C.I.C.A

FINANCIAL STATEMENTS

For Second quarter of 2025

DANANG EDUCATION INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY

BALANCE SHEET

At June 30, 2025

Unit: Vietnam Dong

ASSETS	Code	Not e	30/06/25	01/01/25
A. CURRENT ASSETS	100	and the second s	315.692.820.505	139.849.473.890
I. Cash and cash equivalents	110	V.I	32.579.722.811	68.203.733.540
1. Cash	111		2.279.722.811	2.203.733.540
2. Cash equivalents	112		30.300.000.000	66.000.000.000
II. Short-term financial investments	120	V.2	17.073.100.000	16.083.600.000
 Trading securities Allowance for diminution in the value of 	121 122		4.237.145.000	4.237.145.000
trading securities			(164.045.000)	(153.545.000)
3. Held-to-maturity investments	123		13.000.000.000	12.000.000.000
III. Accounts receivables - short-term	130		228.041.765.013	32.886.325.922
1. Accounts receivables from customers	131	V.3	227.002.584.748	31.306.147.283
2. Prepayments to suppliers	132	V.4	1.483.862.444	1.433.517.804
3. Other short-term receivables	136	V.5	557.409.426	1.138.239.602
4. Allowance for doubtful short-term debts	137	V.6	(1.002.091.605)	(991.578.767)
5. Shortage of assets awaiting resolution	139	V.7	0	0
IV. Inventories	140	V.8	36.388.922.232	21.697.129.493
1. Inventories	141	`	58.508.147.480	35,279.601.212
2. Allowance for inventories	. 149		(22.119.225.248)	(13.582.471.719)
V. Other current assets	150		1.609.310.449	978.684.935
1. Short-term prepaid expenses	151	V.9	1.609.310.449	978.684.935
2. Deductible value added tax	152		0	0
3. Taxs receivable from State Treasury	153	V.14b	0	0
B. LONG-TERM ASSETS	200		22.740.816.282	23.394.182.594
I. Fixed assets	220		15.654.457.826	16.305.939.826
1. Tangible fixed assets	221	V.10	7.833.627.826	8.476.775.826
- Historical cost	222		22.311.879.597	22.202.999.597
- Accumulated depreciation	223		(14.478.251.771)	(13.726.223.771)
2. Intangible fixed assets	227	V.11	7.820.830.000	7.829.164.000
- Historical cost	228		8.164.999.000	8.164.999.000
- Accumulated depreciation	229		(344,169,000)	(335,835.000)
II. Long-term financial investments	250	V.2	6.799.500.000	6.799.500.000
1. Investments in an associate	252		5.449.500,000	5.449.500.000
2. Investments in other entities	253		1.350.000.000	1.350.000.000
3. Allowance for diminution in the value of long-term financial investments	254		0	0
III. Other long-term asset	260		211.258.456	288.742.768
1. Long-term prepaid expenses	261	V.9	211.258.456	288.742.768
TOTAL ASSETS	270		338.433.636.787	163.243.656.484

BALANCE SHEET

At June 30, 2025

Unit: Vietnam Dong

	RESOURCES	Code	Not e	30/06/25	01/01/2025
C.	LIABILITIES	300		242.542.129.672	65.958.009.465
I.	Current liabilities	310		242.542.129.672	65.958.009.465
1.	Accounts payable to suppliers	311.	V.12	195.125.418.988	26.238.118.752
2.	Advances from customers	312	V.13	1.421.053.160	1.458.588.466
3.	Taxes payable to State Treasury	313	V.14a	2.345.417.385	1.083.585.915
4.	Payables to employees	314		7.486.511.184	5.315.436.907
5.	Accrued expenses	315	V.15	36.511.127.910	30.914.155.160
6.	Unearned revenue - short-term	318		0	0
7.	Other payables - short-term	319	V.16	22.668.650	17.839.650
8.	Short-term loans and finance leases	320	V.17	0	0
9.	Bonus and welfare fund	322		(370.067.605)	930.284.615
D.	EQUITY	400		95.891.507.115	97.285.647.019
1.	Owner's equity	410	V.18	95.891.507.115	97.285.647.019
1,	Share capital	411		50.000,000,000	50.000.000.000
	- Ordinary shares with voting rights	411a		50.000,000.000	50.000.000.000
	- Preferred stock	411b		0	0
2.	Treasury stock	415		(2.907.360.967)	(2.907.360.967)
3.	Investment and development fund	418		10.499.596.414	10.499.596.414
4.	Undistributed earnings	421		38.299.271.668	39.693.411.572
	- Undistributed earnings by the end of prior year	421a		30.375.011.572	31.712.989.031
	- Undistributed earnings of current period	421b		7.924.260.096	7.980.422.541
	TOTAL RESOURCES	440		338.433.636.787	163.243.656.484

PREPARED BY

Le Thi Dieu Hien

CHIEF ACCOUNTANT

Le Ngoc

⊻ang, July 16, 2025

CENERAL DIRECTOR

JTU VÀ PHÁT TR GIÁO DỤC ĐÀ NẵNG

Quang Dung

The moves to the financial semements are an integral part of this report.

DANANG EDUCATION INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY

INCOME STATEMENT

For the second quarter of 2025

Unit: Vietnam Dong

	Š	ž	\$202720	\$2020 \$4	Accumulated to the end of Q2/2025	Accumulated to the end Accumulated to the end of of Q2/2025	
1. Revenue from sales and service provisions		S	268,395,986,888	363,043,237,624	278.983.582.046	392.219.015.587	
2. Revenue deductions	05	VIZ	145,431.891	4.454.283.490	145,431,891	4,641,219,207	
3. Net revenue from sales and service provisions	<u></u>	VI.3	268.250.554.997	358.588.954.134	278,838,150,155	387.577.796.380	
4. Cost of goods sold	louns bruces	7.7	230.675.172.058	315,440,023,319	238.016.590.505	338.276.649.180	
5. Gross profit from sales and service provision	8		37.575,382,939	43,148,930.815	40.821.559.650	49.301.147.200	
6. Financial income	~	5	508.550.977	805.683.389	2.148.752.608	1.334.562.648	
7. Financial expenses	22	2	231.065.065	700.614.816	231.065.065	717.855.341	
In which, Indepense	23		0	272.020.400	•	289.260.925	
8. Selling expenses	23	V.73	17.184.030.372	21.803.550.613	19.778.889.804	24,960,200,374	
9. Administration expenses	26	VI.75	10.918.388,402	9.164.199.939	13.088,332,124	11.933.716.929	
10. Operating profit	8		9,756,450,077	12.286.248.836	9.872.025.265	13.023.937.204	
(30 = 20 + (21 - 22) - (25 + 26))							
. Okr inome	***	8	8	30	1.020	3.150.030	
12, Other expenses	ed en			105,086,416	85	105.086.967	
13. Other profit (40 = 31 - 32)	*		8	(105.086.386)	(562)	(101.936.937)	
14. Accounting profit before tax (50=30+40)	20		9,750,450,577	12.181.162.450	9.872.024.703	12,922,000,267	
15, Income tax expense - current	wiii Vi		1,947,764,607	2.828.644.699	1.947,764,607	2.924.012.262	
17. Net profit after tax (60=50-51-52)	3		7.802.685.970	9.352.517.751	7.924.260.096	9,997,988,005	
18. Earnings ner share	<u>~</u>	****	1.674.68	1,585,49	1,780,78	1.609,39	
19. Diluted carnings per share	\$~~ \$max		1.674,68	54595	1.700,78	1.609,39	
						04003682	

PREPARED BY

Le Thi Dien Hen

CHIEF ACCOUNTANT

Marray Dung Dung ONUTUVA BHATTHEN

CASH FLOW STATEMENT

(Direct method)

For the second quarter of 2025

Unit: Vietnam Dong

ITEM	Code	Note	Accumulated to the end of Q2/2025	Accumulated to the end of Q2/2024
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Cash receipts from sales, service provision and other income	01		73.764.228.576	178.983.148.737
2. Cash paid to suppliers	02		(84.944.374.563)	(244.705.164.711)
3. Cash paid to employees	03		(10.274.539.256)	(12.050.960.286)
4. Loan interest paid	04		.ox	(274.032.217)
5. Cash paid for corporate income tax	05		(\$25.645.621)	(1.027.185.376)
6. Other eash receipt from operating activities	06		718.780.751	125.854.687
7. Other payment for operating activities	07		(5.873.671.974)	(3.209.225.007)
Net cash flow from operating activities	20		(27.135.222.087)	(82.157.564.173)
II. CASH FLOW FROM INVESTMENT ACTIVITIES				
Purchase and construction of fixed assets and other non- current assets	21		0	0
2. Proceeds from disposal of fixed assets and other non-current assets	22		0	0
3. Cash paid for loans, acquisition of debt instruments	23		(11.000,000.000)	(2.000.000.000)
4. Recovery of loans, re-sales of debt instruments	24		10.000.000.000	15.000.000.000
5. Payment for investing in the other entitles	25			
6. Payment from investing in the other entities	26		0	0
7. Loan interest, dividends, and profits received	27		1.829.611.358	1.857.318.445
Net cash flow from investment activities	30		829.611.358	14.857.318.445
III. CASH FLOW FROM FINANCIAL ACTIVITIES				
1. Receipt from loans	33		0	55.107.954.225
2. Payment for original debt	34		0	(27.315.562.364)
3. Dividends, profits paid to owners	36		(9.318.400.000)	(9.318.400.000)
Net cash flow from financial activities	40		(9.318.400.000)	18.473.991.861
Net cash flow in the period (50 = 20+30+40)	50		(35.624.010.729)	(48.826.253.867)
Cash and cash equivalents at the beginning period	60		68.203.733.540	53.762.116.091
Cash and cash equivalent at the beginning period	61		0	0
Cash and cash equivalents at the ending period (70 = 50+60+61)	70	V.I	32.579.722.811	4.935.862.224

