

Quy Nhon, July 19, 2025

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: - The State Securities Commission;
- Hanoi Stock Exchange.

Pursuant to Point a, Clause 3, Article 14 of Circular 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance on Guidance on information disclosure on the stock market; Binh Dinh Book and Equipment Joint Stock Company would like to announce the financial statements (FS) for the second quarter of 2025 to the State Securities Commission and Hanoi Stock Exchange as follows:

1. Organization name: Binh Dinh Book and Equipment Joint Stock Company
 - Stock code: BDB
 - Address: 219 Nguyen Lu - Ngo May Ward - Quy Nhon City - Binh Dinh Province.
 - Tel: 0256 3522645 – 0256 3522453 – Fax: 0256 3522853
 - Email: sachthietbibd@gmail.com * Website: sachthietbibinhdinh.com.vn

2. Disclosure content:

- Financial statements for the second quarter of 2025 – Separate financial statements.
- Explanation of difference in profit after tax compared to the same period.

3. This information was published on the Company's website on July 17, 2025 at the link: sachthietbibinhdinh.com.vn

We hereby commit that the information published above is true and we are fully responsible before the law for the content of the published information.

Recipients:

- As above;
- Archive Disclosure content

* Attached documents:

- Financial statements for the second quarter of 2025
- Explanation of difference in profit after tax

Representative



Đoan Thi Le Kieu

BALANCE SHEET**Quarter II of 2025**

Unit: Dong

ASSETS	Code	Note	Balance at the end of the quarter	Balance at the beginning of the year
A-CURRENT ASSETS	100		43.056.881.585	21.639.120.427
I. Cash and cash equivalents	110	V.1	2.956.096.246	640.979.395
1. Cash :	111		2.956.096.246	640.979.395
2. Cash equivalents	112			
II. Short-term financial investments	120	V.2		
1. Trading securities	121			
2. Provision for decline in the value of trading securities (*)	122			
3. Held-to-maturity investments	123			
III. Short-term receivables:	130		8.216.538.111	2.910.897.364
1. Short-term trade receivables	131	V.3	3.663.991.572	2.786.800.397
2. Short-term prepayments to suppliers	132		4.592.477.840	1.984.320
3. Short-term intracompany receivables	133			
4. Receivables according to progress of construction contract	134			
5. Short-term loan receivables	135			
6. Other short-term receivables	136	V.4	7.443.611	169.487.559
7. Provision for doubtful short-term debts (*)	137	V.6	(47.374.912)	(47.374.912)
8. Shortage of assets awaiting resolution	139		-	-
IV. Inventories	140	V.7	31.553.333.109	18.036.302.116
1. Inventories	141		31.629.183.346	18.112.152.353
2. Provision for decline in value of inventories (*)	149		(75.850.237)	(75.850.237)
V. Other current assets	150		330.914.119	50.941.552
1. Short-term prepaid expenses	151	V.13a	41.906.136	31.357.791
2. Deductible value added tax	152		275.973.256	
3. Taxes and other amounts receivable	153	V17	13.034.727	19.583.761
5. Other current assets	155			
B. LONG-TERM ASSETS	200		4.932.307.428	4.056.571.888
I. Long-term receivables	210			
1. Long-term trade receivables	211			
2. Long-term prepayments to suppliers	212			
3. Working capital provided to sub- units	213			
4. Long-term intracompany receivables	214			
5. Long-term loan receivables	215			
6. Other long-term receivables	216			
7. Provision for doubtful long-term debts (*)	219			
II. Fixed assets	220	V.9	4.416.975.894	3.843.317.872

