

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at March 31, 2026

(Applicable to enterprises meeting the going concern assumption)

Unit: VND

ASSETS	Code	Notes	March 31, 2026	January 01, 2026
1	2	3	4	5
<b>A - SHORT-TERM ASSETS</b>	<b>100</b>		<b>103,876,691,297</b>	<b>127,790,104,458</b>
<b>I. Cash and Cash equivalents</b>	<b>110</b>		<b>14,172,216,456</b>	<b>45,169,272,862</b>
1. Cash	111		6,075,514,599	39,311,970,900
2. Cash equivalents	112		8,096,701,857	5,857,301,962
<b>II. Short-term financial investments</b>	<b>120</b>		<b>13,574,861,395</b>	<b>13,574,861,395</b>
1. Trading securities	121			
2. Provision for securities (*)	122			
3. Held-to-maturity investments	123		13,574,861,395	13,574,861,395
+ Term deposits (1281)	123A		13,574,861,395	13,574,861,395
<b>III. Short-term Receivables</b>	<b>130</b>		<b>25,140,875,367</b>	<b>24,116,691,728</b>
1. Account receivable from customers	131		15,096,922,123	24,259,236,611
2. Advances to suppliers	132		3,996,032,904	347,477,605
3. Short-term Internal Receivables	133			
4. Receivables according to construction contract progress	134			
5. Short-term other receivables	135		7,083,444,943	545,502,115
6. Provision for doubtful short-term receivables (*)	136		(1,035,524,603)	(1,035,524,603)
7. Shortage of assets awaiting resolution	137			
<b>IV. Inventory</b>	<b>140</b>		<b>42,439,165,740</b>	<b>38,904,409,410</b>
1. Inventories	141		50,984,705,642	47,450,418,151
2. Provision for Inventory Devaluation (*)	142		(8,545,539,902)	(8,546,008,741)
<b>V. Short-term biological assets</b>	<b>150</b>			
1. Short-term livestock for one-time product	151			
2. Seasonal crops or one-time product short-term	152			
3. Provision for loss of short-term biological assets (*)	153			
<b>VI. Other current assets</b>	<b>160</b>		<b>8,549,572,339</b>	<b>6,024,869,063</b>
1. Other deferred expenses	161		1,126,283,313	1,427,498,349
2. VAT is deductible	162			
3. Statutory obligations	163		7,423,289,026	4,597,370,714
4. Trading Government bonds	164			
5. Other current assets	165			
<b>B - LONG-TERM ASSETS</b>	<b>200</b>		<b>42,288,400,577</b>	<b>42,800,453,411</b>
<b>I. Long-term Receivables</b>	<b>210</b>		<b>19,318,596</b>	<b>19,318,596</b>
1. Long-term trade receivables	211			
2. Long-term advance to suppliers	212			
3. Working capital from subunits	213			
4. Long-term receivables from related parties	214			
5. Long-term other receivables	215		19,318,596	19,318,596
6. Provision for doubtful short-term receivables (*)	216			
<b>II. Fixed assets</b>	<b>220</b>		<b>28,844,817,575</b>	<b>29,578,865,942</b>
1. Tangible fixed assets	221		27,878,482,565	28,487,363,105



- Historical cost	222	78,057,760,884	77,958,115,884
- Accumulated depreciation value (*)	223	(50,179,278,319)	(49,470,752,779)
2. Finance lease fixed assets	224		
- Historical cost	225		
- Accumulated depreciation value (*)	226		
3. Intangible fixed assets	227	966,335,010	1,091,502,837
- Historical cost	228	2,232,056,498	2,232,056,498
- Accumulated depreciation value (*)	229	(1,265,721,488)	(1,140,553,661)
III. Long-term biological assets	230		
IV. Investment real estate	240		
V. Long-term unfinished assets	250	700,000,000	700,000,000
1. Long-term work in progress	251		
2. Long-term construction in progress	252	700,000,000	700,000,000
VI. Long-term financial investments	260	490,000,000	490,000,000
1. Investments in subsidiary	261		
2. Invest in joint ventures and affiliated companies	262		
3. Equity Investments in Other Entities	263	490,000,000	490,000,000
4. Provision for long-term equity investments (*)	264		
5. Held-to-maturity investments	265		
6. Provision for long-term held-to-maturity investments (*)	266		
VII. Other long-term assets	270	12,234,264,406	12,012,268,873
1. Other deferred expenses	271	12,234,264,406	12,012,268,873
2. Deferred tax assets	272		
3. Long-term Equipment, Supplies, and Spare Parts	273		
4. Other long-term assets	274		
TOTAL ASSETS (280 = 100 + 200)	280	146,165,091,874	170,590,557,869

RESOURCES	Code	Notes	March 31, 2026	January 01, 2026
1	2	3	4	5
C - Liability	300		17,147,387,614	32,715,481,147
I. Short-term debt	310		17,147,387,614	32,715,481,147
1. Short-term Trade payables	311		6,504,974,063	10,563,278,338
2. Short-term Advances from customers	312		733,732,968	544,251,954
3. Dividends and profits payable	313		85,533,557	
4. Short-term Taxes and amounts payables to the State budget	314		210,203,604	1,037,747,983
5. Payable to employees	315			9,831,611,141
6. Accruals	316		3,738,647,982	1,039,547,097
7. Payables to related parties	317			
8. Short-term payables under construction contracts	318			
9. Short-term unearned revenue	319		735,916,800	1,403,112,500
10. Other Short-term payables	320		603,919,829	569,161,346
11. Short-term loan and payable for finance leasing	321			
12. Short-term provision	322			
13. Bonus fund	323		4,534,458,811	7,726,770,788
14. Price stabilization fund	324			
15. Trading Government bonds	325			
D - OWNER'S CAPITAL	400		129,017,704,260	137,875,076,722
1. Owner's Contributed Capital	411		56,655,300,000	56,655,300,000
- Ordinary share with voting rights	411a		56,655,300,000	56,655,300,000
- Preference shares	411b			
2. Capital surplus	412		13,761,696,224	13,761,696,224



