

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

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No: 64.2025/CBTT-SGD

Ho Chi Minh City, October 29 2025

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 Q3-2025 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
 - Email: sgd@hungchau.vn
 - Website: www.sgd.edu.vn
2. Content of Information Disclosure:
 - Q3/2025 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 firm issued an opinion that is not an unqualified opinion for the financial statements (for for the reviewed/ the audited financial statements)
 - ☐ Yes ☐ No
 - Explanation document (if any)
 - ☐ Yes ☐ No
 - + Post-tax profit in the reporting period has a difference of 5% or more before and after the audit, changes from loss to profit or vice versa (forfor the reviewed/the audited financial statements):
 - ☐ Yes ☐ No



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Explanation document (if any)

☐ Yes

☐ 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: 29/10/2025 at the link: www.sgd.edu.vn

3. Report on transactions with a value of 35% or more of total assets in Q3/2025: None.

In case the listed company has conducted a transaction, please report the following details in full:

• Transaction details:

• Proportion of transaction value to total assets (%) (based on the most recent annual financial statements):

• Date of transaction completion:

We hereby affirm that the information disclosed above is true and we fully assume legal responsibility for the content of the disclosed information. *Phạm Thị Minh Nguyệt*

Representative of the Organization

Legal Representative/Authorized Information Disclosure Officer

(Signature, full name and seal - if any)

Attached documents:

- Q3.2025 Financial Statements;
- Explanation document.



PHẠM THỊ MINH NGUYỆT

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

No.: **31**./SGD

*Re: explanation of difference in Profit after tax on
Parent Company's Financial Statement Q3.2025
compared to Q3.2024*

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Ho Chi Minh City, October 29, 2025

**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: Ngo Trong Vinh
6. Content of the information disclosed:

The financial report of the parent company Q3.2025 of Education Book JSC in Ho Chi Minh City was prepared on October 28, 2025, including: Balance sheets, Business performance reports, Cash flow statements, and Financial statements.

7. Explanation:

- Parent Company's profit after tax in Q3.2024: VND **(271.458.766)**
- Parent Company's profit after tax in Q3.2025: VND **(396.506.769)**

Profit after tax in Q3.2025's financial statements increased in the loss, compared to the same period in Q3.2024 by VND **125.048.003** (equivalent to an increase of 46,05%).

Reason: Due to the increase in sales and service revenue in Q3.2025 compared to the same period in Q3.2024

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 Director



Ngo Trong Vinh

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

PARENT COMPANY FINANCIAL REPORT

Quarter III 2025



EDUCATIONAL BOOK JOINT STOCK COMPANY IN HO CHI MINH CITY
363 Hung Phu, Chanh Hung Ward, Ho Chi Minh City, Vietnam
INTERIM SEPARATE FINANCIAL STATEMENTS

INTERIM SEPARATE BALANCE SHEET

As at 30 September 2025

Unit: VND

ASSETS	Code	Notes	Closing balance	Opening balance
A. CURRENT ASSETS	100		6.856.754.844	7.115.418.147
I. Cash and cash equivalents	110	V.1	147.633.086	493.323.812
1. Cash	111		147.633.086	493.323.812
2. Cash equivalents	112		-	-
II. Short-term financial investments	120	V.2	4.098.458.118	1.213.195.916
1. Trading securities	121		4.809.838.798	2.342.446.821
2. Provision for decrease in value of trading securities	122		(711.380.680)	(1.129.250.905)
3. Held-to-maturity investments	123		-	-
III. Short-term receivables	130		1.099.702.137	3.684.756.036
1. Short-term receivable from customers	131	V.3	1.729.907.713	1.778.856.783
2. Short-term advances to suppliers	132	V.4	62.307.700	62.307.700
3. Short-term inter-company receivables	133		-	-
4. Receivables based on agreed progress of construction contract	134		-	-
5. Short-term loan receivables	135	V.5	600.000.000	3.000.000.000
6. Other short-term receivables	136	V.6	368.636.739	504.741.568
7. Provision for doubtful short-term receivables	137	V.7	(1.661.150.015)	(1.661.150.015)
8. Assets in shortage awaiting solutions	139		-	-
IV. Inventories	140	V.8	1.017.011.244	1.244.614.844
1. Inventories	141		2.966.080.830	3.193.684.430
2. Provision for inventories obsolescence	149		(1.949.069.586)	(1.949.069.586)
V. Other current assets	150		493.950.259	479.527.539
1. Short-term prepaid expenses	151		-	-
2. Valued-added tax deductibles	152		39.149.996	21.492.335
3. Tax and receivables from state budget	153	V.14	454.800.263	458.035.204
4. State bond repurchasing	154		-	-
5. Other current assets	155		-	-

EDUCATIONAL BOOK JOINT STOCK COMPANY IN HO CHI MINH CITY

363 Hung Phu, Chanh Hung Ward, Ho Chi Minh City, Vietnam

INTERIM SEPARATE FINANCIAL STATEMENTS

Interim Separate Balance Sheet (continued)

