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Ký bởi: CÔNG TY CỔ PHẦN SÁCH GIÁO DỤC TẠI THÀNH PHỐ HÀ NỘI
Ký ngày: 29/10/2026 14:45:08

Joint Stock Company of Educational Books in Hanoi City
2nd Floor, D Office Block, Vinaconex 1, 289A Khuat Duy Tien, Hanoi
Tel: 62534301 Fax: 62657741

Form No. B01-DN
(Issued together with Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

ENTERPRISE - INCOME STATEMENT - PARENT COMPANY

Q3.2026

For the period from July 1, 2026 to September 30, 2026

Indicators	Indicator Code	Explanation	This Quarter This Year	This Quarter Last Year	Year-to-Date up to End of This Quarter (This Year)	Year-to-Date up to End of This Quarter (Last Year)
1. Revenue from Sales and Services	01		46.963.015.037	19.171.807.042	75.621.219.092	51.292.597.095
2. Revenue Deductions	02		128.489.422	20.124.590	236.103.772	201.042.190
3. Net Revenue from Sales and Services (10 = 01 - 02)	**10**		**46.834.525.615**	**19.151.682.452**	**75.385.115.320**	**51.091.554.905**
4. Cost of Goods Sold	11		28.647.998.232	10.946.642.879	46.690.394.172	32.041.030.175
5. Gross Profit from Sales and Services (20 = 10 - 11)	**20**		**18.186.527.383**	**8.205.039.573**	**28.694.721.148**	**19.050.524.730**
6. Gain/loss from disposal of investment property	21		0	0	0	0
7. Financial Income	22		1.759.526.846	6.800.633.703	6.127.892.108	12.863.569.211
8. Financial Expenses	23		10.167.370	17.552.982	1.087.116.241	330.449.383
Including: Interest Expenses	24		0	13.861.862	0	52.550.179
9. Selling Expenses	25		7.312.359.366	5.917.624.586	13.094.885.349	13.061.738.852
10. General Administrative Expenses	26		4.225.204.876	3.399.861.170	7.656.516.739	7.492.467.993
11. Net Profit from Business Operations {30=20+21+22-(23+25+26)}	**30**		**8.398.322.617**	**5.670.634.538**	**12.984.094.927**	**11.029.437.713**
12. Other Income	31		0	13.636.384	8.890	204.545.475
13. Other Expenses	32		0	517.852	810	518.892
14. Other Profit (40 = 31 - 32)	**40**		**0**	**13.118.532**	**8.080**	**204.026.583**
15. Total Accounting Profit Before Tax (50 = 30 + 40)	**50**		**8.398.322.617**	**5.683.753.070**	**12.984.103.007**	**11.233.464.296**
16. Current Corporate Income Tax Expenses	51		1.531.528.524	998.391.813	2.132.532.603	1.650.062.859
17. Deferred Corporate Income Tax Expenses	52		0	0	0	0
18. Net Profit After Tax (60 = 50 - 51 - 52)	**60**		**6.866.794.093**	**4.685.361.257**	**10.851.570.404**	**9.583.401.437**
19. Basic Earnings per Share (*)	70		0	0	0	0
20. Diluted Earnings per Share	71		0	0	0	0

Hanoi, September 30, 2026

General Director	Chief Accountant	Prepared by
Ngo Trong Vinh	Nguyen Thi Hoa	Vu Nguyen Lan Phuong

EDUCATION BOOK JOINT STOCK COMPANY IN HANOI CITY
2nd Floor, D Office Block, Vinaconex 1, 289A Khuat Duy Tien, Hanoi
Tel: 62534301 Fax: 62657741

Form No. B01-DN
(Issued together with Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

ENTERPRISE - STATEMENT OF FINANCIAL POSITION - PARENT COMPANY

Q3.2026

As at September 30, 2026

Indicators	Code	Explanation	End of Period	Beginning of Period
1	2	3	4	5
A- CURRENT ASSETS	**100**		**130.681.986.468**	**107.181.840.691**
I. Cash and cash equivalents	**110**		**1.231.915.064**	**6.924.794.362**
1. Cash	**111**	**V.01**	1.231.915.064	1.913.992.991
2. Cash equivalents	**112**		0	5.010.801.371
II. Short-term financial investments	**120**	**V.02**	**74.732.118.473**	**73.523.191.550**
1. Trading securities	**121**		33.679.752.280	31.517.540.157
2. Provision for devaluation of securities	**122**		-3.566.918.739	-2.505.084.224
3. Held-to-maturity investments	**123**		44.619.284.932	44.510.735.617
III. Short-term receivables	**130**		**41.334.835.737**	**10.015.599.108**
1. Short-term trade receivables	**131**		47.383.258.842	16.465.227.922
2. Short-term advance payments to suppliers	**132**		308.067.826	57.750.000
3. Internal short-term receivables	**133**		0	0
4. Receivables from construction contracts	**134**		0	0
5. Other short-term receivables	**135**	**V.03**	1.244.052.266	1.212.776.252
6. Provision for uncollectible short-term revenues	**136**		-7.600.543.197	-7.720.155.066
7. Assets pending resolution	**137**		0	0
IV. Inventories	**140**		**13.005.176.426**	**16.635.942.122**
1. Inventories	**141**	**V.04**	15.629.687.187	19.182.085.978
2. Provision for devaluation of inventory	**142**		-2.624.510.761	-2.546.143.856
V. Short-term biological assets	**150**		**0**	**0**
VI. Other current assets	**160**		**377.940.768**	**82.313.549**
1. Short-term prepaid expenses	**161**		357.701.272	82.313.549
2. Deductible value - added tax	**162**	**V.05**	0	0
3. Taxes and other amounts receivable from the State	**163**	**V.05**	20.239.496	0
4. Repurchase Agreement Transactions of Government Bonds	**164**		0	0
5. Other short-term assets	**165**		0	0
B. LONG-TERM ASSETS	**200**		**26.327.374.441**	**29.562.740.039**
I. Long-term Receivables	**210**		0	0
1. Long-term Receivables from Customers	**211**		0	0
2. Prepaid to Long-term Suppliers	**212**		0	0

