

DANANG BOOKS AND SCHOOL EQUIPMENT JOINT STOCK COMPANY

Address: 76 -78 Bach Dang, Hai Chau ward, Da Nang city



Người ký: CÔNG TY CỔ
PHẦN SÁCH VÀ THIẾT BỊ
TRƯỜNG HỌC ĐÀ NẴNG
Ký ngày: 19/10/2026 14:17:30

FINANCIAL STATEMENTS

QUARTER III OF 2026

Respectfully to: - Ủy Ban Chứng Khoán Nhà Nước
- Sở Giao Dịch Chứng Khoán Hà Nội



Danang Books and School Equipment Joint Stock Company
Address: 76-78 Bach Dang, Da Nang

Form No. B 01 - DN
(Attached to Circular No. 99/2025/TT-BTC dated
27/10/2025 of the Ministry of Finance)

FINANCIAL STATEMENT REPORT

As of Sep 30th, 2026,

Unit: VND

ASSET	Code	Subtitle	Ending number of QuarterIII/2026	Starting number of 2026
(1)	(2)	(3)	(4)	(5)
A. SHORT-TERM ASSETS	100		53,580,968,931	32,184,169,322
I. Cash and cash equivalents	110	V.01	13,981,420,549	6,614,460,804
1. Cash	111		1,948,626,028	4,604,932,037
2. Cash equivalents	112		12,032,794,521	2,009,528,767
II Short-term financial assets	120	V.02	23,729,041,096	10,148,800,000
1. Trading securities	121			
2. Provision for securities (*)	122			
3. Held-to-maturity investment	123		23,729,041,096	10,148,800,000
III. Short-term receivables	130		1,834,293,404	1,198,164,649
1. Short-term trade receivables	131	V.03	2,142,192,002	1,373,589,090
2. Repayments to suppliers	132		120,000,000	108,222,570
3. Short-term intra-company receivables	133			
4. Receivable due to construction contract progress	134			
5. Other short-term receivables	135	V.04	90,460,585	203,311,442
6. Short-term allowance for doubtful debts (*)	136	V.06	(518,359,183)	(486,958,453)
7. Shortage of assets awaiting resolution	137	V.05	0	0
IV. Inventories	140		14,036,213,882	14,222,743,869
1. Inventories	141	V.07	14,795,485,678	14,348,206,115
2. Provision for devaluation of inventories (*)	142		(759,271,796)	(125,462,246)
VI. Other current assets	160		0	0
1. Short-term deferred costs	161	V.13	0	0
2. Value added tax deducted	162		0	0
3. Taxes and other payables to government budget	163	V.17	0	0
4. Government bond repurchase transaction	164		0	0
5. Other current assets	165		0	0
B. LONG-TERM ASSETS	200		17,859,749,201	19,738,325,769
I. Long-term receivables	210		0	0
1. Short-term trade receivables	211	V.03	0	0
2. Long-term repayments to suppliers	212			
3. Working capital provided to sub-units	213			
4. Long-term intra-company receivables	214			
5. Other long-term receivables	215	V.04	0	0
6. Long-term allowance for doubtful debts (*)	216	V.06	0	0
II Fixed assets	220		15,052,793,083	16,574,439,772
1. Tangible fixed assets	221	V.09	1,175,525,032	1,425,116,355
- Historical costs	222		12,596,634,051	12,791,364,522
- Accumulated depreciation (*)	223		(11,421,109,019)	(11,366,248,167)
2. Financial lease fixed assets	224	V.10	0	0
- Historical costs	225			
- Accumulated depreciation (*)	226			

ASSET	Code	Subtitle	Ending number of Quarter III/2026	Starting number of 2026
(1)	(2)	(3)	(4)	(5)
3. Intangible fixed assets	227	V.11	13,877,268,051	15,149,323,417
- Historical costs	228		13,877,268,051	15,149,323,417
- Accumulated depreciation (*)	229			
IV Investment real estate	240	V.12	2,504,093,226	2,781,286,365
- Historical costs	241		15,950,869,560	16,934,932,603
- Accumulated depreciation (*)	242		(13,446,776,334)	(14,153,646,238)
V. Long term assets in progress	250	V.08	0	0
1. Long-term work in progress	251			
2. Construction in progress	252			
VI. Long-term financial investment	260	V.02	0	0
1. Investment in subsidiaries	261			
2. Investment in affiliates	262		0	0
3. Investments in equity of other entities	263			
4. Provision for long-term investment losses in other entities (*)	264			
5. Held-to-maturity investment	265			
6. Provision for investments held until maturity (*)	266			
VII. Other long-term assets	270		302,862,892	382,599,632
1. Long-term deferred costs	271	V.13	302,862,892	382,599,632
2. Deferred tax assets	272	V.24		
3. Long-term replacement equipment and supplies	273			
4. Other long-term assets	274			
TOTAL ASSETS (280 = 100 + 200)	280		71,440,718,132	51,922,495,091
C. LIABILITIES	300		18,813,878,184	10,158,181,551
I. Short-term liabilities	310		18,063,779,784	9,617,531,551
1. Short-term trade payables	311	V.16	11,641,340,801	7,333,173,421
2. Short-term prepayments from customers	312		13,007,959	8,085,528
3. Dividends and profits must be paid.	313		55,343,570	43,159,820
4. Taxes and other payables to government budget	314	V.17	4,146,554,391	481,757,263
5. Payables to employees	315		52,238,256	
6. Short-term accrued expenses	316	V.18	92,888,844	92,221,788
7. Short-term intra-company payables	317			
8. Payables due to construction contract progress	318			
9. Short-term deferred revenue	319	V.20	976,402,022	508,731,819
10. Other short-term payables	320	V.19	452,828,977	665,213,530
11. Short-term borrowings and finance lease liabilities	321	V.15		
12. Short-term provisions	322			
13. Bonus and welfare fund	323		633,174,964	485,188,382
14. Price Stabilization Fund	324			
15. Government bond repurchase transaction	325			
II Long-term liabilities	330		750,098,400	540,650,000
1. Long-term trade payable	331	V.16		
2. Short-term prepayments to customers	332			
3. Taxes and other payments due to the State	333			
4. Short-term accrued expenses	334			
5. Intra-company payables for operating capital received	335			

ASSET	Code	Subtitle	Ending number of Quarter III/2026	Starting number of 2026
(1)	(2)	(3)	(4)	(5)
6. Long-term intra-company payables	336			
7. Long-term deferred revenues	337	V.20		
8. Other long-term payables	338	V.19	750,098,400	540,650,000
9. Long-term borrowings and finance lease liabilities	339	V.15		
10. Convertible bonds	340			
11. Preferred shares	341			
12. Deferred income tax payable	342	V.24		
13. Long-term provisions	343			
14. Science and Technology Development Fund	344			
D. OWNER'S EQUITY	400	V.25	52,626,839,948	41,764,313,540
1. Owner's Equity	411		30,000,000,000	30,000,000,000
- Common shares with voting rights	411a.		30,000,000,000	30,000,000,000
- Preferred shares	411b		0	0
2. Capital surplus	412		2,707,300,000	2,707,300,000
3. Bond conversion option	413			
4. Other capital	414			
5. Shares repurchased from oneself (*)	415			
6. Asset revaluation difference	416			
7. Exchange rate difference	417			
8. Development Investment Fund	418		3,000,000,000	3,000,000,000
9. Other equity funds	419			
10. Undistributed profit after tax	420		16,919,539,948	6,057,013,540
- Undistributed profit after tax accumulated to the end of the previous period	420a.		96,810,808	6,057,013,540
- Undistributed profit after tax this period	420b		16,822,729,140	
TOTAL CAPITAL (440=300+400)	440		71,440,718,132	51,922,495,091

