

**EDUCATIONAL BOOK JOINT STOCK
COMPANY IN HO CHI MINH CITY**

No: 35 /SGD

*Re: Explanation of difference in profit after tax on
the 2025 Consolidated Semi-Annual Financial
Statements compared to the same period in 2024*

SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

Ho Chi Minh City, Aug 27, 2025

To: - State Securities Commission

- Hanoi Stock Exchange

1. Company name: EDUCATIONAL BOOKS JSC IN HCMC
2. Stock code: SGD
3. Head office address: 363 Hung Phu, Chanh Hung Ward, Ho Chi Minh City
4. Phone: 08.39540600
5. Legal representative: Ngo Trong Vinh
6. Content of the information disclosed:

The 2025 Semi-annual Consolidated Financial Statement of Ho Chi Minh City Education Book Joint Stock Company was prepared on 27/08/2025, including: Financial Statement, Business Performance Report, Cash Flow Statement, and Financial Statement

7. Explanation:

- Consolidated profit after tax for the first 6 months of 2025: (1,092,739,392) VND

- Consolidated profit after tax for the first 6 months of 2024: (506,639,874) VND

Profit after tax on the consolidated financial statements for the first half of 2025 increased by a loss of VND 586,099,518 compared to the same period in 2024 (equivalent to an increase of 115.6%).

Reason: Due to the decrease in sales revenue for the first 6 months compared to the same period in 2024.

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
Chairman of the Board of Directors**



Ngo Trong Vinh

**EDUCATIONAL BOOK JOINT STOCK
COMPANY IN HO CHI MINH CITY**

SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

No: 36 /SGD

Ho Chi Minh City, Aug 27, 2025

*Re: Explanation of difference in profit after tax on
the 2025 semi-annual consolidated financial
statements after audit*

To: - State Securities Commission

- Hanoi Stock Exchange

1. Company name: EDUCATIONAL BOOKS JSC IN HCMC
2. Stock code: SGD
3. Head office address: 363 Hung Phu, Chanh Hung Ward, Ho Chi Minh City
4. Phone: 08.39540600
5. Legal representative: Ngo Trong Vinh
6. Content of the information disclosed:

The 2025 Semi-annual Consolidated Financial Statement of Ho Chi Minh City Education Book Joint Stock Company was prepared on 27/08/2025, including: Financial Statement, Business Performance Report, Cash Flow Statement, and Financial Statement

7. Explanation:

- Consolidated profit after tax for the first half of 2025 before audit: VND 679,194,138
- Consolidated profit after tax for the first half of 2025 after audit: (VND 1,092,739,392)

The profit after tax of the consolidated financial statements for the first half of 2025 after audit decreased compared to the pre-audit figure by VND 1,771,933,530 (equivalent to a decrease of 260.88%).

Reason: The cost of goods sold after audit increased compared to the pre-audit figure due to an increase in the provision rate for inventory price reduction, while the cost of sales and business management expenses after audit decreased compared to the pre-audit figure.

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
Chairman of the Board of Directors**



Ngo Trong Vinh

**EDUCATIONAL BOOK JOINT STOCK
COMPANY IN HO CHI MINH CITY**

No: 37 /SGD

*Re: Explanation of losses on the Consolidated
Semi-Annual Financial Statements 2025*

SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

Ho Chi Minh City, Aug 27, 2025

To: - State Securities Commission

- Hanoi Stock Exchange

1. Company name: EDUCATIONAL BOOKS JSC IN HCMC
2. Stock code: SGD
3. Head office address: 363 Hung Phu, Chanh Hung Ward, Ho Chi Minh City
4. Phone: 08.39540600
5. Legal representative: Ngo Trong Vinh
6. Content of the information disclosed:

The consolidated semi-annual financial report for 2025 of Ho Chi Minh City Education Book Joint Stock Company was prepared on 27/08/2025, including: Financial Statement, Business Performance Report, Cash Flow Statement, and Financial Statement.

7. Explanation:

- Consolidated profit after tax for the first 6 months of 2025: (1,092,739,392) VND

Reason: Due to the decrease in sales revenue in the first 6 months of the year.

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
Chairman of the Board of Directors**



Ngo Trong Vinh