

No. 25.26 CV/VID-HĐQT

Ho Chi Minh City, October 27, 2026

INFORMATION DISCLOSURE

To: - The State Securities Commission of Vietnam
- The Vietnam Exchange
- The Ho Chi Minh Stock Exchange

1. Name of organization: Vien Dong Investment Development Trading Corporation
 - Stock code: VID
 - Address: 806 Au Co Street, Tan Binh Ward , Ho Chi Minh City
 - Tel.: 028.38428633 Fax: 028.38425880
 - E-mail: info@dautuviendong.vn Website: <https://dautuviendong.vn>
2. Contents of disclosure: Vien Dong Investment Development Trading Corporation would like to announce:
 - ✓ The Separate Financial Statements for Quarter III/2026
 - ✓ The Consolidated Financial Statements for Quarter III/2026
3. This information was published on the company's website on day 27/10/2026 as the link: www.dautuviendong.vn

We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.

Sincerely,

Attachments:

- Separate Financial Statements for QIII/2026
- Consolidated Financial Statements for QIII/2026

**CHAIRMAN OF THE BOARD OF DIRECTORS /
LEGAL REPRESENTATIVE LEGAL**



TRAN HOANG NGHIA

**CÔNG TY CỔ
PHẦN ĐẦU TƯ
PHÁT TRIỂN
THƯƠNG MẠI
VIỆN ĐÔNG**

Digitally signed by CÔNG TY CỔ
PHẦN ĐẦU TƯ PHÁT TRIỂN
THƯƠNG MẠI VIỆN ĐÔNG
DN: C=VN, S=THÀNH PHỐ HỒ CHÍ
MINH, CN=CÔNG TY CỔ PHẦN ĐẦU
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SEPARATE FINANCIAL STATEMENT QUARTER III/2026

SEPARATE STATEMENT OF FINANCIAL POSITION

As at September 30, 2026

Unit: VND

ASSETS	Code	Note	Ending balance	Beginning balance
1	2	3	4	5
A. CURRENT ASSETS (100=110+120+130+140+150)	100		12,121,492,184	27,436,138,150
I. Cash and cash equivalents	110	V.1	584,707,612	324,614,330
1. Cash	111		584,707,612	324,614,330
2. Cash equivalents	112			
II. Short-term financial investments	120			
1. Trading securities	121	V.2(a)		
2. Provisions for devaluation of trading securities	122			
3. Held-to-maturity investments	123	V.2(b)		
4. Provision for short-term held-to-maturity investments (*)	124			
5. Other short-term investments	125			
(*)	126			
III. Short-term receivables	130		6,873,694,177	23,100,377,706
1. Short-term trade receivables	131	V.3(a)	29,151,427,626	29,459,115,804
2. Short-term prepayments to suppliers	132		1,718,171,091	3,076,723,371
3. Short-term inter-company receivables	133			
4. Receivables according to the progress of construction contract	134			
5. Other short-term receivables	135	V.4(a)	6,162,381,233	20,722,824,304
6. Provisions for short-term doubtful debts	136		(30,158,285,773)	(30,158,285,773)
7. Shortage of assets awaiting resolution	137	V.5		
IV. Inventories	140	V.7	-	-
1. Inventories	141			
2. Provisions for inventories (*)	142			
V. Short-term biological assets	150			
1. Livestock held for one-time harvest (short-term)	151	V.12.1.1		
2. Seasonal crops or plants held for one-time harvest (short-term)	152	V.12.1.2		
3. Provision for impairment of short-term biological assets (*)	153			
VI. Other current assets	160		4,663,090,395	4,011,146,114
1. Short-term prepaid expenses	161	V.14(a)	31,450,873	34,346,804
2. Deductible VAT	162		4,569,135,113	3,914,294,901
3. Taxes and other receivables from the State	163	V.19(b)	62,504,409	62,504,409
4. Trading Government bonds	164	V.23		
5. Other current assets	165	V.15(a)		
B. NON-CURRENT ASSET	200		421,874,911,382	416,536,613,277
I. Long-term receivables	210			
1. Long-term trade receivables	211			
2. Long-term prepayments to suppliers	212			
3. Capital allocated to dependent units	213			
4. Long-term inter-company receivables	214			-
5. Receivables for long-term loans	215			
6. Provisions for long-term doubtful debts (*)	216			
II. Fixed assets	220		30,786,567,278	30,946,139,967
1. Tangible fixed assets	221	V.9	30,673,010,606	30,809,355,798
- Historical cost	222		109,743,860,517	103,922,083,451
- Accumulated depreciation (*)	223		(79,070,849,911)	(73,112,727,653)