PREPARED BY



Nguyen Thi Ngoc Hanh

CHIEF ACCOUNTANT



Le Manh

Approved on Oct 19th, 2026

LEGAL REPRESENTATIVE



DIRECTOR

Nguyen Van Can

REPORT OF BUSINESS OPERATION

Quarter III/2026

Unit: Dong

CRITERIA	Code	Subtile	QUARTER III		ACCUMULATED FROM START TO END OF QUARTER III	
			THIS YEAR	YEAR 2025	NĂM NAY	YEAR 2025
1	2	3	4	5	6	7
1. Revenues from sales and services rendered	01	VI.01	25,372,226,442	30,140,135,049	56,606,799,776	64,035,926,621
2. Deductions	02	VI.02	8,678,176	166,030	14,152,176	102,818,418
3. Net revenues from sales and services rendered (01-02)	10	VI.03	25,363,548,266	30,139,969,019	56,592,647,600	63,933,108,203
4. Cost of goods sold	11	VI.04	17,947,359,872	23,039,619,429	41,283,616,187	48,250,353,708
5. Gross profit (10 - 11)	20		7,416,188,394	7,100,349,590	15,309,031,413	15,682,754,495
6. Profit/loss from the sale and liquidation of inve	21		15,944,031,270		15,944,031,270	-
7. Financial income	22	VI.05	322,298,045	117,322,480	709,553,319	351,757,575
8. Financial expenses	23	VI.06	1,315,068	-	19,726,027	-
In which: Interest expenses	24		1,315,068	-	19,726,027	-
9. Selling expenses	25	VI.09	2,952,332,810	3,168,472,464	8,385,711,928	8,125,530,142
10. General administration expenses	26	VI.09	811,144,527	945,859,029	2,440,147,237	2,559,096,276
11. Net profit from operating activities [30=20+21+22-(23+25+26)]	30		19,917,725,304	3,103,340,577	21,117,030,810	5,349,885,652
12. Other income	31	VI.07	60	4,139,155	4,566,354	13,461,145
13. Other expenses	32	VI.08	300	77,812,065	39,648,702	92,812,068
14. Other profits (40 = 31 - 32)	40		(240)	(73,672,910)	(35,082,348)	(79,350,923)
15. Total net profit before tax (50=30+40)	50		19,917,725,064	3,029,667,667	21,081,948,462	5,270,534,729
16. Current corporate income tax expense	51	VI.10	3,994,945,013	633,117,211	4,259,219,322	1,145,119,943
17. Deferred corporate income tax expense	52	VI.11				
18. Profit after corporate income tax (60 = 50 - 51 - 52)	60		15,922,780,051	2,396,550,456	16,822,729,140	4,125,414,786
19. Basic earnings per share	70	VI.12	5,042	759	5,327	1,306
20. Diluted earnings per share	71		5,042	759	5,327	1,306

PREPARED BY



Nguyen Thi Ngoc Hanh

CHIEF ACCOUNTANT



Le Manh

Approved on October 19th, 2026

LEGAL REPRESENTATIVE


DIRECTOR
CÔ PHÂN
SÁCH VÀ THIẾT BỊ
TRƯỜNG HỌC
ĐÀ NẴNG
THÀNH PHỐ ĐÀ NẴNG

Nguyen Van Can

CASH FLOW STATEMENT
(By indirect method)
Quarter III/2026

Unit: Dong

CRITERIA	Code	Subtitle	Cumulative 9 months of 2026	Cumulative 9 months of 2025
(1)	(2)	(3)	(4)	(5)
I. Cash flow from operating activities				
1. Profit before tax	01		21,081,948,462	5,270,534,729
2. Adjustments for items				
- Depreciation of fixed assets and investment real estate	02		526,784,462	516,819,704
- Provisions	03		665,210,280	204,303,094
- Exchange rate difference gains and losses due to revaluation of foreign currency items	04		-	-
- Profit and loss from financial investment activities (profit (-), loss (+))	05		(16,641,708,402)	(232,492,216)
- Borrowing costs (+)	06		19,726,027	
- Other adjustments	07		-	-
3. Operating profit before changes in working capital	08		5,651,960,829	5,759,165,311
- Increase (-), decrease (+) receivables	09		(667,529,485)	724,491,488
- Increase (-), decrease (+) inventory	10		(447,279,563)	(2,589,468,820)
- Increase (+), decrease (-) in payables (excluding interest payable, corporate income tax payable)	11		4,782,616,254	5,656,337,923
- Increase (-), decrease (+) deferred costs	12		79,736,740	46,331,264
- Increase (-), decrease (+) trading securities	13			
- Borrowing costs paid	14		(19,726,027)	
- Corporate income tax paid	15		(546,309,275)	(805,670,390)
- Other profit from operating activities	16		260,410,582	-
- Other expenses for business operations	17		(112,424,000)	(495,840,976)
Net cash flow from operating activities	20		8,981,456,055	8,295,345,800

II Cash flow from investing activities				
1. Cash spent on purchasing and constructing fixed assets and other long-term assets	21			(312,121,057)
2. Proceeds from liquidation, sale of fixed assets and other long-term assets	22		17,059,508,360	
3. Cash spent on lending and purchasing debt instruments of other entities	23		(24,000,000,000)	(19,000,000,000)
4. Proceeds from loans and resale of debt instruments of other entities	24		10,500,000,000	18,500,000,000
5. Investment expenses in equity of other entities	25		-	-
6. Return on Investments in equity of other entities	26		-	-
7. Interest income, dividends and profits	27		513,811,580	316,936,050
Net cash flow from investing activities	30		4,073,319,940	(495,185,007)
III Cash flow from financing activities				
1. Proceeds from issuing shares, receiving capital contributions from owners	31		-	-
2. Money to return capital to owners, repurchase of issued shares	32		-	-
3. Proceeds from borrowing	33		3,000,000,000	
4. Repayment of loan principal	34		(3,000,000,000)	
5. Lease principal repayment	35		-	-
6. Dividends, profits paid to owners	36		(5,687,816,250)	(6,585,892,500)
Net cash flow from financing activities	40		(5,687,816,250)	(6,585,892,500)
Net cash flow during the period (20+30+40)	50		7,366,959,745	1,214,268,293
Cash and cash equivalents at the beginning of the period	60		6,614,460,804	3,899,327,136
Impact of foreign exchange rate changes on foreign currency conversion	61		-	-
Cash and cash equivalents at the end of the period (50+60+61)	70	31	13,981,420,549	5,113,595,429

PREPARED BY



Nguyen Thi Ngoc Hanh

CHIEF ACCOUNTANT



Le Manh

I

Approved on October 19th, 2026

LEGAL REPRESENTATIVE



Nguyễn Văn Can

NOTES TO FINANCIAL STATEMENTS
Accounting period Quarter III/2026, ending Sept, 30th, 2026

Unit: Vietnamese Dong

I. CHARACTERISTICS OF BUSINESS ACTIVITIES

1. Establishment: DANANG BOOKS AND SCHOOL EQUIPMENT JOINT STOCK COMPANY was converted from a State-owned enterprise, Danang Books and School Equipment Company, under the Department of Education and Training of Danang City according to Decision No. 26/2004/QD-UB dated February 24, 2004 of the People's Committee of Danang City and according to Business Registration Certificate No. 3203000288 dated May 24, 2004 issued by the Department of Planning and Investment of Danang City.

The company is currently operating under the business registration and tax registration certificate of Joint Stock Company No. 0400465793, registered for the 10th change on July 10, 2025 issued by the Business Registration Office – Finance department of Da Nang City.

Name in English: DANANG BOOKS AND SCHOOL EQUIPMENT JOINT STOCK COMPANY

Abbreviated name: DANABOOK

Head Office address: 76 78 Bach Dang, Hai Chau ward, Da Nang city

Form of capital ownership: JOINT STOCK COMPANY

On July 3, 2024, the Company received Official Dispatch No.: 4090/UBCK-PTTT dated July 2, 2024 of the State Securities Commission on the dossier of notification of the Company's maximum foreign ownership ratio. Accordingly, the Company's maximum SHNN ratio notification dossier has been implemented in accordance with the provisions of Article 142, Decree 155/2020/ND-CP with the maximum SHNN ratio being 0%.

Board of Trustees At the date of the financial statements, the Board of Directors had:

Mrs.:	Huynh Phuoc Huyen Vy	CHAIRMAN
Mr.:	Nguyen Van Can	Vice president
Mr.:	Le Truong Ky	Member
Mr.:	Hoang Ngoc Loc	Member
Mr.:	Le Anh Long	Member

Legal representative of the company: On the date of financial statements, there were 2 people:

Mrs.:	Huynh Phuoc Huyen Vy	Chairman of Board of Trustees
Mr.:	Nguyen Van Can	Vice Chairman of Board of Trustees as well as Director

Supervisory Board At the date of the financial statements, the Board of Supervisors includes:

Mr.:	Huynh Nguyen Van	Chairman of Board
Mr.:	Khuong Tinh	Member
Mrs.:	Nguyen Thi Thao	Member

2. **Business operations:** Trading, service, printing.

3. **Business lines:**

3.1. Wholesale of other household appliances Details: Wholesale of textbooks, teacher's books, books to expand and improve knowledge, paper, teaching and learning equipment, stationery.