PREPARED BY

Le Thi Dien Hien

CHIEF ACCOUNTANT

CHÂU-

Le Ngoc

GIÁO DUC ĐÀ NẵNG

Cổ PHẨN ĐẦU TƯ VÀ PHẨT TRIỂN

Nguyen Quang Dung

OADO588978 July 16, 2025

For Q2/2025

Unit: Vietnam Dong

I. CHARACTERISTICS OF THE COMPANY

1. Establishment

Da Nang Education Investment and Development Joint Stock Company (referred to as "the Company") was established under Decision No. 311/QD-TCNS dated March 23, 2007, issued by the Chairman of the Board of Vietnam Education Publishing House.

The Company was granted Business Registration Certificate No. 3203001382 by the Department of Planning and Investment of Da Nang City, first issued on April 4, 2007, and registered for the 9th (nineth) change on January 24, 2025.

The Company's common shares have been listed on the Hanoi Stock Exchange under Decision No. 467/QD-SGDHN dated August 13, 2009 of the Hanoi Stock Exchange with the securities code DAD. The official trading date is August 19, 2009.

Charter capital according to the Business Registration Certificate were registered for the 9th (nineth) change on January 24, 2025 of the Company is: VND 50.000.000.000 (Fifty billion Vietnam Dong).

Form of capital ownership: Shares

2. Field of Business

Printing and publishing books.

3. Business sector

- Printing. Details: Organizing, linking publishing, printing and distributing all kinds of books.
- Wholesale of various household items. Detail: Wholesale books, newspapers, magazines, stationery;
- Vocational training. Details: Vocational training: Information technology, foreign languages;
- Construction of houses. Details: Civil construction;
- Freight transport business;
- Real estate business, land use rights owned, used or leased. Details: Real estate services business. Warehouse, business premises, office rental services;
- Manufacture of other products from paper and paperboard not classified in specific industries. Details: Production: Educational equipment, stationery, student notebooks and calendars.

4. Business Cycle

The Company's business cycle follows the standard financial year (12 months), starting January 1 and ending December 31.

5. Statement on comparability of information in Financial statement

The financial report has been prepared in a manner ensuring the comparability of data across corresponding financial periods.

II. ACCOUNTING PERIOD AND PRESENTATION CURRENCY

1. Accounting period

The annual accounting period begins on January 1 and ends on December 31.

2. Presentation Currency

Vietnam Dong (VND) is used as the currency for accounting records.

For Q2/2025 Unit: Vietnam Dong

III. ACCOUNTING STANDARDS AND SYSTEM

1. Accounting System

The Company applies the Victnamese Accounting Standards and System, which were issued together with the Circular No. 200/2014/TT-BTC dated 22 December 2014 and presentation of the Financial Statements as well as other Circulars guiding implementation of Vietnamese Accounting Standards of the Ministry of Finance.

2. Statement of the compliance with the Accounting Standards and System

We have prepared and presented the financial statements in accordance with Vietnamese accounting standards, the Vietnamese corporate accounting regime and relevant legal regulations. The Financial Statements have been presented honestly and fairly on the financial position, business results and cash flows of the Company.

The selection of data and information required to be presented in the Notes to the financial statements is carried out according to the Materiality principle prescribed in Vietnamese Accounting Standard No. 21 "Presentation of Financial Statements".

IV. ACCOUNTING POLICIES

1. Principles of accounting for Cash and Cash equivalents

Cash includes cash, non-term bank deposits at banks that have been reconciled and verified at the end of the accounting period.

Cash equivalents includes term deposits and short-term investments with original maturities not exceeding three months from the date of investment, are highly liquid, readily convertible to known amounts of cash and are subject to an insignificant risk of change in value.

2. Principles of accounting for financial investments

Principles of accounting for trading securities

Trading securities include stocks listed on the stock market; other types of securities and financial instruments held for trading purposes (including securities with a maturity of more than 12 months bought and sold for profit).

Trading securities recognized at cost, including: purchase price and directly related costs such as brokerage fees, transaction fees, and taxes. The original cost of trading securities is determined based on the fair value of the payments at the time the transaction occurs. The time of recording trading securities is the time when the investor has ownership, specifically as follows:

- Listed securities are recorded at the time of order matching (T+0);
- Unlisted securities are recorded at the time of official ownership as prescribed by law.

Provision for impairment of trading securities is made for the portion of the value that may be lost when there is solid evidence that the market value of the securities the Company is holding for trading purposes has decreased compared to the book value. The provision is made based on the market value of trading securities at the time of preparing the financial statements.

Principles of accounting for Investments in an associate

Investments in associates are recorded when the Company holds from 20% to less than 50% of the voting rights of the investees, has significant influence in making decisions on financial and operating policies at these companies.

Investments in subsidiaries, joint ventures and associates are initially recorded at cost and are not adjusted thereafter for changes in the investors' share of the investee's net assets. The cost includes the purchase price and any costs directly attributable to the investment. In the case of investments in non-monetary assets, the cost of the investment is recorded at the fair value of the non-monetary assets at the time of acquisition.

Provision for investment losses in joint ventures and associates is set up when the enterprise receiving the investment capital suffers a loss, leading to the possibility of the Company losing capital or when the value of investments in subsidiaries, joint ventures and associates decreases in value. The basis for setting up provision for investment losses is the consolidated financial statements of the invested company (if this company is the parent company), and the financial statements of the invested company (if this company is an independent enterprise without subsidiaries).

For Q2/2025

Unit: Vietnam Dong

2. Principles of accounting for financial investments (continue)

Principles of accounting for Investments in other entities

An investment in another entity is an investment by the Company in the equity instruments of another entity but does not have control or joint control, and does not have significant influence over the investee.

Investments are recorded at cost, including purchase price and costs directly attributable to the investment. In the case of investments in non-monetary assets, the cost of the investment is recorded at the fair value of the non-monetary assets at the time of acquisition.

For investments that the Company holds for a long term (not classified as trading securities) and does not have significant influence over the investee, the provision for losses is made as follows:

- + Listed stock investment or fair value of investment is reliably determined, provision is made based on market value of shares.
- + For investments whose fair value cannot be determined at the reporting date, the provision is made based on the loss of the investee. The basis for setting up the provision for loss of investment in other entities is the consolidated financial statements of the invested company (if this company is the parent company), or the financial statements of the invested company (if this company is an independent enterprise without subsidiaries).

3. Principles of accounting for transaction receivables and other receivables

Principles of accounting for receivable: cost less allowance for doubtful receivables.

The classification of receivables as receivables from customers and other receivables depends on the nature of the transaction or the relationship between the Company and the entities.

Method of establishing provision for doubtful receivables: provision for doubtful receivables is estimated for the lost value of receivables and other investments held to maturity with a similar nature to receivables that are difficult to collect and are overdue, not overdue but may not be collected because the borrower is unable to pay due to bankruptey, in the process of dissolution, missing, absconding...

Principles of setting up provision for doubtful receivables: According to the Circular 48/2019/TT-BTC dated December 7, 2009 of the Ministry of Finance on "Guidance on the provision and use of provisions for inventory price reduction, loss of financial investments, bad debts and warranty of products, goods, construction works at enterprises", Circular 34/2011/TT-BTC dated March 14, 2011 and Circular 89/2013/TT-BTC dated June 28, 2013 of the Ministry of Finance on amending Circular 228/2009/TT-BTC.

4. Principles of accounting for inventory

Principles of inventory recognition: Inventories are stated at cost (-) less allowance for diminution in value and allowance for obsolete or damaged inventories. The cost of inventories include purchase price, costs of conversion and other directly attributable costs incurred in bringing the inventories to their present location and condition.

The cost of inventories is determined as follows:

- Raw materials, materials, goods: include purchase price, transportation costs and other directly related costs incurred in bringing inventories to their present location and condition.
- Finished products: include costs of raw materials, direct labor and related general manufacturing costs allocated based on the cover price of each type of finished book incurred.
- Work in progress costs: include costs of main raw materials, direct labor and general manufacturing costs incurred during the production process.