Indicators	Code	Explanation	End of Period	Beginning of Period
3. Business Capital at Subsidiaries	213		0	0
4. Long-term Intercompany Receivables	214	V.06	0	0
5. Other Long-term Receivables	215		0	0
6. Provision for Doubtful Long-term Receivables	216		0	0
II. Fixed Assets	220		**261.079.883**	**354.698.061**
1. Tangible Fixed Assets	221	V08	**261.079.883**	**354.698.061**
- Original Cost	222		6.265.438.718	6.265.438.718
- Accumulated Depreciation	223		-6.004.358.835	-5.910.740.657
2. Finance Lease Assets	224	V.09	0	0
- Original Cost	225		0	0
- Accumulated Depreciation	226	V.10	0	0
3. Intangible Fixed Assets	227		0	0
- Original Cost	228		63.000.000	63.000.000
- Accumulated Amortization	229		-63.000.000	-63.000.000
III. Long-term biological assets	230		**0**	**0**
IV. Investment Property	240	V.12	**0**	**0**
- Original Cost	241		0	0
- Accumulated Depreciation	242		0	0
V. Long-term Construction in Progress	250	V.12	**0**	0
1. Long-term production and business costs in progress	251		0	0
2. Long-term basic construction costs in progress	252	V.11	0	0
VI. Long-term Financial Investments	260		**18.645.000.000**	**18.645.000.000**
1. Investments in subsidiaries	261		13.495.000.000	13.495.000.000
2. Investments in associated and joint venture companies	262		2.400.000.000	2.400.000.000
3. Capital contributions to other units	263	V.13	2.750.000.000	2.750.000.000
4. Provision for long-term financial investments	264		0	0
5. Held-to-maturity investments	265		0	0
VII. Other Long-term Assets	270		**7.421.294.558**	**10.563.041.978**
1. Long-term prepaid expenses	271	V.14	7.421.294.558	10.563.041.978
2. Deferred income taxes	272	V.21	0	0
3. Long-term replacement equipment, materials, and parts	273		0	0
4. Other long-term assets	274		0	0
TOTAL ASSETS	280		**157.009.360.909**	**136.744.580.730**
C. LIABILITIES	300		**27.622.780.675**	**10.237.103.700**
I. Current Liabilities	310		**27.576.780.675**	**10.191.103.700**
1. Short-term accounts payable to suppliers	311		9.690.070.737	4.668.034.157
2. Short-term advance payments from customers	312		882.528.179	619.015.936

Indicators	Code	Explanation	End of Period	Beginning of Period
3. Dividends and profit payable	313		25.398.707	25.299.107
4. Taxes and other state obligations	314	V.16	1.766.980.939	1.057.207.685
5. Payables to employees	315		10.220.281.468	3.000.210.116
6. Short-term accrued expenses	316	V.17	3.966.995.060	551.032.333
7. Short-term internal payables	317		0	0
8. Payables according to construction contract schedules	318		0	0
9. Short-term unearned revenue	319		0	0
10. Other short-term payables	320	V.18	836.981.560	4.860.341
11. Short-term loans and financial lease debts	321	V.15	0	0
12. Provision for short-term payables	322		0	0
13. Reward and welfare fund	323		187.544.025	265.444.025
14. Price stabilization fund	324		0	0
15. Government bond repurchase transactions	325		0	0
II. Long-term Liabilities	330		**46.000.000**	**46.000.000**
1. Long-term accounts payable to suppliers	331		0	0
2. Long-term advance payments from customers	332		0	0
3. Long-term taxes and other state obligations	333		0	0
4. Long-term accrued expenses	334		0	0
5. Long-term internal payables related to business capital	335		0	0
6. Other long-term internal payables	336	V.19	0	0
7. Long-term unearned revenue	337		0	0
8. Other long-term payables	338		46.000.000	46.000.000
9. Long-term loans and financial lease debts	339	V.20	0	0
10. Convertible bonds	340		0	0
11. Preferred shares	341		0	0
12. Deferred income taxes payable	342	V.21	0	0
13. Provision for long-term payables	343		0	0
14. Science and Technology Development Fund	344		0	0
D. EQUITY	400		**129.386.580.234**	**126.507.477.030**
1. Owner's contributed capital	411		102.194.840.000	102.194.840.000
- Common shares with voting rights	411a		102.194.840.000	102.194.840.000
- Preferred shares	411b		0	0
2. Share premium	412		669.277.482	669.277.482
3. Bond conversion options	413		0	0
4. Other owner's equity	414		0	0
5. Treasury shares	415		-2.116.606.556	-2.116.606.556
6. Asset revaluation surplus	416		0	0