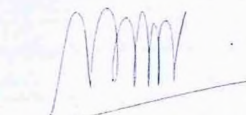
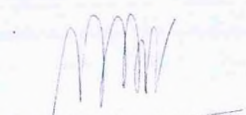
3. Bond conversion option	413		
4. Other equity	414	6,538,767,315	6,538,767,315
5. Treasury shares (*)	415		
6. Differences in asset revaluation	416		
7. Exchange rate differences	417		
8. Investment and development fund	418	50,417,965,656	50,417,965,656
9. Other fund of owners' equity	419		
10. Retained earnings	420	(774,937,423)	7,931,742,000
- Retained earnings accumulated to the prior year end	420a		386,400,000
- Retained earnings of the current year	420b	(774,937,423)	7,545,342,000
- Non-controlling shareholder interests	429	2,418,912,488	2,569,605,527
<b>TOTAL CAPITAL RESOURCES (440 = 300 + 400)</b>	<b>440</b>	<b>146,165,091,874</b>	<b>170,590,557,869</b>

Preparer

Chief Accountant

Ho Chi Minh City, April 29, 2026

Legal representative

Le Thi Thanh Thien

Le Thi Thanh Thien



Nguyen Cong Dung



Book and Educational Equipment Joint Stock Company of Hồ Chí Minh City:  
Address: 223 Nguyen Tri Phuong, An Dong Ward, Ho Chi Minh City  
Tel: 08.38553118

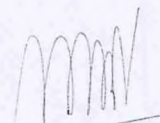
Consolidated financial statements  
Q1 of the 2026 fiscal year

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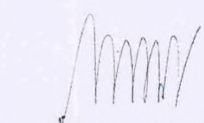
### CONSOLIDATED INCOME STATEMENT - Q1 2026

Items	Code	Notes	Q1/2026	Q1/2025	Year-to-date (Current year)	Year-to-date (Previous year)
1. Revenue from sales and service provision	01	23	16,057,670,310	74,783,364,963	16,057,670,310	74,783,364,963
2. Revenue deductions	02	24	7,900,364		7,900,364	
3. Net revenue from sales and service provision (10 = 01-02)	10		16,049,769,946	74,783,364,963	16,049,769,946	74,783,364,963
4. Costs of goods sold	11	25	12,463,184,308	53,637,471,131	12,463,184,308	53,637,471,131
5. Gross profit (20=10-11)	20		3,586,585,638	21,145,893,832	3,586,585,638	21,145,893,832
6. Gain/loss from sale and liquidation of investment properties	21	26				
7. Revenue from financial activities	22	27	139,437,950	219,225,851	139,437,950	219,225,851
8. Financial costs						
- In which: Interest expenses	23			0		0
9. Selling expenses	25	28a	563,475,350	8,495,464,341	563,475,350	8,495,464,341
10. General and administrative expenses	26	28b	4,186,254,265	8,764,938,071	4,186,254,265	8,764,938,071
11. Operating profit {30=20+(21-22)+24 - (25+26)}	30		(1,023,706,027)	4,104,717,271	(1,023,706,027)	4,104,717,271
12. Other income	31	29	99,685,838	188,463,046	99,685,838	188,463,046
13. Other expenses	32	30	1,610,273	70,857,425	1,610,273	70,857,425
14. Other profit (40=31-32)	40		98,075,565	117,605,621	98,075,565	117,605,621
15. Total accounting profit before tax (50=30+40)	50		(925,630,462)	4,222,322,892	(925,630,462)	4,222,322,892
16. Current Corporate Income Tax Expense	51	31		570,905,593		570,905,593
17. Deferred Corporate Income Tax Expense	52			0		0
18. Profit after corporate income tax (60=50-51-52)	60		(925,630,462)	3,651,417,299	(925,630,462)	3,651,417,299
18.1 Profit after tax of the Parent company	61		(774,937,423)	3,506,870,540	(774,937,423)	3,506,870,540
18.2 Profit after tax of non-controlling interests	62		(150,693,039)	144,546,759	(150,693,039)	144,546,759
19. Basic Earnings Per Share (*)	70	32	(137)	619	(137)	619
20. Diluted Earnings per Share	71	33	(137)	619	(137)	619

Prepared by

  
Le Thi Thanh Thien

Chief Accountant

  
Le Thi Thanh Thien

Hồ Chí Minh City, April 20, 2026  
Legal representative  
  
Nguyễn Cong Dung



## CONSOLIDATED CASH FLOWS STATEMENT

(Indirect method)

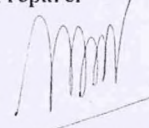
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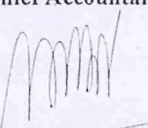
Unit: VND

Items	Code	Notes	Current year	Prior year
1	2	3	4	5
<b>I. CASH FLOWS FROM OPERATING ACTIVITIES</b>				
1. Profit before tax	01		(925,630,462)	4,222,322,892
2. Adjustments for accounts			0	0
- Depreciation of fixed assets and investment properties	02		833,693,367	842,613,949
- Provisions	03		(468,839)	0
- Gains/losses from exchange rate differences due to revaluation of monetary items denominated in foreign currency	04		0	0
- Gains/losses from investing activities	05		(131,274,787)	(217,075,759)
- Loan interest expenses	06		0	0
3. Operating profit before changes in working capital	08		(223,680,721)	4,847,861,082
- Increase/decrease in receivables	09		(3,745,403,233)	(20,428,668,562)
- Increase/decrease in inventories	10		(3,534,287,491)	(4,098,430,111)
- Increase/decrease in payables (excluding interest payable, corporate income tax payable)	11		(12,445,977,556)	(8,160,743,827)
- Increase or decrease prepaid costs	12		79,219,503	462,006,346
- Increase/decrease in Trading securities	13		0	0
- Loan interest paid	14		0	0
- Corporate income tax paid	15		(207,540,242)	(689,851,241)
- Other cash inflows from operating activities	16		10,000,000	0
- Other cash outflows from operating activities	17		(3,202,311,977)	(7,753,713,000)
Net cash flows from operating activities	20		(23,269,981,717)	(35,821,539,313)
<b>II. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
1. Cash paid for purchase and construction of fixed assets and other long-term assets	21		(99,645,000)	(549,504,000)
2. Cash received from liquidation and disposal of fixed assets and other long-term assets	22		0	0
3. Cash paid for lending, buying debt instruments of other entities	23		0	0
4. Cash recovered from lending, selling debt instruments of other entities	24		0	0
5. Cash paid for Equity Investments in Other Entities	25		0	0
6. Cash recovered from Equity Investments in Other Entities	26		0	0
7. Cash received from interest, dividends and profit shared	27		234,116,311	441,628,246
Net cash flows from investing activities	30		134,471,311	(107,875,754)
<b>III. CASH FLOWS FROM FINANCING ACTIVITIES</b>				
1. Cash received from issuing shares, receiving owner's contributed capital	31		0	0
2. Cash paid for capital contribution to owners, buying back the enterprise's issued shares	32		0	0
3. Cash received from borrowings	33		0	0
4. Money paid to repay loan principal	34		0	0
5. Cash paid for finance lease obligations	35		0	0
6. Dividends and profits paid to owners	36		(7,861,546,000)	(345,800,000)
Net cash flows from financing activities	40		(7,861,546,000)	(345,800,000)
Net cash flows during the period (50=20+30+40)	50		(30,997,056,406)	(36,275,215,067)
Cash and cash equivalents at the beginning of the period	60		45,169,272,862	49,920,474,727
Effect of exchange rate fluctuations	61		0	0
Cash and cash equivalents at the end of the period (70=50+60+61)	70		14,172,216,456	13,645,259,660