For Q2/2025

Unit: Vietnam Dong

4. Recognition of principles for inventory (continue)

Inventory valuation method: Weighted average cost.

Inventory accounting: Perpetual method.

Method of establishing inventory allowance: Inventory allowance is established when the net realizable value of inventory is less than the cost price. Net realizable value is the estimated selling price less the estimated cost of completion and estimated selling expenses. The amount of inventory allowance is the difference between the cost price of inventory and their net realizable value. Inventory allowance is established for each inventory item whose cost price is greater than its net realizable value.

Method of establishing inventory reduction allowance: According to the Circular No. 228/2009/TT-BTC dated December 7, 2009 of the Ministry of Finance on "Guiding the regime of setting up and using provisions for inventory price reduction, loss of financial investments, bad debts and warranty of products, goods, construction works at enterprises"; Circular No. 34/2011/TT-BTC dated March 14, 2011 and Circular No. 89/2013/TT-BTC dated June 28, 2013 of the Ministry of Finance on amending Circular No. 228/2009/TT-BTC.

5. Principles of accounting for Depreciation (Tangible fixed assets)

5.1 Recognition of principles for Tangible fixed assets

Tangible fixed assets are stated at cost less (-) accumulated depreciation. Initial cost is all costs that a company must spend to acquire fixed assets up to the time the asset is put into a state of readiness for use as expected. Expenditures incurred after initial recognition are only recorded as an increase in the original cost of fixed assets if it is certain that these costs will increase future economic benefits from the use of such assets. Expenditures that do not satisfy the above conditions are recorded as expenses in the period.

When fixed assets are sold or liquidated, the initial cost and accumulated depreciation are written off and any gain or loss arising from the disposal is included in income or expenses for the period.

Purchase of tangible fixed assets

The initial cost of fixed assets includes the purchase price (less (-) trade discounts or rebates), taxes (excluding refundable taxes) and direct costs related to bringing the assets to a state of readiness for use, such as costs of: installation, testing, experts and other directly related costs.

5.2 Principles of accounting for lutangible fixed assets

Intangible fixed assets are recorded at original cost minus (-) accumulated depreciation. The original cost of intangible fixed assets is the total cost that the company must spend to acquire intangible fixed assets up to the time the asset is put into use as expected.

Intangible fixed assets are Land use rights

The initial cost of intangible fixed assets, which are land use rights, is the amount paid when receiving the legal transfer of land use rights from another person, compensation costs, site clearance, leveling, registration fees, etc.

5.3 Depreciation method

Fixed assets are depreciated using the straight-line method over their estimated useful life. The estimated useful life is the period over which the asset is useful for production and business.

The estimated useful lives are as follows:

Buildings and structures 06 - 25 year Machinery and equipment 06 - 10 years Motor vehicles 03 years Other intangible fixed assets: Website 05 years

Land use rights with indefinite term are stated at cost and not amortised.

For O2/2025

Unit: Vietnam Dong

6. Principles of accounting for prepaid expenses

Prepaid expenses at the Company include actual expenses that have been incurred but are related to the business performance of many accounting periods. The Company's prepaid expenses include the following expenses: Non-deductible input VAT; tools and equipment for use awaiting allocation....

Method of allocating prepaid expenses: Calculating and allocating prepaid expenses to business operating expenses each period according to the straight-line method. Based on the nature and level of each type of expense, the allocation period is as follows: short-term prepaid expenses are allocated within 12 months; long-term prepaid expenses are allocated from 13 months to 36 months (except for land rental expenses).

7. Principles of accounting for liabilities

Liabilities are recorded at cost and not less than the payment obligation.

The Company classifies payables as payables from suppliers or other payables depending on the nature of the transaction or the relationship between the Company and the entities.

Payables are monitored in detail by payment terms, payable entities, primary currency (including revaluation of payables in accordance with the definition of foreign currency monetary items) and other factors according to the Company's management.

At the time of preparing financial statements, the Company immediately records a payable when there is evidence that a loss is likely to occur according to the prudence concept.

8. Principles of accounting for loans

The value of loans recorded is the total amount borrowed from banks, organizations, financial companies and other entities (excluding loans in the form of bond issuance or preferred stock issuance with terms requiring the issuer to repurchase at a certain time in the future).

Loans and financial lease liabilities are monitored in detail for each lending entities, each debt agreement and each type of loan.

9. Principles and capitalization of accounting for borrowing costs:

Principles of accounting for borrowing costs: Loan interest and other costs arising directly related to the enterprise's loans are recorded as production and business expenses in the period, unless these costs arise from loans directly related to the business. followed by investment in construction or production of unfinished assets and is included in the value of that asset (capitalized) when the conditions specified in accounting standard No. 16 "Borrowing costs" are met.

10. Principles of accounting for payable expenses

Payable expenses include amounts payable for goods and services that the Company has received from sellers or provided to buyers during the reporting period but the Company has not actually paid due to lack of invoices or insufficient accounting records and documents, recorded in production and business expenses of the reporting period, such as: loan interest expenses; manuscript organization fees, copyright fees; brokerage commission expenses...

11. Principles of accounting for unearned revenue

Uncarned revenue is revenue that will be recorded corresponding to the obligation that the Company will have to perform in one or more subsequent accounting periods.

Unearned revenue includes amounts paid by customers in advance for one or more accounting periods for leasing assets.

The method of allocating unearned revenue according to the matching concept with the obligations that the Company will have to perform in one or more subsequent accounting periods.

For Q2/2025

Unit: Vietnam Dong

12. Principles of accounting for owner's equity

Principles of accounting for owner's equity

Principles of accounting for owner's capital: Business capital is formed from the amount of money that shareholders have contributed to buy shares, stocks, or is supplemented from after-tax profits according to the Resolution of the General Meeting of Shareholders. Business capital is recorded according to the actual capital contributed in cash or assets calculated at the par value of the shares or capital mobilized to expand the scale of the company's operations.

Principles of accounting for undistributed earnings

Undistributed profit after tax is recorded as the profit (or loss) from the Company's business results after deducting (-) corporate income tax expenses of the current period and adjustments due to retroactive application of changes in accounting policies, retroactive adjustment of material errors of previous years.

Profit distribution is based on the Company's charter and approved by the annual General Meeting of Shareholders.

13. Principles of accounting for treasury stock

Equity instruments repurchased by the Company (treasury shares) are recorded at historical cost and deducted from equity. The Company does not recognize gains/(losses) on purchase, sale, issue or cancellation of its equity instruments. When reissuing, the difference between the re-issue price and the book price of treasury shares is recorded in the item "Share premium".

14. Principles of accounting for revenue

Principles of accounting for revenue from sales

Sales revenue is recognized when the following five conditions are simultaneously satisfied: 1. The enterprise has transferred the majority of risks and benefits associated with ownership of the product or goods to the buyer; 2. The enterprise no longer holds the right to manage the goods as the owner of the goods or the right to control the goods; 3. Revenue is determined relatively reliably. When the contract stipulates that the buyer has the right to return the purchased products or goods under specific conditions, the enterprise is only allowed to recognize revenue when those specific conditions no longer exist and the buyer is not entitled to return the products or goods (except in the case of return in the form of exchange for other goods or services); 4. The enterprise has or will receive economic benefits from the sales transaction; 5. The costs related to the sales transaction can be determined.

If the contract outcome cannot be reliably determined, revenue will be recognized only to the recoverable extent of the recognized costs.

Principles and method of accounting for revenue from financial activities

Revenue from financial activities is recognized and simultaneously satisfies the two conditions for revenue recognition specified in Vietnam Accounting Standard No. 14 - Revenue and other income, including: recognized bank deposit interest based on the bank's monthly deposit interest notice and exchange rate difference interest.

When it is impossible to recover an amount that was previously recorded in revenue, the potentially irrecoverable or uncertainly recoverable amount must be accounted for in expenses incurred in the period, without recording a decrease in revenue.

15. Principles and method of accounting for cost of goods sold

Cost of goods sold reflects the cost of manufactured products sold during the year.

Cost of goods sold is recorded at the time the transaction occurs or when it is relatively certain that it will occur in the future, regardless of whether the money has been paid or not. Cost of goods sold and revenue are recorded simultaneously according to the matching principle.

For O2/2025

Unit: Vietnam Dong

16. Principles and method of accounting for financial expenses

Financial expenses include: Interest expense; provision for investment depreciation; payment discounts, deferred sales interest.

Financial expenses are recorded in detail for each expense when actually incurred during the period and are reliably determined when there is sufficient evidence of these expenses.

17. Principles of accounting for selling expenses, administration expenses

Selling costs reflect actual costs incurred in the process of selling products, goods, and providing services, including costs of offering, introducing products, advertising products, and sales commissions., costs of storage, packaging, loading and unloading, transportation, fuel, depreciation of transports...