1. Tangible fixed assets	221		1.549.867.249	935.844.425
- Cost	222		7.002.221.461	6.317.629.279
- Accumulated depreciation (*)	223		(5.452.354.212)	(5.381.784.854)
2. Finance lease assets	224			
- Cost	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227	V.10	2.867.108.645	2.907.473.447
- Cost	228		4.038.215.400	4.038.215.400
- Accumulated amortization (*)	229		(1.171.106.755)	(1.130.741.953)
III. Investment properties	230			
- Cost	231			
- Accumulated depreciation (*)	231			
IV. Long-term assets in process	240			
1. Long-term work in process	241			
2. Construction in progress	242			
IV. Long-term financial investments	250			
1. Investments in subsidiaries	251			
2. Investments in associates, joint ventures	252			
3. Other long-term investments	253			
4. Provision for decline in value of long-term investment securities (*)	254			
5. Held-to-maturity investments	255			
V. Other long-term assets	260		515.331.534	213.254.016
1. Long-term prepaid expenses	261	V.13b	515.331.534	213.254.016
2. Deferred income tax assets	262			
3. Long-term spare parts, supplies, equipment	263			
4. Other long-term assets	268			
Total assets (270 = 100 + 200)	270		47.989.189.013	25.695.692.315
RESOURCES				
C. LIABILITIES	300		36.406.533.985	12.127.954.170
I. Current liabilities	310		36.381.533.985	12.127.954.170
1. Short-term trade payables	311	V.16	15.655.573.424	7.468.598.693
2. Short-term advances from customers	312		7.038.475.214	-
3. Taxes and amounts payable to the State	313	V.17	146.068.900	97.597.700
4. Payables to employees	314			
5. Short-term accrued expenses	315	V.18	15.817.460	3.889.759
6. Short-term intracompany payables	316			
7. Payables according to progress of construction contract	317			
8. Short-term unearned revenue	318	V.20	50.600.000	59.690.910
9. Other short-term payables	319	V.19a	364.772.500	249.122.321
10. Short-term loans and finance lease liabilities	320	V.15	13.078.269.610	4.240.000.000
11. Provision for short-term payables	321			
12. Reward and welfare fund	322		31.956.877	9.054.787
II. Long-term liabilities	330		25.000.000	
1. Long-term trade payables	331			

2. Long-term advances from customers	332			
3. Long-term accrued expenses	333			
7. Other long-term payables	337	V.19b	25.000.000	
8. Long-term loans and finance lease liabilities	338			
11. Deferred income tax payable	341			
12. Provision for long-term payables	342			
13. Science and technology development fund	343			
D - EQUITY	400		11.582.655.028	13.567.738.145
I. Owners' equity	410	V.22a	11.582.655.028	13.567.738.145
1. Share capital	411	V.22b	11.264.740.000	11.264.740.000
- Common shares with voting rights	411a		11.264.740.000	11.264.740.000
- Preferred shares	411b			
2. Share premium	412			
4. Other owners' capital	414			
5. Treasury shares (*)	415			
6. Differences upon assets revaluation	416			
7. Foreign exchange differences	417			
8. Investment and development fund	418	V.22e	1.099.081.521	1.065.008.599
9. Enterprise reorganization assistance fund	419			
10. Other equity funds	420			
11. Undistributed profit after tax	421		(781.166.493)	1.237.989.546
- Undistributed profit after tax accumulated to the end of previous period	421a		258.352.110	440.804.001
- Undistributed profit after tax of current period	421b		(1.039.518.603)	797.185.545
12. Capital expenditure fund	422			
II. Other budgets, resources	430			
1. Budget resources	431			
2. Resources financing fixed assets	432			
TOTAL RESOURCES (430 = 300 + 400)	440		47.989.189.013	25.695.692.315