3.2. Retail sale of books, newspapers, magazines and stationery in specialized stores Details: Retail of textbooks, teacher's books, books to expand and improve knowledge, paper, teaching and learning equipment, stationery.

3.3. Printing Details: Printing textbooks, forms, records and books for the education sector and printing paper and plastic packaging. Printing and participating in the exploitation of other publications.

3.4. Wholesale of other machinery, equipment and spare parts Details: Wholesale of office machinery, equipment and spare parts (except computers and peripheral equipment); wholesale of laboratory equipment and audiovisual equipment.

- 3.5. Real estate business, land use rights belonging to the owner, user or tenant Details: Office for rent, business premises, warehouse.
- 3.6. Manufacture of toys and games. Details: Production of children's toys, kindergarten toys, teaching aids.
- 3.7. Other production not elsewhere classified. Details: manufacture of laboratory equipment
- 3.8. Production of civil electronic products Details: audiovisual equipment manufacturing
- 3.9. Manufacture of office machinery and equipment (except computers and computer peripheral equipment). Details: production of office equipment, computers, teaching computer software, electronic products.
- 3.10. Other specialized wholesale has not been categorized: Details: Wholesale children's toys, kindergarten toys, teaching aids, office equipment, computers, teaching computer software, electronic products. Import and export of educational cultural products, stationery, computer equipment, electronics, and all kinds of printing paper.
- 3.11. Restaurants and mobile catering services Details: Restaurant business
- 3.12. Short-term accommodation services Details: tourist accommodation business
- 3.13. Other recreational activities not elsewhere classified. Details: entertainment business
- 3.14. Specialized design activities Details: art design, modeling
- 3.15. Agent, broker, auction. Details: Accepting commissions for buying, selling, importing and exporting goods.
- 3.16. Educational support services. Details: Advise the education sector on books and school equipment, participate in professional support and development of books, equipment, and school libraries.
4. **Normal production and business cycle:** 12 months
5. **Characteristics of business operations during the fiscal year that affect financial statements:**
Normally, the first and fourth quarters of each year are the low sales seasons, the second and third quarters of each year are the peak sales seasons of the year for the Company.
6. **Business structure:**
- 6.1. **List of subsidiaries:** None
- 6.2 **List of company in joint venture and affiliates:** currently not available
- 6.3 **List of affiliated units without legal status and dependent accounting:**
- Nhà sách Đà Nẵng. Address: 76 -78 Bach Dang, Hai Chau ward, Da Nang city
 - Nhà sách Đà Nẵng 3. Address: 409 Phan Chau Trinh, Hoa Cuong Ward, Da Nang City
 - Nhà sách Hòa Khánh. Address: 812 Ton Duc Thang, Hoa Khanh Ward, Da Nang city
 - Nhà sách Cẩm Lệ. Address: 42 Ong Ich Duong, Cam Le ward, Da Nang city
 - Nhà sách Thanh Khê. Address: 722 Tran Cao Van, Thanh Khe ward, Da Nang city
 - Nhà in. Address: 98 Nui Thanh, Hoa Cuong Ward, Da Nang City
7. **Total number of employees of the Company as of Sep 30th, 2026 :** 70 employees (As of December 31th, 2025: 73 employees).
8. **Regarding the comparability of information on Financial Statements:**
The information in financial statements is comparable.

II ACCOUNTING PERIOD, CURRENCY USED IN ACCOUNTING

1. Accounting period:

The Company's annual accounting period begins on January 1 and ends on December 31 of each year. The accounting period for the thirist quarter of 2026 begins on July 1, 2026 and ends on September 30, 2026.

2. Currency unit used in accounting

Vietnamese Dong (VND) is used as the currency for accounting records.

III ACCOUNTING STANDARDS AND REGIMES APPLIED

1. Accounting system

The Company applies the Vietnamese accounting system issued by the Ministry of Finance under Circular No. 99/2025/TT-BTC dated October 27, 2025 and its amendments and supplements.

2. Declaration of compliance with Accounting Standards and Accounting Regime

The Company has performed accounting work in accordance with Vietnamese accounting standards and relevant legal regulations. The financial statements have been presented fairly and honestly on the financial position, business results and cash flows of the enterprise.

The selection of data and information required to be presented in the Notes to the financial statements is carried out according to the materiality principles prescribed in Vietnamese Accounting Standard No. 21 "Presentation of Financial Statements".

IV. ACCOUNTING POLICIES APPLIED

1. Principles for converting Financial Statements prepared in foreign currency into Vietnamese Dong:

Transactions arising during the period in currencies other than Vietnamese Dong (VND) are converted at the actual transaction exchange rate of the economic transaction at the time of occurrence. Exchange rate differences are included in financial income or expenses and reflected in the Income Statement for the period.

2. Principle of cash and cash equivalents recording

Cash and cash equivalents consist of: Cash in hand, bank deposits, cash in transit and short-term investments with original maturities of not more than three months, or with original maturities of more than three months but with a recovery period of not more than three months from the end of the reporting period, are highly liquid, readily convertible into known amounts of cash and subject to an insignificant risk of conversion into cash.

3. Accounting principles for financial investments:

3.1. For investments held to maturity: Book value is determined as original value and accrued interest. Held-to-maturity investments include term deposits with the intent to earn interest. When there is strong evidence that part or all of an investment may not be recovered, the loss is recognized in financial expenses in the year.

For loans: Book value is determined as original value.

3.2. For investments in subsidiaries, joint ventures and associates:

Principles for determining subsidiaries, joint ventures and associates: based on capital contribution ratio. Investments in associates are recorded when the company holds from 20% to less than 50% of the voting rights of the investee companies, has significant influence in making decisions on financial and operating policies at these companies.

Book value of investment in associate: using the cost method. The carrying amount of an investment in a subsidiary is determined at its original cost, and is not adjusted thereafter for changes in the investor's share of the investee's net assets. Cost includes purchase price and costs directly attributable to the investment. In case of investment in non-monetary assets, the cost of the investment is recorded at the fair value of the non-monetary assets at the time of occurrence.

Provision for loss of investment in joint ventures and associates is made when the enterprise receiving the invested capital suffers a loss leading to the possibility of loss of capital or when the value of investments in joint ventures and associates decreases in value. The basis for setting up provisions for investment losses is the financial statements of the invested company. The maximum loss provision is recorded at the investment capital contribution.

4. Accounting principles for receivables:

Principles of recording receivables: at cost less allowance for doubtful debts.

Method of establishing provision for doubtful debts: Provision for doubtful debts is estimated for the lost value of overdue receivables, receivables that are not overdue but may not be collected due to the debtor's inability to pay due to bankruptcy, dissolution procedures, disappearance, absconding, etc. Provision for doubtful debts is made in accordance with the guidance in Circular 48/2019/TT-BTC dated August 8, 2019 of the Ministry of Finance.

Increase or decrease in the provision for doubtful debts is recorded in business management expenses. The time to set up and reverse provisions for bad debts is the time to prepare annual financial statements.

5. **Principles for accounting inventory**

Principles for receiving inventory Inventories are stated at cost (-) less provisions for price reductions and provisions for obsolete and substandard inventories. The cost of inventory includes purchase costs. Processing costs and other directly related costs incurred to get warehoused corrugated iron goods at their current location and condition.

Inventory valuation method: Weighted average cost.

Inventory accounting method: Regular reporting method.

Method of setting up inventory price reduction provision: Provision for inventories is made when the net realizable value of inventories is less than their cost. Net realizable value is the estimated selling price less the estimated cost to complete and the estimated selling expenses. The amount of the provision for inventory devaluation is the difference between the original cost of inventory and their net realizable value. Provision for inventory price reduction is made according to the guidance in Circular 48/2019/TT-BTC dated August 8, 2019 of the Ministry of Finance to ensure that the inventory value is not higher than the market price.

Increase or decrease in inventory value reserve balance is recorded in cost of goods sold. The time to set up and reverse inventory price reduction provisions is the time to prepare annual financial statements.

Material allocation criteria: Materials used in product manufacturing during the period will have their value allocated to products based on the principle of conversion to standard print pages.

Accounting policies related to inventory for high-risk contracts: None

6. **Principles of accounting and depreciating fixed assets (FA) and investment real estate (IPR):**

6.1 **Principles of recording tangible fixed assets:**

Tangible fixed assets are recorded at original cost minus (-) accumulated depreciation. Original cost is all costs that a business must spend to acquire fixed assets up to the time the asset is put into a state of readiness for use as expected. Expenditures incurred after initial recognition are only recorded as an increase in the cost of fixed assets if it is certain that these costs will increase future economic benefits from the use of such assets. Expenses that do not satisfy the above conditions are recognized as expenses in the period.