Indicators	Code	Explanation	End of Period	Beginning of Period
7. Foreign exchange differences	417		0	0
8. Development investment fund	418		14.199.483.599	14.199.483.599
9. Other equity capital funds	419		0	0
10. Retained earnings	420		14.439.585.709	11.560.482.505
- Cumulative undistributed profits until the end of the previous perioc	420a		3.588.015.305	3.324.299.480
- Current period undistributed profits	420b		10.851.570.404	8.236.183.025
TOTAL SOURCES OF CAPITAL	**440**		**157.009.360.909**	**136.744.580.730**

Hanoi, September 30, 2026

General Director	Chief Accountant	Prepared by
Ngo Trong Vinh	Nguyen Thi Hoa	Vu Nguyen Lan Phuong

Joint Stock Company of Educational Books in Hanoi City
2nd Floor, D Office Block, Vinaconex 1, 289A Khuat Duy Tien, Hanoi
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Form No. B01-DN
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ENTERPRISE - STATEMENT OF CASH FLOWS - PARENT COMPANY

Q3.2026

For the period from July 1, 2026 to September 30, 2026

Indicators	Indicator Code	Explanation	Year-to-Date up to End of This Quarter (This Year)	Year-to-Date up to End of This Quarter (Last Year)
I. Cash Flows from Operating Activities				
1. Cash Received from Sales, Services, and Other Revenue	**01**		29.680.654.158	18.402.503.615
2. Cash Paid to Suppliers of Goods and Services	**02**		-11.884.480.688	-27.697.255.329
3. Cash Paid to Employees	**03**		-7.403.165.498	-4.195.252.176
4. Interest Paid on Loans	**04**		-2.790.196.427	0
5. Corporate Income Tax Paid	**05**		-1.310.742.385	-265.049.799
6. Other Income From Business Activities	**06**		78.694.910	115.479.145
7. Corporate Income Tax remitted	**07**		-21.945.481.953	-1.448.434.897
Net Cash Flow from Operating Activities	**20**		**-15.574.717.883**	**-15.088.009.441**
II. Cash Flows from Investing Activities				
1. Cash Paid to Purchase, Construct Fixed Assets, and Other Long-term Assets	**21**		0	0
2. Cash Received from Disposal or Sale of Fixed Assets and Other Long-term Assets	**22**		0	0
3. Cash Paid for Loans, Purchase of Debt Instruments of Other Entities	**23**		-11.800.000.000	0
4. Cash Received from Loan Repayments, Sale of Debt Instruments of Other Entities	**24**		17.550.754.797	4.750.000.000
5. Cash Invested in Capital Contributions to Other Entities	**25**		0	0
6. Cash Recovered from Capital Contributions to Other Entities	**26**		0	0
7. Cash Received from Interest, Dividends, and Profit Sharing	**27**		3.403.222.244	4.936.115.703
Net Cash Flow from Investing Activities	**30**		**9.153.977.041**	**9.686.115.703**
III. Cash Flows from Financing Activities				
1. Cash Received from Issuing Shares, Owner Contributions	**31**		0	0
2. Cash Paid for Owner Contributions, Share Buybacks of Issued Shares	**32**		0	0
3. Cash Received from Borrowing	**33**		0	0
4. Cash Paid for Loan Principal Repayments	**34**		-1.000.000.000	0
5. Cash Paid for Financial Lease Obligations	**35**		-999.999.998	
6. Dividends and Profits Paid to Owners	**36**		0	-7.736.563.160
Net Cash Flow from Financing Activities	**40**		**-1.999.999.998**	**-7.736.563.160**
Net Cash Flow for the Period (50 = 20 + 30 + 40)	**50**		**-8.420.740.840**	**-13.138.456.898**
Cash and Cash Equivalents at Beginning of Period	**60**		1.913.992.991	18.646.479.559
Effect of Exchange Rate Changes on Foreign Currency Cash	**61**		0	0
Cash and Cash Equivalents at End of Period (70 = 50 + 60 + 61)	**70**		**-6.506.747.849**	**5.508.022.661**

Hanoi, September 30, 2026

General Director	Chief Accountant	Prepared by
Ngo Trong Vinh	Nguyen Thi Hoa	Vu Nguyen Lan Phuong

NOTES TO THE FINANCIAL STATEMENTS

3rd Quarter 2026

1 . CHARACTERISTICS OF BUSINESS ACTIVITIES

Ownership Structure

Educational Book Joint Stock Company in Hanoi City was established according to Decision No. 1575/QĐ-BGD&DT-TCCB dated March 29, 2004, by the Ministry of Education and Training.