Administration expenses reflect the general management costs of the enterprise, including salaries for employees of the enterprise management department (salaries, wages, allowances, etc.); social insurance, health insurance, union fees, unemployment insurance for enterprise management staff; expenses for office materials, labor tools, depreciation of fixed assets used for business management; land rent, business license tax; provision for doubtful receivables; outsourced services (electricity, water, telephone, fax, property insurance, fire and explosion insurance, etc.); other cash expenses (reception, customer conferences, etc.).

Sales expenses and administration expenses that have been recorded are not considered deductible expenses when calculating corporate income tax according to the provisions of the Tax Law, but if there are complete invoices and documents, expenses cannot be recorded as a decrease, accountant but only adjusts in CIT finalization to increase the amount of CIT payable.

18. Nguyên tắc và phương pháp ghi nhận chi phí thuế TNDN hiện hành

Corporate income tax expense includes current corporate income tax expense incurred during the year as a basis for determining the Company's after-tax business results in the current fiscal year.

Current corporate income tax expense: is the amount of corporate income tax payable (or recoverable) calculated on taxable income and the corporate income tax rate of the current year according to the current Corporate Income Tax Law. In 2024, the current corporate income tax rate is 20%.

Taxes payable to The State budget will be specifically settled with the tax authority. The difference between the tax payable according to the books and the settlement audit data will be adjusted when there is an official settlement with the tax authority.

19. Principles of accounting for earnings per share

Basic earnings per share is calculated by dividing the profit or loss attributable to the Company's shareholders, after deducting the Bonus and Welfare Fund made available during the period, by the weighted average number of common shares outstanding during the period.

Diluted earnings per share are calculated by dividing the after-tax profit or loss attributable to shareholders owning the Company's common shares (after adjusting for dividends on convertible preferred shares) by the weighted average number of ordinary shares outstanding during the period and the weighted average number of common shares that would be issued on conversion of all the dilutive potential common shares into common shares.

20. Financial instruments

Record initial value

Financial assets

According to Circular No. 210/2009/TT-BTC dated 6 November 2009 ("Circular 210"), financial assets are classified appropriately, for notes to the financial statements. The formation of financial assets is recorded at fair value through the Income Statement, loans and receivables, held-to-maturity investments and available financial assets to sell. The Company decides to classify these financial assets at the time of initial recognition.

For Q2/2025

Unit: Vietnam Dong

20. Financial instruments (continue)

At initial recognition, financial assets are measured at cost plus directly attributable transaction costs.

The Company's financial assets include cash, receivables from customers and other receivables.

Financial liabilities

Financial liabilities within the scope of Circular 210, for notes to the financial statements, are classified appropriately into financial liabilities recognized through the Income Statement, financial liabilities determined at allocated value. The Company determines the classification of financial liabilities at the time of initial recognition.

All financial liabilities are initially recognized at cost plus directly related transaction costs.

The Company's financial liabilities include accounts payable to suppliers, payable expenses, other payables, short-term and long-term loans.

Value after initial recording

There is currently no requirement to re-determine the value of financial instruments after initial recognition.

Clearing of financial instruments

Financial assets and financial liabilities are offset and the net amount reported in the financial statements if, and only if, the entity has a legal rights to offset the amounts recognition and intend to settle on a net basis, or liquidate the assets and settle the liabilities simultaneously.

21. Related parties

Related parties are enterprises and individuals that directly or indirectly through one or more intermediaries, control, or are controlled by, or are under control by the Company. Associated parties, individuals owning, directly or indirectly, an interest in the voting power of the Company that gives them significant influence over the Company, key management positions such as the Board of Directors, the Board of Management, family's members of these individuals or associated parties or companies associated with these individuals also constitute related parties. When considering each relationship between related parties, it is important to pay attention to the nature of the relationship, not the legal form.

22. Principles of presenting assets, revenue, and business results by department

Business departments include business segments and geographical segments.

A business segment is a distinguishable component of the Company that is engaged in providing an individual product or service or a group of related products or services and that is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component of the Company that is engaged in providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments.

For management purposes, a company with nationwide business operations should present its main segment reports by business sector.

23. Other accounting principles and methods

VAT: The Company pays VAT using the deduction method. VAT rates are 10%, 5% and non-taxable for each type of item according to current regulations.

Other taxes and fees are implemented according to current regulations on taxes and fees of the State.

For Q2/2025

Unit: Vietnam Dong

V. NOTES TO THE FINANCIAL STATEMENTS

1. Cash and cash equivalents	30/06/25	01/01/25
Cash	2.279.722.811	2.203.733.540
- Cash on hand	95.816.000	285.584.525
- Cash in bank	2.183.906.811	1.918,149,015
Cash equivalents	30,300,000,000	66.000.000.000
- Term deposits with original term not exceeding 03 months	30.300.000.000	66.000.000.000
Joint Stock Commercial Bank For Foreign Trade Of Vietnam - Da Nang + Branch	13.500.000.000	25.000.000.000
+ Vietnam International Commercial Joint Stock Bank	14.000.000.000	20,000,000,000
Vietnam Joint Stock Commercial Bank For Industry and Trade - North of + Da Nang Branch	2.800.000.000	21,000.000,000
Total	32.579.722.811	68.203.733.540

Unit: Vietnam Dong

DANANG EDUCATION INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY

NOTES TO THE FINANCIAL STATEMENTS

For O2/2025

(156.545.000)(156.545.000)(156.545.000)Allowance 01/01/2025 252.000.000 252.000.000 4.738.140.000 4.990.140.000 01/01/2025 Fair value 3.828.600.000 408.545.000 4.237.145.000 408.545.000 Cost 30/06/2025 (164.045.000)(164.045.000)164.045.000) Allowance 4.703.250.000 244.500.000 4.458.750.000 4.703.250.000 Fair value 30/06/2025 408.545.000 3.828.600.000 4.237.145.000 4.237.145.000 Cost Book and Educational Equipment Joint Stock Company of Ho Chi Minh City (STC) (*) Educational Book JSC in Da Nang City - Securities code: DAE (*) b. Held-to-maturity investments 2. Trading securities a. Trading securities a. Total stock value Total

b1. Short-term

13.000.000.000 13.000.000.0002.000.000.000 1.000.000.000 Book value 13.000.000.000 2.000.000.000 11.000.000.000 13.000.000.000Vietnam Joint Stock Commercial Bank For Industry and Trade - North of Da Nang Branch Joint Stock Commercial Bank For Foreign Trade Of Vietnam - Da Nang Branch - Term deposits from 03 months or more than 03 months

12.000.000.000 2.000.000.000 0.000.000.000

12.000.000.000 0.000.000.000

12.000.000.000 2.000.000.000

12.000.000.000

Book value

Total					13.000.000.000	13.000.000.000	12.000.000.000	12.000.000.000
C. HIVESTINGERS IN ASSOCIATES AND OTHER CHILLES		30/06/2025			4	01/01/2025	2025	
	Rate	Cost	Allowance	Fair value	Rate	Cost	Allowance	Fair value (*)
- Investments in associates		5.449.500.000	0			5.449.500.000	0	
Danang Printing and Service Joint Stock Company (**)	20,00%	2.530.000.000	0		20,00%	2.530.000.000	0	
Binh Dinh Book and Equipment Joint Stock Company (BDB) (*)	25,92%	2.919.500.000	0	2.510.770.000	. 25,92%	2.919.500.000	0	2.306.405.000
- Investments in other entities		1.350.000.000	0			1.350.000.000	•	
Danang Educational Publishing Services Joint Stock Company (**)	8,76%	350.000.000	0		8,76%	350.000.000	0	
South Books & Educational Equipment Joint Stock Company (SMN) (*)	2,27%	1.000.000.000	0	1.200.000.000	2,27%	1.000.000.000	0	1.400.000.000
Total	. "	6.799.500.000	0		1 11	6.799.500.000	0	

(*)The Company is determining the fair value of investments in listed companies based on closing prices on stock exchange as of 30/06/2025.

(**) The Company has not determined the fair value of these investments for disclosure due to insufficient information necessary to assess fair value.

- Investment activities in joint ventures and associates:

+ Danang Printing and Service Joint Stock Company

According to the Business Registration Certificate No. 0100101517 issued by the Department of Planning and Investment of Da Nang city for the first time on 17/01/2005, and adjusted for the 06th on 18/5/2015, the charter capital of Danang Printing and Service Joint Stock Company is VND 11.000.000.000. At 30/06/2025, the Company invested VND 2.530.000.000 in Danang Printing and Service Joint Stock Company, equivalent 220.000 shares, accounting for 20% of charter capital (beginning of year balance was VND 2.530.000.000, equivalent to 20% of charter capital).

The material transactions of Danang Printing & Services Joint Stock Company regarding receivables to the Company include printing costs, calendar sales, etc.