Purchased tangible fixed assets

The original cost of a fixed asset comprises its purchase price (less (-) any trade discounts or rebates), any taxes (excluding refundable taxes) and any directly attributable costs of bringing the asset to working condition for its intended use, such as installation, testing, expert costs and other directly attributable costs.

Fixed assets formed by construction investment under the contracting method, the original price is the final settlement price of the construction investment project, other directly related costs and registration fees (if any).

Fixed assets are houses and structures attached to land use rights, the value of land use rights is determined separately and recorded as intangible fixed assets.

6.2 **Principles of recording intangible fixed assets:**

Intangible fixed assets are recorded at original cost minus (-) accumulated depreciation. The original cost of intangible fixed assets is the total cost that a business must spend to acquire intangible fixed assets up to the time the asset is put into use as expected.

Intangible fixed assets are land use rights.

The original cost of intangible fixed assets, which are land use rights, is the amount paid when receiving the legal transfer of land use rights from another person, compensation costs, site clearance, leveling, registration fees, etc.

6.3 **Principles of recording investment real estate:**

Investment properties are recorded at cost less (-) accumulated depreciation. The original cost of investment real estate is all costs that an enterprise must pay to acquire investment real estate up to the time the real estate is put into a state of readiness for use.

For properties that are mixed-use houses used both as operating assets of the company and for lease, the company determines the portion of the original price of the house as investment real estate in the original price of each house corresponding to the ratio of the area used for lease in the area of each house.

6.4 Depreciation method of fixed assets and investment real estate:

Fixed assets and investment properties are depreciated using the straight-line method over the estimated useful lives of the assets. Estimated useful life is the time that the asset is useful for production and business.

The Company applies the method of recording, managing the use and depreciation of fixed assets and investment real estate according to Circular No. 203/2009/TT-BTC dated October 20, 2009 of the Ministry of Finance and has been adjusted according to Circulars 45/2013/TT-BTC dated April 25, 2013, 147/2016/TT-BTC dated October 13, 2016, 28/2017/TT-BTC dated April 12, 2017 of the Ministry of Finance.

The estimated useful lives of fixed assets and investment properties are as follows:

<i>Factory, architecture</i>	<i>5- 50 years;</i>
<i>Devices - machinery:</i>	<i>3- 20 years;</i>
<i>Means of transportation, transmission</i>	<i>6- 10 years;</i>
<i>Management device</i>	<i>3- 10 years;</i>
<i>Other Fixed assets</i>	<i>4- 25 years;</i>
<i>Land use rights are recorded at original cost and are not depreciated.</i>	

7. Accounting principles for deferred expenses:

Short-term and long-term prepaid expenses at the company include: Costs of tools and equipment, land rental costs related to production and business activities of many accounting periods need to be allocated. Prepaid land rent is allocated over the prepaid rental period.

Prepaid Expense Allocation Method: Calculating and allocating prepaid expenses into production and business expenses each period using the straight-line method. Depending on the nature and level of each type of cost, the allocation time is as follows: Short-term prepaid expenses are allocated within 12 months; long-term prepaid expenses are generally allocated from 12 months to 36 months.

8. Accounting principles for dividend and profit payments:

Dividends are distributed from the after-tax profits of the fiscal year without affecting the company's charter capital. The decision on dividend distribution is approved at the annual general meeting of shareholders, including the dividend rate, record date, and payment date.

The time when a business recognizes a dividend and profit liability is the time when the business no longer has the right to refuse its obligation to pay dividends and profits to shareholders and capital contributors of the company according to relevant laws.

9. Principles for recognizing deferred revenue:

Deferred revenue is revenue that will be recorded corresponding to the obligation that the company will have to perform in one or more subsequent accounting periods.

Deferred revenue includes revenue received in advance such as: Amounts paid by customers in advance for one or more accounting periods for leasing assets; Interest received in advance for lending capital or purchasing debt instruments; And other deferred revenues such as: The difference between the deferred payment or installment payment price as committed and the cash payment price, the revenue corresponding to the value of goods, services or the amount of discount for customers in the traditional customer program...

The method of allocating deferred revenue is based on the principle of matching the portion of the obligation that the company will have to perform in one or more subsequent accounting periods.

10. Principles of recognition and capitalization of borrowing costs:

Principles of recording borrowing costs: Interest and other costs incurred directly related to the borrowing of an enterprise are recorded as production and business expenses in the period, except when these costs arise from loans directly related to the investment in construction or production of unfinished assets and are included in the value of that asset (capitalized) when meeting the conditions specified in accounting standard No. 16 "Borrowing costs".

The capitalization rate used to determine the amount of borrowing costs capitalized during the period: In the case of general borrowings, including those used for the purpose of investing in the construction or production of an unfinished asset, the amount of borrowing costs eligible for capitalization in each accounting period is determined according to the capitalization rate for the weighted average cumulative costs incurred for the investment in construction or production of that asset. The capitalization rate is calculated based on the weighted average interest rate of the enterprise's outstanding loans during the period. The amount of borrowing costs capitalized during a period shall not exceed the amount of borrowing costs incurred during that period.

11. Principle of recognition of equity:

Principles of recording owner's investment capital:

Owner's capital is formed from the amount of money that shareholders have contributed to buy shares, stocks, or is supplemented from after-tax profits according to the Resolution of the General Meeting of Shareholders or according to the provisions in the Company's operating charter. Owner's capital is recorded according to the actual capital contributed in cash or assets calculated at the par value of shares issued at the time of establishment, or mobilized to expand the company's operations.

Principles for recording surplus equity and other capital:

Capital surplus Reflects the increase or decrease in the difference between the actual amount received compared to the par value when issuing shares for the first time or issuing additional shares and the increase or decrease in the difference between the actual amount received compared to the repurchase price when reissuing treasury shares. In case of buying back shares to cancel immediately on the date of purchase, the value of shares recorded as a reduction in business capital on the date of purchase is the actual purchase price and the detailed business capital must also be recorded as a reduction according to the par value and the surplus capital of the bought back shares.

+ **Other capital:** Reflects the business capital formed by supplementing from business results or being donated, presented, sponsored, or revaluation of assets.

Principles for recording undistributed profits:

Principles for recording undistributed profits: is recorded as the profit (or loss) from the business results of the enterprise after deducting (-) the corporate income tax expense of the current period and adjustments due to retroactive application of changes in accounting policies and retroactive adjustment of material errors of previous years.

Profit distribution is based on the charter and decisions of the Board of Directors, approved by the annual General Meeting of Shareholders.

12. Principles and methods of revenue recognition, other income:

Principles and methods of recording sales revenue:

Sales revenue is recognized when all five of the following conditions are met: 1. The enterprise has transferred the significant risks and rewards of ownership of the products or goods to the buyer; 2. The enterprise no longer holds the right to manage the goods as the owner of the goods or the right to control the goods; 3. Revenue is determined with relative certainty; 4. The enterprise has obtained economic benefits from the sales transaction; 5. Identify the costs associated with a sales transaction.

Principles and methods of recording service revenue:

Revenue from a transaction involving the rendering of services is recognized when the outcome of that transaction can be measured reliably. In case the service provision transaction involves multiple periods, revenue is recorded in the period according to the results of the work completed on the date of the Balance Sheet of that period. The outcome of a service provision transaction is determined when all four (4) conditions are satisfied: 1. Revenue is determined with relative certainty; 2. It is possible to obtain economic benefits from the service provision transaction; 3. The portion of work completed on the date of preparing the Balance Sheet can be determined; 4. Identify the costs incurred for the transaction and the costs of completing the transaction to provide that service.

If the outcome of a contract cannot be measured reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

Principles and methods of recording financial revenue:

Financial revenue reflects revenue from interest, dividends, distributed profits and other financial revenue of the enterprise (investment in securities trading, other capital investment; exchange rate profit)...

Revenue arising from interest, dividends and shared profits of an enterprise is recorded when both conditions are satisfied: 1. There is a possibility of obtaining benefits from that transaction; 2. Revenue is determined with relative certainty.

- Interest is recognized on the basis of time and actual interest rate each period.

- Dividends and profits distributed are recorded when shareholders are entitled to receive dividends or capital contributors are entitled to receive profits from capital contribution.