ASSETS	Code	Note	Ending balance	Beginning balance
1	2	3	4	5
2. Financial leased assets	224	V.11		
- Historical cost	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227	V.10	113,556,672	136,784,169
- Initial cost	228		606,884,723	606,884,723
- Accumulated depreciation (*)	229		(493,328,051)	(470,100,554)
III. Long-term biological assets	230		-	-
1. Livestock held for recurring production	231			
a) Immature livestock held for recurring production	232	V.12.1.3		
b) Mature livestock held for recurring production	233	V.12.2	-	-
- Initial cost	234			
- Accumulated depreciation (*)	235			
2. Livestock held for one-time harvest	236			
3. Seasonal crops or plants held for one-time harvest	237			
4. Provision for impairment of long-term biological assets (*)	238			
IV. Investment property	240	V.13		
- Historical costs	241			
- Accumulated depreciation (*)	242			
V. Long-term assets in process	250		6,310,952,500	7,571,091,656
1. Long-term work in process	251			
2. Construction-in-progress	252		6,310,952,500	7,571,091,656
VI. Long-term financial investments	260		384,409,407,140	377,309,407,140
1. Investments in subsidiaries	261		184,887,018,700	184,887,018,700
2. Investments in joint ventures and associates	262		115,496,728,440	115,496,728,440
3. Investments in other entities	263		42,679,160,000	42,679,160,000
4. Provisions for devaluation of long-term financial (*)	264		(753,500,000)	(753,500,000)
5. Held-to-maturity investments	265		42,100,000,000	35,000,000,000
6. Provision for long-term held-to-maturity investments (*)	266			
VII. Other non-current assets	270		367,984,464	709,974,514
1. Long-term prepaid expenses	271	V.14(b)	367,984,464	709,974,514
2. Deferred income tax assets	272	V.26(a)		
3. Long-term components and spare parts	273			
4. Other non-current assets	274	V.15(b)		
TOTAL ASSETS (280 = 100 + 200)	280		433,996,403,566	443,972,751,427
C. LIABILITIES	300		2,811,726,433	2,844,867,079
I. Current liabilities	310		2,811,726,433	2,844,867,079
1. Short-term trade payables	311	V.17(a)	365,773,043	359,005,329
2. Short-term advances from customers	312			
3. Dividends and profit payable	313			
4. Taxes and other obligations to the State Budget	314	V.19(a)	47,367,465	34,511,015
5. Payables to employees	315			
6. Short-term accrued expenses	316	V.20(a)		
7. Short-term inter-company payables	317			
8. Payable according to the progress of construction	318			
9. Short-term unearned revenue	319	V.22(a)		
10. Other short-term payables	320	V.21(a)	323,920,183	339,684,993
11. Short-term borrowings and financial leases	321	V.16(a)		
12. Provisions for short-term payables	322	V.25(a)		
13. Bonus and welfare funds	323		2,074,665,742	2,111,665,742
14. Price stabilization fund	324			
15. Trading Government bonds	325	V.23		
II. Non-current liabilities	330			-
1. Long-term trade payables	331	V.17(b)		

ASSETS	Code	Note	Ending balance	Beginning balance
1	2	3	4	5
2. Long-term advances from customers	332			
3. Long-term taxes and other payables to the State	333	V.19(b)		
4. Long-term accrued expenses	334	V.20(b)		
5. Inter-company payables for working capital	335			
6. Long-term inter-company payables	336			
7. Long-term unearned revenue	337	V.22(b)		
8. Other long-term payables	338	V.21(b)		
9. Long-term borrowings and financial leases	339	V.16(b)		
10. Convertible bonds	340			
11. Preferred shares	341	V.24		
12. Deferred income tax liability	342	V.26(b)		
13. Provisions for long-term payables	343	V.25(b)		
14. Science and technology development fund	344			
D. OWNERS' EQUITY	400		431,184,677,133	441,127,884,348
1. Owner's contributed capital	411	V.27(b)	408,360,690,000	408,360,690,000
- Ordinary shares carrying voting rights	411a	V.27(d)	408,360,690,000	408,360,690,000
- Preferred shares	411b	V.27(d)		
2. Share premiums	412	V.27(e)	3,254,265,000	3,254,265,000
3. Bond conversion options	413	V.27(e)		
4. Other sources of capital	414		3,073,451,644	3,073,451,644
5. Treasury stocks (*)	415	V.27(e)		
6. Differences on asset revaluation	416	V.28		
7. Foreign exchange differences	417	V.29		
8. Investment and development fund	418		8,425,799,489	8,425,799,489
9. Other funds	419			
10. Retained earnings	420		8,070,471,000	18,013,678,215
- Retained earnings accumulated to the end of the previous period	420a		11,826,519,901	2,698,364,713
- Retained earnings of the current period	420b		-3,756,048,901	15,315,313,502
TOTAL LIABILITIES AND OWNER'S EQUITY (440 = 300 + 400)	440		433,996,403,566	443,972,751,427

Preparer / Chief Accountant



Nguyen Thi Thuy Tien

Ho Chi Minh City, October 26, 2026

General Director



Bui Quang Minh

SEPARATE INCOME STATEMENT

Quarter 3 of 2026

Unit: VND

Item	Co de	Note	Quarter 3		Accumulated from the beginning of the year to the end of the current period	
			Current year	Previous year	Current year	Previous year
1	2	3	4	5	6	7
1. Gross revenue from goods sold and services rendered	01	VI.1	1,958,002,602	1,958,064,204	5,912,138,219	6,361,180,650
2. Deductions	02	VI.2				
3. Net revenue from goods sold and services rendered (10 = 01-02)	10		1,958,002,602	1,958,064,204	5,912,138,219	6,361,180,650
4. Cost of sales	11	VI.3	665,126,100	461,683,920	1,884,258,337	1,385,051,760
5. Gross profit from goods sold and services rendered (20 = 10-11)	20		1,292,876,502	1,496,380,284	4,027,879,882	4,976,128,890
6. Gain/(loss) on sale and disposal of investment property	21	VI.4				
7. Financial income	22	VI.5	6,403,754,050	9,099,901,248	9,528,743,263	18,668,216,021
8. Financial expenses	23	VI.6				
- In which: Interest expense	24					
9. Selling expenses	25	VI.9				
10. General and administration expenses	26	VI.9	4,271,024,467	2,952,652,875	17,274,972,081	16,092,939,961
11. Operating profit {30 = 20 + 21 + 22 - (23 + 25 + 26)}	30		3,425,606,085	7,643,628,657	-3,718,348,936	7,551,404,950
12. Other income	31	VI.7	4,967,449	40,689,341	7,067,449	1,253,670,267
13. Other expenses	32	VI.8	34,086,330		44,767,414	150,004,349
14. Lợi nhuận khác (40 = 31 - 32)	40		(29,118,881)	40,689,341	(37,699,965)	1,103,665,918
15. Profit from other activities (50 = 30 + 40)	50		3,396,487,204	7,684,317,998	-3,756,048,901	8,655,070,868
16. Current corporate income tax expense	51	VI.11				
17. Deferred corporate income tax expense	52	VI.11				
18. Net profit after tax (60 = 50 - 51 - 52)	60		3,396,487,204	7,684,317,998	-3,756,048,901	8,655,070,868
19. Basic earnings per share (*)	70		83	188	(92)	212
20. Diluted earnings per share (*)	71					