The company's headquarters are located at: 2nd Floor, D Office Block, Vinaconex 1, 289A Khuat Duy Tien, Dai Mo Ward, Hanoi, Vietnam.

The company's charter capital is VND 102,194,840,000 (One hundred and two billion one hundred ninety-four million eight hundred forty thousand VND), equivalent to 10,219,484 shares.

Business Activities

According to Business Registration Certificate No. 0101493714 dated May 24, 2004, and its 13th amendment dated February 22, 2023, the company's business activities include:

- Trading educational books, other books, newspapers, magazines, maps, photographs, CDs, and other authorized publications;
- Trading stationery;
- Buying and selling machinery, equipment, and spare parts;
- Manufacturing and trading teaching equipment;
- Building houses and offices (only operating construction activities when meeting the legal capacity requirements);
- Building houses and offices (only operating construction activities when meeting the legal capacity requirements);
- Real estate business: Trading real estate, land use rights owned, used, or leased;
- Printing and related printing services;
- Education and training: Preschool education, primary education, lower and upper secondary education, vocational education, college, university, and postgraduate training (only after being permitted by competent State agencies); support services;
- Professional scientific and technological activities: Technology consulting, environmental consulting (excluding legal, financial, tax, auditing, accounting, securities consulting).

2 . ACCOUNTING REGULATIONS AND POLICIES APPLIED BY THE COMPANY

2.1 Accounting Period and Currency Used in Accounting

The company's fiscal year starts on January 1 and ends on December 31 each year.

The currency used in accounting records is the Vietnamese Dong (VND).

2.2 Accounting Standards and Policies Applied

Accounting Policies Applied

The company applies the Enterprise Accounting Standards issued according to Circular No. 99/2025/TT-BTC dated October 27, 2025, by the Ministry of Finance.

Declaration of Compliance with Accounting Standards and Policies

The company has applied Vietnamese Accounting Standards and guiding documents issued by the State. Financial statements are prepared and presented in accordance with all regulations of each standard, circulars guiding the implementation of standards, and the current accounting policies in force.

2.3 Principles for Recognizing Cash and Cash Equivalents

Cash includes cash on hand and demand deposits.

Cash equivalents are short-term investments with maturities of no more than three months from the date of investment, which are highly liquid, readily convertible into known amounts of cash, and subject to an insignificant risk of changes in value at the end of the accounting period.

Demand deposits and cash equivalents are recognized under "Cash and Cash Equivalents" only when the Company is not subject to any restrictions on the use of such funds.

2.4 Financial Investments

Investments held to maturity include time deposits under fixed-term deposit contracts at Maritime Bank and loans held to maturity with the purpose of earning periodic interest.

The book value of investments in equity instruments of other entities without control, joint control, or significant influence is determined at cost.

For capital investments in other entities: Provision for impairment of investments is established at the end of the period based on the financial statements of the investee at the time of provision.

2.5 Accounts Receivable

Receivables comprise trade receivables and other receivables.

Trade receivables are receivables of a commercial nature arising from sales transactions between the Company and its customers.

Other receivables are receivables of a non-commercial nature that do not arise from sales transactions or intercompany transactions.

Receivables are recognized at amounts not exceeding their recoverable amounts, determined as the original cost less the allowance for doubtful debts. The allowance for doubtful debts represents the estimated loss at the end of the accounting period in respect of receivables that are overdue or not yet due but for which there is evidence that the amounts may be impaired because the debtors have died, gone missing, absconded, or are unlikely or unable to settle their debts; have become bankrupt or are undergoing bankruptcy or dissolution proceedings; are being prosecuted, detained, tried, or serving a sentence; are suffering from a serious illness; are subject to enforcement proceedings that cannot be carried out despite a request for enforcement; have been sued for debt recovery but the proceedings have been suspended; or for other reasons.

Receivables are monitored in detail by original maturity, remaining maturity as at the end of the accounting period, original currency, and individual debtor.

2.6 Inventory

Inventory is measured at cost. If the net realizable value is lower than cost, inventory is measured at net realizable value. The cost of inventory includes purchase costs, processing costs, and other directly related costs incurred to bring inventory to its current location and condition.

Inventory is valued using the weighted average cost method.
The method for determining the value of work-in-progress at period end: the cost of work-in-progress is determined based on the value of materials issued and still held by subcontractors.

Inventory is accounted for using the periodic inventory system.

Provision for impairment of inventory is established at year-end as the difference between the cost of inventory and its net realizable value.

2.7 Principles for Recognizing and Depreciating Fixed Assets

Tangible fixed assets and intangible fixed assets are recognized at cost. During use, tangible and intangible fixed assets are recognized based on the original cost, accumulated depreciation, and residual value.

