EDUCATIONAL BOOK JOINT STOCK COMPANY IN HO CHI MINH CITY	**SOCIALIST REPUBLIC OF VIETNAM** **Independence – Freedom – Happiness**
No: 29.2026/SGD/CBTT	Ho Chi Minh City, October 30 2026

PERIODIC INFORMATION DISCLOSURE FOR FINANCIAL STATEMENTS

To: Hanoi Stock Exchange.

Pursuant to Regulation 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 by the Ministry of Finance on information disclosure on the stock market, Education Book JSC in HCMC shall disclose the following Q3-2026 Financial Statements:

1. Name of organization: EDUCATIONAL BOOK JSC IN HCMC.
   - Stock Code: SGD
   - Address: 363 Hung Phu, Chanh Hung Ward, Ho Chi Minh City
   - Tel: 0971.750.333 Fax:
   - Email: sgd@hunghau.vn Website: www.sgd.edu.vn



2. Content of Information Disclosure:
   - Q3/2026 Financial Statements
     - ☐ Separate financial statements (Listed organizations do not have subsidiaries and superior accounting units have affiliated units);
     - ☑ Consolidated Financial Statements (Listed organizations have subsidiaries);
     - ☐ Combined financial statements (Listed organizations have accounting units under their own accounting apparatus).
   - Cases requiring explanation of reasons:
     + The auditing organization issues an opinion other than an unqualified opinion on the financial statements (for audited financial statements):

       ☐ Yes ☐ No

       Explanation document (if any)

       ☐ Yes ☐ No

     + The profit after tax in the reporting period has a difference of 5% or more before and after audit, shifts from loss to profit, or vice versa (for audited financial statements):

       ☐ Yes ☐ No

       Explanation document (if any)

       ☑ 'es ☐ No

+ The net profit after corporate income tax in the business performance report of the reporting period changes by 10% or more compared to the report of the same period of the previous year:

☐ Yes ☐ No

Explanation document (if any)

☐ Yes ☐ No

+ The net profit after tax in the reporting period shows a loss, changing from profit in the report of the same period of the previous year to a loss in this period or vice versa:

☑ Yes ☐ No

Explanation document (if any)

☑ Yes ☐ No

This information has been published on the company's website on: ..30/10/2026..... at the link: www.sgd.edu.vn

3. Report on transactions with a value of 35% or more of total assets in 2026: None.

We hereby commit that the published information above is true and correct, and we take full legal responsibility for the content of the disclosed information.

Representative of the Organization

Legal Representative/Authorized Information Disclosure Officer

(Signature, full name and seal -if any)

CÔNG TY CỔ PHẦN SÁCH GIÁO DỤC TẠI THÀNH PHỐ HỒ CHÍ MINH

Lê Anh Tuấn

Attached documents:

- Q3.2026 Financial Statements;
- Explanation document.

CÔNG TY CỔ PHẦN SÁCH GIÁO DỤC TẠI THÀNH PHỐ HỒ CHÍ MINH

Digitally signed by CÔNG TY CỔ PHẦN SÁCH GIÁO DỤC TẠI THÀNH PHỐ HỒ CHÍ MINH
Date: 2026.11.02 18:56:23 +07'00'

EDUCATIONAL BOOK JOINT STOCK COMPANY
IN HO CHI MINH CITY
No:……/SGD
V/v: explanation of difference in Profit after tax in the Parent Company's financial statements for Q3 2026 compared to Q3 2025

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness
Ho Chi Minh City, October 30 ,2026

To: **- State Securities Commission**
- Hanoi Stock Exchange

1. Company name: EDUCATIONAL BOOK JSC IN HCMC.
2. Stock code: SGD
3. Head office address: 363 Hung Phu, Chanh Hung Ward, Ho Chi Minh City
4. Phone: 0971.750.333
5. Legal representative: Le Anh Tuan
6. Content of the information disclosed:

   The Parent Company's financial statements for Q3 2026 of Education Book JSC in Ho Chi Minh City were prepared on **October 30, 2026**, including: Statements of Financial Position, Business performance reports, Cash flow statements, and Financial statements.
7. Explanation:

   - Parent Company's profit after tax for Q3 2025: **VND (396,506,769)**
   - Parent Company's profit after tax for Q3 2026**: VND (366,232,563)**

The Parent Company recorded a net loss after tax of VND 366,232,563 in Q3.2026, representing a decrease in net loss of VND 30,274,206, equivalent to 7.6%, compared to Q3/2025.

Reason: Revenue from business operations in Q3/2026 was insufficient to cover the cost of goods sold and expenses incurred during the period.

Website address for posting the entire financial report: www.sgd.edu.vn

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

LEGAL REPRESENTATIVE

M.S.D.N: 0303280405 - C.T.C.P - CÔNG TY CỔ PHẦN SÁCH GIÁO DỤC TẠI THÀNH PHỐ HỒ CHÍ MINH - QUẬN 8 - T.P HỒ CHÍ MINH

Le Anh Tuan

SGD

EDUCATIONAL BOOK JOINT STOCK COMPANY IN HO CHI MINH CITY

FINANCIAL STATEMENTS

3st Quarter 2026

Ho Chi Minh City, October 30, 2026

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STATEMENT OF FINANCIAL POSITION