Preparer / Chief Accountant



Nguyen Thi Thuy Tien

Ho Chi Minh City, October 26, 2026

General Director



Bui Quang Minh

SEPARATE CASH FLOW STATEMENT

Quarter 3 of 2026
(Indirect method)

Unit: VND

Items	Code	Note	Accumulated from the beginning of the year to the end of the current period	
			Curent year	Previous year
1	2	3	4	5
CASH FLOWS FROM OPERATING ACTIVITIES				
Profit before tax	01		3,396,487,204	7,684,317,998
Adjustments for:				
Depreciation and amortisation of fixed assets and investr	02		2,147,028,724	1,814,218,679
Provisions	03			(1,500,000,000)
Gain/(losses) from unrealized foreign exchange differenc	04			
Gain from investing activities	05			
Interest expense	06			
Other adjustments	07			
Operating profit before movements in working capital				
working capital	08		5,543,515,928	7,998,536,677
Increase, decrease in receivables	09		(2,683,652,313)	16,540,156,660
Increase, decrease in inventories	10			
Increase, decrease in payables (excluding accrued loan				
interest and corporate income tax payable)	11		(6,349,942,136)	(1,584,842,149)
Increase, decrease in prepaid expenses	12		87,329,959	109,700,940
Increase, decrease in trading securities	13			
Interest paid	14			
Corporate income tax paid	15			
Other cash inflows	16			20,000,000
Other cash outflows	17		(18,000,000)	(163,120,000)
Net cash flows from operating activities	20		(3,420,748,562)	22,920,432,128
CASH FLOWS FROM INVESTING ACTIVITIES				
Acquisition and construction of fixed assets and other				
long-term assets	21			(6,848,664,163)
Proceeds from sale, disposal of fixed assets and other				
long-term assets	22			
Cash outflow for lending, buying debt instruments of				
other entities	23		(11,600,000,000)	(9,000,000,000)
Cash recovered from lending, selling debt instruments				
of other entities	24		14,200,000,000	25,275,000,000
Cash outflow for equity investments in other entities	25			(12,928,500,000)
Cash recovered from equity investments in other entities	26			
Interest earned, dividends and profits received	27			
Net cash flows from investing activities	30		2,600,000,000	(3,502,164,163)
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from issuing stocks and capital contributions				
from owners	31			

Items	Code	Note	Accumulated from the beginning of the year to the end of the current period	
			Curent year	Previous year
1	2	3	4	5
Repayment for capital contributions and re-purchases of stocks already issued	32			
Proceeds from borrowings	33			
Repayment for loan principal	34			
Payments for financial leased assets	35			
Dividends and profit paid to the owners	36			(20,418,034,500)
Net cash flows from financing activities	40		-	(20,418,034,500)
NET CASH FLOWS DURING THE YEAR	50		(820,748,562)	(999,766,535)
Cash and cash equivalents at the beginning of the ye	60		1,405,456,174	1,225,083,083
Effects of changes in foreign exchange rates	61		-	-
Cash and cash equivalents at the end of the year	70		584,707,612	225,316,548

Ho Chi Minh City, October 26, 2026

Preparer / Chief Accountant



Nguyen Thi Thuy Tien

General Director



Bui Quang Minh



NOTES TO THE SEPARATE FINANCIAL STATEMENTS

QUARTER 3 OF 2026

I. General information of the Company:

1. **Structure of ownership:** Joint Stock Company
2. **Operating field:** Manufacturing, Commerce
3. **Business activities:** Production, trading of paper, packaging printing, warehousing
4. **Normal production and business cycle:** Month
5. **Characteristics of the business activities in the fiscal year which have impact on the financial statements.**
6. **The Company's structure:** VIEN DONG INVESTMENT DEVELOPMENT TRADING CORPORATION BRANCH
 - List of subsidiaries
 - List of joint ventures and associates;
 - List of dependent units without legal entity status for dependent accounting.

7. **Disclosure of information comparability in the financial statements** (whether comparisons are possible or not, and if not, the reasons must be stated, such as due to changes in ownership structure, demerger, merger, and the duration of the comparison period)

II. Accounting period, accounting currency:

1. **Financial year:** Begins on 01 January and ends on 31 December
2. **Accounting currency:** Vietnam Dong.

III. Accounting Standards and System:

1. **Accounting System:** In accordance with the prevailing Vietnamese Accounting Standards and Circular No. 99/2025/TT-BTC dated 27 October 2025, issued by the Minister of Finance.

2. **Statement of the compliance with the Accounting Standards and System :** The report is prepared in accordance with Vietnamese Accounting Standards and System.

IV. Accounting policies:

1. **Principles for conversion of Financial Statements prepared in foreign currency into Vietnamese Dong (In cases where the accounting currency differs from Vietnamese Dong);**

Impact (if any) of converting financial statements from foreign currency to Vietnamese Dong.