Depreciation is calculated using the straight-line method. The estimated useful lives are as follows:

▪ Buildings and Architectural Structures	50 years
▪ Machinery and Equipment	05 - 10 years
▪ Transportation Equipment	06 - 10 years
▪ Office Equipment	03 - 05 years
▪ Management Software	10 years

2.8 Business Cooperation Contracts (BCC)

Business Cooperation Contracts (BCC) are contractual agreements between two or more parties to jointly carry out economic activities without forming an independent legal entity. These activities may be jointly controlled by the contributing parties under a joint venture agreement or controlled by one of the participating parties.

Participating parties in the joint venture open detailed accounting books within their own accounting systems to record and reflect in their separate financial statements the following items:

- Capital portion into jointly controlled assets, classified by asset nature;
- Individual accounts payable arising from each contributing party;
- Income from the sale or use of product portions allocated from the joint venture along with cost allocations arising from the joint venture activities;
- Expenses related to joint venture capital contributions.

2.9 Prepaid Expenses

Prepaid expenses are classified into short-term prepaid expenses and long-term prepaid expenses. These are expenses that have been actually incurred but relate to the operating results of multiple accounting periods; therefore, they are allocated appropriately to each period. The Company's principal prepaid expenses include:

Office rental payments made in advance for the entire lease term and related expenses are allocated on a straight-line basis over the term of the office lease agreement.

Tools and supplies issued for use are allocated on a straight-line basis over a period of up to three years.

Long-term manuscript costs are allocated over the effective term of the contract based on the actual number of copies printed and the contractual bidding rate.

Other prepaid expenses: Based on the nature and magnitude of the expenses, the Company selects an appropriate allocation method and basis over the period during which the related economic benefits are expected to be generated.

2.10 Accrued Expenses

Accrued expenses for goods and services received from suppliers or provided to customers during the reporting period but not yet paid are recognized as production and business costs of the reporting period.

The recognition of accrued expenses into the production and business costs of the period is done according to the matching principle between revenues and costs incurred during the period. Accrued costs will be settled with actual costs incurred. The difference between the accrued amount and actual costs is reversed.

2.11 Owners' Equity

Owners' invested capital is recognized according to the actual capital contributed by the owners.

Share premium is recognized as the difference between the actual issue price and the nominal value of shares when first issued, additional issued, or treasury shares reissued. Direct costs related to additional issuance or reissuance of treasury shares are deducted from the share premium.

Treasury shares represent the amount paid to repurchase shares previously issued by the Company, together with the costs directly attributable to the repurchase transaction.

Treasury shares are shares issued by the company and subsequently repurchased. Treasury shares are recognized at actual value and presented on the Balance Sheet as a deduction from owners' equity. The company does not recognize gains (losses) when buying, selling, or issuing shares.

Retained earnings after tax not distributed are the profits from the company's activities after deducting adjustments due to retrospective application of changes in accounting policies and retrospective correction of material errors from previous years. Retained earnings after tax not distributed can be distributed to investors based on their capital contributions after approval by the Board of Directors and after reserving funds according to the company's charter and Vietnamese legal regulations.

Dividends payable to shareholders are recognized as liabilities on the company's Balance Sheet after the Board of Directors announces dividend distribution.

2.12 Revenues

- Revenue from the sale of goods and the rendering of services is recognized when the Company has received or will receive the economic benefits, the revenue can be measured reliably, and the following conditions are satisfied:

- Revenue from the sale of goods is recognized when the significant risks and rewards of ownership of the products have been transferred to the buyer, and there is no longer any significant uncertainty regarding the parties' determination of the selling price or the possibility of goods being returned.
- Revenue from the rendering of services is recognized when the services have been completed. Where services are rendered over multiple accounting periods, revenue for each period is determined based on the stage of completion of the services as at the end of the accounting period.
- Revenue from financial activities is recognized when the revenue can be measured reliably and it is probable that the economic benefits associated with the transaction will flow to the Company.
- Interest income is recognized on an accrual basis over time, using the actual interest rate.
- Dividends from shares deposited with the Vietnam Securities Depository and Clearing Corporation (VSDC) are recognized on the record date. Dividends and profits distributed by other companies are recognized when the Company's right to receive dividends or profits from its capital contributions is established.
- Dividends received in the form of shares are not recognized as financial income. Dividends received in respect of periods prior to the investment are recorded as a reduction in the carrying amount of the investment.
- Other income comprises income arising outside the Company's ordinary production and business activities. Such income is recognized when it can be measured reliably and it is probable that the associated economic benefits will flow to the Company.

Revenue deductions

Revenue deductions comprise trade discounts, sales allowances and sales returns.

- Where revenue was recognized in a previous period but the corresponding revenue deductions arise only after the end of the accounting period, such deductions are recognized as a reduction in revenue in accordance with the following principles:
- If such deductions arise before the financial statements are issued, revenue for the reporting period shall be adjusted downward.

- If such deductions arise after the financial statements have been issued, they shall be recognized as a reduction in revenue in the subsequent period.

2.13 Cost of Goods Sold

The cost of goods sold during the period is recognized in accordance with the revenues generated during the period and complies with the prudence principle. Cases of material shortages exceeding the norm, costs exceeding normal levels, inventory losses after deducting the responsibility of relevant individuals or collectives, etc., are fully and timely recognized in the cost of goods sold during the period.