+ Binh Dinh Book and Equipment Joint Stock Company (BDB)

the charter capital of Binh Dinh Books and Equipment Joint Stock Company (BDB) is VND 11.264.740.000. At 30/06/2025, the Company invested VND 2.919.500.000 in BDB, equivalent to 291.950 shares, accounting for According to the Business Registration Certificate No. 3503000141 issued by the Department of Planning and Investment of Binh Dinh province for the first time on 02/7/2007, and adjusted for the 7th time on 08/06/2016, 25,92% of charter capital (beginning of year balance was VND 2.919.500.000, equivalent to 25,92% of charter capital).

The material transactions with BDB regarding receivables were the sale of books to the Company.

For Q2/2025	For	02/2025
-------------	-----	---------

Unit: Vietnam Dong

Accounts receivable from 3. customers	30/06/) <u> </u>	01/01/	me
we to space to same to be	Value	Allowance	Value Vi/Vi/	Allowance
Short-term	227.002.584.748	*	31.306.147.283	(991.578.767)
Quang Nam Education Development Joint Stock Company	36.590.284.847	0	681.842.940	0
Quang Binh Books and Educational Equipment Joint Stock Company	46.903.347.361	0	4.574.341.299	. 0
Quang Ngai Book and Equipment Joint Stock Company	66.965.859,741	0	9.465.543.864	C
Thua Thien Hue Books and School Equipment Joint Stock Company	11.372.967.404	0	2.452.841.956	0
Other customers	65.170.125.395	(1.002.091.605)	14.131.577.224	(991.578.767)
In which receivables from customers are related parties	3.251.321.168	0	6.210.187.561	40
Binh Dinh Book and Equipment Joint Stock Company	5.534.981.640	0	292.454.775	0
Quang Tri Books and School Equipment Joint Stock Company	12,084,437,215	0	2.958.866.393	0
Quang Tri Books and School Equipment Joint Stock Company	12.084.437.215	0	2.958.866.393	. 0
Total	227.002.584.748	(1.002.091.605)	31.306.147.283	(991.578.767)
4. Prepayments to suppliers	30/06/25		01/01/2024	
	Value	Allowance	Value	Allowance
Short-term P.C.C.C Nguyen Nam Hai	1.483.862.444	0	1.433.517.804	0
Trading and Service Company Limited	869.096.632	0	869.096.632	0
Doan Dung Si	166.670.100	0	166.670.100	. 0
Other customers	448.095.712	0	397.751.072	0
Total	1.483.862.444	0	1.433.517.804	0
5. Other receivables	30/06/25		01/01/25	
	Value	Allowance	Value	Allowance
Short-term	557,409,426	. 0	1.138.239.602	. 0
Prepaid	418.741.754	. 0	884.784.807	0
Other receivables	138.667.672	0	253.454.795	0
+ Expected collection	138.667.672	0	253.454.795	0
+ Expected payment	0	0	0	0
Others	<u> </u>	0	0	0
Total	557.409.426	. 0	1.138.239.602	0

For Q2/2025				Unit: Vietnam Dong
6. Provision for doubtful receivables	30/06		01/01/25	
Provision for overdue receivables:	Cost	Allowance	Cost	Allowance
- More than 3 years	838.539.328	0	912.103.448	<i>*************************************</i>
- From 2 years to less than 3 years	116.828.261	35.048.478	0	. 0
- From 1 year to less than 2 years	28.845.600	14.422.800	145.673.862	0 72.836.931
- From 6 moths to less than 1 years	224.498.980	157.149.286	22.127.960	15.489.572
Total	1.208.712.169	206.620.564	1.079.905.270	88.326.503
	,			-
7. Shortage of assets awaiting resolution			30/06/25	01/01/25
Books are undercounted			0	0
Total			0.	0
8. Inventories 30/0		175	01/0)1/25
*** *** ******************************	Cost	Allowance	Cost	Allowance
Raw materials	2.775.245.340	0	2.577.882.610	0
Inventories	55.732.902.140	(22.119.225.248)	32.701.718.602	(13.582.471.719)
Total	58.508.147.480	(22.119.225.248)	35.279.601.212	(13.582.471.719)
9. Prepaid expenses			30/06/25	01/01/25
Short-term prepaid expenses			1.609.310.449	978.684.935
Non-deductible VAT pending transfe	ï		1.526.060.801	978.684.935
Others			83.249.648	0
Long-term prepaid expenses			211.258.456	288.742.768
Land rental costs at Hoa Cam Industr Others	ial Park		132.640.810 78.617.646	167.242.768 121.500.000
Total			1.820.568.905	1.267.427.703
10. Tangible assets				
1(сп	Buildings and structures	Machinery and equipment	Office equipment	Total
Cost				
Opening balance	15.653.606.733	5.877.228.182	672.164.682	22.202.999.597
Purchase in period	0	0	108.880.000	108.880.000

(56.450.000)

15.597.156.733

22.311.879.597

56.450.000

837.494.682

5.877.228.182

Re-classify

Closing balance

8.476.775.826

7.833.627.826

NOTES TO THE FINANCIAL STATEMENTS

For Q2/2025 Unit: Vietnam Dong Accumulated depreciation Opening balance 9.338.533.680 3.722.505.408 665.184.683 13.726.223.771 Depreciation during the period 348.996.000 378.336,000 24.696.000 752.028.000 Re-classify (10.584.000) 10.584.000 Closing balance 9.676.945.680 4.100.841.408 700.464.683 14.478.251.771 Net book value

2.154.722.774

1.776.386.774

6.979.999 0

137.029.999 0

6.315.073.053

5.920.211.053

11. Intangible assets

Opening balance

Closing balance

Item	Land use rights	Others	Total
Cost			
Opening balance	7.799.999.000	365.000.000	8.164,999.000
Closing balance	7,799,999.000	365.000.000	8.164.999.000
Accumulated depreciation			
Opening balance	0	335.835.000	335.835.000
Depreciation during the period	0	8.334.000	8.334.000
Closing balance	0	344.169.000	344,169.000
Net book value			
Opening balance	7.799.999.000	29.165.000 0	7.829.164.000
Closing balance	7.799.999.000	20.831.000 0	7.820.830.000

^{*} Initial cost of intangible fixed assets at June 30, 2025 has been fully depreciated but is still in use: 85.000.000 VND.

. Account payables to suppliers	30/0	6/25	01/01/25		
enal Park	Value	Amount available to pay debt	Value	Amount available to pay	
Short-term	195.125.418.988	195.125.418.988	26.238.118.752 0	26.238.118.752	
Hanoi Education Investment and Development Joint Stock Company	20.923.977.962	20.923.977.962	0	0	
Phuong Nam Education Investment and Development Joint Stock Company	7.023.504.804	7.023.504.804	3.627.492.634	3.627.492.634	
Da Nang Education Publishing House	150.996.989.070	150,996,989,070	18.468.707.285	18.468.707.285	
Others	16.180.947.152	16.180.947.152	4.141.918.833	4.141.918.833	

^{*} Initial cost of tangible fixed assets at June 30, 2025 has been fully depreciated but is still in use: 2.771.918.724 VND.

For Q2/2025				Unit: Vietnam Dong
Accounts payables to suppliers				
who are related parties Danang Printing and Service Joint Stock Company	165.828.832	165.828.832	0	0
Hanoi Education Investment and Development Joint Stock Company	20.923.977.962	20.923.977.962	0	0
Phuong Nam Education Investment and Development Joint Stock Company	7.023.504.804	7.023.504.804	3.627.492.634	3.627.492.634
Education Publishing and Investment Joint — Stock Company	403.029.900	403.029.900	38.720.100	38.720.100
Book and Educational Equipment Joint Stock Company of Ho Chi Minh City	982.565.956	982.565.956	1.463.819.145	1.463.819.145
Da Nang Education Publishing House	143.622.259.459	143.622.259.459	18.331.822.602	18.331.822.602
Education Translated Book and Dictionary Joint Stock Company	23.264.000	23.264.000	23.264.000	23.264.000
Educational Book Joint Stock Company in Da Nang City	101.316.760	101.316.760	23.368.840	23.368.840
Total	173.245.747.673	173.245.747.673	23.508.487.321	23.508.487.321
13. Prepaid from customers			30/06/25	01/01/25
Short-term			1.421.053.160	1.458.588.466
Lam Dat Transport Services Joint	Stock Company		183.540.990	183.540.990
CROWN WORLDWIDE LLC			316.800.000	316.800.000
Others			920.712.170	958.247.476
			1.421.053.160	1.458.588.466
14. Taxes payable to/receivable from S	tate Treasury			-
a ve a novem gareg assess even a wears vectors we were w			Amount actually	
	01/01/25	Amount payable during the year	paid during the year	30/06/25
Payables				
Value added tax	93.008.276	1.329.506.214	1.027.823.766	394.690.724
Corporate income tax	493.143.309	1.947.764.607	525.645.621	1.915.262.295
Personal income tax	497.434.330	261.916.119	723.886.083	35.464.366
Business license tax	0	3.000.000	3.000.000	0
Total	1.083.585.915	3.542.186.940	2.280.355.470	2.345.417.385