2. **Types of exchange rates applied in accounting.**
3. **Principles for determining the effective interest rate used to discount cash flows.**
4. **Principles for recognition of Cash and Cash equivalents.**
5. **Accounting principles for financial investments**
 - a) Trading securities;
 - b) Held-to-maturity investments;
 - c) Loans;
 - d) Investments in subsidiaries; joint ventures, associates;
 - e) Investments in equity instruments of other entities;
 - e) Accounting methods for other transactions related to financial investments.

6. Accounting principles for receivables

7. Principles for recognition of inventories:

- Principles for recognition of inventories;
- Inventories valuation method;
- Inventories accounting method;
- Methods for establishing provisions for inventories.

8. Principles for recognition and depreciation of fixed assets, financial leased fixed assets, and investment property

9. Accounting principles for business cooperation contracts.

10. Accounting principles for deferred income tax.

11. Accounting principles for prepaid expenses.

12. Accounting principles for payables.

13. Principles for recognition of borrowings and financial leased liabilities.

14. Recognition and capitalization principles for borrowing costs.

15. Principles for recognition of accrued expenses.

16. Principles and methods for recognizing provisions.

17. Principles for recognition of unearned revenue.

18. Principles for recognition of convertible bonds.

19. Principles for recognition of owners' equity:

20. Principles and methods for revenue recognition:

21. Accounting principles for revenue deductions

22. Accounting principles for cost of sales.

23. Accounting principles for financial expenses.
24. Accounting principles for selling expenses, general and administrative expenses.
25. Principles and methods for recognition of current and deferred corporate income tax expenses.
26. Other accounting principles and methods.

V. Accounting policies (in the case where the company does not meet the going concern assumption)

1. Is there a reclassification of long-term assets and long-term liabilities into short-term?
2. Principles for determining the value of each type of asset and liability (according to net realizable value, recoverable amount, fair value, present value, current value, etc.)

3. Principles for financial treatment regarding:

- Provisions;
- Differences on asset revaluation và Foreign exchange differences (if still reflected on the Balance Sheet – if applicable).

VI. Additional information for items presented in the Balance Sheet

Unit: VND

1. Cash	End of the period		Beginning of the year	
- Cash on hand	128,679,676		172,452,971	
- Demand deposits	456,027,936		152,161,359	
Total	584,707,612		324,614,330	

2. Financial investments					
a) Trading securities					
b) Held-to-maturity investments					
c) Investments in other entities					

- Investments in subsidiaries		End of the period		Beginning of the year	
	Historical cost	Provision	Fair value	Historical cost	Provision
+ Toan Luc Paper Joint Stock Company	184,887,018,700		184,887,018,700	184,887,018,700	
Total	184,887,018,700	-	184,887,018,700	184,887,018,700	

- Investments in joint ventures and associates:		End of the period		Beginning of the year	
	Historical cost	Provision	Fair value	Historical cost	Provision
+ Tay Do Culture and Book Service Joint Stock Comp	14,841,400,000		14,841,400,000	14,841,400,000	-
+ Sai Gon Vien Dong Technology Joint Stock Compai	33,745,517,000		33,745,517,000	33,745,517,000	
+ Minh Rong Tea Joint-Stock Company	4,749,311,440		4,749,311,440	4,749,311,440	-
+ Hoang Viet Educational Investment and Development Joint Stock Company	62,160,500,000		62,160,500,000	62,160,500,000	-
+ Lam Dong Tea Joint- Stock Company	-	-	-	-	-
Total	115,496,728,440	-	115,496,728,440	115,496,728,440	-

- Investments in other entities:		End of the period		Beginning of the year	
	Historical cost	Provision	Fair value	Historical cost	Provision
+ An Tuong Viet Joint Stock Company	14,000,000,000		14,000,000,000	14,000,000,000	
+ Viet Insight Applied Psychological Science Joint Stock Company	337,500,000	(337,500,000)	-	337,500,000	(337,500,000)
+ Viet My Education Culture Corporation	27,925,660,000		27,925,660,000	27,925,660,000	
+ Tam An Restaurant Business Joint Stock Company	416,000,000	(416,000,000)	-	416,000,000	(416,000,000)
Total	42,679,160,000	(753,500,000)	41,925,660,000	42,679,160,000	(753,500,000)
Total	343,062,907,140	(753,500,000)	342,309,407,140	343,062,907,140	(753,500,000)

d) Held-to-maturity investments	End of the period		Beginning of the year	
	Historical cost	Provision	Historical cost	Provision
+Toan Luc Paper Joint Stock Company	10,400,000,000			
+ Hoang Viet Educational Investment and Development Joint Stock Company	3,300,000,000			
+ Viet My Education Culture Corporation	28,400,000,000		35,000,000,000	
Total	42,100,000,000	-	35,000,000,000	

3. Trade receivables			
a) Short-term trade receivables			
	End of the period		Beginning of the year
- Toan luc Trading Joint Stock Company	19,259,970,801		19,759,970,801
- Sai Gon Vien Dong Technology Joint Stock Company			