Principles of recognizing other income:

Other income reflects income other than the production and business activities of the enterprise, including:

- Income from sale and liquidation of fixed assets;
- The difference between the fair value of assets divided from BCC is higher than the investment cost of constructing jointly controlled assets;
- Profit difference due to revaluation of materials, goods, fixed assets contributed to joint ventures, investments in associated companies, other long-term investments;
- Income from sale and leaseback of assets;
- Taxes payable when selling goods or providing services but then reduced or refunded (export tax refunded, VAT, special consumption tax, environmental protection tax payable but then reduced);
- Collect fines due to customers violating the contract;
- Collect compensation from third parties to compensate for lost assets (for example, collect insurance compensation, compensation for business relocation and similar amounts);
- Collect bad debts that have been written off;
- Collecting debts payable with unidentified owners;
- Customer bonuses related to the consumption of goods, products and services are not included in revenue (if any);
- Income from gifts, cash and in-kind gifts from organizations and individuals to businesses;
- The value of promotional items is non-refundable;
- Other income besides the above.

13. Accounting principles for revenue deductions:

Amounts adjusted to deduct from sales revenue and service provision arising during the period include: trade discounts, sales allowances and sales returns. This account does not reflect taxes deducted from revenue such as output VAT payable calculated by the direct method.

Revenue deductions arising in the same period of product, goods and service consumption are adjusted to reduce revenue of the arising period.

In case products, goods and services have been consumed in previous periods, and only in the next period do the amounts that need to be adjusted down arise: Revenue deductions arising in the following period but before the time of financial statement issuance are adjusted to reduce revenue of the reporting period (previous period); Revenue deductions arising in the following period and after the time of financial statement issuance are adjusted to reduce revenue of the period in which the deduction occurs (next period).

14. Principles of accounting for cost of goods sold:

Cost of goods sold reflects the cost of products, goods and services sold during the period.

Cost of goods sold is recorded at the time the transaction occurs or when it is relatively certain that it will occur in the future, regardless of whether money has been spent or not. Cost of goods sold and revenue are recorded on the matching principle.

Provision for inventory decline is included in cost of goods sold based on the quantity of inventory and the difference between net realizable value and original cost of inventory. When determining the volume of inventory with reduced value that requires provisioning, accountants must exclude the volume of inventory for which a sales contract has been signed (with a net realizable value not lower than the book value) but has not been transferred to customers if there is certain evidence that the customer will not abandon the contract.

When selling products or goods with equipment or spare parts, the value of the equipment or spare parts is recorded in the cost of goods sold.

The value of inventory loss or damage (after deducting compensation, if any) is included in the cost of goods sold.

The portion of direct material costs consumed in excess of the normal level, labor costs, and fixed general production costs not allocated to the value of products in stock is included in the cost of goods sold (after deducting compensation, if any) even when the products and goods have not been determined to be consumed, according to the principle of prudence.

Import tax, special consumption tax, environmental protection tax have been included in the value of purchased goods. If these taxes are refunded when selling goods, they will be recorded as a reduction in the cost of goods sold.

15. Principles of financial expenses accounting:

Financial expenses include expenses or losses related to financial investment activities, costs of lending and borrowing capital, costs of contributing capital to joint ventures and associations, losses on transferring short-term securities, costs of selling securities; Provision for devaluation of trading securities, provision for losses on investments in other entities, losses arising from selling foreign currencies, exchange rate losses...

Financial expenses are recorded in detail for each expense item when they actually arise during the period and are reliably determined when there is sufficient evidence of these expenses.

16. Principles of accounting for sales costs and business management costs:

Selling costs are actual costs incurred in the process of selling products, goods, and providing services, including costs for sales staff salaries (salaries, wages, allowances, etc.); social insurance, health insurance, union fees, unemployment insurance for sales staff; depreciation of fixed assets used for sales; costs of offering, introducing products, advertising products, sales commissions, product and goods warranty costs (except for construction activities), preservation, packaging, transportation costs, etc.

Business management costs include costs for salaries of employees in the business management department (salaries, wages, allowances, etc.); social insurance, health insurance, union fees, unemployment insurance for business management employees; costs of 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, etc.); other cash expenses (reception, customer conferences, etc.)

17. Accounting principles for the sale and disposal of fixed assets and investment properties.

When fixed assets are sold or disposed of, their cost and accumulated depreciation are eliminated from the accounts and any gain or loss arising from their disposal is included in income or expense for the period.

18. Principles and methods of recording current corporate income tax expenses

Corporate income tax expense is determined as the sum of current corporate income tax expense and deferred corporate income tax expense when determining profit or loss of an accounting period.

Current corporate income tax expenses is the amount of corporate income tax payable (or recoverable) calculated on taxable income and the corporate income tax rate of the current year according to the current corporate income tax law recorded.

From 2016, the corporate income tax rate applicable to companies is 20%.

19. Principle of recording earnings per share

Basic earnings per share is calculated by dividing the profit or loss after tax attributable to shareholders owning common shares of the company after deducting the Bonus and Welfare Fund made during the period by the weighted average number of common shares outstanding during the period.

Diluted earnings per share is calculated by dividing the profit or loss after tax attributable to ordinary shareholders of the company after deducting the Bonus and Welfare Fund made available during the period (after adjusting for dividends on convertible preference shares) by the sum of the weighted average number of ordinary shares outstanding during the period and the weighted average number of ordinary shares expected to be issued in the event that all the potential ordinary shares with a dilutive impact are converted into ordinary shares.

20. Related parties

Related parties are businesses and individuals, directly or indirectly through one or more intermediaries, that have control or are controlled by Danang School Equipment and Books Joint Stock Company. Related parties, individuals who directly or indirectly hold voting rights and have significant influence over Danang School Equipment and Books Joint Stock Company, key management personnel such as the Board of Directors, Board of Management, close family members of these individuals or related parties or companies associated with this individual are also considered related parties. In considering each possible related party relationship, attention is directed to the substance of the relationship, not merely the legal form.

V. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE FINANCIAL STATEMENT REPORT

01. Cash and cash equivalents		Ending number of Quarter III/2026		Starting number of 2026	
In cash.		217,195,394		284,650,632	
Non-term deposits		1,731,430,634		4,320,281,405	
- Vietnam Joint Stock Commercial Bank for Industry and Trade, Da Nang Branch		278,042,376		652,671,573	
+ Joint Stock Commercial Bank for Investment and Development of Vietnam, Da Nang Branch		1,222,666,251		3,151,152,445	
+ Southeast Asia Commercial Joint Stock Bank, Da Nang Branch		40,375,141		35,328,191	
+ Vietnam Bank for Agriculture and Rural Development, Lien Chieu District		190,346,866		481,129,196	
Total		1,948,626,028		4,604,932,037	
Các tài khoản tương thích (tiền gửi ngân hàng có thời hạn thu hồi không quá 3 tháng kể từ ngày báo cáo)		12,032,794,521		2,009,528,767	
+ Joint Stock Commercial Bank for Investment and Development of Vietnam, Da Nang Branch		12,000,000,000		2,000,000,000	
+ Accrued interest		32,794,521		9,528,767	
Total		13,981,420,549		6,614,460,804	

02. Financial investments		Ending number of Quarter III/2026		Starting number of 2026	
Held-to-maturity investment					
		Original price	Recorded value	Original price	Recorded value
- Term deposits over 3 months (at Vietnam Joint Stock Commercial Bank for Investment and Development)		23,500,000,000	0	10,000,000,000	0
- Accrued interest		229,041,096		148,800,000	
Total:		23,729,041,096	0	10,148,800,000	0

03. Trade receivables		Ending number of Quarter III/2026		Starting number of 2026	
a/ Short-term intra-company receivables					
- Công Ty TNHH Văn Hóa Giáo Dục Sách Trẻ		86,321,710		0	
- Cty CP Net Plus		134,431,920		111,258,210	
- Công TY TNHH Chào Đà Nẵng		112,048,872		0	
- Cty TNHH TM và DV Tân Tây Lan		873,294,906		873,294,906	
- Công Ty TNHH MTV Hoa Tài Lộc		0		15,013,616	
- Công Ty Cổ Phần Na No Phạm Gia		67,263,892		58,046,516	
- Công Ty TNHH Bán Lê Phương Nam - CN Đà Nẵng		0		80,587,300	
- Nhà Sách Sơn Trà		15,806,268		0	
- Other receivables from customers		853,024,434		235,388,542	
Total a/:		2,142,192,002		1,373,589,090	
c/ Receivables from customers who are related parties					
- Công ty CP Kỹ thuật Xây dựng DINCO		61,212,240		45,206,064	
Total c/:		61,212,240		45,206,064	