Unit: VND

ASSETS	Code	Notes	Closing balance	Opening balance
B. NON-CURRENT ASSETS	200		39.643.538.704	39.760.440.648
I. Long-term receivables	210		-	-
1. Long-term receivable from customers	211		-	-
2. Long-term prepayments to suppliers	212		-	-
3. Working capital at affiliated units	213		-	-
4. Long-term intercompany receivables	214		-	-
5. Long-term loans receivable	215		-	-
6. Other long-term receivables	216		-	-
7. Provisions for doubtful long-term receivables	219		-	-
II. Fixed assets	220		8.467.329.670	8.584.231.614
1. Tangible fixed assets	221	V.10	1.999.172.798	2.116.074.742
- Cost	222		4.834.809.472	4.834.809.472
- Accumulated depreciation	223		(2.835.636.674)	(2.718.734.730)
2. Finance lease assets	224		-	-
- Cost	225		-	-
- Accumulated depreciation	226		-	-
3. Intangible fixed assets	227	V.11	6.468.156.872	6.468.156.872
- Cost	228		6.468.156.872	6.468.156.872
- Accumulated amortization	229		-	-
III. Investment properties	230		-	-
- Cost	231		-	-
- Accumulated depreciation	232		-	-
IV. Long-term assets in progress	240		-	-
1. Long-term works in progress	241		-	-
2. Construction in progress	242		-	-
V. Long-term investments	250	V.2	31.172.875.700	31.172.875.700
1. Investment in subsidiaries	251		26.172.875.700	26.172.875.700
2. Investments in joint-ventures and associates	252		5.000.000.000	5.000.000.000
3. Other long-term investments	253		-	-
4. Provision for devaluation of long-term investments	254		-	-
5. Held-to-maturity investments	255		-	-
VI. Other non-current assets	260		3.333.334	3.333.334
1. Long-term prepaid expenses	261	V.9	3.333.334	3.333.334
2. Deferred income tax assets	262		-	-
3. Long-term equipment, supplies, spare parts	263		-	-
4. Other long-term assets	268		-	-
TOTAL ASSETS	270		46.500.293.548	46.875.858.795

EDUCATIONAL BOOK JOINT STOCK COMPANY IN HO CHI MINH CITY

363 Hung Phu, Chanh Hung Ward, Ho Chi Minh City, Vietnam

INTERIM SEPARATE FINANCIAL STATEMENTS**Interim Separate Balance Sheet (continued)**

Đơn vị tính: VND

RESOURCES	Code	Notes	Closing balance	Opening balance
A. LIABILITIES	300		1.542.288.458	2.535.192.746
I. Current liabilities	310		1.497.288.458	2.490.192.746
1. Short-term payables to suppliers	311	V.12	973.446.843	2.036.951.416
2. Short-term prepayments from buyers	312	V.13	4.622.083	6.825.809
3. Taxes and other payables to the State	313	V.14	6.000.000	3.000.000
4. Payables to employees	314		177.606.000	115.800.000
5. Short-term payable expenses	315	V.15	314.481.000	314.481.000
6. Short-term internal payables	316		-	-
7. Payables according to construction contract progress	317		-	-
8. Short-term unearned revenue	318		-	-
9. Other short-term payables	319	V.16	21.132.532	13.134.521
10. Short-term loans and financial leasing debts	320		-	-
11. Short-term provisions for payables	321		-	-
12. Welfare reward fund	322		-	-
13. Price stabilization fund	323		-	-
14. Government bond repurchase transactions	324		-	-
II. Long-term liabilities	330		45.000.000	45.000.000
1. Long-term payables to suppliers	331		-	-
2. Long-term prepayments from buyers	332		-	-
3. Long-term payable expenses	333		-	-
4. Internal payables for working capital	334		-	-
5. Long-term internal payables	335		-	-
6. Long-term unrealized revenue	336		-	-
7. Other long-term payables	337	V.16	45.000.000	45.000.000
8. Long-term borrowings and financial leasing liabilities	338		-	-
9. Convertible bonds	339		-	-
10. Preferred shares	340		-	-
11. Deferred income tax payable	341		-	-
12. Long-term provisions	342		-	-
13. Science and technology development fund	343		-	-
B. OWNER'S EQUITY	400	V.17	44.958.005.090	44.340.666.049
I. Owner's equity	410		44.958.005.090	44.340.666.049
1. Share capital	411		41.370.000.000	41.370.000.000
- Common shares with voting rights	411a		41.370.000.000	41.370.000.000
- Preferred shares	411b		-	-
2. Share premium	412		2.227.438.218	2.227.438.218
3. Bond modification option	413		-	-
4. Other owners' capital	414		-	-
5. Treasury shares	415		(679.873.904)	(679.873.904)

EDUCATIONAL BOOK JOINT STOCK COMPANY IN HO CHI MINH CITY

363 Hung Phu, Chanh Hung Ward, Ho Chi Minh City, Vietnam

INTERIM SEPARATE FINANCIAL STATEMENTS

Interim Separate Balance Sheet (continued)

Đơn vị tính: VND

RESOURCES	Code	Notes	Closing balance	Opening balance
6. Asset revaluation difference	416		-	-
7. Exchange rate difference	417		-	-
8. Development investment fund	418		851.634.920	851.634.920
9. Enterprise arrangement support fund	419		-	-
10. Other funds belonging to owner's equity	420		-	-
11. Undistributed after-tax profits	421		1.188.805.856	571,466,815
- Accumulated undistributed after-tax profits as of the previous - year - end	421a		571.466.815	2.241.709.774
- Undistributed after-tax profits of the current year/ current period	421b		617.339.041	(1.670.242.959)
12. Capital for investment in construction and development	422		-	-
13. Non-controlling interests	429		-	-
II. Other resources and funds	430		-	-
1. Funding sources	431		-	-
2. Funding sources for fixed assets	432		-	-
TOTAL RESOURCES	440		46.500.293.548	46.875.858.795

Tran Xuan Hong
Prepared by

Ho Chi Minh City, 28 October 2025

Tran Xuan Hong
Chief Accountant



Ngo Trong Vinh
Chairman of the Board of Director

EDUCATIONAL BOOK JOINT STOCK COMPANY IN HO CHI MINH CITY
363 Hung Phu, Chanh Hung Ward, Ho Chi Minh City, Vietnam
INTERIM SEPARATE FINANCIAL STATEMENTS