As at Sep. 30, 2026

Unit: VND

	ITEMS	Code	Notes	Sep. 30, 2026	Jan. 01, 2026
A -	**SHORT-TERM ASSETS**	**100**		**7,505,209,760**	**7,326,269,247**
I.	**Cash and cash equivalents**	**110**	**3**	**275,620,960**	**68,818,629**
1.	Cash	111		275,620,960	68,818,629
2.	Cash equivalents	112		-	-
II.	**Short-term investments**	**120**	**4**	**4,628,097,368**	**4,565,111,493**
1.	Trading securities	121		4,974,438,798	4,809,838,798
2.	Provisions for devaluation of trading securities	122		(946,341,430)	(844,727,305)
3.	Held-to-maturity investments	123		600,000,000	600,000,000
4.	Provision for short-term investments held to maturit	124		-	-
5.	Other short-term investments	125		-	-
6.	Provision for losses on other short-term investments	126		-	-
III.	**Short-term receivables**	**130**		**997,015,102**	**166,874,340**
1.	Short-term trade receivables	131	5	2,557,510,628	1,724,812,415
2.	Short-term advances to suppliers	132	6	78,807,700	83,907,700
3.	Short-term inter-company receivables	133		-	-
4.	Receivables according to the progress of constructio	134		-	-
5.	Other short-term receivables	135	7	65,892,421	63,892,422
6.	Short-term provisions for doubtful debts	136	5	(1,705,195,647)	(1,705,738,197)
7.	Shortage of assets awaiting resolution	137		-	-
IV.	**Inventories**	**140**	**8**	**1,113,524,063**	**2,034,939,234**
1.	Inventories	141		1,134,928,235	3,058,851,867
2.	Provisions for devaluation of inventories	142		(21,404,172)	(1,023,912,633)
V.	**Short-term Biological Assets**	**150**		**-**	**-**
VI.	**Other current assets**	**160**		**490,952,267**	**490,525,551**
1.	Short-term Prepaid Expenses	161		-	-
2.	Deductible VAT	162		36,157,309	39,527,205
3.	Taxes and other receivables from State	163	14	454,794,958	450,998,346
4.	Purchase and resale of government bonds	164		-	-
5.	Other current assets	165		-	-

STATEMENT OF FINANCIAL POSITION

As at Sep. 30, 2026

Unit: VND

	ITEMS	Code	Notes	Sep. 30, 2026	Jan. 01, 2026
B -	**LONG-TERM ASSETS**	**200**		**39,496,939,828**	**39,381,809,158**
I.	**Long-term receivables**	**210**		**-**	**-**
1.	Long-term trade receivables	211		-	-
2.	Long-term advances to suppliers	212		-	-
3.	Working capital provided to sub-units	213		-	-
4.	Long-term inter-company receivables	214		-	-
5.	Other long-term receivables	215		-	-
6.	Provision for doubtful long-term receivables	216		-	-
II.	**Fixed assets**	**220**		**8,311,460,410**	**8,428,362,355**
1.	Tangible fixed assets	221	10	1,843,303,538	1,960,205,483
-	*Historical costs*	*222*		*4,834,809,472*	*4,834,809,472*
-	*Accumulated depreciation*	*223*		*(2,991,505,934)*	*(2,874,603,989)*
2.	Finance lease fixed assets	224		-	-
-	*Historical costs*	*225*		-	-
-	*Accumulated depreciation*	*226*		-	-
3.	Intangible fixed assets	227	11	6,468,156,872	6,468,156,872
-	*Historical costs*	*228*		*6,468,156,872*	*6,468,156,872*
-	*Accumulated depreciation*	*229*		-	-
III.	**Long-term biological assets**	**230**		-	-
III.	**Investment properties**	**240**		**-**	**-**
-	Historical costs	241		-	-
-	Accumulated depreciation	242		-	-
IV.	**Long-term assets in progress**	**250**		**-**	**-**
1.	Long-term work in progress	251		-	-
2.	Construction in progress	252		-	-
VI.	**Long-term investments**	**260**	**4**	**31,172,875,700**	**30,950,113,469**
1.	Investments in subsidiaries	261		26,172,875,700	26,172,875,700
2.	Investments in joint ventures and associates	262		5,000,000,000	5,000,000,000
3.	Investments in other entities	263		-	-
4.	Provisions for long-term financial investments	264		-	(222,762,231)
5.	Held-to-maturity investments	265		-	-
6.	Allowance for Impairment of Long-term Held-to-Ma	266		-	-
VI.	**Other long-term assets**	**270**		**12,603,718**	**3,333,334**
1.	Long-term Prepaid Expenses	271	9	12,603,718	3,333,334
2.	Deferred income tax assets	272		-	-
3.	Long-term equipment and spare parts for replaceme	273		-	-
4.	Other long-term assets	274		-	-
	TOTAL ASSETS	**280**		**47,002,149,588**	**46,708,078,405**

STATEMENT OF FINANCIAL POSITION

As at Sep. 30, 2026

Unit: VND

	ITEMS	Code	Notes	Sep. 30, 2026	Jan. 01, 2026
A -	**LIABILITIES**	**300**		**1,633,835,562**	**1,557,313,492**
I.	**Short-term liabilities**	**310**		**1,633,835,562**	**1,557,313,492**
1.	Short-term trade payables	311	12	1,014,550,402	973,442,643
2.	Short-term advances from customers	312	13	-	707,499
3.	Dividends and profits must be paid	313		5,828,500	5,828,500
4.	Short-term taxes and other payments to the governr	314	14	6,000,000	6,000,000
5.	Payables to employees	315		204,396,729	218,040,678
6.	Short-term accrued expenses	316	15	90,267,750	40,000,000
7.	Short-term inter-company payables	317		-	-
8.	Payables according to the progress of construction	318		-	-
9.	Short-term unearned revenue	319		-	-
10.	Other short-term payables	320	16	312,792,181	313,294,172
11.	Short-term loans and finance lease liabilities	321		-	-
12.	Provision for short term payables	322		-	-
13.	Bonus and welfare fund	323		-	-
14.	Price stabilization fund	324		-	-
15.	Purchase and resale of government bonds	325		-	-
II.	**Long-term liabilities**	**330**		**-**	**-**
1.	Long-term trade payables	331		-	-
2.	Long-term advances from customers	332		-	-
3.	Taxes and long-term payments to the government.	333		-	-
3.	Long-term accrued expenses	334		-	-
4.	Inter-company payables on working capital	335		-	-
5.	Long-term inter-company payables	336		-	-
6.	Long-term unearned revenues	337		-	-
7.	Other long-term payables	338		-	-
8.	Long-term loans and finance lease liabilities	339		-	-
9.	Convertible bonds	340		-	-
10.	Preference shares	341		-	-
11.	Deferred income tax	342		-	-
12.	Provision for long term payables	343		-	-
13.	Scientific and technological development fund	344		-	-