04. Other receivables		Ending number of Quarter III/2026		Starting number of 2026	
Short-term other receivable					
		Original price	Preventive	Original price	Preventive
- Receivables from employees: Advances		38,279,094		86,259,913	
- Other receivables					
+ Must collect sales from bookstores		52,181,491			
+ Advance part of the cost of consulting, designing, and approving fire prevention and fighting for Viet An Sinh Technical Company Limited				64,800,000	
+ Cover expenses for ECOVIS AFA VIETNAM Auditing Appraisal and Consulting LLC				41,040,000	
+ Advance card payment fee Vietnam Payment Solutions Joint Stock Company				1,211,529	
+ Advance repair costs for Tran Quang Hoa, Huynh Van Cuong				10,000,000	
Total:		90,460,585	0	203,311,442	

06. Bad debt	Ending number of Quarter III/2026		Starting number of 2026	
	Original price	Recoverable value	Original price	Recoverable value
Total value of overdue receivables	984,605,906	466,246,723	954,605,906	467,647,453
<i>Details:</i>				
- Song Hong Da Nang Joint Stock Company	31,311,000	0	31,311,000	0
<i>Tax ID No.: 2600104621. By June 30, 2023: Overdue for more than 10 years. The General Department of Taxation announced that the unit has closed the tax code. The Department of Planning and Investment replied that the unit is still on the system. Reviews are irrevocable. Have made a request for debt cancellation. Submitted to the Board of Directors for review and approval.)</i>				
- Tan Tay Lan Trading and Service Company Limited	873,294,906	420,246,723	873,294,906	436,647,453
<i>(overdue 12 months to under 3 years, prolonged debt, 70% and 50% provision. The year-end debt arises in 2024.)</i>				
- Cty Luật TNHH MTV Võ Xuân Nhân	80,000,000	46,000,000	50,000,000	31,000,000
<i>(6 to 12 months overdue, debt, 30%, 1 to 2 years overdue, debt 50%, The year-end debt arises in 2024, 2025.)</i>				

07. Inventories	Ending number of Quarter III/2026		Starting number of 2026	
	Original price	Preventive	Original price	Preventive
- Materials	68,213,810	0	82,927,898	0
- Product	245,808,841	0	452,332,755	0
- Goods	14,481,463,027	759,271,796	13,812,945,462	125,462,246
Total:	14,795,485,678	759,271,796	14,348,206,115	125,462,246
- The value of stagnant, outdated, poor quality inventory. Way to handle: As of December 31, 2025, the provision for inventory depreciation is the net value of goods that can be sold below cost, worth VND 307.345.500.				
- Additional provision or reversal of inventory price reduction provision on June 30, 2026: Additional provision for inventory price reduction of VND 633.809.550 (Balance of provision for inventory price reduction at the beginning of the year VND 125.462.246; at the end of quarter III/2026 VND 759.271.796)				
- There is no inventory used as collateral to secure payables at the end of the period.				

09. Increase, decrease tangible fixed assets:

Items	Houses	Devices - machinery:	Means of transportatio, transmission	Management device	Other fixed assets:	Total
Original price of tangible fixed assets						
Beginning balance	7,674,805,031	2,257,569,441	2,592,297,787	266,692,263	0	12,791,364,522
- Decrease in fixed assets due to transfer to investment real estate	194,730,471	0	0	0	0	194,730,471
Ending balance	7,480,074,560	2,257,569,441	2,592,297,787	266,692,263	0	12,596,634,051
Accumulated depreciation						
Beginning balance	6,540,344,184	2,257,569,441	2,365,085,435	203,249,107	0	11,366,248,167
- Depreciation in the period	187,700,364		31,541,268	30,349,691		249,591,323
- Reduced depreciation of fixed assets due to reduced fixed assets transferred to investment real estate	194,730,471	0	0	0	0	194,730,471
Ending balance	6,533,314,077	2,257,569,441	2,396,626,703	233,598,798	0	11,421,109,019
Residual value of tangible fixed assets						
- On Start of year	1,134,460,847	0	227,212,352	63,443,156	0	1,425,116,355
- At the end of the period	946,760,483	0	195,671,084	33,093,465	0	1,175,525,032

End-of-period residual value of tangible fixed assets used as collateral for loans: 891.540.922 VND
Original price of fixed assets at the end of the period that have been fully depreciated but are still in use: 8.041.565.243 VND
Commitments to purchase and sell tangible fixed assets of great value in the future: None

11. Increase, decrease of intangible fixed assets:

Items	Rights of land use:	Copyright, patent	Trademarks	Computer software	Other intangible assets	Total
Original price of intangible fixed assets						
Beginning balance	15,149,323,417					15,149,323,417
- Decrease due to transfer of fixed assets (usage rights)	1,272,055,366					
Ending balance	13,877,268,051	0	0	0	0	13,877,268,051
Accumulated depreciation						
Beginning balance	0					0
Ending balance of the period	0	0	0	0	0	0
Residual value of intangible assets						
On Start of year	15,149,323,417					15,149,323,417
At the end of the period	13,877,268,051					13,877,268,051

End-of-period residual value of intangible fixed assets used as collateral for loans: 5,330,204,600 VND

12. Increase, decrease investment real estate

Items	Beginning number	Increase in period	Decrease in period	Ending balance
Historical costs	16,934,932,603	194,730,471	1,178,793,514	15,950,869,560
- House:	16,934,932,603	194,730,471	1,178,793,514	15,950,869,560
Accumulated depreciation	14,153,646,238	471,923,610	1,178,793,514	13,446,776,334
- House:	14,153,646,238	471,923,610	1,178,793,514	13,446,776,334
Residual value	2,781,286,365			2,504,093,226
- House:	2,781,286,365			2,504,093,226

	Increase in period	Decrease in period	
Details arising during the period are as follows:			
- Historical costs	194,730,471	1,178,793,514	
+ Transfer fixed assets to investment real estate	194,730,471		
+ Sell, Liquidate Real Estate Investment		1,178,793,514	
- Accumulated depreciation	379,525,897	1,178,793,514	
+ Depreciation of house	184,795,426		
+ Transfer fixed assets to investment real estate	194,730,471		
+ Sell, Liquidate Real Estate Investment		1,178,793,514	
- Residual value	2,781,286,365	0	2,504,093,226
+ Reduction due to house depreciation		0	184,795,426

Remaining value at the end of the period of investment real estate used as collateral to secure loans 2.504.093.226 VND

Original price of investment real estate at the end of the period has been fully depreciated and is being leased: 6.690.336.421 VND

Significant transactions made during the period: None

13. Deferred costs

a/ Short-term deferred costs

B/ Long-term deferred costs, includes:

	Ending number of Quarter III/2026	Starting number of 2026
- Air conditioner, Storage equipment	75,659,900	118,100,472
- Cost of additional installation and repair of fire alarm system	197,684,474	235,061,973
- Cost of equipping shelves to display goods	29,518,518	29,437,187
Total	302,862,892	382,599,632

15. Borrowings and finance lease liabilities

	Ending of quarter III/2026		Increase in period	Decrease in period	Start of 2026	
	Value	Ability to pay debt			Value	Ability to pay debt
a/ Bank loan	0	0	3,000,000,000	3,000,000,000		
Total:	0	0	3,000,000,000	3,000,000,000	0	0

16. Trade payables

a/ Short-term trade payables

	Ending number of Quarter III/2026	Starting number of 2026
- Cty CP Đầu tư và Phát triển Giáo Dục ĐN	693,097,014	182,264,908
- Cty CP Sách Giáo Dục tại TP Đà Nẵng	286,107,800	175,271,900
- Công ty CP sách MCBOOKS	153,816,110	129,896,860
- Cty CP Sách và Giáo dục trực tuyến Megabook	392,881,980	303,672,430
- Cty TNHH Bảo Anh	882,981,017	529,366,284
- Cty TNHH Hải Hòa	343,485,306	150,722,825
- Cty TNHH MTV TM & DV VH Minh Long	937,105,010	473,288,410
- Cty TNHH Sách TBGD Đức Trí	611,804,423	366,748,315
- Cty TNHH Song Huy Anh	961,847,528	256,902,744
- Cty TNHH TM và DV Văn hóa Đình Tị	492,802,415	420,426,365
- Cty TNHH Văn Hóa Minh Tân (Nhà sách Minh Thắng)	261,244,530	348,502,080
- NXB Kim Đồng_ CN NXB Kim Đồng tại Miền Trung	422,712,352	266,759,081
- Cty TNHH TM Sách Nhân Dân	460,799,190	376,413,540
- Công Ty TNHH Sách Văn Hóa Phẩm Hồng Ân	398,762,550	261,688,380
- Other payables to sellers	4,341,893,576	3,091,249,299
Total a/:	11,641,340,801	7,333,173,421

d/ Payable to related parties (details of each subject)