- Hoang Viet Educational Investment and Development Joint Stock Company	24,500,000	
- Toan Luc Paper Joint Stock Company		
- Vina Morning Star Import-Export Service And Trading Co.,Ltd	9,699,145,003	9,699,145,003
- Tay Do Culture and Book Service Joint Stock Company		
- Tac Paritas Joint Stock Company		
- Viet My Education Culture Corporation	167,811,822	
- Other customers		-
Total	29,151,427,626	29,459,115,804

b) Long-term trade receivables

c) Account receivable from related parties:	End of the period	Beginning of the year
- Toanluc Trading Joint Stock Company	19,259,970,801	19,759,970,801
- Toan Luc Paper Joint Stock Company	-	-
- Tay Do Culture and Book Service Joint Stock Company	-	-
- Viet My Education Culture Corporation	167,811,822	-
- Hoang Viet Educational Investment and Development Joint Stock Company	24,500,000	-
- Sai Gon Vien Dong Technology Joint Stock Company	-	-
Total	19,452,282,623	19,759,970,801

4. Other receivables

	End of the period		Beginning of the year	
	Historical cost	Provision	Historical cost	Provision
- Receivables from short-term deposits	5,000,000		5,000,000	-
- Receivables for dividends and profit distributions		-	4,580,000,000	-
- Receivables from business cooperation agreemen	4,650,000,000			
- Advances	47,310,000		24,865,400	-
- Receivables for loan interest	1,458,071,233	-	112,958,904	-
- Other receivables.	2,000,000		16,000,000,000	
Total	6,162,381,233	-	20,722,824,304	-

5. Assets in shortage awaiting resolution

- a) Cash;
b) Inventory;
c) Fixed assets;
d) Other assets.

6. Bad Debts

	End of the period		Beginning of the year	
	Historical cost	Recoverable amount	Historical cost	Recoverable amount
- Vina Morning Star Import-Export Service And Trading Co.,Ltd	9,699,145,003	9,699,145,003	9,699,145,003	9,699,145,003
- Toanluc Trading Joint Stock Company	19,259,970,801	19,259,970,801	19,759,970,801	19,759,970,801
Total	28,959,115,804	28,959,115,804	29,459,115,804	29,459,115,804

7. Inventories:

	End of the period		Beginning of the year	
	Historical cost	Provision	Historical cost	Provision
- Raw materials;				
- Merchandise goods;				
Total	-	-	-	-

8. Long-term assets in process

a) Long-term work in process		
b) Construction in progress (Details for projects accounting for 10% or more of total construction value)	End of the period	Beginning of the year
- Construction, Repair & Purchase of equipment	6,310,952,500	7,571,091,656
Total	6,310,952,500	7,571,091,656
b) Construction in progress		

9. Increase, decrease in tangible fixed assets:

Items	Building and structures	Machinery and equipment	Vehicles	Other tangible fixed asset	Total
Cost					
Beginning balance	97,768,942,167	6,186,761,517	3,476,988,326	2,311,168,507	109,743,860,517
- Acquisition during the year					-
- Completed Investment in Construction					-
- Other increases			-	-	-
- Transfers to Investment property classification	-	-	-	-	-
- Disposals	-			-	-
- Other reduction	-	-	-	-	-
Ending balance	97,768,942,167	6,186,761,517	3,476,988,326	2,311,168,507	109,743,860,517
Accumulated depreciation					-
Beginning balance	65,351,842,778	6,067,776,083	3,210,331,886	2,301,612,939	76,931,563,686
- Depreciation during the period	2,093,954,680	23,374,872	18,373,341	3,583,332	2,139,286,225
- Other increases					-
- Transfers to Investment property classification					-
- Disposals					
- Other reduction					-
Ending balance	67,445,797,458	6,091,150,955	3,228,705,227	2,305,196,271	79,070,849,911
Net carrying amount					
- At the beginning of the year	32,417,099,389	118,985,434	266,656,440	9,555,568	32,812,296,831
- At the end of the period	30,323,144,709	95,610,562	248,283,099	5,972,236	30,673,010,606

10. Increase, decrease in intangible fixed assets:

Items	Land use rights	Issuance rights	Copy rights, patents	Other intangible fixed asset	Total
Cost					
Beginning balance	-	-	606,884,723	-	606,884,723
- Acquisition during the year	-	-		-	-
- Created internally by the company	-	-	-	-	-
- Increases due to business consolidations	-	-	-	-	-
- Other increases	-	-	-	-	-
- Disposals	-	-	-	-	-
- Other reduction	-	-		-	-
Ending balance	-	-	606,884,723	-	606,884,723
Accumulated amortisation					
Beginning balance	-	-	485,585,552	-	485,585,552
- Amortisation during the period	-	-	7,742,499	-	7,742,499
- Other increases	-	-	-	-	-
- Disposals	-	-	-	-	-
- Other reduction	-	-	-	-	-
Ending balance	-	-	493,328,051	-	493,328,051
Net carrying amount					
- At the beginning of the year	-	-	121,299,171	-	121,299,171
- At the end of the period	-	-	113,556,672	-	113,556,672

11. Increase, decrease in financial leased fixed assets:

12. Increase, decrease in investment properties:

13. Prepaid expenses

	End of the period	Beginning of the year
a) Short-term (detailed by each item)		
- Allocated tools and instruments used;		
- Allocated prepaid expenses (insurance, software, etc. intangible assets)	31,450,873	34,346,804
Total	31,450,873	34,346,804
b) Long-term		
- Allocated tools and instruments used;	264,896,320	663,410,220
- Allocated prepaid expenses (insurance, software, etc. intangible assets)	103,088,144	46,564,294
- Business cooperation expenses		
Total	367,984,464	709,974,514

14. Other assets

a) Short-Term (detailed by each item)

b) Long-Term (detailed by each item)