For Q2/2025	Į.	Init: Vietnam Dong
15. Accrued expenses	30/06/25	01/01/25
Short-term	36.511.127.910	30.914.155.160
Manuscript organization fees, copyright fees, publishing management fees	36.511,127.910	30.914.155.160
Total	36.511.127.910	30.914.155.160
16. Other payables	30/06/25	01/01/25
Short-term	22.668.650	17.839.650
Union fees	21.904.000	0
Insurances	0	0
Others short-term payables	764.650	17.839.650
Dividends	320.000	320,000
Others	444.650	17.519.650
Total	22.668.650	17.839.650

Unit: Vietnam Dong

DANANG EDUCATION INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY

NOTES TO THE FINANCIAL STATEMENTS

For Q2/2025

17. Loans and finance leases

	PEG	End of period		In the period		Egin of Itelan
		Anomi			XXX	***************************************
	Value	available to pay	2 2 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	Decrease		Amount available to pay debt
Short-term loans		**************************************		· · · · · · · · · · · · · · · · · · ·		•
Loan at Joint Stock Commercial Bank						
For Foreign Trade Of Vietnam - Da		~				Com.
Nang Branch						
Loan at Vietnam Joint Stock						
Commercial Bank For Industry and		~				
Trade - North of Da Nang Branch						>
Second Se		9		***************************************		***************************************

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DANANG EDUCATION INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY NOTES TO THE FINANCIAL STATEMENTS

For Q2/2025

Unit: Vietnam Dong

98.053.594.296 9.997.988.005 (2.499.497.003) (9.318.400.000) 96.233.685.298

Total

18. Owner's equity				
a. Reconciliation table of changes in Owner's	es in Owner's equity Share capital	Treasury stock	Investment and development fund	Undistributed profit after
Balance as at 01/01/2025	50.000.000.000	(2.907.360.967)	9.929.566.232	41.031.389.031
		•		9,997,988,005
Appropriation to funds	e e e e e e e e e e e e e e e e e e e		499.899.401	(2.999.396.404)
Dividends				(0.318,400,000)
Balance as at 30/06/2025	50.000.000.000	(2.907.360.967)	10,429,465,633	38.711.580.632
Balance as at 01/01/2025	20,000,000,000	(2.907.360.967)	10.499.596.414	39.693.411.572
Net profit for the period	0	-		7.924.260.096
Appropriation to funds (*)				ŧ
Dividends		Ç		(9.318.400.000)
Balance as at 30/06/2025	50.000,000,000	(2.907.366.967)	10.499.596.414	38.299.271.668
- Dividends	20	20% charter capital	9.318.400.000	

97.285.647.019

7.924.260.096

(9.318.400,000) 95.891.507.115

- Appropriation to funds

5,000.000

340.800

340.800

4.659.200

10.499.596.414

10.499.596.414

5,000.000

340.800

340.800

4.659.200

10.499.596.414

10.499.596.414

NOTES TO THE FINANCIAL STATEMENTS

18. Owner's equity (continue)

Common shares

Common shares

Total

Number of shares repurchased

Investment and development fund

Number of Shares currently in circulation

For Q2/2025 Unit: Vietnam Dong

b. Details	30/06/25	01/01/2025
Vietnam Education Publishing House Company Limited	20.750.000.000	20.750.000.000
Other shareholders	25.842.000.000	25.842.000.000
Treasury stock	3.408,000,000	3.408.000.000
Total	50.000.000.000	50.000.000.000
c. Capital transactions with owners	30/06/25	01/01/2025
and distribution of dividends and profits		
	At 2025	At 2024
Share capital	50.000.000,000	50.000.000.000
At the beginning	50,000,000,000	50.000.000,000
At the ending	50.000.000.000	50,000,000,000
Dividends and profits distributed	9.318.400.000	9.318.400.000
d. Share capital	30/06/25	01/01/2025
Number of Authorised share capital		
Number of Issued shares	5.000.000	5.000.000

Common shares	4.659.200	4.659,200
Par value of shares currently in circulation: 10.000 VND/share.	10.000	10,000
e. Funds	30/06/25	01/01/2025

^{*} Purpose of appropriation and use of Company's funds

The investment and development fund is appropriated from profits after corporate income tax and is used to invest in expanding production and business scale or in-depth investment of the company.

For Q2/2025

Unit: Vietnam Dong

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

1. Revenue from sales and service provisions

. Revenue from sales and service provisions		
	Q2/2025	Q2/2024
	268.395.986.888	363.043.237.624
Revenue from sales of textbooks and supplementary books	257.119.584.679	354.147.768.646
Revenue from sales of reference books	9.652.447.368	6.831.545.806
Other revenues	1.623.954.841	2.063.923.172
Total	268.395.986.888	363.043.237.624
. Revenue deductions		
	Q2/2025	Q2/2024
Sales returns of textbooks and supplementary books	70.003.320	4.279.323.210
Sales returns of reference books	0	174.960.280
Other sales returns	75.428.571	0
Total	145.431.891	4.454.283.490
. Net revenue from sales and service provisions		
	Q2/2025	Q2/2024
Net revenue from sales of textbooks and supplementary books	257.049.581.359	349.868.445.436
Net revenue from sales of reference books	9.652.447.368	6.656.585.526
Other net revenues	1.548.526.270	2.063.923.172
Total	268.250.554.997	358,588,954,134
. Cost of goods sold		
	Q2/2025	Q2/2024
Cost of goods sold of textbooks and supplementary books	219.985.742.302	308.616.224.759
Cost of goods sold of reference books	9.679.624.310	5.155.002.471
Others cost of goods sold	1.009.805.446	1,668.796.089
Total	230.675.172.058	315.440.023.319

For Q2-2025		Unit: Vietnam Dong
5. Financial income		
	Q2/2025	Q2/2024
Deposit and loan interest	395.671.523	18.087.508
Payment discount received	0	
Dividends and profits are distributed	75.890.000	751.060.000
Sell shares	36.989.454	36.535.881
Total	508.550.977	805.683.389
p 9/14		
6. Financial expenses		·
	Q2/2025	Q2/2024
Loan interest	0	272.020.400
Payment discount	205.808.944	400.094.416
Provision/(Reversal) for devaluation of trading securities and investment losses	10.500.000	28.500.000
Others	14.756.121	0
Total	231.065.065	700.614.816
7. Selling expenses and administration expenses		
	Q2/2025	Q2/2024
and the second s		***************************************
a. Selling expenses		
Labor costs	6.738.752.569	6.090.581.225
Depreciation expenses	196.626.000	93.167.360
Outsourcing service costs	644.509.283	344.252.612
Other expenses in cash	9.604.142.520	15.275.549.416
Total	17.184.030.372	21.803.550.613
b. Administration expenses		
Labor costs	6.738.752.568	6.090.581.226
Depreciation expenses	189.534.000	352.827.000
	*** *** ***	
Provision for doubtful receivables	10.512.838	77.464.784
Provision for doubtful receivables Outsourcing service costs	586.192.810	77.464.784

8. Other income	Q2/2025	Q2/2024
Other income	500	30
Total	500	3(
9. Production and business costs by element	-	
en de la companya de La companya de la co	Q2/2025	Q2/2024
Cost of raw materials	2.422.294.780	6.435.808.375
Labor costs	14.292.329.342	13.064.253.804
Fixed asset depreciation expenses	386.160.000	445.994.360
Outsourcing service costs	51.572.916.986	44.189.614.05
Other expenses in cash	3.821.793.577	1.833.359.09
Total	72.495.494.685	65.969.029.69
0. Current income tax expense		
or various interior sax expense	Q2/2025	Q2/2024
Accounting profit before tax	9.750.450.577	12.181.162.450
Profit adjustments when calculating CIT	(133.201.667)	1.184.905.631
Items recorded as increased	852.663.333	2.199.965.631
- Non-deductible expenses	852,663.333	2.199.965.631
Items recorded as decreased	985.865.000	1.015.060.000
- Dividends and profits are distributed	985.865.000	1.015.060.000
Total taxable profit	9.617.248.910	13.366.068.081
Current income tax expense	1.947.764.607	2.828.644.699
Total current income tax expense	1.947.764.607	2.828.644.699
1. Basic earnings per share		
	Q2/2025	Q2/2024
Accounting profit after CIT	7.802.685.970	9.352.517.751
Appropriation to bonus, welfare and Board of Management bonus funds (*)	0.	2.338.129.440
Profit or loss attributable to common stockholders	7.802.685.970	7.014.388.311
Average outstanding common shares to be converted	4.659.200	4.659.200
Basic earnings per share	1.675	1.505

For Q2/2025

Unit: Vietnam Dong

12. Diluted earnings per share

	Q2/2025	Q2/2024
Accounting profit after CIT	7.802.685.970	9.352.517.751
Appropriation to bonus, welfare and Board of Management bonus funds (*)	0	2.338.129.440
Profit or loss attributable to common stockholders	7.802.685.970	7.014.388.311
Average outstanding common shares to be converted	4.659.200	4.659.200
Diluted earnings per share	1.675	1.505

^(*) Data from profit distribution according to the Resolution of the Annual General Meeting of Shareholders and the fund allocation rate of quarterly business results.