Quy Nhon Nam, July 17, 2025



Doan Thi Le Kieu
Preparer



Doan Thi Le Kieu
Chief Accountant





Nguyen Quoc Huy
Director

INCOME STATEMENT

Quarter II of 2025

ITEMS	Code	Note	Quarter II		Accumulated from the beginning of the year to the end of this quarter	
			Current year	Previous year	Current year	Previous year
1	2	3	4			5
1- Revenue from sales and service provision	1	VII.1	13.171.982.604	26.613.023.860	16.608.567.334	29.435.988.718
2- Revenue deductions	2	VII.2	-	6.520.930	-	6.520.930
3- Net revenue from sales and service provision	10		13.171.982.604	26.606.502.930	16.608.567.334	29.429.467.788
4- Cost of goods sold	11	VII.3	11.877.645.120	24.778.148.383	14.736.566.048	27.020.902.217
5- Gross profit from sales and service provision	20		1.294.337.484	1.828.354.547	1.872.001.286	2.408.565.571
6- Financial income	21	VII.4	524.084	202.230	637.138	307.255
7- Financial expenses	22	VII.5	180.239.238	66.974.029	253.901.539	110.999.011
- In which: Interest expense	23		180.239.238	66.974.029	253.901.539	110.999.011
8- Selling expenses	25	VII.8	1.308.150.338	846.750.225	1.482.484.164	1.035.922.884
9- Administrative expenses	26		868.923.908	683.255.217	1.311.952.290	970.282.628
10- Net operating profit	30		(1.062.451.916)	231.577.306	(1.175.699.569)	291.668.303
11- Other income	31	VII.6	179.336.901	74.168.010	188.552.055	74.168.111
12- Other expenses	32	VII.7	21.245.925	6.875	52.371.089	18.515.292
13- Other profit (40 = 31- 32)	40		158.090.976	74.161.135	136.180.966	55.652.819
14- Accounting profit before tax	50		(904.360.940)	305.738.441	(1.039.518.603)	347.321.122
15- Current corporate income tax expense	51		-	69.053.589	-	81.072.107
16- Deferred corporate income tax expense						
17- Profit after tax	60		(904.360.940)	236.684.852	(1.039.518.603)	266.249.015
(60 = 50 - 51)						
18- Basic earnings per share	70					
19- Diluted earnings per share (*)	71					


Doan Thi Le Kieu
Preparer


Doan Thi Le Kieu
Chief Accountant

Quy Nhon Nam, July 17, 2025




Nguyen Quoc Huy
Director

37-
AN
VA
T BI
DINH
ONT

STATEMENT OF CASH FLOWS

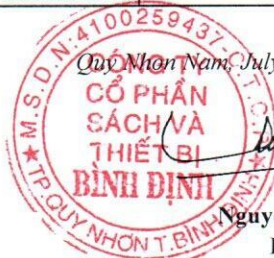
(Direct method)
Quarter II of 2025

Unit: Dong

Items	Code	Note	Accumulated from the beginning of the year to the end of this quarter	
			Current year	Previous year
1	2		3	4
I. Cash flows from operating activities				
1. Cash receipts from sales, service provision and other income	1		20.922.926.700	17.268.467.966
2. Cash paid to suppliers	2		(25.326.690.135)	(11.939.660.758)
3. Cash paid to employees	3		(555.622.317)	(1.502.465.154)
4. Cash paid for borrowing interest	4		(241.973.838)	(109.249.602)
5. Cash paid for corporate income tax	5		(38.366.423)	(51.113.933)
6. Other cash receipts from operating activities	6		1.523.924.423	1.470.984.650
7. Other payments for operating activities	7		(2.410.378.492)	(1.042.176.431)
Net cash provided by operating activities	20		(6.126.180.082)	4.094.786.738
II. Cash flows from investing activities				
1. Cash paid for purchases, construction of fixed assets and other long-term assets	21		(42.774.000)	-
2. Proceeds from sales, disposal of fixed assets and other long-term assets	22		-	
3. Cash paid for loans, acquisition of debt instruments	23			
4. Recovery of loans, resales of debt instruments	24			
5. Cash paid for capital contribution in other entities	25			
6. Recovery of capital contribution in other entities	26			
7. Proceeds from loans interest, dividends, shared profit	27		637.138	307.255
Net cash provided by investing activities	30		(42.136.862)	307.255
III. Cash flows from financing activities				
1. Proceeds from stock issuance, capital contribution	31			
2. Repayments of contributed capital, recall of issued stocks	32		-	-
3. Proceeds from borrowings	33		19.135.477.045	11.496.855.279
4. Repayment of borrowings	34		(11.203.708.000)	(14.981.999.910)
5. Cash paid for finance leases	35			0
6. Cash paid for dividends, profit to owners	36		551.664.750	(889.399.200)
Net cash used in financing activities	40		8.483.433.795	(4.374.543.831)
Net cash flows for the period (20+30+40)	50		2.315.116.851	(279.449.838)
Cash and cash equivalents at the beginning of the period	60		640.979.395	705.533.145
Impacts of exchange rate fluctuations	PL"			
Cash and cash equivalents at the end of the period (70 = 50 +60+61)	70		2.956.096.246	426.083.307