15. Borrowings and financial leased liabilities

	End of the period		During the period		Beginning of the year
	Value	Amount expected to settle debts	Increase	Decrease	Value
a) Short-term loans	-	-			
b) Long-term loans	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

c) Finance lease liabilities

d) Overdue loans and financial leases unpaid

d) Detailed disclosure of borrowings and financial leases with related parties

16. Trade payables

	End of the period		Beginning of the year	
	Value	Amount expected to settle debts	Value	Amount expected to settle debts
a) Short-term trade payables				
- Viet My Education Culture Corporation	232,564,971	232,564,971		
- Green Zone Co., Ltd.				-
- Lien Thanh Viet Nam Mechanical Electrical Joint Stock Company		-		-
- Khanh Hoi Printing And Service Trading Joint Stock Company		-	252,422,321	252,422,321
- Thien Phat Advertising Company Limited		-		-
- Huynh Tan Phat Refrigeration and Electrical Engineering Co., Ltd.	12,883,786	12,883,786	12,883,786	12,883,786
- Duc Tri Mechanical Engineering and Aluminum, Glass, and Iron Construction LLC	49,808,272	49,808,272		-
- An Nhien Advertising Company Limited		-		-
- Night & Day Security Services Co., Ltd.		-	74,520,000	74,520,000
- Tac Paritas Joint Stock Company		-		-
- Other suppliers	70,516,014	70,516,014	19,179,222	19,179,222
Total	<u>365,773,043</u>	<u>365,773,043</u>	<u>359,005,329</u>	<u>359,005,329</u>

b) Long-term trade payables

c) Overdue loans and financial leases not yet paid

d) Payables to related parties

17. Taxes and other obligations to the State Budget

	Beginning of the year	Amount payable during the period	Amount paid during the period	End of the period
a) Payables (detailed by each type of tax)				
- Value added tax		24,809,220	24,809,220	
- Personal income tax	23,552,217	47,367,465	23,552,217	47,367,465
- Land tax		6,187,158,314	6,187,158,314	
- Business-license tax				-
- Corporate income tax				-
- Late payment interest		34,086,330	34,086,330	-
Total	<u>23,552,217</u>	<u>6,293,421,329</u>	<u>6,269,606,081</u>	<u>47,367,465</u>
b) Receivables (detailed by each type of tax)				
- Deductible input value added tax	4,509,116,760	84,827,573	24,809,220	4,569,135,113
Total	<u>4,509,116,760</u>	<u>84,827,573</u>	<u>24,809,220</u>	<u>4,569,135,113</u>

c) Corporate income tax

Corporate income tax payables for the period Q3/2026 are as follows:

Total accounting profit before tax 3,396,487,204



Adjustments increase	408,954,478
- Board of Directors remuneration	198,000,000
- Non-deductible expenses	210,954,478
Adjustments decrease	5,759,703,000
- Dividend and profit distribution	5,759,703,000
Taxable income	(1,954,261,318)

Corporate income tax rate 20%

Current corporate income tax expense

Carryforward loss for the first 12 months

Current corporate income tax expense (After loss carryforward)

18. Accrued expenses

19. Other payables	End of the period	Beginning of the year
a) Short-term		
- Trade union fee;	258,236,556	274,001,366
- Social insurance; public health insurance	1,164,029	1,164,030
- Short-term deposits received;		
- Payment of custody deposit		
- Other payables.	64,519,598	64,519,597
Total	323,920,183	339,684,993

b) Long-term (detailed by each item)	End of the period	Beginning of the year
- Long-term deposits received	-	-
- Other payables.	-	-
Total	-	-

c) The outstanding overdue debt (detailed by each item, including the reasons for not settling the overdue debt)

20. Unearned revenue	End of the period	Beginning of the year
a) Short-term		
- Revenue received in advance from business cooperation interest;	-	-
Total	-	-

b) Long-term		
Total	-	-

c) The possibility of not being able to perform contracts with customers

21. Issued bonds

22. Preferred shares classified as liabilities

23. Provisions for payables

24. Deferred income tax asset and Deferred income tax liability

25. Owners' Equity

a) Movement in owners' equity

	Items of owners' equity				
	Owner's contributed capital	Share premiums	Bond conversion options	Other sources of capital	Retained earnings and funds
A	1	2	3	4	7
Beginning balance of the previous year	408,360,690,000	3,254,265,000	-	3,073,451,644	18,273,574,585
- Capital increase in the previous year					
- Profits from the previous year					(7,412,432,475)
- Other increases					
- Capital decrease in the previous year					
- Losses from the previous year					
- Other decreases					
Beginning balance of the current year	408,360,690,000	3,254,265,000	-	3,073,451,644	10,861,142,110
- Capital increase in the period		-	-	-	

- Profits in the period	-	-	-	-	3,396,487,204
- Other increases	-	-	-	-	
- Capital decrease in the period	-	-	-	-	
- Losses in the period	-	-	-	-	
- Other decreases	-	-	-	-	(6,187,158,314)
Ending balance	408,360,690,000	3,254,265,000	-	3,073,451,644	8,070,471,000

b) Details of owner's contributed capital

c) Capital transactions with owners and distribution of dividends and profits

	Current period	Previous period
- Owner's investment capital	-	-
+ Capital contributions at the beginning of the year	408,360,690,000	408,360,690,000
+ Capital contributions increased during the year		
+ Capital contributions decreased during the year		
+ Capital contributions at the end of the year	408,360,690,000	408,360,690,000
- Dividends and profit distributions	-	-

d) Shares

d) Dividends:

e) Company Funds:

	End of the period	Beginning of the year
- Investment and development fund	8,425,799,489	8,425,799,489
- Other funds		

Total 8,425,799,489 8,425,799,489

f) Income and expenses, gains or losses recognized directly in owners' equity according to specific accounting standards.