Preparer

Chief Accountant

  
Le Thi Thanh Thien

  
Le Thi Thanh Thien





# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## Q1 2026

### 1. Operating characteristics

#### 1.1 General overview

Book and Educational Equipment Joint Stock Company of Ho Chi Minh City (hereinafter referred to as the "Company") is a Joint Stock company established from the equitization of the state-owned enterprise (Book & Educational Equipment Company of Ho Chi Minh City) under Decision No. 6500/QĐ-UBND dated December 23, 2005 of the People's Committee of Ho Chi Minh City. The Company is an independent accounting unit, conducting production and business activities according to the Business Registration Certificate No. 4103004971 dated July 04, 2006 of the Department of Planning and Investment of Ho Chi Minh City, the Law on Enterprises, the Company's Charter, and current relevant legal regulations. Since its establishment, the Company has adjusted its Business Registration Certificate 13 times with the most recent adjustment on September 12, 2022, with enterprise code 0301325347.

The Company has listed its ordinary shares for trading on the Hanoi Stock Exchange since December 21, 2006 under the Certificate of Stock Trading Registration No. 63/TTGDHN – DKGĐ dated 06 December 2006 of the Hanoi Stock Exchange with the stock symbol STC.

#### 1.2 Main business field: production and commerce

#### 1.3 Business lines

- Production and supply of school equipment and supplies
- Trading of textbooks; Trading of cabinets, tables, chairs, wooden products, children's toys (excluding toys harmful to the development of personality, health of children or affecting social security and order), sports equipment (excluding trading of sports guns, ammunition, rudimentary weapons);
- Printing of student textbooks and school publications; Printing of packaging labels;
- Production of cabinets, tables, chairs, wooden products (excluding wood processing, forging, casting, metal rolling, stamping, hammering, welding, painting; electroplating; waste recycling at the headquarters);
- Production of children's toys;
- Video film production;
- Trading of chemicals (excluding highly toxic chemicals);
- Trading of audio-visual equipment, computers, peripheral devices, and computer software;
- Primary, secondary, and high school education;
- Vocational training;
- Office leasing;
- Preschool education

#### 1.4 Enterprise structure

The Company has 1 Company's subsidiaries and 3 dependent units:

- Company's subsidiaries: An Dong Education Joint Stock Company
- Subordinate units:
  - Branch of Book and Educational Equipment Joint Stock Company of Ho Chi Minh City - Teaching Aids Enterprise;
  - Branch of Book and Educational Equipment Joint Stock Company of Ho Chi Minh City (at Song Than 3 Industrial Park - Binh Duong)
  - Branch of Book and Educational Equipment Joint Stock Company of Ho Chi Minh City (at 104/5 Mai Thi Luu, Da Kao, District 1, Ho Chi Minh City).

### 2. Accounting period and currency unit used in accounting

The annual accounting period begins on 01 January and ends on 31 December each year.

Financial statements and accounting transactions are prepared and recorded in Vietnamese Dong (VND).



### 3. Accounting standards and system applied

The Company applies the Vietnamese Accounting System, issued under Circular 99/2025/TT-BTC and 202/2014/TT-BTC (December 22, 2014) relevant amendments and supplements, and the system of Vietnamese Accounting Standards issued by the Ministry of Finance.

Accounting method applied: Journal vouchers.

### 4. Summary of key accounting policies:

#### 4.1 *Cash and Cash equivalents:*

Cash includes: cash on hand, bank deposits, and cash in transit.

Cash equivalents are short-term investments with a recovery or maturity period of no more than 3

months from the acquisition date, which are readily convertible into a known amount of cash and are subject to insignificant risk of conversion into cash.

#### 4.2 *Transactions in Foreign currency*

The recording, evaluation, and handling of exchange rate differences are performed according to the guidance of Circular No.

179/2012/TT-BTC dated October 24, 2012 of the Ministry of Finance. Accordingly, for the payment of

monetary items denominated in foreign currency arising during the accounting period, the actual exchange rate at the time of the foreign currency transaction of the commercial bank where the enterprise has transactions is applied; for the revaluation of foreign currency balances at the end of the accounting period, the buying rate of the commercial bank where the enterprise opens its account as announced at the time of preparing the Financial Statements is applied.

Foreign exchange rate differences arising during the period and due to revaluation of ending balances are reflected in the operating activities results for the period.

#### 4.3 *Receivables*

Receivables are presented in the financial statements at the carrying amount of receivables from customers and other receivables.

The loss allowance for doubtful debts represents the value expected to be lost due to receivables not being paid by customers, arising from the balances of receivables at the end of the accounting period. The

provision is made according to the guidance in Circular No. 48/2019/TT-BTC dated August 8, 2019 of the Ministry of Finance.

#### 4.4 *Inventories:*

Inventories are recorded at the lower of cost and net realisable value. The cost of

inventories includes purchase costs, processing costs, and other directly related costs incurred to bring

inventories to their present location and condition. The net realisable value is the estimated selling price minus estimated costs to complete the inventories and estimated costs necessary for their consumption.

The cost of inventories is calculated using the weighted average method and is accounted for using the perpetual inventory method.

The Provision for Inventory Devaluation is made when the net realisable value of inventories is lower than

the cost. The provision is made according to the guidance in Circular No. 48/2019/TT-BTC dated August 8, 2019 of the Ministry of Finance.

#### 4.5 *Financial investments:*

Held-to-maturity investments are term deposits recorded at the carrying amount after revaluation, and the loss allowance is deducted directly from the carrying amount of the investment.