2.14 Corporate Income Tax

Current corporate income tax expense is determined based on taxable income for the period and the applicable corporate income tax rate for the current accounting period.

2.15 Related Parties

Related parties are considered related if the party has the ability to control or significantly influence the decision-making of the signatory regarding financial policies and activities. The company's related parties include:

- Enterprises directly or indirectly through one or more intermediaries that have the right to control the company or are controlled by the company, or jointly controlled with the company, including parent companies, subsidiaries, and affiliated companies;
- Individuals directly or indirectly holding voting rights of the company who significantly influence the company, key management personnel of the company, and close family members of these individuals;
- Enterprises where the above-mentioned individuals directly or indirectly hold significant voting rights or have a significant influence over the company.

3 . CASH AND CASH EQUIVALENTS

	30/09/2026 VND	01/01/2026 VND
Cash	204.613.066	352.154.662
Bank Deposits	1.027.301.998	1.561.838.329
Cash Equivalents		5.010.801.371
Total	**1.231.915.064**	**6.924.794.362**

4 . FINANCIAL INVESTMENTS

a) Investments in other entities

	30/09/2026 VND	01/01/2026 VND
Other investments:		
- Hanoi Educational Publishing Services Joint Stock Company	750.000.000	750.000.000
- Vietnam Educational Equipment Books Joint Stock Company	2.000.000.000	2.000.000.000
Total	**2.750.000.000**	**2.750.000.000**

b) Investments in Affiliate Companies

	30/09/2026 VND	01/01/2026 VND
- Educational Book Distribution Joint Stock Company	2.400.000.000	2.400.000.000
Total	**2.400.000.000**	**2.400.000.000**

c) Investments in Subsidiary Companies

	30/09/2026 VND	01/01/2026 VND
- EBS Solar Vietnam Energy Joint Stock Company	13.495.000.000	13.495.000.000
Total	**13.495.000.000**	**13.495.000.000**

5 . SHORT-TERM RECEIVABLES FROM CUSTOMERS

	30/09/2026 VND	01/01/2026 VND
Northern Book and Educational Equipment Joint Stock Company	1.486.972.630	-
Southern Book and Educational Equipment Joint Stock Company	4.144.861.800	-
Phuong Nam Education Investment and Development JSC	1.434.613.100	-
Fine Arts and Media Joint Stock Company	2.090.252.658	1.070.651.220
Da Nang Education Investment and Development JSC	4.492.461.540	1.069.348.100

Educational Books Joint Stock Company in Da Nang City	1.207.256.835	-
Quang Loi Books and Cultural Products Joint Stock Company	2.524.488.200	-
Nam Cuong School Books and Equipment Joint Stock Company	2.625.274.460	-
Thanh Hoa Education Investment and Development JSC	2.262.068.180	1.627.429.120
Other Customer Receivables	25.115.009.439	12.697.799.482
Total	**47.383.258.842**	**16.465.227.922**

6 . SHORT-TERM LOANS RECEIVABLE

	30/09/2026 VND	01/01/2026 VND
EBS Solar Vietnam Energy Joint Stock Company	35.550.000.000	43.850.000.000
Total	**35.550.000.000**	**43.850.000.000**

7 . OTHER RECEIVABLES

	30/09/2026 VND	01/01/2026 VND
a) Short-term	**1.281.996.600**	**1.884.313.240**
Interest Receivable on Loans	294.263.014	660.735.617
Costs of developing German language textbooks	-	518.778.898
Short-term Advances	625.890.397	332.154.165
Other Receivables	361.843.189	372.644.560
b) Long-term	-	-
Deposits and Collaterals	-	-

8 BAD DEBTS

	30/09/2026		01/01/2026	
	Original Value	**Recoverable Value**	**Original Value**	**Recoverable Value**
	VND	VND	VND	VND
Total value of overdue receivables and loans that are difficult to recover	-7.600.543.197	-	-7.720.155.066	-
Total	**(7.600.543.197)**	**-**	**(7.720.155.066)**	**-**

9 . INVENTORY

	30/09/2026 VND	01/01/2026 VND
Raw materials and materials	23.005.694	2.111.236
Tools and Equipment	-	-
Printing Supplies for Processing	2.161.168.972	3.528.832.395
Finished product	11.778.267.094	14.256.964.864
Product	1.667.245.427	1.394.177.483
Provision for Impairment of Inventory	(2.624.510.761)	(2.546.143.856)
	13.005.176.426	**16.635.942.122**

10 . PREPAID EXPENSES

	30/09/2026 VND	01/01/2026 VND
a) Short-term	**357.701.272**	**82.313.549**
Rent for Thanh tri warehouse	180.000.000	45.000.000
Publication management fee	85.114.964	-
Other	92.586.308	37.313.549
b) Long-term	**7.421.294.558**	**10.563.041.978**
Draft Costs	(1.064.345.394)	1.856.898.846
Rent for Office at 289A Khuat Duy Tien	7.885.184.149	8.073.925.255
Deferred Expenses, Others	600.455.803	632.217.877