13. Objectives and policies for financial risk management

The main risks from financial instruments include market risk, credit risk and liquidity risk.

The Board of General Directors reviews and applies management policies for the above risks as follows:

13.1 Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate with changes in market prices. There are three types of market risk: interest rate risk, currency risk and other price risk, such as stock price risk. Financial instruments affected by market risk include deposits, available-for-sale investments, loans and debts.

The sensitivity analyses presented below relate to the Company's financial position as at 30/06/2025 compared to the same period last year.

These sensitivity analyses have been prepared on the basis that the value of net debt, the ratio of fixed-rate debt to floating-rate debt and the correlation ratio between foreign currency-denominated financial instruments are constant.

When calculating the sensitivity analysis, the Board of Management assumes that the sensitivity of the available-for-sale debt instruments on the balance sheet and related items in the income statement is affected by changes in relevant market risk assumptions. This analysis is based on the Company's financial assets and financial liabilities held as at 30/06/2025 compared to the same period in the previous year.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Market risks due to changes in the Company's interest rates are mainly related to the Company's loans, debt, and cash.

The Company manages interest rate risk by analyzing the competitive situation in the market to obtain interest rates that are beneficial for the Company's purposes and remain within its risk management limits.

For Q2/2025

Unit: Vietnam Dong

13.1 Market risk (continue)

Interest rate sensitivity

The sensitivity of the Company's loans and liabilities, cash to reasonably possible changes in interest rates is presented as follows.

With the assumption that other variables remain unchanged, fluctuations in interest rates on loans and debt with floating interest rates affect the Company's pre-tax profit as follows:

een		Increase/ Decrease basis point	Impact on pre-tax profit
. ,	This year	Comment Frances	<i>y.</i> . <i>v.y.</i> .
٩	VND	+100	325.797.228
. 1	VND	-100	(325.797.228)
ļ	Last year		
,	VND	+100	(228.565.296)
3	VND	-100	228.565.296

The basis point increases/decreases used for the interest rate sensitivity analysis are assumed based on current observable market conditions, which indicate that volatility is not significantly higher than in previous periods.

Raw material costs (mainly roll paper, cardboard) and printing costs are two costs that account for a large proportion of total production costs. Therefore, changes in the prices of raw materials as well as services will greatly affect the cost of finished products. The Company believes that the risk of raw material prices and printing costs in production and business activities is high. In order to ensure the stability of finished product prices, the Company's production management department regularly monitors fluctuations in raw material prices as well as printing costs and proposes solutions to the General Director. Reserve raw materials as well as appropriate production and business plans.

Price risk of trading securities

Trading securities held by the Company are affected by market risks arising from uncertainty regarding the future value of trading securities. The Company manages price risk by establishing investment limits. The Board of Directors of the Company also reviews and approves investment decisions in trading securities.

At the end of this accounting period, the fair value of the Company's investments in trading securities is VND 4.237.145.000 (VND 4.237.145.000 as of January 1, 2025). If the price of these shares decreases by 10%, the Company's pre-tax profit will decrease by approximately VND 423.714.500. If the price of these shares increases by 10%, the Company's pre-tax profit will increase by approximately VND 423.714.500.

13.2 Credit risk

Credit risk is the risk that a party to a financial instrument or customer contract will not fulfill its obligations, leading to financial loss. The Company has credit risk from its production and business activities (mainly for accounts receivable from customers) and from its financial activities, including bank deposits, foreign exchange operations and other financial instruments.

Receivables from customers

The Company minimizes credit risk by only dealing with counterparties with good financial capacity. The Company regularly monitors receivables closely to urge collection. On this basis, the Company's receivables are related to many different customers, so credit risk is not concentrated on a certain customer.

For Q2/2025

Unit: Vietnam Dong

13.2 Credit risk (continue)

Receivables from customers (continue)

	31/03/25	01/01/25
Not expired and not reduced in value	225.793.872.579	30.226.242.013
Overdue from 6 months to less than 1 year	224.498.980	22.127.960
Overdue from 1 year to less than 2 years	28.845.600	145.673.862
Overdue from 2 year to less than 3 years	116.828.261	0
Overdue for more than 3 years	838.539.328	912.103.448
Total	227.002.584.748	31.306.147.283

The Company's credit risk level is mainly affected by the unique characteristics of each customer:

The Company regularly monitors outstanding customer receivables. For large customers, the Company reviews each customer's credit quality at the reporting date for deterioration. The Company seeks to maintain tight control over outstanding receivables and staff credit controls to minimize credit risk.

Cash in bank

The Company mainly maintains deposits with reputable large banks in Vietnam. The Company considers that the concentration of credit risk from bank deposits is low.

13.3 Liquidity risk

Liquidity risk is the risk that the Company will have difficulty fulfilling its financial obligations due to lack of capital. The Company's liquidity risk arises mainly from the fact that financial assets and financial liabilities have different maturities.

The Company monitors liquidity risk by maintaining a level of cash and cash equivalents and bank loans that the Board of General Directors considers sufficient to meet the Company's operations and to minimize the impact of cash flow fluctuations.

For Q2/2025

Unit: Vietnam Done

13.3 Liquidity risk (continue)

The following table summarizes the payment terms of the Company's financial liabilities based on the expected contractual payments on an undiscounted basis:

At 30/06/2025	Less than 1 year	More than I year	Total
Payables to suppliers	195.125.418.988	0	195.125.418.988
Accrued expenses	36.511.127.910	0	36.511.127.910
Other payables	22.668.650	0	22.668.650
Loans and finance leases	0	0	0
Total	231.659.215.548	0	231,659.215.548
At 01/01/2025			
Payables to suppliers	26.238.118.752	0	26.238.118.752
Accrued expenses	30.914.155.160	0	30.914.155.160
Other payables	17.839.650	0	17.839.650
Loans and finance leases	0	. 0	N.
Total	57.170.113.562	0	57.170.113.562

The Company uses the following methods and assumptions to estimate fair value:

The fair value of cash and short-term deposits, receivables from customers, payables to suppliers and other short-term liabilities is equivalent to the carrying amount of these items because these instruments have short maturities.

The fair value of listed securities and financial debt instruments is determined at market value. For unlisted securities investments that are frequently traded, the fair value is determined as the average price provided by three independent securities companies at the end of the financial year.

The fair value of securities and financial investments whose fair value cannot be determined with certainty due to the lack of a highly liquid market for these securities and financial investments is presented at book value.

Except for the items mentioned above, the fair value of financial assets and financial liabilities has not been officially evaluated and determined as of June 30, 2025 and January 1, 2025. However, Board of General Directors assesses that the fair value of these financial assets and financial liabilities does not differ materially from the carrying value at the end of the financial period.

For Q2/2025

Unit: Vietnam Dong

14. Financial assets and financial liabilities

The table below presents the book value and the fair value of the financial instruments presented in the Company's financial statements.

		Book value	alte		Fair value	2 He
	30/06/2025	025	01/01/2025	025	30/0/6/25	01/01/2025
	200	Allowance	Cast	Allowance	***	Ç9st
Financial assets						
- Cash and cash equivalents	32.579.722.811		68,203,733,540		32,579,722.811	68.203.733.540
- Short-term financial investments	4.237.145.000	(164.045.000)	4,237,145,000	(153.545.000)	4,073,100,000	4.083,600,000
- Account receivables from customers	227,002,584,748	(1.002.091.605)	31.306.147.283	(991.578.767)	226.000.493.143	30.314.568.516
- Other receivables	557.409.426		1.138.239.602		557.409,426	1.138.239.602
- Investments in associates	5,449,500,000		5,449,500,000		5.449.500.000	5,449,500,000
- Other long-term investments	.350.000.000		1.350.000,000	\$	1.350.000.000	1.350.000.000
TOTAL	271.176.361.985	(1.166,136,405)	111.684.765.425	(1.145.123.767)	270.010.225.380	110.539,641,658
- Loans and finance leases		0	-			
- Account payables	195.125.418.988	0	26.238, 118.752		195.125.418.988	26.238.118.752
- Accrued expenses	36.511,127,910		30,914,155,160		36.511.127.910	30.914.155.160
- Other payables	22.668.650		17.839.650	•	22.668.650	17.839.650
	231.659.215.548	٥	57.170.113.562		231.659.215.548	57.170.1.3.562
			000000000000000000000000000000000000000	COLUMN TO THE PROPERTY OF THE		CONTROL CONTRO

The fair value of financial assets and financial liabilities is reflected at the amount at which the financial instrument could be converted in a current transaction between the parties, except in cases where it is required to sale or liquidation.