Doan Thi Le Kieu
Preparer

Doan Thi Le Kieu
Chief Accountant



Quy Nhon, July 17, 2025

Nguyen Quoc Huy
Director

NOTES TO THE FINANCIAL STATEMENTS
Quarter II of 2025

I - Nature of operations

- a - Ownership structure: Joint Stock Company
- b - Business field : Production and trading
- c - Business activities: Trading textbooks, books of all kinds, cultural products, stationery, cultural items;
Producing and trading teaching equipment, vocational training, electronic equipment, information technology equipment, telecommunication equipment and office equipment; Producing and trading packaging, civil and industrial wood products; Exporting and importing machinery, equipment, materials, furniture and educational equipment; Silk-screen printing; Hotel; Restaurant, food counter;
Trading instruments for sports, children's toys; Trading own or rented property and land use right;
Warehousing and storage of goods in other warehouses; Automobile transportation business....
- d - Normal operating cycle : 1 year (12 months)

II - Accounting period, currency used in accounting:

- a - Accounting period : starting on 01 January and ending on 31 December annually
- b - Currency used in accounting: Vietnamese dong

III - Applied accounting standards and accounting system

- 1 - Applied accounting system: Circular No. 200/2014/TT-BTC- BTC dated 22/12/2014 of the Minister of Finance
- 2 - Declaration of compliance with accounting standards and accounting system: We ensure compliance
with Vietnamese Accounting Standards and Accounting System

IV - Applied accounting policies

- 4 - Principle for recognition of cash and cash equivalents: Including cash on hand, cash in bank
and cash in transit. Financial statements and accounting transactions are expressed in Vietnamese Dong (VND)
- 6 - Accounting principle for receivables: Receivables are presented in the financial statements at book value of
trade receivables and other receivables
Provision for doubtful debts represents the value estimated to be lost due to overdue trade receivables
- 7 - Principle for recognition of inventories: weighted average method
 - Accounting principle for inventories: perpetual method
 - Appropriation of provision for decline in value of inventories: Basing on the net realizable value of inventories
less than cost of inventories at the balance sheet date.
- 8 - Principle for recognition and depreciation of fixed assets and investment properties:
 - Principle for recognition of fixed assets (tangible, intangible; finance lease); at historic cost
 - Principle for depreciation of fixed assets (tangible, intangible; finance lease): the straight-line method,
Depreciation rate is in conformity with Decision No. 206/2003/QĐ/BTC dated 12/12/2003 of the Ministry of Finance.
Amortization rate of intangible fixed assets that are land use rights: Land use rights allocated by the State with collection of land use
fee are amortized over the land allocation period.
- 11 - Accounting principle for prepaid expenses
Prepaid expenses reflect the expenses actually incurred but related to the production and business operations
of one or many accounting periods
- 12 - Accounting principle for payables: Payables are recorded for the amount payable to each creditor
and the amount payable to each creditor in the future related to goods and services serving the Company's production and business activities.

102
10N
CO
SA
B
QU

14 - Principle for recognition and capitalization of borrowing costs

Borrowing costs during the phase of investment in construction of capital construction works in progress are added to the value of that asset. When the works are completed, the borrowing costs are charged as financial expenses in the year. All other borrowing costs are recognised as financial expenses in the year in which they are incurred.

19- Principle for recognition of owners' equity:

- Principle for recognition of owners' share capital, share premium and other owners' capital.
- + Share capital is recognized at the actually-contributed amount of capital of the owners
- Principle for recognition of undistributed profit: it is determined by total profit after deducting current corporate income tax
- Net profit after tax is available for appropriation to funds and payment of dividends to shareholders as provided for in the Resolution of the General Shareholders' Meeting

20 - Principle and method for recognition of revenue and other income

- Sales revenue, service revenue and other income are recognized to the extent that it is probable that the economic benefits will flow to the Company and they can be reliably measured.

21 - Accounting principle for revenue deductions

Revenue deductions include:

- Sales rebates
- Sales returns

22 - Accounting principle for cost of goods sold: applying the matching principle

23 - Principle and method for recognition of financial expenses: Interest expenses are recorded fully

24 - Selling expenses and administrative expenses: They are total expenses incurred in the period

25 - Principle and method for recognition of current corporate income tax expense, deferred corporate income tax expense. Applicable CIT rate according to current regulations is 20%.