STATEMENT OF FINANCIAL POSITION

As at Sep. 30, 2026

Unit: VND

	ITEMS	Code	Notes	Sep. 30, 2026	Jan. 01, 2026
B -	**OWNER'S EQUITY**	**400**		**45,368,314,026**	**45,150,764,913**
I.	**Owners' equity**	**411**	**17**	**45,368,314,026**	**45,150,764,913**
-	*Ordinary shares with voting rights*	*411a*		*41,370,000,000*	*41,370,000,000*
-	*Preference shares*	*411b*		-	-
2.	Share premium	412		2,227,438,218	2,227,438,218
3.	Conversion options on bond	413		-	-
4.	Other capital of owners	414		-	-
5.	Treasury shares	415		(679,873,904)	(679,873,904)
6.	Differences upon asset revaluation	416		-	-
7.	Exchange differences	417		-	-
8.	Development and investment funds	418		851,634,920	851,634,920
9.	Other equity funds	419		-	-
10.	Undistributed profit after tax	420		1,599,114,792	1,381,565,679
-	*Undistributed profit after tax accumulated by the e*	*420a*		*1,381,565,679*	*571,466,815*
-	*Undistributed profit after tax of current period*	*420b*		*217,549,113*	*810,098,864*
11.	Capital expenditure funds	422		-	-
12.	Non-controlling interests	429			
	TOTAL SOURCES	**440**		**47,002,149,588**	**46,708,078,405**

Ho Chi Minh City, October 30, 2026

Nguyen Thi Van Anh	Nguyen Thi Van Anh	Le Anh Tuan
Prepared by	**Chief Accountant**	**General Director**

INCOME STATEMENT

3st Quarter 2026

Unit: VND

	ITEMS	Code	Notes	3st Quarter Current year Jul. 01, 2026 - Sep. 30, 2026	3st Quarter Previous year Jul. 01, 2025 - Sep. 30, 2025	Accumulated amount - current year Jan. 01, 2026 - Sep. 30, 2026	Accumulated amount - previous year Jan. 01, 2025 - Dec. 31, 2025
1.	Revenues from sales and services rendered	01	18	5,973,990	127,337,680	1,942,512,476	247,446,408
2.	Revenue deductions	02	19	-	-	-	-
3.	**Net revenues from sales and services rendered (10=01-02)**	**10**		**5,973,990**	**127,337,680**	**1,942,512,476**	**247,446,408**
4.	Costs of goods sold	11	20	7,173,996	176,142,568	942,937,159	(993,646,482)
5.	**Gross revenues from sales and services rendered (20=10-11)**	**20**		**(1,200,006)**	**(48,804,888)**	**999,575,317**	**1,241,092,890**
6.	**Profit/loss from the sale and liquidation of investment properties**	**21**		-	-	-	
7.	Financial income	22	21	174,584,693	47,265,161	694,040,630	1,915,095,620
8.	Financial expenses	23	22	47,877,231	(28,059,386)	(120,126,997)	521,609,213
	In which: Interest expenses	*24*		-	-	-	-
09.	Selling expenses	25	23	-	287,878,950	-	694,975,561
10.	General administration expenses	26	24	491,740,175	135,147,478	1,595,001,838	1,086,764,036
11.	**Net operating profits {30=20+(21-22)-(24+25+26)}**	**30**		**(366,232,719)**	**(396,506,769)**	**218,741,106**	**852,839,700**
12.	Other income	31	25	456		707,955	2,468,475
13.	Other expenses	32	26	300		1,899,948	45,209,311
14.	**Other profits (40=31-32)**	**40**		**156**	**-**	**(1,191,993)**	**(42,740,836)**
15.	**Accounting profit before tax (50=30+40)**	**50**		**(366,232,563)**	**(396,506,769)**	**217,549,113**	**810,098,864**
16.	Current corporate income tax expenses	51	27	-	-	-	-
17.	Deferred corporate income tax expenses	52		-	-	-	-
18.	**Net profit after corporate income tax (60=50-51-52)**	**60**		**(366,232,563)**	**(396,506,769)**	**217,549,113**	**810,098,864**

Ho Chi Minh City, October 30, 2026

Nguyen Thi Van Anh	Nguyen Thi Van Anh	Le Anh Tuan
Prepared by	**Chief Accountant**	**General Director**

CASH FLOWS STATEMENT

(Under indirect method)
3st Quarter 2026

Unit: VND

ITEMS	Code	Notes	Accumulated amount - current period (From Jan. 01, 2026 to Sep. 30, 2026)	Accumulated amount - previous period (From Jan. 01, 2025 to Dec. 31, 2025)
I. Cash flows from operating activities				
1. Profit before tax	***01***		***217,549,113***	***810,098,864***
2. Adjustments for:				
- Depreciation of fixed assets and investment properties	02		116,901,945	155,869,259
- Provisions	03		(1,124,199,117)	(942,330,140)
- (Gains) / losses of unrealized exchange rate difference due to revaluation of monetary items	04		-	-
- (Profits) / losses from investing activities	05		(694,040,630)	(1,915,095,620)
- Interest expenses	06		-	-
- Other adjustments	07		-	-
3. Operating profit before movements in working capital	***08***		***(1,483,788,689)***	***(1,891,457,637)***
- (Increase) / decrease in receivables	09		(830,024,928)	(7,565,457)
- (Increase) / decrease in inventories	10		1,923,923,632	134,832,563
- Increase / (decrease) payables	11		76,522,070	(977,879,254)
- (Increase) / decrease in deferred expenses	12		(9,270,384)	-
- (Increase) / decrease in trading securities	13		(164,600,000)	(2,467,391,977)
- Borrowing costs have been paid	14		-	-
- Corporate income tax paid	15		-	-
- Other receipts from operating activities	16		-	-
- Other payments on operating activities	17		-	-
Net cash (used in)/generated by operating activities	***20***		***(487,238,299)***	***(5,209,461,762)***
II. Cash flows from investing activities				
1. Acquistion and construction of fixed assets and other long-term assets	21		-	-
2. Proceeds from sale, disposal of fixed assets and other long-term assets	22		-	-
3. Cash outlow for lending, buying debt instruments of other entities	23		-	-
4. Cash recovered from lending, selling debt instruments of other entities	24		-	2,400,000,000
5. Equity investments in other entities	25		-	-
6. Proceeds from equity investment in other entities	26		-	-
7. Interest earned, dividends and profits received	27		694,040,630	2,384,956,579
Net cash (used in) investing activities	***30***		***694,040,630***	***4,784,956,579***