Investments in subsidiary, associate, joint venture, and other financial investments are recorded at cost.

The provision for devaluation of securities investments is made for the Company's investment securities that have decreased in value at the end of the accounting period.

The loss allowance for investments is made for capital the Company is investing in other economic organizations



if these organizations suffer losses at the end of the accounting period (excluding cases of losses according to the plan determined in the business plan before investment).

The provision is made according to Circular No. 48/2019/TT-BTC dated August 8, 2019 and Circular No. 89/2013/TT-BTC dated June 28, 2013 of the Ministry of Finance.

#### 4.6 Tangible fixed assets

##### *cost*

Tangible fixed assets are reflected at cost minus accumulated depreciation.

cost includes the purchase price and all costs incurred by the Company to acquire the fixed asset up to the time the fixed asset is ready for use. Costs incurred after initial recognition are only capitalized as an increase in the cost of the fixed asset if these costs certainly increase future economic benefits from the use of that asset. Costs that do not meet the above conditions are recognized as expenses in the period.

##### *Depreciation*

amortisation (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset. The depreciation rate is in accordance with Circular No. 45/2013/TT-BTC dated April 25, 2013 of the Ministry of Finance.

<u>Asset type</u>	<u>Depreciation period (years)</u>
Building & architectonic model	5 – 44
Machinery and equipment	5 – 7
Means of transport and transmission	6 – 10
Instruments & tools for management	3 – 5

#### 4.7 Intangible fixed assets

##### *Land use rights*

Intangible fixed assets that are land use rights include:

+ Land use rights granted by the government with land use fees or legally transferred land use rights

(including land use rights with a definite term, land use rights with an indefinite term).

+ Land use rights leased before the effective date of the 2003 Land Law for which land rent has been paid for the entire lease term or prepaid for many years, where the remaining lease term for which rent has been paid is at least 05 years and a land use right certificate has been granted by the competent authority.

The cost of intangible fixed assets that are land use rights is determined as the total amount spent to obtain legal land use rights plus costs for site clearance compensation, land leveling, and registration fees (excluding costs incurred for constructing structures on the land); or the value of land use rights received as capital contribution.

Land use rights with an indefinite term are not subject to amortisation (depreciation).

##### *Other intangible fixed assets*

Other intangible fixed assets are reflected at cost minus accumulated depreciation.

amortisation (depreciation) of other intangible fixed assets is calculated using the straight-line method based on the estimated useful life of the asset. The depreciation rate is in accordance with Circular 45/2013/TT-BTC dated April 25, 2013 of the Ministry of Finance.

<u>Asset type</u>	<u>Depreciation period (years)</u>
Software	3

#### 4.8 Recognition of prepaid expenses

Long-term prepaid expenses reflect actual costs incurred but related to the operating results of business activities of multiple accounting periods. Long-term prepaid expenses are allocated over the period in which economic benefits are expected to be generated.

#### 4.9 Payables and accrued expenses

Payables and accrued expenses are recognized for the amount to be paid in the future related to goods and services received, regardless of whether the Company has received the supplier's invoice or not.

#### 4.10 Distribution of profit after tax

Profit after tax after setting aside funds in accordance with the Company's Charter is distributed to shareholders according to the Resolution



of the General Meeting of Shareholders.

#### **4.11 Principles for recognizing revenue from sales and financial income**

- Revenue from sales and service provision is recognized when it is probable that economic benefits will be received and can be determined reliably, while satisfying the following conditions:
- Sales revenue is recognized when significant risks and ownership of the products have been transferred to the buyer and there is no significant possibility of changing the two parties' decision regarding the selling price or the possibility of product returns.
- Revenue from service provision is recognized when the service has been completed. In cases where the service is performed over multiple accounting periods, the determination of revenue in each period is based on the percentage of completion of the service at the end of the financial year.
- Financial income is recognized when the income can be determined relatively reliably and it is probable that economic benefits will be received from that transaction.
- Interest income is recognized on a time and effective interest rate basis.
- Dividends and profit distributions are recognized when the shareholder is entitled to receive dividends or the parties participating in the capital contribution are entitled to receive profits from the capital contribution.

#### **4.12 Corporate income tax**

Corporate income tax expense for the period includes current income tax and deferred income tax.

Current income tax is the tax calculated based on the taxable income for the period at the tax rate in effect at the end of the accounting period. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting, as well as adjustments for non-taxable or non-deductible income and expenses or non-deductible.

Deferred income tax is determined for temporary differences at the end of the accounting period between the tax base of assets and liabilities and their carrying amount for financial reporting purposes.

Deferred tax liabilities are recognized for all temporary differences. Deferred tax assets are only recognized when it is certain that there will be future taxable profit to utilize these deductible temporary differences. The value of deferred income tax is calculated according to the tax rate expected to be applied for the year the asset is recovered or the liability is settled, based on tax rates in effect at the end of the accounting period.

The carrying amount of deferred tax assets must be reviewed at the end of the accounting period and the carrying amount of the deferred tax asset must be reduced to the extent that it is certain that there will be sufficient taxable profit to allow the benefits of part or all of the deferred tax asset to be utilized.

#### **4.13 Tax policy and fees payable to the State Budget that the company is currently implementing**

##### **· Value Added Tax**

Textbooks and supplementary reference books are exempt from tax; other types of books, office equipment, and learning tools are subject to tax rates according to current regulations.

##### **· Corporate income tax**

A corporate income tax rate of 10% is applied throughout the operation period for the portion of income obtained by the enterprise in the field of Socialization (production and supply of school equipment, teaching aids).

The above incentive is implemented in accordance with Official Dispatch No. 1294/TCTC-CS of the General Department of Taxation dated April 15, 2011 regarding Official Dispatch No. 245/STB-10 dated 29 December 2010 of Book and Educational Equipment Joint Stock Company of Ho Chi Minh City.

A corporate income tax rate of 20% is applied to other activities.

· Other taxes and fees are paid according to current regulations.

#### **4.14 Financial tools:**

##### **Initial recognition**

##### **Financial assets**

At the date of initial recognition, financial assets are recognized at historical cost plus transaction costs directly related to the acquisition of those financial assets. The Company's financial assets include: cash, short-term deposits financial investments, account receivable from customers, other receivables, and other financial assets.



#### Financial liabilities

At the date of initial recognition, financial liabilities are recognized at historical cost plus transaction costs directly related to the issuance of those financial liabilities. The Company's financial liabilities include loans payables to suppliers, Accruals, and other payables.