11 . INCREASE/DECREASE IN FIXED ASSETS

a. Increase/Decrease in Tangible Fixed Assets

Unit: VND

	Buildings	Machinery	Transportations	Management Tools and Equipment	Total
Original Cost					
Beginning balance	-	141.678.328	3.792.107.990	2.331.652.400	6.265.438.718
Increase during the period	-	-	-	-	-
Decrease during the period	-	-	-	-	-
- Disposal and Sale	-	-	-	-	*0*
Ending balance	-	**141.678.328**	**3.792.107.990**	**2.331.652.400**	**6.265.438.718**
	Buildings	**Machinery**	**Transportations**	**Management Tools and Equipment**	**Total**
Accumulated Depreciation					
Beginning balance	-	141.678.328	3.455.230.719	2.313.831.610	5.910.740.657
Increase during the period	-	-	75.797.388	17.820.790	93.618.178
- Depreciation during the period	-		*75.797.388*	*17.820.790*	*93.618.178*
- Other increases	-	-	-	-	-
Decrease during the period	-	-	-	-	-
- Disposal and Sale	-	-	*0*	-	*0*
Ending balance	-	**141.678.328**	**3.531.028.107**	**2.331.652.400**	**6.004.358.835**
Remaining Value					
Beginning balance	-	-	336.877.271	17.820.790	354.698.061
Ending balance	-	-	**261.079.883**	-	**261.079.883**

b. Increase/Decrease in Intangible Fixed Assets

Unit: VND

	Buildings	Machinery	Vehicles	Management Tools and Equipment	Total
Original Cost					
Beginning balance	-	-	-	63.000.000	63.000.000
Increase during the period	-	-	-	-	-
Decrease during the period	-	-	-	-	-
Ending balance	-	-	-	**63.000.000**	**63.000.000**
	Buildings	**Machinery**	**Vehicles**	**Management Tools and Equipment**	**Total**
Accumulated Depreciation					
Beginning balance	-	-	-	63.000.000	63.000.000
Increase during the period	-	-	-		-
- Depreciation during the period	-	-	-		-
- Other increases	-	-	-	-	-
Decrease during the period	-	-	-	-	-
Ending balance	-	-	-	**63.000.000**	**63.000.000**
Remaining Value					
Beginning balance	-	-	-	-	-
Ending balance	-	-	-	-	-

12 . TAXES AND PAYABLES TO THE STATE

	30/09/2026 VND	01/01/2026 VND
VAT	-	28.151.999
Corporate Income Tax	1.732.532.603	910.739.893
Personal Income Tax	34.448.336	118.313.301
Property Tax and Land Rent	-	-
Other Taxes	-	-
Fees, Charges, and Other Payables	-	-
Total	**1.766.980.939**	**1.057.205.193**

13 . SHORT-TERM PAYABLES TO SUPPLIERS

	30/09/2026 VND	01/01/2026 VND
Education Publishing House in Hanoi	1.110.454.200	-
Hanoi Education Publishing Services Joint Stock Company	1.440.891.148	145.577.938

Hanoi Textbook Printing Joint Stock Company	738.943.431	338.016.854
Cartography Enterprise 1 - Survey and Aerial Mapping One Member Co.Ltd	2.898.193.457	1.249.812.302
Payables to Others	3.501.588.501	2.934.627.063
Total	**9.690.070.737**	**4.668.034.157**

14 . SHORT-TERM ACCRUED EXPENSES

	30/09/2026 VND	01/01/2026 VND
Brokerage and sales promotion expenses	-	551.032.333
Royalties	3.945.305.060	-
Manuscript costs	-	-
Other Accrued Expenses	21.690.000	-
Total	**3.966.995.060**	**551.032.333**

15 . OTHER SHORT-TERM PAYABLES AND ACCRUALS

	30/09/2026 VND	01/01/2026 VND
Royalties payable to Hanoi Educational Publishing Service JSC	755.170.000	-
Undistributed dividends for 2025	-	-
Union Fund	-	3.848.781
Other Payables and Accruals	81.811.560	1.011.560
Total	**836.981.560**	**4.860.341**

16 . OTHER LONG-TERM PAYABLES

	30/09/2026 VND	01/01/2026 VND
Agency Deposits	46.000.000	46.000.000
Total	**46.000.000**	**46.000.000**

17. EQUITY

a) Statement of Changes in Equity

	Contributed capital by owners	Share premium	Treasury shares	Development investment fund	Undistributed after-tax profit
01/01/2026	**102.194.840.000**	**669.277.482**	**-2.116.606.556**	**14.199.483.599**	**11.560.482.505**
Increased	-	-	-	-	10.851.570.404
Decreased	-	-	-	-	-
30/06/2026	**102.194.840.000**	**669.277.482**	**-2.116.606.556**	**14.199.483.599**	**22.412.052.909**

b) Details of owners' contributed capital

	%	30/09/2026 VND	01/01/2026 VND
Vietnam Education Publishing House Limited Company	25	25.911.000.000	25.911.000.000
Mrs Ngo Phuong Anh	24	24.102.000.000	24.102.000.000
Other	51	52.181.840.000	52.181.840.000
Total	**100**	**102.194.840.000**	**102.194.840.000**

c) Shares

	30/09/2026	01/01/2026
Number of registered shares for issuance	10.219.484	10.219.484
Number of shares offered to the public	10.219.484	10.219.484
- Ordinary shares	*10.219.484*	*10.219.484*
Number of shares repurchased	253.900	253.900
- Ordinary shares	*253.900*	*253.900*
Number of outstanding shares	9.965.584	9.965.584
- Ordinary shares	*9.965.584*	*9.965.584*