CASH FLOWS STATEMENT

(Under indirect method)

3st Quarter 2026

Unit: VND

ITEMS	Code	Notes	Accumulated amount - current period (From Jan. 01, 2026 to Sep. 30, 2026)	Accumulated amount - previous period (From Jan. 01, 2025 to Dec. 31, 2025)
III. Cash flows from financing activities				
1. Proceeds from issuing of shares and receipt from contributions of the owners	31		-	-
2. Repayment of contributions to owners, repurchase of stock issued	32		-	-
3. Proceeds from borrowings	33		-	-
4. Payment of loan principal	34		-	-
5. Payments of finance lease principal	35		-	-
6. Dividends and profits paid to owners	36		-	-
Net cash generated by financing activities	***40***		-	-
Net cash flows during the period	**50**		**206,802,331**	**(424,505,183)**
Cash and cash equivalents at the beginning of the period	**60**		**68,818,629**	**493,323,812**
Effects of changes in foreign exchange rates	61		-	-
Cash and cash equivalents at the end of the period	**70**		**275,620,960**	**68,818,629**

Ho Chi Minh City, October 30, 2026

Prepared by	Chief Accountant	General Director
Nguyen Thi Van Anh	Nguyen Thi Van Anh	Le Anh Tuan

NOTES TO THE FINANCIAL STATEMENTS

3st Quarter 2026

1 CHARACTERISTICS OF BUSINESS ACTIVITIES

Form of ownership

Educational Book Joint Stock Company in Ho Chi Minh City was established according to Decision No. 460/QD-TC dated 7 April 2004, of the Vietnam Education Publishing House (now Vietnam Education Publishing House Co., Ltd.). The company is a joint stock company operating under Business Registration Certificate No. 4103002336, initially registered on 24 May 2004, issued by the Ho Chi Minh City Department of Planning and Investment (currently known as the Ho Chi Minh City Department of Finance).

The company's Business Registration Certificate has been amended several times, with the lastest amendment (18th) dated 12 November 2025, issued by the Ho Chi Minh City Department of Finance under Enterprise Registration Number of 0303280405.

Charter capital according to Business Registration Certificate:	41,370,000,000 VND
Par value of shares:	10,000 VND
Total number of shares:	4,137,000 shares

Headquarter
Address: 363 Hung Phu, Chanh Hung Ward, Ho Chi Minh City, Viet Nam

Business fields: The Company's business activities include trading, services, and financial investment.

Business lines
The Company's main business lines are as follows:
- Trading in real estate, land use rights owned, used or leased;
- Retailing other new goods in specialized stores.
- ...

Normal production and business cycle:
The Company's normal operating cycle is carried out within a period of no more than 12 months.

Business structure
Subsidiaries:

Name	Address	Voting rights	Ownership Interest	Business lines
Vinh Long Book - Equipment Joint Stock Company	23 Le Van Tam Street, Long Chau Ward, Vinh Long	80.99%	80.99%	Publishing of books for use in schools, distributing providing school equipment
Dong Nai Book and School Equipment Joint Stock Company	10 Vo Thi Sau Street, Cong Ly Hamlet, Tran Bien Ward, Dong Nai Province	56.16%	55.99%	Buying and selling textbooks, exercise books, reference books, publications, supplying

Affiliates:

Name	Address	Voting rights	Ownership Interest	Business lines
EBS Solar Vietnam Energy Joint Stock Company	Building D, 2nd floor, Vinaconex 1 office complex, 289 A Khuat Duy Tien Street, Dai Mo Ward, Hanoi City	25.00%	25.00%	Electricity Generation

2 ACCOUNTING PERIOD, CURRENCY UNIT USED IN ACCOUNTING

2.1 Accounting period

The Company's accounting period begins on January 1 and ends on September 30 of each year.

2.2 Currency unit

The accounting currency unit is Vietnam Dong (VND).

2.3 Accounting system

The Company applies Vietnamese Enterprise Accounting system issued under the Circular No. 99/2025/TT-BTC dated October 27, 2025, of the Minister of Finance as well as accounting standards issued by the Ministry of Finance.

2.4 Declaration on compliance with Accounting Standards and Accounting System

The Board of General Directors ensure to follow all the requirements of the current Vietnamese Accounting standards and Vietnamese Enterprise Accounting system in preparing financial statement.

2.5 Basis of preparation financial statements

The financial statements are presented in Vietnamese Dong (VND) is used as a currency unit for accounting records, based on original cost, in accordance with Vietnamese Accounting Standards, Vietnamese accounting regime for enterprises and the legal regulations.

2.6 Estimates

The preparation of financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates.

2.7 Cash and cash equivalents

Cash includes cash on hand, cash in transit and demand deposits.

Cash equivalents are short-term investments (for a period not exceeding 3 months) that are readily convertible to known amount of cash and which are subject to an insignificant risk of changes in value.

2.8 Principles of recognition of trade receivables and other receivables

Receivables are trade receivables, advances to suppliers or receivables from other entities. Receivables are stated at book value less provision for doubtful debts when preparing financial statements, and are classified as:

- Having maturity not exceeding 1 year are classified as short - term assets.
- Having maturity exceeding 1 year are classified as long - term assets.

Provision for doubtful debts represents the estimated loss value of receivables that are likely to be uncollectible or insolvent at the date of preparing the financial statements.

2.9 Accounting policies for inventories

Principles of inventory valuation

Inventories are recorded at original cost. Cost of inventories comprises purchase costs, processing costs and other directly relevant costs that have been incurred in bringing the inventories to their present location and condition.

Where the net realizable value is lower than cost, inventories should be measured at the net realizable value.

Net realizable value is the estimated selling price of inventories in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to sell them.

Cost of inventories at the end of the period are determined in accordance with method: weighted average.

Method of recording inventories: perpetual method.