Revaluation after initial recognition

Currently, there are no regulations on the revaluation of financial instruments after initial recognition.

#### 4.15 Related party

Parties are considered related if one party has the ability (directly or indirectly) to control or has significant influence over the other party in making decisions about financial and operating policies.

A related party Relationship also exists between 02 companies under joint control of a group or between 02 Companies under significant influence of 01 individual (who is a shareholder/group of shareholders/leader).

#### Additional information for items presented in the Balance Sheet.

5. Cash	March 31, 2026 VND	January 01, 2026 VND
Cash on hand	98,402,384	125,770,587
Cash at bank	5,820,873,604	39,186,200,313
Cash equivalents	8,252,880,468	5,857,301,962
<b>Total</b>	<b>14,172,156,456</b>	<b>45,169,272,862</b>
6. Account receivable from customers:	March 31, 2026 VND	January 01, 2026 VND
<b>a. Short-term Account receivable from customers</b>		
+ Hong Ha Trading and Service Co., Ltd.	4,952,880,122	5,583,608,183
+ Other entities	10,143,982,001	18,675,628,428
<b>Total</b>	<b>15,096,862,123</b>	<b>24,259,236,611</b>
	March 31, 2026 VND	January 01, 2026 VND
<b>b. Account receivable from customers that are related parties</b>		
+ South Books and Educational Equipment Joint Stock Company	275,584,992	32,040,370
+ Central Books and Educational Equipment Joint Stock Company	452,482,313	700,001,975
+ Cuu Long Books and Educational Equipment Joint Stock Company	23,157,915	
+ Phuong Nam Education Investment and Development Company	450,500	0
+ An Dong Education Joint Stock Company	244,673,840	0
7. Advances to suppliers	March 31, 2026 VND	January 01, 2026 VND
<b>a. Short-term Advances to suppliers</b>		
+ Southern Canh Dieu Book Joint Stock Company		137,575,805
+ Phu Thien Construction Design - Survey Company Limited		79,073,280
+ Uni International Cooperation And Tourism Company Limited		47,700,000
+ Huongnam Advertising & Design Co., Ltd	1,092,268,800	
+ An Phu Education Equipment Joint Stock Company	860,830,680	
+ Le Ngoc Vy Trading Production Co., Ltd.	1,272,000,000	
+ Other receivables from customers	770,933,424	83,128,520
<b>Total</b>	<b>3,996,032,904</b>	<b>347,477,605</b>
<b>b. Advances to suppliers that are related parties</b>	<b>VND</b>	<b>VND</b>
8. Other Short-term Receivables:	March 31, 2026 VND	January 01, 2026 VND
Accrued interest		199,764,545
Advances	464,960,192	256,875,984



Depreciation							
First number of the year	22,911,558,256	-	13,616,083,026	11,000,173,729	-	1,942,937,768	49,470,752,779
Increase during the year	325,248,297		87,811,101	205,072,111		90,394,031	708,525,540
Disposal, sale	-		-	-		-	-
Balance as at March 31, 2026	23,236,806,553	-	13,703,894,127	11,205,245,840	-	2,033,331,799	50,179,278,319
Carrying amount							
First number of the year	23,985,508,128		244,946,153	2,584,819,284		1,672,089,540	28,487,363,105
Balance as at March 31, 2026	23,660,259,831		157,135,052	2,379,747,173		1,681,340,509	27,878,482,565

Historical cost of fully depreciated fixed assets still in use as at March 31, 2026 is: 27,205,828,277 VND.

**b. Increase, decrease in intangible fixed assets**

	Software Website VND	Software Bravo VND	Total VND
<b>Original price</b>			
Balance as at January 1, 2026	30,000,000	2,202,056,498	2,232,056,498
Increase during the year			0
Balance as at March 31, 2025	30,000,000	2,202,056,498	2,232,056,498
<b>Depreciation</b>			
Balance as at January 1, 2026	30,000,000	1,110,553,661	1,140,553,661
Amortisation (depreciation) during the period		125,167,827	125,167,827
Balance as at March 31, 2025	30,000,000	1,235,721,488	1,265,721,488
<b>Carrying amount</b>			
Balance as at January 1, 2026	0	1,091,502,837	1,091,502,837
Balance as at March 31, 2025	0	966,335,010	966,335,010

Historical cost of fully depreciated intangible fixed assets still in use as at March 31, 2026 is: 696,540,000 VND.

13. Long-term construction in progress	March 31, 2026 VND	January 01, 2026 VND
Legal advice 223 Nguyen Tri Phuong	700,000,000	700,000,000
<b>Total</b>	<b>700,000,000</b>	<b>700,000,000</b>

14. Financial investments	March 31, 2026		January 01, 2026	
a. <i>Held-to-maturity investments</i>	Original price	Carrying amount	Original price	Carrying amount
- Term deposits over 3 months	13,574,861,395		13,574,861,395	
	13,574,861,395		13,574,861,395	
b. <i>Equity Investments in Other Entities</i>	Original price	Provision	Original price	Provision
- Gia Dinh Education Transport Service JSC (4.77%)	490,000,000		490,000,000	
	490,000,000		490,000,000	

- These shares have not been listed on The Stock Exchange and the Company does not have any reliable reference data on the market price of these shares at the end of the year. The Board of General Directors also assesses that the recorded value of these investments is reasonable.

Therefore, the value of the invested shares is recorded at historical cost and no provision is made.

15. Must pay the seller	March 31, 2026 VND	January 01, 2026 VND
a. <i>Short-term</i>		
+ BAO LINH EDUCATION DEVELOPMENT AND INVESTMENT JSC	98,613,012	1,098,613,012
+ THUAN PHAT IMPORT EXPORT SERVICE ONE MEMBER LLC		1,095,480,760
+ DUC MAI KHI ONE MEMBER COMPANY LIMITED	613,034,943	1,052,113,284
+ PAYABLE TO OTHER SUBJECTS	5,793,326,108	7,317,071,282
<b>Total</b>	<b>6,504,974,063</b>	<b>10,563,278,338</b>



	March 31, 2026	January 01, 2026
	VND	VND

**b. Payables to related party suppliers**

+ Education Publishing House in Ho Chi Minh City  
+ Phuong Nam Education Investment and Development JSC