SEPARATE INTERIM INCOME STATEMENT

Quarter III/2025

Unit: VND

Items	Code	Notes	Q3/2025	Q3/2024	From 01/01/2025 to 30/09/2025	From 01/01/2024 to 30/09/2024
1. Revenue from sale of goods and provisions of services	01	VI.1	127.337.680	364.688.770	224.517.111	592.119.393
2. Deductible items	02		-	-	-	-
3. Net revenue from sale of goods and provisions of services	10		127.337.680	364.688.770	224.517.111	592.119.393
4. Cost of goods sold	11	VI.2	176.142.568	327.773.923	266.436.607	492.567.460
5. Gross profit from sale of goods and provisions of services	20		(48.804.888)	36.914.847	(41.919.496)	99.551.933
6. Financial activities	21	VI.3	47.265.161	49.595.815	1.905.209.577	641.473.455
7. Financial expenses	22	VI.4	(28.059.386)	-	165.157.915	(206.794.744)
<i>In which: Interest expense</i>	23					
8. Selling expenses	25		287.878.950	72.000.000	682.864.450	224.554.223
9. General and administration expenses	26		135.147.478	278.315.128	397.926.672	863.322.800
10. Operating profit	30		(396.506.769)	(263.804.466)	617.341.044	(140.056.891)
11. Other incomes	31		-	-	2.997	-
12. Other expenses	32		-	7.654.300	5.000	8.157.300
13. Other profit	40		-	(7.654.300)	(2.003)	(8.157.300)
14. Profit before tax	50		(396.506.769)	(271.458.766)	617.339.041	(148.214.191)
15. Current Corporate Income Tax expense	51		-	-	-	-
16. Deferred Corporate Income Tax expense	52		-	-	-	-
17. Profit after tax	60		(396.506.769)	(271.458.766)	617.339.041	(148.214.191)


Tran Xuan Hong
Prepared by

Ho Chi Minh City, 28 October 2025


Tran Xuan Hong
Chief Accountant


Ngô Trọng Vinh
Chairman of the Board of Director



EDUCATIONAL BOOK JOINT STOCK COMPANY IN HO CHI MINH CITY
363 Hung Phu, Chanh Hung Ward, Ho Chi Minh City, Vietnam
INTERIM SEPARATE FINANCIAL STATEMENTS
Interim Separate Cash Flow Statement (continued)

INTERIM SEPARATE CASH FLOW STATEMENT

(According to the indirect method)

Quarter III/2025

Unit: VND

Items	Code	Notes	From 01/01/2025 to 30/09/2025	From 01/01/2024 to 30/09/2024
I. Cash flows from operating activities				
<i>1. Profit before tax</i>	01		<i>617.339.041</i>	<i>(148.214.191)</i>
<i>2. Adjustments for items</i>				
- Depreciation of fixed assets and investment properties	02		116.901.944	116.901.945
- Provisions	03		(417.870.225)	(95.983.370)
- Gains/losses on unrealized foreign exchange	04		-	-
- Gains/losses on investing activities	05		(1.905.209.577)	(641.473.455)
- Interest expenses	06		-	-
- Other adjustments	07		-	-
<i>3. Operating income before changes in working capital</i>	08		<i>(1.588.838.817)</i>	<i>(768.769.071)</i>
- Increase/decrease in receivables	09		3.975.700	310.018.136
- Increase/decrease in inventories	10		227.603.600	(47.155.935)
- Increase/decrease in payables (excluding interest payable and corporate income tax payable)	11		(992.904.288)	77.772.865
- Increase/decrease in prepaid expenses	12		-	1.000.000
- Increase/decrease in trading securities	13		(2.467.391.977)	-
- Interest paid	14		-	-
- Corporate income tax paid	15		-	-
- Other cash inflows from operating activities	16		-	-
- Other cash outflows for operating activities	17		-	-
<i>Net cash flows from operating activities</i>	20		<i>(4.817.555.782)</i>	<i>(427.134.005)</i>
II. Cash flows from investing activities				
1. Cash outflows for purchase and construction of fixed assets and other long-term assets	21		-	-
2. Cash inflows from disposal and sale of fixed assets and other long-term assets	22		-	-
3. Cash outflows for lending and purchase of debt instruments of other entities	23		-	-
4. Cash inflows from loan repayments and sale of debt instruments of other entities	24		2.400.000.000	350.000.000
5. Cash outflows for equity investments in other entities	25		-	-
6. Cash inflows from recovery of equity investments in other entities	26		-	-
7. Cash inflows from interest on loans, dividends, and profit distributions	27		2.071.865.056	641.473.455

EDUCATIONAL BOOK JOINT STOCK COMPANY IN HO CHI MINH CITY
363 Hung Phu, Chanh Hung Ward, Ho Chi Minh City, Vietnam
INTERIM SEPARATE FINANCIAL STATEMENTS
Interim Separate Cash Flow Statement (continued)

Unit: VND

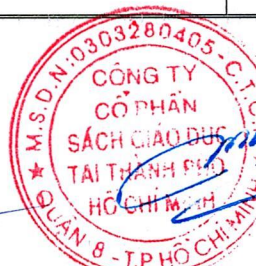
Items	Code	Notes	From 01/01/2025 to 30/09/2025	From 01/01/2024 to 30/09/2024
<i>Net cash flow from investing activities</i>	30		4.471.865.056	991.473.455
III. Cash flow from financing activities				
1. Cash inflows from issuing shares and receiving capital contributions from owners	31		-	-
2. Cash outflows for paying capital contributions to owners and repurchasing issued shares	32		-	-
3. Cash inflows from borrowings	33		-	-
4. Cash outflows for principal repayments of borrowings	34		-	-
5. Cash outflows for principal repayments of finance lease liabilities	35		-	-
6. Dividends and profits paid to owners	36		-	-
<i>Net cash flows from financing activities</i>	40		-	-
Net cash flows within the period	50		(345.690.726)	564.339.450
Cash and cash equivalents at the beginning of period	60		493.323.812	475.431.721
Impact of foreign exchange fluctuation	61			
Cash and cash equivalents at the end of period	70	V.1	147.633.086	1.039.771.171