Provision for devaluation of inventories: Provision for devaluation of inventories is made at the end of the period as the difference between the original cost of inventories greater than their net realizable value.

2.10 Prepaid Expenses

Prepaid expenses include actual expenses incurred but related to the business results of multiple accounting periods.

2.11 Recording and depreciation of tangible fixed assets

Method of recording and depreciation of tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Cost of a tangible fixed asset is the amount of all expenses paid by the Company to acquire an asset at the time the asset is put into operation for its intended use.

The costs incurred after the initial recognition is only recorded an increase in the price of the fixed asset if these cost are sure to increase the economic benefits in the due to the use of that property. These costs do not satisfy the above conditions are recognized as an expense in the period.

When a fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain/(loss) arisen are posted into the income or the expenses during the period.

Depreciation method of tangible fixed assets: Tangible fixed assets are depreciated according to the straight line method based on the estimated useful time as follows:

Type of fixed assets	Years
- Buildings, structures	6 - 25 years
- Machines and equipment	3 - 7 years
- Means of transportations	6 years

2.12 Intangible fixed assets

Land use rights

Land use rights are all actual expenses spent by the Company directly related to the land to be used, including: money spent to acquire land use rights, expenses for compensation and site clearance, ground leveling, registration fees... Land use rights with indefinite are not depreciated.

2.13 Financial investment

Investments held to maturity

Investments held to maturity include investments that the Company has the intention and ability to hold to maturity, including: term deposits with banks (including all kinds of promissory notes, treasury bills), bonds, preferred shares that the issuer is requited to re-buy them at a certain time in the future; loans held to maturity for the purpose of earning interest periodically and other investments held to maturity.

Investments held to maturity are recognized beginning on the date of purchase and are initially measured at the purchase price and expenses related to the investments purchase. Interest income from investments held to maturity after the purchase date is recognized in the income statement on an accrual basis. Interest income earned before the holding company is deducted from the original cost at the time of purchase.

Held-to-maturity investments are measured at cost less provisions for doubtful investments.

Provisions for held-to-maturity investments are made in accordance with current accounting regulations.

2.14 Recognizing of payables and others payables

Trade payables, advances from customers, other payables and loans at the reporting date, if:
- Having maturity not exceeding 1 year are classified as short - term liabilities;
- Having maturity exceeding 1 year are classified as long - term liabilities.

2.15 Owner's capital

Contributed capital

Capital contribution is stated at actually contributed capital of shareholders.

Share capital surplus

Share capital surplus is recorded according to the difference between the issue price and the par value of shares when initially issued, additional issues, the difference between the reissue price and the book value of treasury shares and the structure of shares capital portion of the convertible bond upon maturity. Direct costs related to the issuance of additional shares and re-issuance of treasury shares are recorded as a decrease in share capital surplus.

Other capital

Other capital is formed from additions from business results, reassessment of assets and the remaining value between the fair value of donated, donated or sponsored assets after deducting taxes payable (if any) related to these assets.

Treasury shares

When repurchasing shares issued by the Company, the payment, including transaction-related expenses, is recorded as treasury shares and is reflected as a deduction in equity. When re-issuing, the difference between the re-issue price and the book price of treasury shares is recorded in the item "Share capital surplus".

2.16 Revenue and income recognition

Revenue from sale of goods

Revenue from sale of goods should be recognised when all the following conditions have been satisfied:
- The significant risks and rewards of ownership of the goods have been transferred to the buyer;
- The Company retains neither continuing managerial involvement as a neither owner nor effective control over the goods sold;

• The amount of revenue can be measured reliably. When the contract prescribes that the buyer is entitled to return the service purchased under specific conditions, the enterprise may record revenue only when those specific conditions no longer exist and the buyer is not entitled to return the service provided (except where the customer has the right to return the goods in exchange for other goods or services);

• The economic benefits associated with the transaction of goods sold have flown or will flow to the Company;
• The costs incurred or to be incurred in respect of the transaction of goods sold can be measured reliably.

Revenue from rendering of services

Revenue from rendering of services should be recognised when all the following conditions have been satisfied:
• The amount of revenue can be measured reliably. When the contract prescribes that the buyer is entitled to return the service purchased under specific conditions, the enterprise may record revenue only when those specific conditions no longer exist and the buyer is not entitled to return the service provided;
• It is probable that the economic benefits associated with the transaction will flow to the entity;
• The stage of completion of the transaction at the balance sheet date can be measured reliably;
• The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Where the service provision transaction is carried out over many accounting periods, turnover recognized in the accounting period shall be determined as a percentage of the completed work portion at the balance sheet date.

Interest

Interests recognized on the basis of the actual time and interest rates in each period.

2.17 Borrowing costs

Borrowing costs include loan interest and other costs incurred directly related to the loans.

Borrowing costs are recognized as an expense during the period. Where borrowing costs are directly related to the investment in construction or production of unfinished assets that require a sufficiently long period (more than 12 months), before they can be put into use for the predetermined purpose or sold. This borrowing cost is capitalized. For specific loans for the construction of fixed assets and investment real estate, interest is capitalized even if the construction period is less than 12 months. Income arising from temporary investment of loans is recorded as a reduction in the historical cost of related fixed assets.

For general loans which are used for investment in construction or production of unfinished assets, the capitalized borrowing cost is determined to the capitalization rate to weighted average accumulated cost for the investment in capital construction or production of that asset. The capitalization rate is calculated using the weighted average interest rate on outstanding loans for the period, excluding separate loans for the purpose of forming a specific asset.

2.18 Costs

Costs are amounts reducing economic benefits, recorded at the time the transaction arises or shall be likely to arise in the future regardless of spending money or not.
Costs and revenues set up by it must be recorded simultaneously on the principle of conformity. In case, conformity principles may conflict with the precautionary principle, costs are recorded based on the nature and the accounting Standards to ensure transactions give true and fair view.

2.19 Corporate income taxes

Current corporate income tax

Current income tax is calculated based on taxable income and tax rate for the year. Taxable income is different from accounting profit presented on the Income Statement due to adjustments to non-taxable income or non-deductible expenses and losses carried forward.