16. Advances from customers	March 31, 2026	January 01, 2026
<b>a. Short-term</b>	<b>VND</b>	<b>VND</b>
+ Dai Duong Viet Technology Co., Ltd	373,635,469	373,635,469
+ Advances from other parties	360,097,499	170,616,485
<b>Total</b>	<b>733,732,968</b>	<b>544,251,954</b>
	March 31, 2026	January 01, 2026
<b>b. Advances from related party customers</b>	<b>VND</b>	<b>VND</b>

**17. Taxes and amounts payables to the State budget**

	January 01, 2026			March 31, 2026
	Beginning of period	Amount payable during the period	Amount actually paid during the period	Ending balance
VAT	1,013,012,508	89,216,875	-	1,117,259,034
VAT-Parent company	999,887,616	79,059,268		1,096,739,699
VAT-Subsidiaries	13,124,892	10,157,607		20,519,335
Corporate income tax	(78,755,444)	-	-	207,540,242
Corporate income tax - Parent company	(34,227,466)			207,540,242
CIT - Parent company in HCMC	(34,227,466)			207,540,242
CIT - Parent company in Binh Duong			-	-
CIT - Company's subsidiaries	(44,527,978)			(44,527,978)
PIT	24,735,475	(1,512,699,440)	-	905,180,850
Personal income tax - Parent company	24,718,725	(1,606,840,890)		836,469,250
PIT - Parent company in HCMC	24,718,725	(1,606,840,890)		836,469,250
PIT - Parent company in Binh Duong				-
PIT - Company's subsidiaries	16,750	94,141,450		68,711,600
Property tax and land rental fees	(4,516,615,270)	-		(4,516,615,270)
Other taxes	(2,000,000)			(2,000,000)
<b>Total</b>	<b>(3,559,622,731)</b>	<b>(1,423,482,565)</b>	<b>2,229,980,126</b>	<b>(7,213,085,422)</b>

The Company's tax reports are subject to inspection by the Tax Authorities, and the tax amounts presented in these financial statements will change according to the Decision of the Tax Authorities

18. Fees to pay:	March 31, 2026	January 01, 2026
<b>Short-term</b>	<b>VND</b>	<b>VND</b>
- Accrued selling expenses	135,248,879	906,248,351
- Accrued other expenses	3,603,399,103	133,298,746
<b>Total</b>	<b>3,738,647,982</b>	<b>1,039,547,097</b>

19. Other Short-term payables	March 31, 2026	January 01, 2026
	<b>VND</b>	<b>VND</b>
- Trade Union fees	14,418,540	181,400
- Social insurance		2,312,850
- Health insurance		142,650
- Unemployment insurance		181,400
- Short-term deposits received	166,500,000	166,500,000
- Dividends payable		15,337,557
- Remuneration payable to the Board of Directors and Board of Supervisors	244,437,000	261,437,000
- Other payables	178,564,289	123,068,489



		Total	603,919,829	569,161,346
20.	Loans and finance lease liabilities	January 01, 2026	March 31, 2026	
	Short-term loans	Beginning of period	Increase during the period	Decrease during the period
	Total	-	-	-
21.	Owners's equity			
	a. Statement of changes in owners's equity			
	Investment capital of owners	Other capital of owners	at and development fund development	
	VND	VND	VND	
	Balance as of January 01, 2025	56,655,300,000	6,538,767,315	50,417,965,656
	Increase during the year			
	Balance as of December 31, 2025	56,655,300,000	6,538,767,315	50,417,965,656
	Balance as of January 1, 2026	56,655,300,000	6,538,767,315	50,417,965,656
	Increase during the year			0
	Balance as of March 31, 2026	56,655,300,000	6,538,767,315	50,417,965,656
	Surplus equity share capital	Treasury shares	Difference exchange rate	Profit after tax Retained earnings
	VND	VND	VND	VND
	Balance as of January 1, 2025	13,761,696,224	-	8,318,142,000
	Increase during the year			10,617,319,756
	Decrease during the year			11,003,719,756
	Balance as of December 31, 2025	13,761,696,224	-	7,931,742,000
	Balance as of January 1, 2026	13,761,696,224	0	7,931,742,000
	Increase during the year			(774,937,423)
	Decrease during the year			7,931,742,000
	Balance as of March 31,	13,761,696,224	0	(774,937,423)
	b. Details of owners's investment capital			
		March 31, 2026	January 01, 2026	
		Total	Total	
		VND	VND	
	Investment capital of Vietnam Education Publishing House	29,767,680,000	29,767,680,000	
	Capital contributed by other shareholders	26,887,620,000	26,887,620,000	
	Total	56,655,300,000	56,655,300,000	
	c. Shares	March 31, 2026	January 01, 2026	
	- Number of shares sold to the public	5,665,530	5,665,530	
	+ ordinary share	5,665,530	5,665,530	
	- Number of shares in circulation	5,665,530	5,665,530	
	+ ordinary share	5,665,530	5,665,530	
	* Par value of shares in circulation: 10,000 VND			
	d. Retained earnings	Q1 2026	Q1 2025	
		VND	VND	
	Retained earnings from the previous period	7,931,742,000	8,318,142,000	
	Profit after tax of the Parent company shareholders	(774,937,423)	3,506,870,540	
	Distribution of profit from the previous year			



*Distribution of profit for the current year*

- Dividend distribution

	7,931,742,000	0
Retained earnings	(774,937,423)	11,825,012,540

22. Items outside the Balance Sheet

Items	March 31, 2026	January 01, 2026
- Foreign currency (USD)	324.62	324.62

23. Total revenue from sales and service provision (Code 01)

	Q1 2026	Q1 2025
a. revenue	VND	VND
+ revenue from sales of books and printed products	2,066,060,676	2,243,670,885
+ Revenue from educational equipment	7,251,608,076	64,030,176,083
+ revenue from teaching activities	6,230,008,709	7,941,682,051
+ Other revenue	509,992,849	567,835,944
	<u>16,057,670,310</u>	<u>74,783,364,963</u>

24. Revenue deductions (Code 02)

	Q1 2026	Q1 2025
+ Sale returns: books and printed products		
+ Returned goods: Educational equipment	7,900,364	
	<u>7,900,364</u>	<u>0</u>
Net revenue from sales and services (Code 10)	<u>16,049,769,946</u>	<u>74,783,364,963</u>