V - Supplement information to items disclosed in the balance sheet

		(Unit: VND)	
		At the end of the period	At the beginning of the year
1 - Cash			
- Cash on hand		128.434.345	113.413.731
- Bank demand deposits		2.827.661.901	527.565.664
- 1-month deposits			
Total		2.956.096.246	640.979.395
2 - Financial investments			
		At the end of the period	At the beginning of the year
		Cost Book value	Cost Book value
b Held-to-maturity investments		- -	- -
b1 Short-term		- -	- -
- Term deposits		- -	- -
- Bonds			
- Other investments			
Total		- -	- -
3 - Trade receivables			
		At the end of the period	At the beginning of the year
a Short-term trade receivables		3.663.991.572	2.786.800.397
- Quang Binh School Book and Equipment Joint Stock Company		529.787.777	-
- Ho Chi Minh City Book Distribution Corporation		478.772.548	-
- Quoc Minh Culture and Trading Joint Stock Company		312.953.495	-
- Tran Van Hai		384.349.084	24.556.680
- Others		1.958.128.668	2.762.243.717
c Trade receivables from related parties			

4 - Other receivables		At the end of the period		At the beginning of the year	
		Value	Provision	Value	Provision
a	Short-term	7.443.611	-	169.487.559	-
	- Receivable from shared dividends and profit				
	- Receivable from employees	7.443.611		169.487.559	
	- Other receivables	-		-	
b	Long-term	-		-	
	- Receivable from the Company's trade union	-		-	
5 - Shortage of assets awaiting resolution		At the end of the period		At the beginning of the year	
		Quantity	Value	Quantity	Value
a	Cash				
b	Inventories		-		
c	Fixed assets				
d	Other assets				
6 - Bad debts		At the end of the period		At the beginning of the year	
		Cost	Recoverable value	Cost	Recoverable value
	- Total value of doubtful debts	47.374.912		47.374.912	
	In which:				
	- Ms. Nguyen Thi Lieu - Tay Son	47.374.912		47.374.912	
	- Other debtors	-		-	
7 - Inventories		At the end of the year		At the beginning of the year	
		Cost	Provision	Cost	Provision
	- Goods in transit				
	- Materials, raw materials	257.222.287		279.692.988	
	- Tools, instruments	4.411.160		2.487.716	
	- Work in process	-			
	- Finished products	28.432.212	-	341.160.742	
	- Merchandise goods	31.339.117.687	75.850.237	17.795.810.907	75.850.237
	- Total				
	- Goods in tax-suspension warehouse				
	Total	31.629.183.346	75.850.237	18.419.152.353	75.850.237

- Value of stagnant inventories, inventories in poor quality, degraded inventories that cannot be sold at the end of the period; Causes and solutions for stagnant inventories, inventories in poor quality, degraded inventories;
- Reasons for additional appropriation or reversal of provision for decline in value of inventories

9 - Increase, decrease in tangible fixed assets:

Unit: dong

Items	Fixed assets					Total
	Buildings	Machinery,	Motor vehicles	Office equipment	Other fixed assets	
.Cost						
Balance at the beginning of the period	5.165.510.188		1.836.711.273	0	-	7.002.221.461
- New purchase	-				-	-
- Self-construction	-				-	-
- Other increase	-				-	-
- Transfer to investment properties	-				-	-
- Sale, disposal	-			-	-	-
- Other decrease	-				-	-
Balance at the end of the period	5.165.510.188	0	1.836.711.273	0	-	7.002.221.461
Accumulated depreciation						
Balance at the beginning of the period	4.504.034.690		908.756.142	-	-	5.412.790.832
- Charge for the period	12.285.750		27.277.630		-	39.563.380
- Other increase					-	-
- Transfer to investment properties					-	-
- Sale, disposal					-	-
- Other decrease					-	-
Balance at the end of the period	4.516.320.440	0	936.033.772	0	0	5.452.354.212
Net book value						
- At the first day of the period	661.475.498	0	927.955.131	0	0	1.589.430.629
- At the last day of the period	649.189.748	0	900.677.501	0	0	1.549.867.249