Deferred corporate income tax

Deferred income tax is determined on temporary differences between the book values and the tax base of assets and liabilities for financial reporting purposes. Deferred income tax liabilities are recognized for all taxable temporary differences. Deferred income tax assets are recognized only when it is probable that taxable profits will be available in the future against which these deductible temporary differences can be used.

2.20 Related parties

The party is considered as related party if one party has capacity to control or has significant impact to other party in the decision of financial and operation activities. All parties are recognized as related parties if having the same control or significant impact.

In the review of related parties, nature of the relationship is considered more than legal form.

2.21 Segment reporting

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

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

Segment information is prepared in conformity with the accounting policies adopted for preparing and presenting the financial statements.

Unit: VND

3 **Cash and cash equivalents**	Sep. 30, 2026	Jan. 01, 2026
Cash on hand	270,465	7,015,160
Cash in bank	275,350,495	61,803,469
Total	**275,620,960**	**68,818,629**

4 Financial investments

Trading securities

	Sep. 30, 2026		Jan. 01, 2026	
	Historical cost	Book value	Historical cost	Book value
Listed Stocks	**3,202,253,243**	**3,558,010,600**	**3,037,653,243**	**4,164,599,200**
Hanoi Education Book Joint Stock Company (EBS)	95,577	103,000	95,577	118,000
Military Commercial Joint Stock Company (MBB)	3,202,157,666	3,557,907,600	3,037,557,666	4,164,481,200
Unlisted Stocks	**1,772,185,555**	**825,844,125**	**1,772,185,555**	**927,458,250**
Bamboo Capital Group Joint Stock Company (BCG)	422,695,545	263,760,000	422,695,545	265,650,000
Vietnam Livestock Corporation - JSC (VLC) (i)	1,312,608,000	555,140,625	1,312,608,000	654,843,750
Song Da 4 Joint Stock Company (SD4) (i)	36,365,340	6,639,000	36,365,340	6,660,000
FLC Group Joint Stock Company (FLC) (i)	516,670	304,500	516,670	304,500
Total	**4,974,438,798**	**4,383,854,725**	**4,809,838,798**	**5,092,057,450**

The situation regarding the provision for impairment of trading securities is as follows:

	Current period	Previous period
Jan. 01, 2026	**844,727,305**	**844,727,305**
Additional provision for reserves.	101,614,125	-
Sep. 30, 2026	**946,341,430**	**844,727,305**

Held to maturity investments

	Sep. 30, 2026		Jan. 01, 2026	
	Historical cost	Fair value	Historical cost	Fair value
Short-term	**600,000,000**	**600,000,000**	**600,000,000**	**600,000,000**
Loans must be collected Vinh Long Book - Equipment Joint Stock Company	600,000,000	600,000,000	600,000,000	600,000,000
Total	**600,000,000**	**600,000,000**	**600,000,000**	**600,000,000**

Investing in subsidiaries; joint ventures and associated companies; equity investments in other entities

	Sep. 30, 2026		Jan. 01, 2026	
	Historical cost	Profit/(Loss) Share in Joint Ventures and Associated Companies	Historical cost	Profit/(Loss) Share in Joint Ventures and Associated Companies
Investing in subsidiaries	**26,172,875,700**	-	**26,172,875,700**	**(222,762,231)**
Dong Nai Book and School Equipment Joint Stock Company	11,445,035,700		11,445,035,700	
Vinh Long Book - Equipment Joint Stock Company	14,727,840,000	-	14,727,840,000	(222,762,231)
Investment in Affiliates	**5,000,000,000**	-	**5,000,000,000**	-
EBS Solar Vietnam Energy Joint Stock Company	5,000,000,000		5,000,000,000	-
	-	-	-	-
Total	**31,172,875,700**	-	**31,172,875,700**	**(222,762,231)**

Provision for investments:

	Current period	Previous period
Jan. 01, 2026	**(222,762,231)**	**(222,762,231)**
Reversal of provision for investments	222,762,231	-
Sep. 30, 2026	-	**(222,762,231)**

5 Trade receivables

Short-term trade receivables

	Sep. 30, 2026		Jan. 01, 2026	
	Amount	Provision	Amount	Provision
Third party	**1,722,751,265**	**1,660,607,465**	**1,724,812,415**	**1,661,150,015**
Chu Le Equipment & Surveying Co., Ltd.	551,406,522	551,406,522	551,406,522	551,406,522
Dak Nong Book - Stationery Joint Stock Company	390,236,848	390,236,848	390,236,848	390,236,848
Phuong Vy Stationery	278,439,980	278,439,980	278,439,980	278,439,980
Other entities	502,667,915	440,524,115	504,729,065	441,066,665
Ralated parties	**834,759,363**	-	-	-
Van Hien University	834,759,363			-
Total	**2,557,510,628**	**1,660,607,465**	**1,724,812,415**	**1,661,150,015**

6 Advances to suppliers

	Sep. 30, 2026		Jan. 01, 2026	
	Amount	Provision	Amount	Provision
Third party	**61,088,182**	**44,588,182**	**66,188,182**	**44,588,182**
Oriental Investment and Technology Joint Stock Company	36,511,182	36,511,182	36,511,182	36,511,182
Thanh Dat Technical Services and Trading Joint Stock Company	8,077,000	8,077,000	8,077,000	8,077,000
Other entities	16,500,000		21,600,000	
Ralated parties	**17,719,518**	-	**17,719,518**	-
Ho Chi Minh City Education Publishing House	17,719,518		17,719,518	-
Total	**78,807,700**	**44,588,182**	**83,907,700**	**44,588,182**

7 Other receivables

	Sep. 30, 2026		Jan. 01, 2026	
Short-term other receivables	Amount	Provision	Amount	Provision
Third party	**65,892,421**	-	**63,892,422**	-
Short-term deposits, mortgages	250,000	-	250,000	-
Advances to employees	2,000,000	-	-	-
Others	63,642,421	-	63,642,422	-
Total	**65,892,421**	-	**63,892,422**	-

