u>-</u> | <u>796,280,700</u> |
| As at 01/01/2025 | | | | |
| Short term investments | 644,534,501 | - | - | 644,534,501 |
| Long term investments | - | 159,699,200 | - | 159,699,200 |
| | <u>644,534,501</u> | <u>159,699,200</u> | <u>-</u> | <u>804,233,701</u> |

Exchange rate risk

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

Interest rate risk

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

Credit Risk

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

| | Under 1 year VND | From 1 to 5 years VND | From more than 5 years VND | Total VND |
|---------------------------|------------------------|--------------------------|----------------------------------|------------------------|
| As at 30/06/2025 | | | | |
| Cash and cash equivalents | 14,438,345,970 | - | - | 14,438,345,970 |
| Trade receivables, | 63,476,461,814 | 1,022,525,719 | - | 64,498,987,533 |
| Loans | 58,293,172,336 | - | - | 58,293,172,336 |
| | <u>136,207,980,120</u> | <u>1,022,525,719</u> | <u>-</u> | <u>137,230,505,839</u> |
| As at 01/01/2025 | | | | |
| Cash and cash equivalents | 13,292,363,006 | - | - | 13,292,363,006 |
| Trade receivables, | 84,808,332,806 | 427,860,479 | - | 85,236,193,285 |
| Loans | 57,642,756,963 | - | - | 57,642,756,963 |
| | <u>155,743,452,775</u> | <u>427,860,479</u> | <u>-</u> | <u>156,171,313,254</u> |

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Liquidity Risk

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

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

| | Under 1 year | From 1 to 5 years | From more than 5 years | Total |
|--------------------------------|------------------------|----------------------|------------------------|------------------------|
| | VND | VND | VND | VND |
| As at 30/06/2025 | | | | |
| Borrowings and debts | 41,932,575,257 | 5,479,750,000 | - | 47,412,325,257 |
| Trade payables, other payables | 68,701,496,880 | - | - | 68,701,496,880 |
| | <u>110,634,072,137</u> | <u>5,479,750,000</u> | <u>-</u> | <u>116,113,822,137</u> |
| As at 01/01/2025 | | | | |
| Borrowings and debts | 31,720,807,706 | 326,120,000 | - | 32,046,927,706 |
| Trade payables, other payables | 90,619,289,799 | 158,000,000 | - | 90,777,289,799 |
| | <u>122,340,097,505</u> | <u>484,120,000</u> | <u>-</u> | <u>122,824,217,505</u> |

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

37 . SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the Interim Consolidated Financial Statements.

38 . SEGMENT REPORTING
Under business fields

| | Manufacturing and Trading Activities | Service activities | Grant total |
|--|--------------------------------------|-----------------------|------------------------|
| | VND | VND | VND |
| Net revenue from sales to external customers | 143,631,728,236 | 52,614,774,205 | 196,246,502,441 |
| Direct segment expense | 128,483,464,156 | 40,779,921,703 | 169,263,385,859 |
| Profit from business activities | <u>15,148,264,080</u> | <u>11,834,852,502</u> | <u>26,983,116,582</u> |
| Total cost of acquisition of fixed assets | 1,383,252,625 | 4,078,710,961 | 5,461,963,586 |
| Segment assets | 238,841,535,508 | 87,491,765,335 | 326,333,300,843 |
| Unallocated assets | - | - | 23,497,819,910 |
| Total assets | <u>238,841,535,508</u> | <u>87,491,765,335</u> | <u>349,831,120,753</u> |
| Segment liabilities | 100,307,708,530 | 31,837,096,913 | 132,144,805,443 |
| Unallocated liabilities | - | - | 700,368,775 |
| Total liabilities | <u>100,307,708,530</u> | <u>31,837,096,913</u> | <u>132,845,174,218</u> |

Under geographical areas

As all of the Company's business operations take place within the territory of Vietnam, the Company does not prepare and present segment reports by geographical area.

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39 . TRANSACTION AND BALANCES WITH RELATED PARTIES

List and relation between related parties and the Company are as follows:

| Related parties | Relation |
|---|--|
| Au Lac Trading Advertising Printing Joint Stock Company | Parent company |
| Mr. La The Nhan | Chairman of the Board of Directors |
| Mrs. Lai Thi Hong Diep | Vice Chairman of the Board of Directors |
| Mr. Hoang Minh Anh Tu | The Company's BOD Member is also the Manager of this Company |
| Mr. Hoang Van Dieu | Board of Directors Member |
| Mr. Nguyen Minh Tuan | Board of Directors Member |
| Mr. Trinh Xuan Quang | Board of Directors Member |
| Mr. Doan Thanh Hai | Board of Directors Member |
| Mr. Nguyen Anh Thuan | Board of Directors Member |
| Mr. Nguyen Van Danh | The Chief Controller |
| Mrs. Thai Thi Phuong | Member of Board of Supervision |
| Mrs. Quach Thi Mai Trang | Member of Board of Supervision |

In addition to the information with related parties presented in the above Notes, during the period, the Company has the transactions with related parties as follows:

Transactions during the period:

| | The first 6 months of 2025 | The first 6 months of 2024 |
|---|----------------------------|----------------------------|
| | VND | VND |
| Revenue | 480,000 | 861,820 |
| Au Lac Trading Advertising Printing Joint Stock Company | 480,000 | 861,820 |
| Finance Income | 451,200,000 | 451,200,000 |
| Au Lac Trading Advertising Printing Joint Stock Company | 451,200,000 | 451,200,000 |
| Purchase | - | 14,191,200 |
| Au Lac Trading Advertising Printing Joint Stock Company | - | 14,191,200 |

Remuneration of key management persons:

| | The first 6 months of 2025 | The first 6 months of 2024 |
|--------------------------|----------------------------|----------------------------|
| | VND | VND |
| Manager's income | | |
| Mr. La The Nhan | 5,000,000 | - |
| Mr. Hoang Van Dieu | 5,000,000 | - |
| Mrs. Lai Thi Hong Diep | 5,600,000 | - |
| Mr. Hoang Minh Anh Tu | 453,465,478 | 332,597,258 |
| Mr. Nguyen Minh Tuan | 5,000,000 | - |
| Mr. Nguyen Van Danh | 227,934,000 | - |
| Mrs. Thai Thi Phuong | 119,806,000 | 112,691,000 |
| Mrs. Quach Thi Mai Trang | 111,346,000 | 96,136,000 |
| Mr. Trinh Xuan Quang | 5,000,000 | - |
| Mr. Doan Thanh Hai | 5,000,000 | - |
| Mr. Nguyen Anh Thuan | 5,000,000 | - |

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In addition to the above related parties transactions, other related parties did not have any transactions during the period and have no balance at the end of the accounting period with the Company.

40 . COMPARATIVE FIGURES

The comparative figures on the Interim Consolidated Statement of Financial Position and corresponding Notes are taken from the Consolidated Financial Statements for the fiscal year ended as at 31 December 2024, which was audited by AASC Auditing Firm Company Limited. The comparative figures on the Interim Consolidated Statement of income, Interim Consolidated Statement of Cash flows and corresponding Notes are taken from the Interim Consolidated Financial Statements which have been reviewed for the period from 01/01/2024 to 30/06/2024.

Nguyen Thi Ngoc Duyen
Preparer

Hanoi, 28 August 2025

Nguyen Thi Ngoc Duyen
Chief Accountant



Hoang Minh Anh Tu
General Director