Tran Xuan Hong
Prepared by

Ho Chi Minh City, 28 October 2025


Tran Xuan Hong
Chief Accountant


Ngô Trọng Vinh
Chairman of the Board of Director



EDUCATIONAL BOOK JOINT STOCK COMPANY IN HO CHI MINH CITY
363 Hung Phu, Chanh Hung Ward, Ho Chi Minh City, Vietnam
INTERIM SEPARATE FINANCIAL STATEMENTS

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
Quarter III/2025

I. CHARACTERISTICS OF THE ENTERPRISE'S OPERATIONS

1. Form of capital ownership

Ho Chi Minh City Education Book Joint Stock Company is a Joint Stock Company operating under the Business Registration Certificate No. 4103002336, first registered on May 24, 2004, and the Business Registration Certificates changed from the 1st to the 17th time issued by the Department of Planning and Investment of Ho Chi Minh City. The Company was established under Decision No. 460/QD-TC dated April 7, 2004 of the Vietnam Education Publishing House (now the Vietnam Education Publishing House Company Limited).

The Company's head office is at: 363 Hung Phu, Chanh Hung Ward, Ho Chi Minh City, Vietnam.

2. Business fields

The Company's business fields are trade and services.

3. Business lines

The Company's main activities are:

- Trading in real estate, land use rights owned, used or leased;
- Retailing other new goods in specialized stores.

4. Normal production and business cycle

The Company's normal production and business cycle does not exceed 12 months.

5. Significant operating characteristics of the Company during the period

There were no unusual events or business activities that had an impact on the Company's interim separate financial statements during the period.

6. Corporate structure

As at 30 June 2025, the Company had the following subsidiaries:

Subsidiary name	Main business	Voting ratio	Ownership ratio
Vinh Long Book and Equipment Joint Stock Company	Publishing of books for use in schools, distributing providing school equipment	80,99%	80,99%
Dong Nai Book and School Equipment Joint Stock Company	Buying and selling textbooks, exercise books, reference books, publications, supplying school equipment	56,16%	56,16%

As at September 30, 2025, the Company has the following associates:

Name of affiliated company	Main business	Voting ratio	Ownership ratio
EBS Solar Vietnam Energy Joint Stock Company	Electricity Generation	25%	25%
Le Thanh Education Investment Joint Stock Company (*)	Preschool Education	49%	39,69%

EDUCATIONAL BOOK JOINT STOCK COMPANY IN HO CHI MINH CITY
363 Hung Phu, Chanh Hung Ward, Ho Chi Minh City, Vietnam
INTERIM SEPARATE FINANCIAL STATEMENTS
Notes to the Interim Separate Financial Statements (continued)

(*): Are subsidiaries of Vinh Long Books and Equipment Joint Stock Company indirectly controlled through voting rights of Vinh Long Books and Equipment Joint Stock Company.

7. Statement on Comparability of Information in the Interim Separate Financial Statements

During the period, the company did not have any changes in accounting policies compared to the previous period, so there was no impact on the comparability of information in the interim separate financial statements.

II. ACCOUNTING PERIOD, CURRENCY USED IN ACCOUNTING

1. Accounting period

The Company's accounting period begins on January 1 and ends on December 31 of each year.

2. Accounting currency

The accounting currency is Vietnamese Dong (VND).

III. ACCOUNTING STANDARDS AND REGIMES APPLIED

1. Applicable accounting regime

The Company applies the Enterprise Accounting Regime issued under Circular No. 200/2014/TT-BTC ("Circular 200") guiding the accounting regime for enterprises issued by the Ministry of Finance on December 22, 2014 and Circular 53/2016/TT-BTC dated March 21, 2016 on amending and supplementing Circular No. 200/2014/TT-BTC issued by the Ministry of Finance.

2. Declaration of compliance with Accounting Standards and Accounting Regime

The Company has applied Vietnamese Accounting Standards and documents guiding the issued Standards. The separate interim financial statements are prepared and presented in accordance with all provisions of each standard, circular guiding the implementation of standards and the current applicable accounting regime.

IV. ACCOUNTING POLICIES APPLIED

1. Principles of recording cash and cash equivalents

Cash includes cash in hand and non-term bank deposits.

Cash equivalents are short-term investments with a maturity of no more than 3 months from the date of purchase, easily convertible into a certain amount of cash and with little risk of conversion into cash.

2. Principles of recording financial investments

a. Trading securities

Trading securities are securities (stocks, bonds listed on the stock market, etc.) held by the Company for business purposes. Trading securities are recorded by the Company from the date the Company acquires ownership and are initially valued at the fair value of payments at the time the transaction occurs plus costs related to the purchase of trading securities.

Provision for impairment of trading securities is made for the possible loss when there is solid evidence that the market value of securities held for trading purposes has decreased compared to their book value.

b. Investment in subsidiaries, joint ventures and associates

Investments in subsidiaries are accounted for using the cost method. Net profits distributed from subsidiaries arising after the date of investment are recorded in the Statement of Business Performance. Other distributions (other than net profits) are considered as a recovery of investments and are recorded as a reduction in the cost of the investment.

An associate is an entity in which the Company has significant influence but which is neither a subsidiary nor a joint venture of the Company. Significant influence is the power to participate in the financial and operating policy decisions of the investee but not control or joint control over those

EDUCATIONAL BOOK JOINT STOCK COMPANY IN HO CHI MINH CITY
363 Hung Phu, Chanh Hung Ward, Ho Chi Minh City, Vietnam
INTERIM SEPARATE FINANCIAL STATEMENTS
Notes to the Interim Separate Financial Statements (continued)

policies.

c. Investments in equity instruments of other entities

Investments in equity instruments of other entities represent investments in equity instruments but the Company does not have control, joint control or significant influence over the investee.

Investments in equity instruments of other entities are recorded at cost less allowances for investment diminution.

d. Allowance for investment diminution in value in subsidiaries, associates and capital contributions in other entities

A allowance for investment diminution in value is made when there is solid evidence showing a decrease in the value of these investments at the end of the accounting period for preparing the separate interim financial statements.