* Net book value at the end of the period of the tangible fixed assets that were pledged, mortgaged as security for loans:

0

* Cost of fixed assets at the end of the period that were fully depreciated but still in active use:

4.235.261.901

10 - Increase and decrease in intangible fixed assets

Item	Land Use Rights	Copyrights, Patents	Trademarks, Brands	Computer Software	Other Intangible Assets	Total
Original cost						
Balance at the beginning of the period	3.988.215.400	50.000.000		-	-	4.038.215.400
- New purchase				-	-	-
- Internally generated by the enterprise		-		-	-	-
- Increase due to business combination		-		-	-	-
- Other increase		-		-	-	-
- Sale, disposal		-		-	-	-
Balance at the end of the period	3.988.215.400	50.000.000	-	-	-	4.038.215.400
Accumulated amortization						
Balance at the beginning of the period	1.060.559.552	50.000.000				1.150.924.354
- Amortization for the period	20.182.401	-			-	20.182.401
- Sale, disposal					-	-
- Other decrease					-	-
Balance at the end of the period	1.121.106.755	50.000.000	-	-	-	1.171.106.755
Net book value						
- At the beginning of the quarter	2.887.291.046	-	-	-	-	2.887.291.046
- At the end of the quarter	2.867.108.645	-	-	-	-	2.867.108.645

- Net book value at the end of the period of intangible fixed assets pledged or mortgaged as loan collateral
- Original cost of fully amortized intangible assets still in use
- Explanatory notes and other disclosures

13 - Prepaid expenses

a) Short-term

- Prepaid expenses for operating leases
- Tools, instruments put into use
- Borrowing costs
- Others (Specify if there is a large value)

b) Long-term

- Company establishment costs
- Others

Total

At the end of the period

At the beginning of the year

41.906.136

31.357.791

515.331.534

213.254.016

557.237.670**244.611.807****14 - Other assets**

a) Short-term

b) Long-term

At the end of the period

At the beginning of the year

15 - Loans and finance lease liabilities

- Short-term loans
- Current portion of long-term debts

Total

13.078.269.610

4.240.000.000

13.078.269.610**4.240.000.000****16 - Trade payables**

At the end of the period

Value

Repayable amount

At the beginning of the year

Value

Repayable amount

a) Short-term trade payables

- Danang Education Investment & Development JSC
- Central Books & Educational Equipment JSC
- Danang Education Publishing Services JSC
- Other creditors

b) Long-term trade payables

Total

15.655.573.424

15.655.573.424

7.468.598.693

7.468.598.693

5.534.981.640

5.534.981.640

292.454.775

292.454.775

7.108.039.811

7.108.039.811

4.956.277.938

4.956.277.938

571.960.000

571.960.000

1.541.960.000

1.541.960.000

2.440.591.973

2.440.591.973

677.905.980

677.905.980

15.655.573.424

15.655.573.424

7.468.598.693

7.468.598.693

d) Trade payables to related parties

- Danang Education Investment & Development JSC
- Da Nang Education Book JSC
- Central Books & Educational Equipment JSC
- Other creditors

5.534.981.640

5.534.981.640

292.454.775

292.454.775

32.266.678

32.266.678

45.254.234

45.254.234

7.108.039.811

7.108.039.811

4.956.277.938

4.956.277.938

17 - Taxes and amounts payable to the StateAt the beginning
of the periodAmount incurred in
the periodAmount actually paid in
the period

At the end of the period

- VAT

32.698.183

66.380.415

99.078.598

-

- CIT

38.366.423

-

38.366.423

-

- Land rent

-

287.851.436

151.198.734

136.652.702

- Business-license tax

-

12.000.000

12.000.000

-

- Others

(19.583.761)

16.306.559

-

(3.277.202)

Total

51.480.845

382.538.410

300.643.755

133.375.500

18 - Accrued expenses**a) Short-term**

- Accrued salaries expenses during leave
- Accrued expenses incurred during business suspension
- Other accruals

Total

At the end of the period

At the beginning of the year

15.817.460

3.889.759

15.817.460**3.889.759****19 - Other payables****a) Short-term**

- Surplus of assets awaiting resolution
- Trade union fee
- Social insurance
- Unemployment insurance
- Short-term deposits, collaterals received
- Dividends, profit payable;
- Other payables