- Công ty TNHH Nguyễn Huy	168,145,504	78,498,000
Total d/:	168,145,504	78,498,000

17. Taxes and other payables to government budget

Reporting period: Quarter III/2026	Start of Quarter III/2026	Amount payable during the period	Amount actually paid during the period	End of Quarter III/2026
a/ Due payment				
V.A.T	108,751,199	2,293,996,372	2,258,520,337	144,227,234
Corporate income tax	191,668,327	3,994,945,013	191,668,327	3,994,945,013
- Personal income tax from capital investment	0			0
- Personal income tax from progressive tax rate	623,799	1,682,144	623,799	1,682,144
- Personal income tax from full tax rate TLTC	6,450,000	5,700,000	6,450,000	5,700,000
- Rent house and land	0	2,609,140	2,609,140	0
- Land rent this year	-75,743,500	75,743,500		0
Total:	231,749,825	6,374,676,169	2,459,871,603	4,146,554,391

Reporting period: The first 9 months of 2026	Start of 2026	Amount payable during the period	Amount actually paid during the period	End of Quarter III/2026
a/ Due payment				
V.A.T	191,587,539	2,723,810,126	2,771,170,431	144,227,234
Corporate income tax	282,034,966	4,259,219,322	546,309,275	3,994,945,013
- Personal income tax from capital investment	0	284,997,435	284,997,435	0
- Personal income tax from progressive tax rate	8,134,758	5,648,424	12,101,038	1,682,144
- Personal income tax from full tax rate TLTC	0	17,100,000	11,400,000	5,700,000
- Rent house and land	0	2,609,140	2,609,140	0
- Land rent this year	0	420,251,585	420,251,585	0
Total:	481,757,263	7,713,636,032	4,048,838,904	4,146,554,391

	Ending number of Quarter III/2026	Starting number of 2026
18. Accrued expenses		
a/ Short-term accrued expenses		
- Shipping expenses		39,778,000
- Electricity bill expenses	92,888,844	52,443,788
Total a/:	92,888,844	92,221,788

	Ending number of Quarter III/2026	Starting number of 2026
19. Other payables		
a/ Short-term		
- Surplus assets awaiting resolution (goods)	38,182	0
- Union funds	61,503,540	134,492,000
- Accept short-term deposits and bets	391,176,672	529,109,600
- Other payables	110,583	1,611,930
<i>In which:</i>		
+ Must pay employees excess personal income tax after finalizing personal income tax from salary and wages (credit balance in account 141)	0	1,611,930
Total:	452,828,977	665,213,530
b/ Long-term		
- Accept deposits and long-term bets	750,098,400	540,650,000
Total:	750,098,400	540,650,000

	Ending number of Quarter III/2026	Starting number of 2026
20. Deferred revenue		
a/ Short-term		
- Revenue received in advance	976,402,022	508,731,819
Total:	976,402,022	508,731,819
b/ Long-term	0	0
c/ The possibility of not being able to perform the contract with the customer (details, reasons)	0	0
d/ Details of deferred revenue with related parties:		
- Công ty CP Kỹ thuật Xây dựng DINCO	310,800,000	0
Total:	310,800,000	0

	Ending number of Quarter III/2026	Starting number of 2026
21 Dividends and profits must be paid.		
a/ Short-term		
- Dividends, profits payable	55,343,570	43,159,820
Total:	55,343,570	43,159,820

25. Owner's Equity

a. Equity Fluctuation Reconciliation Table:

	Contributed Capital	Share capital surplus	Development Investment Fund	Undistributed earnings and funds	Total:
A	1	2	4	5	6
Balance as of 01-Jan-2025	30,000,000,000	2,707,300,000	2,638,377,649	8,189,225,512	43,534,903,161
-9-month interest in 2025				4,125,414,786	4,125,414,786
- Extract from Development Investment Fund			361,622,351	(361,622,351)	-
- Dividends				(6,600,000,000)	(6,600,000,000)
- Extract from Bonus and welfare fund				(374,644,269)	(374,644,269)
Balance as of 30-Sept-2025	30,000,000,000	2,707,300,000	3,000,000,000	4,978,373,678	40,685,673,678
Balance as of 01-Jan-2026	30,000,000,000	2,707,300,000	3,000,000,000	6,057,013,540	41,764,313,540
- 9-month interest in 2026				16,822,729,140	16,822,729,140
- Extract from Development Investment Fund				-	-
- Dividends				(5,700,000,000)	(5,700,000,000)
- Extract from Bonus and welfare fund				(260,202,732)	(260,202,732)
Balance as of 30-Sept-2026	30,000,000,000	2,707,300,000	3,000,000,000	16,919,539,948	52,626,839,948

b/ Details of owner's capital contribution:	Ending number of Quarter III/2026	Starting number of 2026
- Capital contribution of other shareholders	30,000,000,000	30,000,000,000
Total:	30,000,000,000	30,000,000,000
c/ Capital surplus	2,707,300,000	2,707,300,000
d/ Capital transactions with owners and dividend distribution, profit sharing		
- Contributed capital	Year 2026	Year 2025
+ Beginning capital contribution	30,000,000,000	30,000,000,000
+ End of period capital contribution	30,000,000,000	30,000,000,000
- Dividends paid	5,700,000,000	6,600,000,000
<i>Dividend payment in 2024 (22% of charter capital 30 billion)</i>		6,600,000,000
<i>Dividend payment in 2025 (19% of charter capital 30 billion)</i>	5,700,000,000	
e/ Shares	Ending number of Quarter III/2026	Starting number of 2026
Number of shares outstanding	3,000,000	3,000,000
Common shares	3,000,000	3,000,000
* <i>Outstanding share value: 10,000 VND/1 share (ten thousand VND/ 1 share)</i>		
f/ Dividends:	Year 2026	Year 2025
- Dividends declared after the end of the previous accounting period:		
+ Previous year's dividends declared on common stock	19%	22%
+ Dividends declared on preferred stock	None	None
g/ Corporate funds:	Ending number of Quarter III/2026	Starting number of 2026
Development Investment Fund	3,000,000,000	3,000,000,000
Other equity funds	0	0

VI. ADDITIONAL INFORMATION FOR THE CRITERIA PRESENTED IN THE BUSINESS RESULT REPORT

Reporty Cycle Quarter III/ 2026

01. Total Revenues from sales and services rendered	Quarter III/2026	Quarter III/2025
a/ Revenues		
- Sales revenue	22,739,712,505	27,833,929,480
- Revenue from investment real estate business	2,632,513,937	2,306,205,569
Total	25,372,226,442	30,140,135,049
b/ Revenue from related parties (<i>details of each subject</i>)		
- Công ty CP Kỹ thuật Xây dựng DINCO	379,461,200	376,008,895
Total	379,461,200	376,008,895
02. Revenue deductions	Quarter III/2026	Quarter III/2025
- Returned goods	8,678,176	166,030
Total	8,678,176	166,030
03. Net revenues from sales and services rendered	Quarter III/2026	Quarter III/2025
- Net sales revenue	22,731,034,329	27,833,763,450
- Net revenue from investment real estate business	2,632,513,937	2,306,205,569
Total	25,363,548,266	30,139,969,019
04. Cost of goods sold	Quarter III/2026	Quarter III/2025
- Cost of goods sold	17,197,262,610	22,092,069,609
- Cost of finished products sold	88,743,439	320,728,266
- Cost of investment real estate business	661,353,823	540,403,164
- Expenses exceeding normal levels	0	86,418,390
Total	17,947,359,872	23,039,619,429
05. Financial income	Quarter III/2026	Quarter III/2025
- Interest on deposits and loans	322,298,045	75,053,614
- Interest on deferred payment sales, payment discounts	0	42,268,866
Total	322,298,045	117,322,480
06. Financial expenses	Quarter III/2026	Quarter III/2025
Loan interest:	1,315,068	0
Total	1,315,068	0
07. Other income	Quarter III/2026	Quarter III/2025
- Net revenue from liquidation and sale of fixed assets	17,225,454,545	
- Liquidation of materials, goods and tools		1,927,273
- Telecom commission		2,211,882
- Other income	60	
Total	17,225,454,605	4,139,155
08. Other expenses	Quarter III/2026	Quarter III/2025
- Loss from asset revaluation	1,117,000	0
- Losses from liquidation and sale of other fixed assets	1,280,306,275	
- Liquidation of materials and goods		77,812,065
- Debt difference	300	
Total	1,281,423,575	77,812,065
09. Selling and administrative expenses	Quarter III/2026	Quarter III/2025
a/ Business management expenses (G&A) incurred during the period (<i>details of expenses accounting for 10% or more of total G&A expenses</i>)		
- Salary:	518,230,316	643,868,071
- Social insurance	54,261,900	54,025,125
- Depreciation of fixed assets	710,406	5,733,934
- Other business management expenses	237,941,905	242,231,899
Total	811,144,527	945,859,029

b/ Selling expenses incurred during the period (*details of expenses accounting for 10% or more of total selling expenses*)