The difference between the increase or decrease in the allowance for investments is recorded in financial expenses.

3. Principles for recording loans

Loans are recorded as the current amount of loans under contracts between parties but are not traded or sold on the market like securities.

Loans are determined at original cost minus provisions for doubtful debts. Provisions for doubtful debts of the Company's loans are made in accordance with current accounting regulations.

4. Principles of recording trade receivables and other receivables

Receivables are presented at book value minus provisions for doubtful debts.

The classification of receivables as trade receivables and other receivables is carried out according to the following principles:

- Trade receivables reflect commercial receivables arising from transactions, including receivables for export sales entrusted to other entities.
- Other receivables reflect non-commercial receivables, not related to purchase and sale transactions.

Provision for doubtful debts represents the value of receivables that the Company expects to incur losses or is unlikely to be recovered at the end of the accounting period. Increases or decreases in the provision account balance are recorded in the business management expenses on the income statement

Receivables are presented as short-term and long-term based on the remaining term of the receivables.

5. Principles of inventory recognition

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

The cost of inventories is determined as follows:

- Raw materials and goods: Including the cost of purchase and other directly related costs incurred to bring the inventories to their present location and condition.
- Finished goods: Including the cost of main raw materials, direct labor costs, and related general production costs allocated based on the normal level of operations.

Net realizable value is the estimated selling price of inventories at the end of the period less the estimated costs of completion and the estimated costs necessary to consume them.

Inventories are valued using the weighted average method and accounted for using the perpetual inventory method. A provision for inventory impairment is made for each item of inventory whose cost is greater than its net realizable value. For work in progress, a provision for impairment is made for each item of inventory



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INTERIM SEPARATE FINANCIAL STATEMENTS**Notes to the Interim Separate Financial Statements (continued)****6. Principles of recording and depreciating tangible and intangible fixed assets**

Fixed assets are stated at their original cost minus accumulated depreciation. The original cost of fixed assets includes all costs incurred by the Enterprise to acquire the fixed assets up to the time the assets are ready for use. Expenses incurred after initial recognition are only recorded as an increase in the original cost of fixed assets if these expenses certainly increase future economic benefits from the use of the assets. Expenses incurred that do not satisfy the above conditions are recorded as production and business expenses in the period.

When fixed assets are sold or liquidated, the original cost and accumulated depreciation are written off and the profit or loss arising from the liquidation is recorded as income or expenses in the period.

Asset depreciation is calculated using the straight-line method. The depreciation period is estimated as follows:

Asset Type	Depreciation period (years)	
	This period	Previous period
Buildings, structures	06 - 25	06 - 25
Machinery and equipment	3	3
Means of transport	Fully depreciated	Fully depreciated
Indefinite land use rights	No depreciation	No depreciation

The original price of fixed assets and depreciation period are determined according to Circular No. 45/2013/TT-BTC dated April 25, 2013 of the Ministry of Finance on guidance on management, use and depreciation of fixed assets and other regulations.

7. Principles of recording and allocating prepaid expenses

Prepaid expenses only related to annual production and business costs are recorded as short-term prepaid expenses and included in production and business costs in the period.

The calculation and allocation of long-term prepaid expenses into production and business costs in each accounting period is based on the nature and level of each type of expense to select a reasonable allocation method and criteria. Prepaid expenses are gradually allocated into production and business costs using the straight-line method.

8. Principles of recording payables and accrued expenses

Liabilities and accrued expenses are recorded for the amount payable in the future related to goods and services received. Accrued expenses are recorded based on reasonable estimates of the amount payable.

The classification of payables as payables to sellers, payable expenses and other payables is carried out according to the following principles:

- Payables to sellers reflect payables of a commercial nature arising from transactions of purchasing goods, services, assets and the seller is an independent entity from the Company, including payables when importing through a consignee.
- Payable expenses reflect payables for goods and services received from sellers or provided to buyers but not yet paid due to lack of invoices or insufficient accounting records and documents, and payables to employees for vacation wages, and production and business expenses that must be provisioned in advance.
- Other payables reflect payables of a non-commercial nature, not related to transactions of purchasing, selling, or providing goods and services.

9. Principles of recognizing equity**Owner's capital contribution**

Owner's capital contribution is recorded according to the actual capital contributed by the owner.

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Share Surplus

Share surplus is recorded as the difference between the issue price and the par value of shares when first issued, additional issuance, the difference between the reissue price and the book value of treasury shares and the capital component of convertible bonds at maturity. Direct costs related to the additional issuance of shares and reissuance of treasury shares are recorded as a reduction in share surplus.

Treasury shares

Treasury shares are shares issued by the Company and subsequently repurchased. Treasury shares are recorded at their actual value and presented on the Balance Sheet as a reduction in equity

Profit distribution

Profit after corporate income tax is distributed to shareholders after setting aside funds in accordance with the Company's Charter as well as the provisions of law and approved by the General Meeting of Shareholders.

The distribution of profits to shareholders takes into account non-monetary items in undistributed profit after tax that may affect cash flow and the ability to pay dividends such as interest on revaluation of assets contributed as capital, interest on revaluation of monetary items, financial instruments and other non-monetary items. Dividends payable to shareholders are recorded as payables in the Company's interim separate balance sheet after the Resolution of the Annual General Meeting of Shareholders, the Resolution of the Board of Directors and the notice of closing the right to receive dividends of the Securities Note Center are established.

10. Principles of revenue and income recognition

Revenue is recognized when the company is able to receive economic benefits that can be reliably measured. Revenue is determined at the fair value of the amounts received or receivable after deducting trade discounts, sales discounts and sales returns. The following specific conditions must also be met before revenue is recognized as follows:

Revenue from the sale of goods and finished products

Revenue from the sale of goods and finished products is recognized when all of the following conditions are simultaneously satisfied:

- The majority of risks and benefits associated with ownership of the products and goods have been transferred to the buyer;
- The company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods;
- The revenue is determined relatively reliably. When the contract stipulates that the buyer has the right to return the purchased products and goods under specific conditions, revenue is only recognized when those specific conditions no longer exist and the buyer is not entitled to return the products and goods (except in cases where the customer has the right to return the goods in exchange for other goods and services);
- The company has obtained or will obtain economic benefits from the sale transaction;
- The costs related to the sale transaction can be determined.