Total

At the end of the period

At the beginning of the year

9.873.700

10.007.340

380.000

40.000

96.000.000

241.334.800

4.467.750

17.144.000

234.647.231

364.772.500**249.122.321****25.000.000****25.000.000**

25.000.000

25.000.000

b) Long-term

- Other long-term payables

20 - Unearned revenue**a. Short-term**

- Prepaid revenue;
- Revenue from traditional customer programs
- Other unearned revenue

At the end of the period

At the beginning of the year

50.600.000

59.690.910

22 - Owners' equity

a - Statement of changes in owners' equity

Page 8

	Share capital	Share premium	Conversion options on convertible bonds	Other owners' capital	Differences upon assets revaluation	Foreign exchange differences	Undistributed profit after tax and funds	Other items	Total
A	1	2	3	4	5	6	7	8	
Balance at the beginning of the previous year	11.264.740.000			1.017.853.344			1.461.552.304		13.744.145.648
- Increase of capital in the previous year									-
- Increase in the year				47.155.255			681.458.430		728.613.685
- Decrease of capital in the previous year							1.014.351.812		1.014.351.812
- Loss in the previous year									-
- Other decrease									-
Balance at the beginning of the current year	11.264.740.000			1.065.008.599			1.128.658.922		13.458.407.521
Increase in the period				34.072.922			(1.039.518.603)		(1.005.445.681)
- Other increase									-
- Decrease of capital in the period							870.306.812		870.306.812
- Loss in the period									-
- Other decrease									-
Balance at the end of the period	11.264.740.000	-		1.099.081.521	-		(781.166.493)	-	11.582.655.028

b - Breakdown of share capital

- Contributed capital of Vietnam Educational Publishing House
- Contributed capital of other shareholders

Total

At the end of the period	At the beginning of the period
4.525.230.000	4.525.230.000
6.739.510.000	6.739.510.000
11.264.740.000	11.264.740.000

c - Capital transactions with owners and distribution of shared dividends, profit

- Share capital
 - + Contributed capital at the beginning of the year
 - + Increase of capital in the year
 - + Decrease of capital in the year
 - + Contributed capital at the end of the year
- Shared dividends, profit

Current year	Previous year
11.264.740.000	11.264.740.000

	At the end of the period	At the beginning of the period
d - Shares		
- Number of shares registered for issuance		
- Number of shares sold to the public		
+ Common shares	1.126.474	1.126.474
+ Preferred shares	1.126.474	1.126.474
- Number of shares bought back (treasury shares)		
+ Common shares		
+ Preferred shares		
- Number of outstanding shares		
+ Common shares	1.126.474	1.126.474
+ Preferred shares	1.126.474	1.126.474
* Par value of outstanding shares: VND10,000 / share		
d - Dividends		
- Dividends declared after the balance sheet date:		
+ Dividends declared on common shares		
e - The Company's funds:		
- Investment and development fund	1.099.081.521	1.065.008.599
- Other equity funds	1.099.081.521	1.065.008.599
29, Off-balance sheet items	At the end of the period	At the beginning of the period
- Assets held under trust (Net book value of assets upon equitization)	8.252.589	8.252.589

259
 NG
 PH
 CH
 HIẾ
 NH
 NHC

VII - Supplement information to items disclosed in the income statement

		(Unit: dong)	
		Quarter II current year	Quarter II previous year
1) - Revenue from sales and service provision			
a) Revenue		13.171.982.604	26.606.502.930
+ Sales of books		9.360.436.233	20.420.237.125
+ Sales of equipment		3.387.029.350	5.781.333.608
+ Other revenue		424.517.021	404.932.197
2) - Revenue deductions			
+ Trade discounts			-
+ Sales rebates		-	-
+ Sales returns			-
3) - Cost of goods sold		Current year	Previous year
- Cost of books sold		8.793.805.661	19.239.575.680
- Cost of equipment sold		3.015.639.234	5.484.383.202
- Cost of others		68.200.225	54.189.501
- Net book value, expenses for sale, disposal of sold investment property			
- Operating costs of investment property			
- Inventory loss			
- Provision for decline in value of inventories			
- Decreases in cost of sales			
Total		11.877.645.120	24.778.148.383
4) - Financial income		Current year	Previous year
- Deposit interest, loan interest		524.084	202.230
- Gains from sale of investments			
- Paid dividend, profit			
- Foreign exchange gains			
- Interest on deferred payment, payment discounts			
- Financial income			
Total		524.084	202.230
5) - Financial expenses (Code 22)		Current year	Previous year
- Loan interest		180.239.238	66.974.029
- Interest on deferred payment, payment discounts			
- Loss from disposal of financial investments			
- Foreign exchange losses			
- Provision for diminution in value of trading securities and investment loss			
- Other financial expenses			
- Decreases in financial expenses			
Total		180.239.238	66.974.029