8 Inventories

	Sep. 30, 2026		Jan. 01, 2026	
	Amount	Provision	Amount	Provision
Raw materials	22,484,364		22,484,364	-
Finished goods	-		1,749,732,206	(156,681,405)
Goods	1,112,443,871	(21,404,172)	1,286,635,297	(867,231,228)
Total	**1,134,928,235**	**(21,404,172)**	**3,058,851,867**	**(1,023,912,633)**

9 Prepaid expense

Long-term prepaid expense	**Sep. 30, 2026**	**Jan. 01, 2026**
Others	12,603,718	3,333,334
Total	**12,603,718**	**3,333,334**

10 Tangible fixed assets

Unit: VND

	Buildings, structures	Machinery, equipment	Means of transportation	Office equipment and furniture	Total
Historical cost					
As at Jan. 01, 2026	3,531,966,825	258,654,620	1,044,188,027	-	4,834,809,472
As at Sep. 30, 2026	**3,531,966,825**	**258,654,620**	**1,044,188,027**	**-**	**4,834,809,472**
Accumulated depreciation					
As at Jan. 01, 2026	1,624,371,582	206,044,380	1,044,188,027	-	2,874,603,989
Depreciation in period	95,379,957	21,521,988	-	-	116,901,945
As at Sep. 30, 2026	**1,719,751,539**	**227,566,368**	**1,044,188,027**	**-**	**2,991,505,934**
Net book value					
As at Jan. 01, 2026	1,907,595,243	52,610,240	-	-	1,960,205,483
As at Sep. 30, 2026	**1,812,215,286**	**31,088,252**	**-**	**-**	**1,843,303,538**

11 Intangible fixed assets

	Land use rights	Trademark	Trademark, trade name	Computer software	Total
Historical cost					
As at Jan. 01, 2026	6,468,156,872	-	-	-	6,468,156,872
As at Sep. 30, 2026	**6,468,156,872**	**-**	**-**	**-**	**6,468,156,872**
Accumulated ammortisation					
As at Jan. 01, 2026	-	-	-	-	-
Depreciation in period	-	-	-	-	-
As at Sep. 30, 2026	**-**	**-**	**-**	**-**	**-**
Net book value					
As at Jan. 01, 2026	6,468,156,872	-	-	-	6,468,156,872
As at Sep. 30, 2026	**6,468,156,872**	**-**	**-**	**-**	**6,468,156,872**

12 Trade payables

Short-term trade payables

	Sep. 30, 2026		Jan. 01, 2026	
	Amount	Amount able to be paid off	Amount	Amount able to be paid off
Third party	**1,014,550,402**	**1,014,550,402**	**973,442,643**	**973,442,643**
ECI Group Joint Stock Company	477,435,915	477,435,915	477,435,915	477,435,915
Nam An Book Service Company Limited	171,706,400	171,706,400	171,706,400	171,706,400
Dan Toc Book Joint Stock Company	165,015,143	165,015,143	165,015,143	165,015,143
Others	200,392,944	200,392,944	159,285,185	159,285,185
Total	**1,014,550,402**	**1,014,550,402**	**973,442,643**	**973,442,643**

13 Advances from customers

Short-term advances from customers	**Sep. 30, 2026**	**Jan. 01, 2026**
Third party	-	-
Phu Sa Do Company Limited	-	481,067
Nghiep Bookstore	-	184,782
Others	-	41,650
Total	-	**707,499**

14 Taxes and other receivables from/payables to the State

Item	**Jan. 01, 2026**	**Payable**	**Paid**	**Sep. 30, 2026**
VAT on imported goods	(104,040,296)	17,636,324	19,295,422	(105,699,394)
Corporate income tax	(334,647,376)			(334,647,376)
Personal income tax	(12,310,674)	12,622,432	14,759,946	(14,448,188)
Land rental	-	1,332,396	1,332,396	-
Other taxes	6,000,000	-	-	6,000,000
Total	**(444,998,346)**	**31,591,152**	**35,387,764**	**(448,794,958)**

15 Accrued Expenses

Short-term Accrued expenses	**Sep. 30, 2026**	**Jan. 01, 2026**
Others	90,267,750	40,000,000
Total	**90,267,750**	**40,000,000**

16 Other payables

Short-term payables	**Sep. 30, 2026**	**Jan. 01, 2026**
Third party	**22,792,181**	**23,294,172**
Social insurance	16,273,800	16,775,791
Others	6,518,381	6,518,381
Related parties	**290,000,000**	**290,000,000**
Van Hien University	290,000,000	290,000,000
Total	**312,792,181**	**313,294,172**

17 Owners' equity

a. Change in owners' equity

Unit: VND

	Owners' contributed capital	Share premium	Treasury shares	Development and investment funds	Undistributed profit after tax	Total
As at Jan. 01, 2025						-
Profit of the previous year	41,370,000,000	2,227,438,218	(679,873,904)	851,634,920	571,466,815	44,340,666,049
Paid dividends by shares		-	-	-	810,098,864	810,098,864
Board of Directors' remuneration	-	-	-	-		-
As at Jan. 01, 2026	**41,370,000,000**	**2,227,438,218**	**(679,873,904)**	**851,634,920**	**1,381,565,679**	**45,150,764,913**
Profit of the current period	-	-	-	-	217,549,113	217,549,113
As at Sep. 30, 2026	**41,370,000,000**	**2,227,438,218**	**(679,873,904)**	**851,634,920**	**1,599,114,792**	**45,368,314,026**

b.	**Details of the owners' capital contribution**	**Sep. 30, 2026**	**Jan. 01, 2026**
	Vietnam Education Publishing House One Limited Liability Company	6,320,000,000	6,320,000,000
	THAPMUOI Company Limited	7,509,400,000	7,509,400,000
	DAITHIEN.COM Company Limited	7,277,400,000	7,277,400,000
	Others	19,323,200,000	19,323,200,000
	Par value of treasury shares	940,000,000	940,000,000
	Total	**41,370,000,000**	**41,370,000,000**

c.	**Capital transactions with owners and distribution of dividends and profits**		
		Sep. 30, 2026	**Jan. 01, 2026**
	- Owners' invested capital		
	+ Opening capital	41,370,000,000	41,370,000,000
	+ Increase in capital during the year	-	-
	+ Decrease in capital during the year	-	-
	+ Closing capital	41,370,000,000	41,370,000,000
	- Dividends or distributed profits	-	-

d.	**Shares**		
		Sep. 30, 2026	**Jan. 01, 2026**
	Number of shares registered to issue	4,137,000	4,137,000
	Number of shares sold to public market	4,137,000	4,137,000
	Common shares	4,137,000	4,137,000
	Preference shares (classified as equity)	-	-
	Number of shares repurchased (treasury shares)	94,000	94,000
	Common shares	*94,000*	*94,000*
	Preference shares (classified as equity)	-	-
	Number of shares outstanding	4,043,000	4,043,000
	Common shares	*4,043,000*	*4,043,000*
	Preference shares (classified as equity)	-	-
	Par value of shares outstanding: VND 10,000/share	-	-