Revenue from rendering services

Revenue from rendering services is recognized when the outcome of the transaction can be determined reliably. In cases where the provision of services relates to many periods, revenue is recognized in the year according to the results of the work completed at the end of the fiscal year. The outcome of a service provision transaction is determined when the following conditions are satisfied:

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Notes to the Interim Separate Financial Statements (continued)

- Revenue can be determined relatively reliably. When the contract stipulates that the buyer has the right to return the purchased service under specific conditions, revenue is only recognized when those specific conditions no longer exist and the buyer has no right to return the service.
- It is probable that the economic benefits associated with the transaction will flow to the buyer;
- The portion of the work completed at the end of the financial year can be measured;
- The costs incurred for the transaction and the costs to complete the transaction can be measured.

Interest

Interest is recognized on an accrual basis, determined based on the balance of deposit accounts and the actual interest rate for each period.

Dividends and distributed profits

Dividends and distributed profits are recognized by the Company when the right to receive dividends or profits from capital contributions is obtained. Dividends received in shares are only tracked by the number of shares increased, not the value of the shares received.

11. Principles of recording cost of goods sold

Cost of goods sold reflects the capital value of products, goods and services.

Cost of goods sold is recorded in accordance with the revenue generated during the period and ensures the principle of prudence.

For direct material costs consumed in excess of the normal level, labor costs, and general production costs not allocated to the value of products in stock will be immediately recorded in the cost of goods sold (after deducting compensation, if any) even when the products and goods have not been determined to be consumed.

The provision for inventory price reduction is calculated in the cost of goods sold based on the quantity of inventory and the difference between the net realizable value being less than the original price of inventory.

12. Principles of recording financial expenses

Reflecting financial operating expenses including expenses or losses related to financial investment activities, costs of capital contribution to joint ventures, associations, short-term securities transfer losses, securities transaction costs; Provision for devaluation of trading securities, provision for investment losses in other units, etc.

13. Principles of recording sales expenses, business management expenses

Sales expenses reflect actual expenses incurred in the process of selling products, goods, providing services, including costs of offering, introducing products, advertising products, sales commissions, product warranty costs, goods (except for construction activities), preservation, packaging, transportation costs, etc.

Business management expenses reflect general management expenses of the enterprise including costs of salaries of employees in the business management department (salaries, wages, allowances, etc.); social insurance, health insurance, union fees, unemployment insurance for business management staff; office materials, labor tools, depreciation of fixed assets used for business management; land rent, business license tax; provision for bad debts; outsourced services (electricity, water, telephone, fax, property insurance, fire and explosion insurance, ...); other cash expenses (entertaining guests, ...).

14. Principles of recognition of corporate income tax expense

Corporate income tax expense recorded in the income statement is Current corporate income tax expense.

Current corporate income tax expense is determined on the basis of taxable income and corporate income tax rate in the current period.

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INTERIM SEPARATE FINANCIAL STATEMENTS**Notes to the Interim Separate Financial Statements (continued)****15. Segment reporting**

Segment reporting includes a business segment or a geographical segment.

Business segment: A distinguishable component of an entity that is engaged in the production or provision of 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.

Geographical segment: A distinguishable component of an entity 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.

16. Financial instruments**Initial recognition**

Financial assets: At the date of initial recognition, financial assets are recorded at cost plus transaction costs that are directly attributable to the acquisition of the financial assets. The Company's financial assets include cash and cash equivalents, short-term receivables, other receivables and held-to-maturity investments.

Financial liabilities: At the date of initial recognition, financial liabilities are recorded at cost less transaction costs that are directly attributable to the issuance of the financial liabilities. The Company's financial liabilities include trade payables, other payables, accrued expenses and borrowings.

Post-initial revaluation

There are currently no regulations on post-initial revaluation of financial instruments.

17. Related parties

Parties are considered to be related if one party has the ability to control or exercise significant influence over the other party in making financial and operating decisions. Parties are also considered to be related if they are subject to common control or common significant influence.

In considering each related party relationship, attention should be paid to the substance of the relationship and not merely the legal form.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM SEPARATE BALANCE SHEET**1. Cash and cash equivalents**

	Closing balance	Opening balance
	VND	VND
Cash	731.162	5.104.844
Deposits in banks without term	146.901.924	488.218.968
Total	147.633.086	493.323.812

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Notes to the interim separate financial statements (continued)

2. Financial Investments

a. Trading Securities

Unit: VND

	Closing balance			Opening balance				
	Number of shares	Original price	Fair value	Preventive	Number of shares	Original price	Fair value	Preventive
Listed Stocks								
Hanoi Education Book Joint Stock Company (EBS)	10	3.460.348.788	3.605.362.000	(84.595.545)	10	1.029.838.821	412.340.513	(617.498.308)
Military Commercial Joint Stock Bank (MBB)	124.700	3.037.557.666	3.267.140.000	-		95.577	109.000	-
Bamboo Capital Group Joint Stock Company (BCG)	105.000	422.695.545	338.100.000	(84.595.545)				
Song Da 4 Joint Stock Company (SD4)	-	-	-	-	3.000	36.365.340	8.768.266	(27.597.074)
VNECO 8 Electrical Construction Joint Stock Company (VE8)	-	-	-	-	87.600	992.861.234	402.960.000	(589.901.234)
FLC Group Joint Stock Company (FLC)	-	-	-	-	87	516.670	516.670	-
Unlisted Stocks								
Vietnam Livestock Corporation - JSC (VLC)	46.875	1.349.490.010	722.704.875	(626.785.135)	46.875	1.312.608.000	800.855.403	(511.752.597)
(i)								
Song Da 4 Joint Stock Company (SD4) (i)	3.000	36.365.340	6.291.000	(30.074.340)		-	-	-
FLC Group Joint Stock Company (FLC) (i)	87	516.670	304.500	(212.170)		-	-	-
Total		4.809.838.798	4.328.066.875	(711.380.680)		2.342.446.821	1.213.209.339	(1.129.250.905)

For trading securities currently listed on the Stock Exchanges, the fair value of shares is the closing price at the end of the accounting period.