25. Costs of goods sold (Code 11)

	Q1 2026	Q1 2025
	VND	VND
+ Costs of goods sold for books and printed products	1,694,126,834	1,660,765,006
+ Costs of goods sold for educational equipment	5,815,555,143	46,058,656,241
+ Costs of goods sold for teaching activities	5,889,222,918	5,122,230,721
+ Costs of goods sold for other	(935,251,748)	795,819,163
+ Provision for Inventory Devaluation	(468,839)	
Total	<u>12,463,184,308</u>	<u>53,637,471,131</u>

26. Revenue from financial activities (Code 21)

	Q1 2026	Q1 2025
	VND	VND
- Interest income, advances interest per contract	131,274,787	217,075,759
- Early payment discount received	8,163,163	2,150,092
	<u>139,437,950</u>	<u>219,225,851</u>

27. Financial operating expenses (Code 22)

	Q1 2026	Q1 2025
	VND	VND
Total	<u>0</u>	<u>0</u>

28. Selling expenses and General and administrative expenses

	Q1 2026	Q1 2025
a. Selling expenses incurred during the period	VND	VND
- Salaries and salary-related deductions	(2,371,532,683)	5,783,560,801
- Depreciation of fixed assets	105,240,447	100,153,734
- Shipping costs	236,869,405	563,991,481
- Land rental	2,056,574,517	1,729,123,692
- Other expenses	536,323,664	318,634,633
	<u>563,475,350</u>	<u>8,495,464,341</u>



b. General and administrative expenses incurred during the period		Q1 2026	Q1 2025
- Salaries and salary-related deductions		(160,495,242)	5,505,701,997
- Depreciation of fixed assets		456,046,107	366,648,896
- Land rental		362,352,951	639,151,016
- Other expenses		3,528,350,449	2,253,436,162
		<u>4,186,254,265</u>	<u>8,764,938,071</u>
29. Other income (Code 31)		Q1 2026	Q1 2025
		VND	VND
- Rental of premises		99,355,916	
- Other income		329,922	188,463,046
Total		<u>99,685,838</u>	<u>188,463,046</u>
30. Other expenses (Code 32)		Q1 2026	Q1 2025
		VND	VND
- Other expenses		1,610,273	70,857,425
Total		<u>1,610,273</u>	<u>70,857,425</u>
31. Current Corporate Income Tax Expense (Code 51)		Q1 2026	Q1 2025
		VND	VND
Total accounting profit before tax		(925,630,462)	4,222,322,892
- Profit from other activities with tax incentives for socialized activities			3,113,668,004
- Profit from other activities without tax incentives			1,108,654,888
Adjustments to taxable income		0	259,502,263
- Adjustment increase		0	259,502,263
+ Expenses are not deductible			259,502,263
- Reduced adjustment		0	0
+ Foreign exchange rate difference at the end of the period			
Total taxable income		(925,630,462)	4,481,825,155
- Taxable income from production-business activities for socialized sectors			3,254,594,394
- Taxable income from other activities not eligible for tax incentives			1,227,230,761
Corporate income tax		0	570,905,593
- Production-business activities for socialized sectors			325,459,440
- Other activities not eligible for tax incentives			245,446,153
Current Corporate Income Tax Expense for the period		0	570,905,593
Current Corporate Income Tax Expense adjustment for prior years			0
Current Corporate Income Tax Expense		<u>0</u>	<u>570,905,593</u>
32. Basic Earnings Per Share		Q1 2026	Q1 2025
		VND	VND
- Accounting profit after corporate income tax		(774,937,423)	3,506,870,540
- Adjustments to increase or decrease accounting profit		-	
- Profit or loss allocated to ordinary shareholders		(774,937,423)	3,506,870,540
- Weighted average number of ordinary shares outstanding during the period		5,665,530	5,665,530
Basic Earnings Per Share		<u>(137)</u>	<u>619</u>
33. Diluted Earnings per Share		Q1 2026	Q1 2025
		VND	VND
- Accounting profit after corporate income tax		(774,937,423)	3,506,870,540
- Adjustments to increase or decrease accounting profit		-	
- Profit or loss allocated to ordinary shareholders		(774,937,423)	3,506,870,540
- Weighted average number of ordinary shares outstanding during the period		5,665,530	5,665,530
Diluted Earnings per Share		<u>(137)</u>	<u>619</u>



### 34. Information on related parties

#### a. Information on related parties

	Relationship
Vietnam Education Publishing House Co.,Ltd	Parent company
Education Publishing House in Ho Chi Minh City	Subsidiary unit of the parent company
South Books and Educational Equipment Joint Stock Company	Same parent company
Educational Materials Joint Stock Company	Same parent company
Phuong Nam Education Investment and Development Joint Stock Company	Joint investment company
Central Books and Educational Equipment Joint Stock Company	Same parent company
Cuu Long Books and Educational Equipment Joint Stock Company	Same parent company
Hanoi Education Development and Investment Joint Stock Company	Same Chairman of the Board of Directors and same investment company
Education Technology High School Development and Investment Joint Stock Company	Same parent company

#### b. Material transactions of the Company with related parties during the fiscal year include

Related party	Professional content	Q1 2026 VND	Q1 2025 VND
<b>Sales</b>			
Education Publishing House in Ho Chi Minh City	Books, equipment,...		
Southern Books and Educational Equipment Joint Stock Company	Books, equipment,...	591,804,238	1,127,998,885
Phuong Nam Education Investment and Development Joint Stock Company	Books, equipment, discs, payment discounts		
Central Books and Educational Equipment Joint Stock Company	Equipment	347,259,915	130,685,621
Cuu Long Books and Educational Equipment Joint Stock Company	Equipment	21,765,963	134,871,415
Hanoi Education Development and Investment Joint Stock Company	Equipment		
Education Technology High School Development and Investment JSC	Equipment		247,867
An Dong Education Joint Stock Company	Premises	1,683,460,443	1,585,471,093
<b>Purchases</b>			
		Q1 2026	Q1 2025
Education Publishing House in Ho Chi Minh City	Management fee, stamp		
South Books and Educational Equipment Joint Stock Company	Textbooks, reference books,...		13,612,500
Phuong Nam Education Investment and Development JSC	Textbooks, workbooks, refere	232,530,137	6,904,825,790

### 35. Risk management

#### a. Capital risk management

Through capital management, the Company reviews and decides to maintain an appropriate balance of capital and liability in each period to ensure going concern while maximizing benefits for shareholders

#### b. Financial risk management

financial risk includes market risk (including exchange rate risk, interest rate risk, commodity price risk), credit risk credit and liquidity risks.

**Market risk management:** The Company's business activities will mainly be subject to risk when there are significant fluctuations in exchange rates, interest rates and prices.