26. Differences on asset revaluation

27. Foreign exchange differences

28. Sources of expenditure

29. Off-balance sheet items

a) Operating lease assets: Total future minimum lease payments under contracts

b) Custodied Assets:

c) Foreign currencies:

	End of the period	Beginning of the year
US Dollar (USD)	1,129.94	1,129.94
Euro (EUR)	20.00	20.00

30. Other information disclosed by the company.

VII. Supplementary information for items presented in the Income statement

1. Gross revenue from goods sold and services rendered

	Current period	Previous period
a) Revenue		
- Revenue from sale of goods;	1,958,002,602	1,958,064,204
- Revenue from rendering of services;		
Total	1,958,002,602	1,958,064,204

b) Sales to related parties (detailed by entity).

	Current period	Previous period
- Tay Do Culture and Book Service Joint Stock Company		
- Toan Luc Paper Joint Stock Company	90,000,000	90,000,000
- Hoang Viet Educational Investment and Development Joint Stock Company		20,000,000
- Viet My Education Culture Corporation	1,808,002,602	1,788,064,204
- Other suppliers	60,000,000	60,000,000

Total	1,958,002,602	1,958,064,204
2. Deductions	Current period	Previous period
<i>In which:</i>		
Total	-	-
3. Cost of sales	Current period	Previous period
- Cost of goods sold;	665,126,100	461,683,920
Total	665,126,100	461,683,920
4. Financial income	Current period	Previous period
- Interest from deposits and loans	644,051,050	460,346,748
- Gains from the sale of investments;		
- Dividends and profit distributions;	5,759,703,000	8,639,554,500
- Foreign exchange rate gains;	-	-
- Interest on deferred sales, payment discounts;	-	-
- Other financial income		
Total	6,403,754,050	9,099,901,248
5. Financial expenses	Current period	Previous period
- Loan interest expenses;		
- Payment discount, late payment interest;		
- Losses from the liquidation of financial investments;		
- Foreign exchange rate losses;		
- Provisions for impairment of trading securities and investment losses;		
- Other financial expenses;		
- Reductions in financial expenses. (Reversal of provisions)		
Total	-	-
6. Other income	Current period	Previous period
- Proceeds from the liquidation of fixed assets;		40,000,000
- Gains from asset revaluation;		
- Penalties collected;		
- Tax reductions;		
- Other items	4,967,449	689,341
Total	4,967,449	40,689,341
7. Other expenses	Current period	Previous period
- Net carrying amount of fixed asset and costs of liquidation of fixed assets		
- Losses from asset revaluation;		
- Late payment tax expenses	34,086,330	
- Other items		
Total	34,086,330	-
8. Selling, General and administration expenses	Current period	Previous period
a) General and administrative expenses incurred during the period	4,271,024,467	2,952,652,875
- Material and equipment expenses	109,564,275	125,997,982
- Labour expenses	1,160,786,127	1,193,540,138
- Depreciation expenses of fixed assets	1,481,902,624	1,352,534,759
- Provision expenses		
- Taxes, fees and charges		
- Outsourcing services expenses	1,348,762,595	1,405,075,728
- Other G&A expenses		
- Provisions for doubtful debts		(1,500,000,000)
- Other cash expenses	170,008,846	375,504,268
b) Selling expenses incurred during the period	-	-

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c) Reductions in General and administrative expenses	-	(1,500,000,000)
- Reversal of provisions for doubtful debts		(1,500,000,000)
9. Operating costs		
Total	-	-
10. Current corporate income tax expense	Current period	Previous period
- Estimated quarterly corporate income tax expense	-	-
Total	-	-
11. Deferred corporate income tax expense	Current period	Previous period
Total	-	-

VIII. Supplementary information for items presented in the Cash flow statement

IX. Other Information

1. Contingent liabilities, commitments, and other financial information:

2. Events occurring after the end of the accounting period

No significant events occurred after the end of the accounting period that need to be disclosed in the financial statements for Quarter 3 of 2026.

3. Information about related parties (in addition to the information disclosed in the sections above).

The related parties of the Company include:

	Relationship
Binh Duong Branch	Dependent Units
- Toan Luc Paper Joint Stock Company	Subsidiary
- Tay Do Culture and Book Service Joint Stock Company	Associate
- Sai Gon Vien Dong Technology Joint Stock Company	Associate
- Minh Rong Tea Joint-Stock Company	Associate
- Hoang Viet Educational Investment and Development Joint Stock Company	Associate

Transactions occurring during the period between the Company and other related parties are as follows:

	Accumulated from the beginning of the year to the end of the current period	
Toan Luc Paper Joint Stock Company		
Purchase of goods and services from the Subsidiary		
Sale of goods to the Subsidiary	90,000,000	90,000,000
Interest income from business cooperation agreement loans	23,473,973	
Business cooperation capital	10,400,000,000	
Viet My Education Culture Corporation		
Purchases of goods and services from the associate		181,680,510
Sales of goods and services to the associate		1,788,064,204
Business cooperation capital	1,650,000,000	
Receipt of dividends		
Interest income from business cooperation agreement loans	517,290,411	
Tay Do Culture and Book Service Joint Stock Company		
Purchases of goods and services from the associate	-	-
Sales of goods and services to the associate	-	-
Receipt of dividends		
Hoang Viet Educational Investment and Development Corporation		
Purchases of goods and services from the associate		
Sales of goods and services to the associate		20,000,000
Receipt of dividends		
Interest income from business cooperation agreement loans	101,586,301	

As of the end of Q3 2026, balances with related parties were as follows:

	End of the period	Beginning of the year
Toan Luc Paper Joint Stock Company		
Receivables for goods	-	-



Payables for goods		
Advance payments receivable		
Receivables for loans	10,400,000,000	380,000,000
Interest receivables on loans	23,473,973	

Toanluc Trading Joint Stock Company

Receivables for goods	19,259,970,801	19,759,970,801
Payables for goods		

Hoang Viet Educational Investment and Development Joint Stock Company.