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(i): Securities of companies with unlisted shares currently trading on UPCoM, accordingly the fair value of trading securities is determined according to the reference price in the 30 most recent trading days prior to the date of preparing the financial statements announced by the Stock Exchange.

b. Investing capital in other units

Unit: VND

	Closing balance			Opening balance		
	% ownership/voting	Original price	Preventive	Fair value	Original price	Preventive
Investment in Subsidiary		26.172.875.700	-	(*)	26.172.875.700	-
Dong Nai Educational Equipment and Book Joint Stock Company	56,16%	11.445.035.700	-	(*)	11.445.035.700	-
Vinh Long Educational Equipment and Book Joint Stock Company	80,99%	14.727.840.000	-	(*)	14.727.840.000	-
Investment in Associate		5.000.000.000	-	(*)	5.000.000.000	-
EBS Solar Vietnam Energy Joint Stock Company	25,00%	5.000.000.000	-	(*)	5.000.000.000	-
Total		31.172.875.700	-		31.172.875.700	-

(*): The Company has not determined the fair value of these investments because there is no listed price on the market for these investments and Vietnamese Accounting Standards currently do not provide guidance on how to determine fair value using valuation techniques. The fair value of these investments may differ from the carrying value.

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3. Customer receivables

	Closing balance VND	Opening balance VND
Short-term		
Chu Le Equipment & Surveying Co., Ltd.	551.406.522	551.406.522
Dak Nong Book - Stationery Joint Stock Company	390.236.848	390.236.848
Phuong Vy Stationery	278.439.980	278.439.980
Other entities	509.824.363	558.773.433
Total	1.729.907.713	1.778.856.783

4. Prepayment to the seller

	Closing balance VND	Opening balance VND
Short-term		
Oriental Investment and Technology Joint Stock Company	36.511.182	36.511.182
Ho Chi Minh City Education Publishing House	17.719.518	17.719.518
Thanh Dat Technical Services and Trading Joint Stock Company	8.077.000	8.077.000
Total	62.307.700	62.307.700

5. Loan receivables

	Closing balance VND	Opening balance VND
Short term		
Vinh Long Book and Equipment Joint Stock Company	600.000.000	1.400.000.000
Ms. Le Thi Tuyet Nhung	-	1.600.000.000
Total	600.000.000	3.000.000.000

6. Other receivables

	Closing balance VND	Opening balance VND
Short-term		
Dividends and profit receivable	300.000.000	462.650.000
Advances	53.000.000	26.000.000
Other receivables	15.636.739	16.091.568
+ Accrued interest	3.205.480	7.210.959
+ Other	12.431.259	8.880.609
Total	368.636.739	504.741.568

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Notes to the interim separate financial statements (continued)

Unit: VND

7. Bad debt

	Closing balance		Opening balance	
	Original price	Preventive	Original price	Recoverable value
Short-term				
Receivables from customers	1.661.150.015	1.661.150.015	1.661.150.015	1.661.150.015
Chu Le Equipment & Measurement Co., Ltd.	551.406.522	551.406.522	551.406.522	-
Phuong Vy Stationery	278.439.980	278.439.980	278.439.980	-
Dak Nong School Equipment and Books Joint Stock Company	390.236.848	390.236.848	390.236.848	-
Other entities	441.066.665	441.066.665	441.066.665	-
Total	1.661.150.015	1.661.150.015	1.661.150.015	-

8. Inventory

	Closing balance		Opening balance	
	Original price	Preventive	Original price	Preventive
- Raw materials	22.484.364	-	22.484.364	-
- Finished products	1.749.732.206	(1.056.681.405)	1.749.732.206	(1.056.681.405)
- Goods	1.193.864.260	(892.388.181)	1.421.467.860	(892.388.181)
Total	2.966.080.830	(1.949.069.586)	3.193.684.430	(1.949.069.586)

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Notes to the interim separate financial statements (continued)

9. Prepaid expenses

	Closing balance VND	Opening balance VND
Long-term		
Others	3.333.334	3.333.334
Total	3.333.334	3.333.334

10. Increase and decrease of tangible fixed assets

Unit : VND

	Houses, buildings	Machinery, equipment	Means of transport	Total
Original cost				
Opening balance	3.531.966.825	258.654.620	1.044.188.027	4.834.809.472
Increase during the period	-	-	-	-
- Purchases during the period	-	-	-	-
Decrease during the period	-	-	-	-
- Disposals	-	-	-	-
Closing balance	3.531.966.825	258.654.620	1.044.188.027	4.834.809.472
Accumulated depreciation				
Opening balance	1.497.198.306	177.348.397	1.044.188.027	2.718.734.730
Increase during the period	95.379.957	21.521.987	-	116.901.944
- Depreciation during the period	95.379.957	21.521.987	-	116.901.944
Decrease during the period	-	-	-	-
- Disposals	-	-	-	-
Closing balance	1.592.578.263	198.870.384	1.044.188.027	2.835.636.674
Remaining value				
Opening balance	2.034.768.519	81.306.223	-	2.116.074.742
Closing balance	1.939.388.562	59.784.236	-	1.999.172.798

11. Increase and decrease of intangible fixed assets

	Land use rights (*)	Total
Original cost		
Opening balance	6.468.156.872	6.468.156.872
Increase during the period	-	-
Decrease during the period	-	-
Closing balance	6.468.156.872	6.468.156.872
Accumulated depreciation		
Opening balance	-	-

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INTERIM SEPARATE FINANCIAL STATEMENTS**Notes to the interim separate financial statements (continued)**

Increase during the period	-	-
Decrease during the period	-	-
Closing balance	-	-
Remaining value		
Opening balance	6.468.156.872	6.468.156.872
Closing balance	6.468.156.872	6.468.156.872

(*) : Intangible fixed assets are the long-term land use rights at No. 363 Hung Phu, Chanh Hung Ward, Ho Chi Minh City with an original price of VND 6,468,156,872 and an area of 151.2 m2.