#### Manage exchange rate risks

The Company rarely has transactions in Foreign currency. Foreign currency transactions at the Company are mainly debt payments due to equipment imports. The General Director assesses that the Company is less exposed to risk when there are exchange rate fluctuations. To manage exchange rate risk, the Company maintains measures such as optimizing the payment term of debts, choosing the appropriate time to purchase and pay in Foreign currency, and forecasting future exchange rates.

The carrying amount of financial assets and financial liabilities denominated in Foreign currency at the end of the period is as follows:



	March 31, 2026 USD	January 01, 2026 USD
Financial assets (bank deposits)	324.62	324.62

#### *Manage interest rate risk*

The Company's interest rate risk arises mainly from signed loans. To minimize this risk, the Company has estimated the impact of Interest expenses on business results in each period as well as analyzed and forecasted to choose appropriate repayment times. The General Director believes that the risk of unexpected interest rate fluctuations of the Company is at a low level.

#### *Price risk management*

The Company purchases raw materials mainly from domestic suppliers to serve production and business activities therefore, it will be subject to risk from changes in the prices of input raw materials. To minimize this risk, the Company has applied a policy of signing framework contracts with traditional suppliers while diversifying the Company's supply sources.

#### *Credit risk management*

The Company's customers are mostly domestic enterprises operating in the field of education, especially companies in the Vietnam Education Publishing House group and schools with funding sources mainly from the State budget. Therefore, the General Director assesses that the credit risk with the Company's customers is at a low level. To manage credit risk, the Company has maintained a policy of receiving customer deposits immediately after signing the contract or requiring customers to pay before receiving goods

#### *Liquidity risk management*

*To manage liquidity risk and meet capital needs and current and future financial obligations the Company regularly monitors and maintains sufficient Cash reserves, optimizes idle cash flows, takes advantage of credit from customers and partners, and proactively controls debts that are due or coming due in correlation with assets coming due and revenue that can be generated in that period,...*

Summary of the Company's financial liabilities by payment term is as follows

March 31, 2026	Not more than 1 year	Over 1 year	Total
Trade payables	6,504,974,063		6,504,974,063
Accruals	3,738,647,982		3,738,647,982
Other payables	589,501,289		589,501,289
<b>Total</b>	<b>10,833,123,334</b>	<b>0</b>	<b>10,833,123,334</b>
January 1, 2026	Not more than 1 year	Over 1 year	Total
Trade payables	10,563,278,338		10,563,278,338
Accruals	1,039,547,097		1,039,547,097
Other payables	566,343,046		566,343,046
<b>Total</b>	<b>12,169,168,481</b>	<b>0</b>	<b>12,169,168,481</b>

Currently, the General Director assesses that the Company's liquidity risk in the short term is controllable and believes that the Company can generate enough Cash to meet financial obligations when they fall due.

Summary of financial assets currently available at the Company is presented on a net asset basis as follows

March 31, 2026	Not more than 1 year	Over 1 year	Total
Cash and cash equivalents	14,172,216,456	0	14,172,216,456
Receivable from customers	14,677,709,060	0	14,677,709,060
Financial investment	13,574,861,395	490,000,000	14,064,861,395
Other receivables	64,132,044	19,318,596	83,450,640
<b>Total</b>	<b>42,488,918,955</b>	<b>509,318,596</b>	<b>42,998,237,551</b>
January 1, 2026	Not more than 1 year	Over 1 year	Total
Cash and cash equivalents	45,169,272,862	0	45,169,272,862
Receivable from customers	23,223,712,008	0	23,223,712,008
Financial investment	13,574,861,395	490,000,000	14,064,861,395
Other receivables	288,626,131	19,318,596	307,944,727
<b>Total</b>	<b>82,256,472,396</b>	<b>509,318,596</b>	<b>82,765,790,992</b>



36. Operating lease commitments

As of March 31, 2026, the Company has the following operating lease commitments:

- Land lease contract No. 2490/HĐ-TNMT-QLSDD dated March 24, 2016 with the Department of Natural Resources and Environment of Ho Chi Minh City regarding the lease of 2,182.4 m2 of land at 104/5 Mai Thi Luu, Da Kao Ward, District 1, Ho Chi Minh City; lease term: 50 years; annual land rent payment;
- Land lease contract No. 31/HĐTĐ/ST3 dated December 26, 2006 regarding the lease of 20,606 m2 of land in Song Than Industrial Park, Binh Duong with a lease term from December 26, 2006 to December 31, 2055;
- Land lease contract No. 5109/HĐ-TNMT-ĐKKTĐ dated June 26, 2008 with the Department of Natural Resources and Environment of Ho Chi Minh City regarding the lease of 1,649 m2 of land at 122 Phan Van Tri, Ward 12, Binh Thanh District, Ho Chi Minh City to build a carpentry workshop – now the Teaching Equipment Enterprise and business store; annual land rent payment.
- Land lease contract No. 6170/HĐ-TNMT-ĐKKTĐ dated August 21, 2009 with the Land Administration of Ho Chi Minh City regarding the lease of 2,875 m2 of land at 223 Nguyen Tri Phuong, Ward 9, District 5, Ho Chi Minh City to serve as an office, office for lease, business store and product showroom; lease term: 50 years; annual land rent payment
- Land lease contract No. 8651/HĐ-TNMT-ĐKKTĐ dated November 27, 2009 with the Department of Natural Resources and Environment of Ho Chi Minh City regarding the lease of 1,423 m2 of land at 780 Nguyen Kiem, Ward 4, Phu Nhuan District, Ho Chi Minh City for the construction of a mechanical and electrostatic painting workshop (formerly the School Equipment Enterprise, now relocated to Song Than Industrial Park currently, this land area is being used as a business store); annual land rental payment.

37. Comparative data

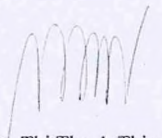
The comparative figures on the balance sheet are the figures on the Consolidated Financial Statements for the financial year ended on December 31, 2025 and the comparative figures on the income statement, statement of Cash flows are the figures on the Consolidated Financial Statements for the accounting period of Q1 2025.

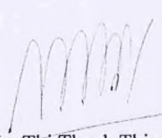
Ho Chi Minh City, April 29, 2026

Preparer

Chief Accountant

Legal representative

  
Le Thi Thanh Thien

  
Le Thi Thanh Thien

  
Nguyễn Công Dung