For Q2/2025

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Unit: Vietnam Dong

VII. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CASH FLOW STATEMENT

1. Loan amount actually collected during the year

	30/06/25	30/06/2024
- From borrowing under a conventional contract	***************************************	- 55.107.954.225
Total		- 55.107.954.225
Principal amount actually repaid during the year		
	30/06/25	30/06/24
- From borrowing under a conventional contract	301-04-05-05-05-05-05-05-05-05-05-05-05-05-05-	(27.315.562.364)
Total		(27.315.562.364)

VIII. OTHER INFORMATION

1. Significant transactions with related parties

There have been no significant events occurring since the balance sheet date that require adjustments to or notes to the Financial Statements.

2. Related party transactions

a. Income of key managers

	Q2/2025	Q2/2024
Remuneration for the BOD and the BOS	67.111.108	46.500.000
Salary of the full-time Chairman of the BOD from date 18/04/2025	101.000,000	0
Salary of the Board of General Director, Chief Accountant	629.005.000	795,363.000
Total	797.116.108	841.863.000

DANANG EDUCATION INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY

NOTES TO THE FINANCIAL STATEMENTS

For Q2/2025

Unit: Vietnam Dong

VII. OTHER INFORMATIONS

2. Related party transactions (continue)

b. Csignificant related party transactions and balances during the year are as follows:

Vietnam Education Publishing Youse Limited Company

Head office: 81 Tran Hung Dao, Hoan Kiem District, Ha Noi City.

Stock Company was established under Decision No. 311/QD-TCNS dated March 23, 2007 of the Chairman of Vietnam Education Publishing House. As of 30/06/2025, Vietnam Education Publishing House is a State-owned enterprise under the Ministry of Education and Training. Danang Education Investment and Development Joint Vietnam Education Publishing House is holding 2.075.000 shares, equivalent to 44,54% of the Company's outstanding shares.

Officers

Companies under Vietnam Education Publishing House and Subsidiaries controlled by Vietnam Education Publishing House.

Joint ventures and associates invested by Danang Education Investment and Development Joint Stock Company.

No. Subject of transaction		14 16 16 16 16 16 16 16 16 16 16 16 16 16	Increase in	Decrease in	20 XX UZ	*
	A 8 4143344 K K K K K K K K K K K K K K K K K	C7/80/88	period	period	28/88/22	
I. Vietnam Education Publishing House Limited Company	ouse Limited Company					
	Publisher's Capital	20,750,000,000			20.750.000.000	***
**************************************	Receivables	(920,548,490)	A completely and comp		(920.548.490)	2
	Payment to the Publisher for rewards		2,000,000	7.000.08		Z
Payables	Payables	49.090.909	35.265.450	34.550.000	49.806.359	331C
	Officet of receivables and navables 131-331	s and discoloration when the advantage and the action of the State	A should be seen a supplied to the second se	dete sekranomistikkalastifikkeskilastifikasiiti tekki det kiri detek 1 100 a 100 a 100 a 100 a	er anne er inn annekkanske kansanske kansanske kansanske kansanske kansanske kansanske kansanske kansanske kan	S

DANANG EDUCATION INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY

NOTES TO THE FINANCIAL STATEMENTS

For Q2/2025

Form B 09 - D.N

ź	Subject of transaction	Transaction	271010	Increase in period	Degrees in	30)06/25	Account
panii panii	1. Organizations under the Publishing House	2 Touse					***************************************
	Purchase of books, supplies, Da Nang Education Publishing House publishing management fees, copyright fees	Purchase of books, supplies; se publishing management fees, copyright fees	18.468.707.285	156.058.931.009	23.530.649.224	150.996.989.070	2
	The second secon	Offset of receivables and payables 131-331		O TO THE STATE OF			Z
**************************************	III. Affiliated companies of Danang Education Investment and Development Joint Stock Company	ducation investment and Develop	ment Joint Stock Co	AUCUE		The second secon	
	Binh Dinh Book and Equipment Joint Stock Company	Sell books	292.454.775	5.720,905.728	478.378.863	5.534.981.640	
	Danang Printing and Service Joint Stock Company	Printing		7.592.184.671	7.426.355.839	165.828.832	33.0
	Subsidiaries and affiliates controlled by the Publisher	a by the Publisher	The section of the se	the manual of the control of the control of		And the first and the second s	
	Hanoi Education Investment and Development Joint Stock Company	Buy books	•	28.667.340.922	7.743.362.960	20.923.977.962	33.0
	Quang Tri Books and School Equipment Joint Stock Company	Sell books	2.958.866.393	16.573.819.649	7.448.248.827	12.084,437,215	2

DANANG EDUCATION INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY

NOTES TO THE FINANCIAL STATEMENTS

For Q2/2025

Unit: Vietnam Dong

Form 8 09 - DN

0 0 0 2.170 3.000.000.000 7.023.504.804 0.000 17.500.000 7.023.504.804 0.000 36.954.500 334.745.500 0 0 0 0.326 137.912.050 6.926.578.326 7.199 199.967.075 166.810.124 7.200 7.623.200 0 0.380 46.059.380 0 2.980 113.490.060 101.316.760 2.980 113.490.060 69.253.800 1.800 79.200.000 69.253.800 0 0 0 0 0 0 1.800 79.200.000 69.253.800 1.799 0 2.015.018.944 3	No.	Subject of transaction	Transaction	01/01/25	Increase in period	Derease in	30/06/25	Account
spment Joint Stock Buy books 3.627.492,634 6.396.012.170 3.000.000.000 7.023.504.804 acational Publishing int Stock Company Editing and Organizing Fees 0 17.500.000 17.500.000 0 0 s. & Educational Publishing int Stock Company Editing and Organizing Fees 0 371.700.000 36.954.500 334.745.500 s. & Educational Publishing int Stock Company Buy books 0	•	Phuong Nam Education Investment	Sell books			0		25
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actional Publishing Editing and Organizing Fees 0 371,700,000 36,954,500 334,745,500 s. & Educational Scall books Sell books 0		Danang Educational Publishing Services Joint Stock Company	Editing and Proofreading Fees	•	1.500.000	7.500,000		380
sc Educational Sell books 0 366.777.199 199.967.075 166.810.124 156.810.124		Hanoi Educational Publishing Services Joint Stock Company	Editing and Organizing Fees	•	371,700,000	36.954.500	334,745,500	8
Joint Stock Company Buy books 126.021.050 6938.469.326 137.912.050 6.926.578.326 oks & Educational Sell books 0 366.777.199 199.967.075 166.810.124 Joint Stock Company Buy books 0 7.623.200 7.623.200 0 0 y Educational Book Joint Sell books 23.368.840 191.437.980 113.490.060 101.316.760 Pany Buy books 398.299.500 4.738.342.400 1.213.055.800 3923.586.100 Pany Sell books 0 148.453.800 79.200.000 69.253.800 Company Of Ho Chi Buy books 1.463.819.145 551.199.799 0 2.015.018.944 3	ª	South Books & Educational	Sel books					32
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Deatly Buy books 23.368.840 191.437.980 113.490.060 101.316.760 Educational Book Joint Buy books Buy books 398.299.500 4.738.342.400 1.213.055.800 3.923.586.100 pany Sell books 0 148.453.800 79.200.000 69.253.800 ducational Equipment Sell books 0 0 0 0 Company of Ho Chi Buy books 1.463.819.145 551.199.799 0 2.015.018.944	G	Danang City Educational Book Joint	Sell books		46.059.380	46.059,380		2
Educational Book Joint Buy books 398.299.500 4.738.342.400 1.213.055.800 3.923.586.100 pany Sell books 0 148.453.800 79.200.000 69.253.800 ducational Equipment Sell books 0 0 0 0 Company of Ho Chi Buy books 1.463.819.145 551.199.799 0 2.015.018.944	-# ; l	Stock Company	Buy books	23.368.840	191.437.980	13.490.060	101 316.760	
pany Sell books 0 148.453.800 79.200.000 69.253.800 ducational Equipment Sell books 0 0 0 0 Company of Ho Chi Buy books 1.463.819.145 551.199.799 0 2.015.018.944 3	week &	Hanol City Educational Book Joint	Buy books	398,299,500	4.738.342.400	1.213.055.800	3923.586.100	
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	##Ting	With City	Puy books	1.463.819.145	551.199.799	0	2.015.018.944	310

For Q2/2025

Unit: Vietnam Dong

3. Presentation of assets, revenue, and business results by department

Business segments include business segments and geographical segments.

A business segment is a distinguishable component of the Company that is engaged in providing an individual product or service or a group of related products or services and that is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component of the Company that is engaged in providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments.

The Company's main activities are publishing and selling textbooks, textbook supplements, reference books, calendars and selling educational support tools. The Company does not have any branches, so the Company only presents segment reports by business sector, not by geographical area.

4. Comparative information

Comparative figures are taken from the Financial Statement of the fiscal year Q2/2024

5. Information on ongoing operations

There is no indication that the Company's production and business activities are not continuous.

PREPARED BY

Le Thi Dieu Hien

CHIEF ACCOUNTANT

Le Ngoc

Da Nang, July 16, 2025

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