Par value of outstanding shares: VND 10,000 per share

18 . TOTAL REVENUE FROM SALES AND SERVICE PROVISION

	Operating period from 01/07/2026 to 30/09/2026	Operating period from 01/07/2025 to 30/09/2025

	VND	VND
Sales Revenue	46.834.525.615	19.151.682.452
Total	**46.834.525.615**	**19.151.682.452**

19 . COST OF GOODS SOLD

	Operating period from 01/07/2026 to 30/09/2026 VND	Operating period from 01/07/2025 to 30/09/2025 VND
Cost of Goods Provided	28.647.998.232	10.946.642.879
Total	**28.647.998.232**	**10.946.642.879**

20 . FINANCIAL ACTIVITIES REVENUE

	Operating period from 01/07/2026 to 30/09/2026 VND	Operating period from 01/07/2025 to 30/09/2025 VND
Interest on deposits and loans	850.734.016	1.039.350.694
Dividends, Profit Sharing	789.580.000	452.700.000
Gain on Investments in Stocks	119.212.830	5.308.583.009
Revenue from other financial activities	-	-
Total	**1.759.526.846**	**6.800.633.703**

21 . CURRENT CORPORATE INCOME TAX EXPENSES

	Operating period from 01/07/2026 to 30/09/2026 VND	Operating period from 01/07/2025 to 30/09/2025 VND
Total Pre-tax Accounting Profit	8.398.322.617	5.683.753.070
Current corporate income tax	1.531.528.524	998.391.813

22 RELATED PARTY DISCLOSURES

a) List of Related Parties

Related Parties	Relationship between parties
Vietnam Education Publishing House Limited Company	Investment Company
Education Publishing House in Hanoi	Dependent entity of the investment company
Education Book Distribution Joint Stock Company	Associate Company
Dai Duong Solar Joint Stock Company	Associate Company
EBS Solar Vietnam Energy Joint Stock Company	Subsidiary
Hanoi Education Publishing Services Joint Stock Company	Companies under common investment
Hanoi Education Investment and Development Joint Stock Company	Companies under common investment
Fine Arts and Media Joint Stock Company	Companies under common investment
Educational Books Joint Stock Company in Da Nang City	Companies under common investment
Da Nang Education Investment and Development JSC	Companies under common investment
Northern Book and Educational Equipment Joint Stock Company	Companies under common investment
Southern Book and Educational Equipment Joint Stock Company	Companies under common investment
Phuong Nam Education Investment and Development JSC	Companies under common investment
Cuu Long Education Investment and Development JSC	Companies under common investment

b) Related Party Transactions

Related Parties	Transaction Description	Transaction Value VND: From 01/07/2026 to 30/09/2026	Transaction Value VND: From 01/07/2025 to 30/09/2025
Vietnam Education Publishing House Limited Company	Costs for producing Foreign Language Book 1	-	-
	Trademark license fee	6.300.000	7.854.538

Education Publishing House in Hanoi	Publishing Management	1.331.154.200	20.346.000
Education Book Distribution Joint Stock Company	Book Provision	685.289.670	111.488.700
EBS Solar Vietnam Energy Joint Stock Company	Loan	-	-
	Collection of Loan Payments	3.600.000.000	3.100.000.000
	Interest on Loans	848.502.741	1.036.331.507
	Dividends Distributed	-	-
Educational Books Joint Stock Company in Da Nang City	Book Provision	4.118.539.700	2.157.436.050
Da Nang Education Investment and Development JSC	Book Provision	3.293.237.017	2.479.868.600
Hanoi Education Publishing Services Joint Stock Company	Book Provision	4.660.147.910	5.856.232.300
Fine Arts and Media Joint Stock Company	Book Provision	1.825.588.700	1.229.682.050
Hanoi Education Investment and Development Joint Stock Company	Book Provision	-	168.996.800
Northern Book and Educational Equipment Joint Stock Company	Book Provision	1.458.458.880	438.006.020
Southern Book and Educational Equipment Joint Stock Company	Book Provision	4.782.427.850	92.571.600
Phuong Nam Education Investment and Development JSC	Book Provision	2.031.705.500	-
Cuu Long Education Investment and Development JSC	Book Provision	110.043.800	83.546.100

23 . COMPARATIVE FIGURE

Comparative figures on the Financial Statements for the accounting period from July 1, 2025 to September 30, 2025

Hanoi, September 30, 2026

General Director	Chief Accountant	Prepared by
Ngo Trong Vinh	Nguyen Thi Hoa	Vu Nguyen Lan Phuong