Dividend receivables		
Loan receivables	3,300,000,000	
Interest receivables on loans	306,983,561	
Trade receivables		
Receivables from transfers		16,000,000,000

Viet My Education Culture Corporation

Dividend receivables		
Interest receivables on loans	1,127,613,699	112,958,904
Receivables from business cooperation agreements	4,650,000,000	4,200,000,000
Loan receivables	28,400,000,000	35,000,000,000
Trade receivables	167,811,822	
Trade payables	232,564,971	

Types of financial instruments:

	Book value	
	30/09/2026	01/01/2026
Financial assets		
Cash and cash equivalents	584,707,612	324,614,330
Trade receivables and other short-term receivables	35,313,808,859	50,181,940,108
Long-term investments	384,409,407,140	377,309,407,140
Total	420,307,923,611	427,815,961,578
Financial liabilities		
Loans		
Trade payables and other short-term payables	689,693,226	698,690,322
Short-term accrued expenses		
Total	689,693,226	698,690,322

Financial risk management:

The Company's financial risks include market risk, credit risk, and liquidity risk. The Company has established a control system to ensure a reasonable balance between the costs incurred from risks and the costs of risk management. The Board of Management is responsible for monitoring the risk management process to ensure a reasonable balance between risk and risk control..

Market Risk

The Company's business operations are primarily subject to risks arising from changes in prices, foreign exchange rates, and interest rates.

Price Risk:

The Company faces price risk related to equity instruments arising from short-term and long-term investments in equity securities due to the uncertainty of future prices of equity investments. The long-term equity investments are held for strategic purposes, and at the end of the quarter, the Company has no plans to sell these investments.

Foreign exchange rate risk:

The Company faces foreign exchange risk as the fair value of future cash flows from a financial instrument will fluctuate with changes in foreign exchange rates when loans, revenues, and expenses of the Company are denominated in currencies other than the Vietnamese Dong.

Interest rate risk:

The Company faces interest rate risk as the fair value of future cash flows from a financial instrument will fluctuate with changes in market interest rates when the Company has demand deposits or term deposits, loans, and debt subject to floating interest rates. The Company manages interest rate risk by analyzing competitive market conditions to obtain favorable interest rates aligned with the Company's objectives.



Credit risk:

Credit risk is the risk that a counterparty involved in a financial instrument or contract will not be able to fulfill its obligations, resulting in financial loss to the Company. The Company faces credit risks from its business operations (mainly from trade receivables) and financial activities (including bank deposits, loans, and other financial instruments).

Liquidity risk:

Liquidity risk is the risk that the Company may face difficulties in fulfilling its financial obligations due to a lack of capital. The Company's liquidity risk primarily arises from the mismatch in the maturity dates of its financial assets and liabilities.

Payment terms of financial liabilities based on the estimated payments under the contract

(based on the cash flow of principal amounts) are as follows:

	From 1 year or less VND	Over 1 year to 5 years VND	Over 5 years VND	Total VND
As of 01/01/2026				
Loans and borrowings		-	-	-
Trade payables, other short-term payables	698,690,322	-	-	698,690,322
Short-term accrued expenses	-	-	-	-
	<u>698,690,322</u>	<u>0</u>	<u>0</u>	<u>698,690,322</u>

As of 30/09/2026

Loans and borrowings		-	-	-
Trade payables, other short-term payables	689,693,226	-	-	689,693,226
Short-term accrued expenses	-	-	-	-
	<u>689,693,226</u>	<u>-</u>	<u>-</u>	<u>689,693,226</u>

The Company believes that the risk concentration for debt repayment is low. The Company is able to meet its current debt obligations from cash flow generated by business operations and funds received from maturing financial assets.

a. Events after the end of the quarter:

No material events occurred after the financial statements were prepared that require adjustments or disclosure in the financial statements.

b. Segment reporting:

The business segment includes divisions based on operating field

A business segment is a distinguishable component of the Company that is engaged in the production or provision of individual products or services or a group of related products or services, and that is subject to risks and economic benefits that are different from those of other business segments.

Segment Information

Indicator	Finished goods	Merchandise	Supplies	Services	Total
Revenue from goods sold and services rendered by segment		-	-	1,958,002,602	1,958,002,602
Cost of sales by segment				665,126,100	665,126,100
Gross profit from goods sold and services rendered by segment	-	-	-	1,292,876,502	1,292,876,502
Unallocated expenses by segment				-	4,271,024,467
Operating profit					3,425,606,085
Financial income					6,403,754,050
Financial expense				-	-
Other income				-	4,967,449
Other expense				-	34,086,330
Current corporate income tax expense				-	-
Deferred corporate income tax expense				-	-
Net profit after tax				-	3,396,487,204

4. Presentation of assets, revenue, and business performance by segment (by operating field or geographical region) in accordance with Accounting Standard No. 28 "Segment Reporting"(1):.

5. Comparative information (changes in information from the financial reports of previous accounting periods):

6. Information about going concern

7. Other Information: Explanation of fluctuations in business performance between the two periods (attached in notes).

Preparer / Chief Accountant



Nguyen Thi Thuy Tien

General Director



Bui Quang Minh