6) - Other income	179.336.901	74.168.010
- Sale, disposal of fixed assets		
- Gains upon revaluation of assets		
- Collected fine		
- Reduced taxes		
- Others	179.336.901	74.168.010
7) Other expenses	21.245.925	6.785
- Net book value, expenses for sale, disposal of fixed assets		
- Losses upon revaluation of assets		
- Paid fines		
- Others	21.245.925	6.785
8) Selling expenses and administrative expenses		
a) Administrative expenses incurred in the period	868.923.908	684.851.217
- Salaries, social insurance, health insurance, trade union fee	514.237.791	351.578.838
- Depreciation and amortization of fixed assets, tools, instruments	18.720.228	18.720.228
- Land rent	120.046.550	122.953.428
- Job-loss allowance		-
- Other administrative expenses	215.919.339	191.598.723
b) Selling expenses incurred in the period	1.308.150.338	846.750.225
- Salaries, social insurance, health insurance, trade union fee	1.046.744.138	628.204.058
- Depreciation and amortization of fixed assets, tools, instruments	32.074.405	6.782.481
- Land rent	-	-
- Transportation, discharge expenses	27.133.000	65.322.930
- Other selling expenses	202.198.795	146.440.756
c) Decreases in selling expenses and administrative expenses		
- Reversal of provision for product, goods warranty		
- Reversal of provision for restructure, other provisions;		
- Other decreases		
9 - Production and business expenses by elements	Current year	Previous year
- Material costs	32.036.081	26.971.463
- Labor costs and staff costs	1.584.521.929	998.526.742
- Depreciation and amortization	59.745.781	51.188.379
- Outside services	172.225.415	319.339.985
- Other cash expenses	376.621.942	237.396.992
Total	2.225.151.148	1.633.423.561

37-
Y
N
A
BI
INH
T.BIN

10 - Current corporate income tax expense

Current year

Previous year

- Corporate income tax expense calculated on taxable income of current year	-	69,053.589
- Adjustment of corporate income tax expenses of previous years		
to current income tax expense of current year		
- Total current income tax expense	-	69,053.589

VIII. Supplement information to items disclosed in the statement of cash flows**3. Actual loan amount received in the period:**

Current year

Previous year

- Proceeds from loans under conventional agreements;	19,135,477.045	11,496,855.279
- Proceeds from loans in other forms		

4. Actual loan amount repaid during the period:

- Repaid principal during the period:
- Repaid loans in other forms

VIII - Other information**3- Related-party information (apart from the information disclosed in the above sections)****a. Material transactions of the Company with the related parties during the period**

	Relationship	Transactions	Value
Danang Education Investment & Development JSC	Investor	Purchase of books	5,758,669.256
Central Books & Educational Equipment JSC	Supplier	Purchase of books	7,108,039.811
Da Nang Education Book JSC	Supplier	Purchase of books	7,932.678
Total			12,874,641.745

b. Related-party balances at the balance sheet date are:

	Relationship	Transactions	Receivable	Payable
Danang Education Investment & Development JSC	Investor	Purchase of books	-	5,534,981.640
Central Books & Educational Equipment JSC	Supplier	Purchase of books	254,537.944	7,108,039.811
Da Nang Education Book JSC	Supplier	Purchase of books		32,266.678
Total			254,537.944	12,675,288.129



Doan Thi Le Kieu
Preparer



Doan Thi Le Kieu
Chief Accountant



Quy Nhơn Nam, July 17, 2025

Nguyễn Quốc Huy
Director