Unit: VND

12. Payable to seller

	Closing balance		Opening Balance	
	Value	Number of debtors	Value	Number of debtors
Short-term				
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
Short-term payables to other vendors	159.289.385	159.289.385	1.222.793.958	1.222.793.958
Total	973.446.843	973.446.843	2.036.951.416	2.036.951.416

13. Buyer pays in advance

	Closing balance	Opening balance
	VND	VND
Short-term		
Branch of Ho Chi Minh City Power Corporation Ltd. – Cho Lon Power Company	2.735.224	
EBS Solar Vietnam Energy Joint Stock Company	1.000.000	
Other entities	886.859	6.825.809
Total	4.622.083	6.825.809

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INTERIM SEPARATE FINANCIAL STATEMENTS

Notes to the interim separate financial statements (continued)

Unit: VND

14. Taxes and other payments to the state

	Opening balance		Amount payable during the period	Amount paid during the period	Closing balance	
	Receivables	Payables			Receivables	Payables
Output VAT	104.040.296		3.234.941	-	100.805.355	-
Corporate income tax	334.647.376		-	-	334.647.376	-
Personal income tax	19.347.532		1.055.250	1.055.250	19.347.532	-
Environmental protection tax and other taxes	-	3.000.000	3.000.000	-		6.000.000
Total	458.035.204	3.000.000	7.290.191	1.055.250	454.800.263	6.000.000

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15. Expenses payable

	Closing balance VND	Opening balance VND
Short-term		
Manuscript and editing costs	249.481.000	249.481.000
Other costs	65.000.000	65.000.000
Total	314.481.000	314.481.000

16. Other payables

	Closing balance VND	Opening balance VND
a. Short-term		
Union funds	787.640	787.640
Social insurance	6.144.656	-
Profit dividends payable	5.828.500	5.828.500
Other payables	6.518.381	6.518.381
Total	21.132.532	13.134.521
b. Long-term		
Receive deposits and bets from long-term Bookstores	45.000.000	45.000.000
Total	45.000.000	45.000.000

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Unit : VND

17. Equity

a) Equity Fluctuation Reconciliation Table

	Owner's equity	Capital surplus	Treasury stock	Development investment fund	Undistributed profit after tax	Total
Opening balance of previous year	41.370.000.000	2.227.438.218	(679.873.904)	851.634.920	2.241.709.774	46.010.909.008
Capital increase in previous year	-	-	-	-	-	-
Loss in previous year	-	-	-	-	(1.670.242.959)	(1.670.242.959)
Profit distribution in previous year	-	-	-	-	-	-
Closing balance of previous year	41.370.000.000	2.227.438.218	(679.873.904)	851.634.920	571.466.815	44.340.666.049
Opening balance of current year	41.370.000.000	2.227.438.218	(679.873.904)	851.634.920	571.466.815	44.340.666.049
Capital increase in current period	-	-	-	-	-	-
Profit in current period	-	-	-	-	617.339.041	617.339.041
Profit distribution in current period	-	-	-	-	-	-
Closing balance of current period	41.370.000.000	2.227.438.218	(679.873.904)	851.634.920	1.188.805.856	44.958.005.090

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Notes to the interim separate financial statements (continued)

b) Capital transactions with owners and dividends

	From 01/01/2025 to 30/9/2025 VND	From 01/01/2024 to 30/9/2024 VND
Owner's capital		
Starting capital	41.370.000.000	41.370.000.000
Increase in capital during the period	-	-
Decrease in capital during the period	-	-
Ending capital	41.370.000.000	41.370.000.000
Dividends, distributed profits	-	-

c) Share

	Closing balance	Opening balance
Number of shares registered for issuance	4.137.000	4.137.000
Number of shares sold to the public	4.137.000	4.137.000
- <i>Common shares</i>	4.137.000	4.137.000
Number of shares repurchased	94.000	94.000
- <i>Common shares</i>	94.000	94.000
Number of shares outstanding	4.043.000	4.043.000
- <i>Common shares</i>	4.043.000	4.043.000

Par value of outstanding shares: VND 10,000/share.

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM SEPARATE STATEMENT OF INCOME

1. Sales and service revenue

	Q III/2025 VND	Q III/2024 VND
Reference Book Sales	113.701.315	364.688.770
Rental Revenue	13.636.365	-
Total	127.337.680	364.688.770

2. Cost of goods sold

	Q III/2025 VND	Q III/2024 VND
Cost of books sold	168.968.572	327.773.923
Provision for inventory impairment	7.173.996	-
Total	176.142.568	327.773.923

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3. Financial revenue

	QIII/2025	QIII/2024
	VND	VND
Interest on deposits, loans	9.855.161	49.595.815
Dividends, profits shared	37.410.000	-
Total	47.265.161	49.595.815

4. Financial costs

	QIII/2025	Q III/2024
	VND	VND
Reversal of provision for impairment of trading securities and investment losses	(28.378.125)	-
Other financial expenses	318.739	-
Total	(28.059.386)	-



Tran Xuan Hong
Prepared by

Ho Chi Minh City, 28 October 2025



Tran Xuan Hong
Chief Accountant



Ngô Trọng Vinh
Chairman of the Board of Director