18	**Revenues from sales and services rendered**	**Current year**	**Previous year**
	Sales of goods	1,923,913,055	179,773,135
	Rendering of services	18,599,421	67,673,273
	Total	**1,942,512,476**	**247,446,408**

19	**Revenue deductions**	**Current year**	**Previous year**
	Trade discount		
	Total	-	-

20	**Cost of goods sold**	**Current year**	**Previous year**
	Cost of reference books	1,923,923,632	(97,185,512)
	Cost of services provided	21,521,988	28,695,983
	Reversal of provision for inventory devaluation	(1,023,912,633)	(925,156,953)
	Provision	21,404,172	-
	Total	**942,937,159**	**(993,646,482)**

21	**Financial income**	**Current year**	**Previous year**
	Interest from term deposits and loan receivables	29,436,630	60,790,620
	Dividends, profits received	664,604,000	1,854,305,000
	Total	**694,040,630**	**1,915,095,620**

22	**Financial expenses**	**Current year**	**Previous year**
	Reversal of provision for investments	(222,762,231)	(618,279,359)
	Provision for diminution in value of trading securities and investment losses	101,614,125	556,517,990
	Loss on disposal of other short-term and long-term investments	-	582,361,466
	Other financial expenses	1,021,109	1,009,116
	Total	**(120,126,997)**	**521,609,213**

23 Selling expenses

	Current year	Previous year
Labour costs		694,975,561
Total	**-**	**694,975,561**

24 General administration expenses

	Current year	Previous year
Labour costs	1,276,755,493	499,853,758
Costs of tools, supplies	2,275,926	-
Depreciation	95,379,957	127,173,276
Taxes, fees and charges	-	3,000,000
Provision/(Reversal of provision) for doubtful receivables	-	44,588,182
Outsourcing service expenses	92,419,124	-
Other paid by cash	128,171,338	412,148,820
Total	**1,595,001,838**	**1,086,764,036**

25 Other income

	Current year	Previous year
Others	707,955	2,468,475
Total	**707,955**	**2,468,475**

26 Other expenses

	Current year	Previous year
Others	1,899,948	45,209,311
Total	**1,899,948**	**45,209,311**

27 Current corporate income tax expenses

	Current year	Previous year
Current income tax is calculated on taxable income for the current year	-	-
Total current corporate income tax expenses	**-**	**-**

28 Production and business costs by element

	Current year	Previous year
Labour costs	1,276,755,493	1,194,829,319
Depreciation	116,901,945	155,869,259
Costs of external services	92,419,124	(249,481,000)
Provision expenses	(458,500)	(880,568,771)
Other paid by cash	129,988,764	415,148,820
Total	**1,615,606,826**	**635,797,627**

29 Events since balance sheet date

The Board of General Directors confirms that in accordance with respect to important aspects, except for the above events, there have been no extraordinary events after the date of book closing impacting the Company's financial situation and operations, which must be adjusted or represented on the Company's financial statements for the accounting period from Jan 1, 2026 to Sep. 30, 2026.

30 Information about related parties

a. List of ralated parties:

Related parties	Relationship
Vietnam Education Publishing House Ho Chi Minh City Branch	Dependent unit of the investing company
Van Hien University	Common key management personnel
Hung Hau Petroleum Company Limited	Common key management personnel
Vinh Long Book - Equipment Joint Stock Company	Subsidiary
Dong Nai Book and School Equipment Joint Stock Company	Subsidiary
EBS Solar Vietnam Energy Joint Stock Company	Associated Company

b. During the year, the Company had transactions with related parties as follows:

	Current year	Previous year
Vinh Long Book - Equipment Joint Stock Company		
Loan interest income	29,169,863	40,424,659
Loans must be collected		800,000,000
Dividends, profits received	-	669,177,000
Dong Nai Book and School Equipment Joint Stock Company		
Sales of goods		2,958,000
Purchases of goods	791,852	-
Dividends, profits received	-	647,710,000
Van Hien University		

Sales of goods	1,923,913,055	-
Trade receivables	-	290,000,000
EBS Solar Vietnam Energy Joint Stock Company		
Dividends, profits received	500,000,000	500,000,000

Related parties balances are presented in notes 5, 6 and 16.

31 Segment reporting

Segment reporting by geographical area

The Company's operations are mainly distributed domestically and for export.

Details of net revenue from sales and rendering of services by geographical area based on customer location are as follows:

	Current year	Previous year
Export		
Domestic	1,942,512,476	247,446,408
Total	**1,942,512,476**	**247,446,408**

Segment reporting by business area

The Company's main business activities are the production and processing of seafood and agricultural products; therefore, segment reporting are not presented.

32 The fair value of financial assets and liabilities

The Company has not assessed fair value of its financial assets and liabilities as at the balance sheet date since there are no comprehensive guidance under Circular 210/2009/TT-BTC issued by the Ministry of Finance on 06 November 2009 ("Circular 210") and other relevant prevailing regulations to determine fair value of these financial assets and liabilities. While Circular 210 refers to the application of International Financial Reporting Standards ("IFRS") on presentation and disclosures of financial instruments, it did not adopt the equivalent guidance for the recognition and measurement of financial instruments, including application of fair value, in accordance with IFRS.

Ho Chi Minh City, October 30, 2026

Prepared by	Chief Accountant	General Director
Nguyen Thi Van Anh	Nguyen Thi Van Anh	Le Anh Tuan

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