- Depreciation of fixed assets	79,973,131	80,211,978
- Electricity	277,278,430	299,555,330
- Salary:	1,651,180,248	2,038,580,018
- Social insurance	218,927,450	202,319,250
- Shift meal	154,260,000	154,845,000
- Transport	140,006,200	38,177,225
- Other selling expenses	430,707,351	354,783,663
Total	2,952,332,810	3,168,472,464
10. Production and business costs by factor	Quarter III/2026	Quarter III/2025
- Fuel and material costs	58,081,244	226,399,799
- Labor expenses:	2,943,491,827	3,525,914,438
- Depreciation of fixed assets	173,081,250	178,343,617
- Cost of external services	1,214,872,307	1,103,125,918
- Other expenses in cash	35,304,532	66,203,518
Total	4,424,831,160	5,099,987,290
11. Current corporate income tax expenses	Quarter III/2026	Quarter III/2025
Profit before tax	19,917,725,064	3,029,667,667
- Adjustments to increase (+), decrease (-) taxable income:	57,000,000	135,918,390
+ <i>Costs exceeding normal levels</i>	0	86,418,390
+ <i>Remuneration of Board of Directors, Supervisory Board, and non-executive members</i>	57,000,000	49,500,000
+ <i>Other expenses</i>		0
- Current year taxable income	19,974,725,064	3,165,586,057
- Corporate income tax rate	20%	20%
- Corporate income tax expense calculated on current year taxable income	3,994,945,013	633,117,211
12a. Basic earnings per share	Quarter III/2026	Quarter III/2025
- Accounting Profit after corporate income tax	15,922,780,051	2,396,550,456
Bonus and welfare fund	796,139,003	119,827,523
- Profit or loss attributable to common stockholders	15,126,641,048	2,276,722,933
- Average outstanding common shares during the year	3,000,000	3,000,000
Basic earnings per share	5,042	759
12b. Diluted earnings per share	Quarter III/2026	Quarter III/2025
- Profit or loss attributable to common stockholders	15,126,641,048	2,276,722,933
- Profit or loss attributable to common stockholders after adjusting for dilutive factors	15,126,641,048	2,276,722,933
- Average outstanding common shares during the year	3,000,000	3,000,000
- Average common shares outstanding during the year after adjusting for dilutive factors	3,000,000	3,000,000
Diluted earnings per share	5,042	759

First 9 months of 2026

	9 months of 2026	9 months of 2025
01. Total Revenues from sales and services rendered		
a/ Revenues		
- Sales revenue	49,448,197,104	57,340,927,325
- Revenue from investment real estate business	7,158,602,672	6,694,999,296
Total	56,606,799,776	64,035,926,621
b/ Revenue from related parties (<i>details of each subject</i>)		
- Công ty CP Kỹ thuật Xây dựng DINCO	1,087,009,409	1,104,845,009
- Công ty TNHH Go-Working	0	62,948,427
- Công ty TNHH Nguyễn Huy	796,364	0
Total	1,087,805,773	1,167,793,436
02. Revenue deductions	9 months of 2026	9 months of 2025
- Returned goods	14,152,176	102,818,418
Total	14,152,176	102,818,418
03. Net revenues from sales and services rendered	9 months of 2026	9 months of 2025
- Net sales revenue	49,434,044,928	57,238,108,907
- Net revenue from investment real estate business	7,158,602,672	6,694,999,296
Total	56,592,647,600	63,933,108,203
04. Cost of goods sold	9 months of 2026	9 months of 2025
- Cost of goods sold	39,371,777,082	45,763,348,162
- Cost of finished products sold	206,138,360	685,499,349
- Cost of investment real estate business	1,705,700,745	1,513,441,210
- Expenses exceeding normal levels	0	288,064,987
Total	41,283,616,187	48,250,353,708
05. Financial income	9 months of 2026	9 months of 2025
- Interest on deposits and loans	617,318,430	232,492,216
- Interest on deferred payment sales, payment discounts	92,234,889	119,265,359
Total	709,553,319	351,757,575
06. Financial expenses	9 months of 2026	9 months of 2025
Loan interest:	19,726,027	0
Total	19,726,027	0
07. Other income	9 months of 2026	9 months of 2025
- Net revenue from liquidation and sale of fixed assets	17,225,454,545	0
- Liquidation of materials, goods and tools	0	1,927,273
- Telecom commission	4,053,365	6,664,596
- Collect debt difference	512,929	276
- Collecting costs for pasting GK CT2018 book shelves	0	4,869,000
- Other income	60	0
Total	17,230,020,899	13,461,145
08. Other expenses	9 months of 2026	9 months of 2025
- Loss from asset revaluation	1,117,000	0
- Losses from liquidation and sale of other fixed assets	1,280,306,275	0
- Listing fee paid to Hanoi Stock Exchange	16,500,000	15,000,000
- Liquidation of materials and goods	0	77,812,065
- Debt difference	554	3
- Other expenses	23,148,148	0
Total	1,321,071,977	92,812,068

09. Selling and administrative expenses	9 months of 2026	9 months of 2025
a/ Business management expenses (G&A) incurred during the period <i>(details of expenses accounting for 10% or more of total G&A expenses)</i>		
- Salary:	1,425,940,513	1,444,751,883
- Social insurance	162,312,150	162,075,375
- Depreciation of fixed assets	9,671,930	16,273,543
- Severance pay	27,816,250	1,581,250
- Other business management expenses	814,406,394	934,414,225
Total	2,440,147,237	2,559,096,276
b/ Selling expenses incurred during the period <i>(details of expenses accounting for 10% or more of total selling expenses)</i>		
- Depreciation of fixed assets	239,919,393	223,353,030
- Electricity	649,482,890	611,695,369
- Salary:	4,707,193,512	4,643,976,361
- Social insurance	645,603,700	611,751,000
- Shift meal	451,890,000	328,655,000
- Transport	257,708,700	314,127,223
- Other selling expenses	1,433,913,733	1,391,972,159
Total	8,385,711,928	8,125,530,142
10. Production and business costs by factor	9 months of 2026	9 months of 2025
- Fuel and material costs	333,658,788	578,280,922
- Labor expenses:	8,337,065,611	8,555,616,476
- Depreciation of fixed assets	526,784,462	516,819,704
- Cost of external services	3,111,893,317	2,981,898,242
- Other expenses in cash	222,157,732	507,748,487
Total	12,531,559,910	13,140,363,831
11. Current corporate income tax expenses	9 months of 2026	9 months of 2025
Profit before tax	21,081,948,462	5,270,534,729
- Adjustments to increase (+), decrease (-) taxable income:	214,148,148	455,064,987
+ Securities listing management fee	16,500,000	15,000,000
+ Fee for exercising rights paid to Securities Depository Center	3,500,000	3,500,000
+ Costs exceeding normal levels	0	288,064,987
+ Remuneration of Board of Directors, Supervisory Board, and non-executive members	171,000,000	148,500,000
+ Other expenses	23,148,148	0
- Current year taxable income	21,296,096,610	5,725,599,716
- Corporate income tax rate	20%	20%
- Corporate income tax expense calculated on current year taxable income	4,259,219,322	1,145,119,943
12a. Basic earnings per share	9 months of 2026	9 months of 2025
- Accounting Profit after corporate income tax	16,822,729,140	4,125,414,786
Bonus and welfare fund	841,136,457	206,270,739
- Profit or loss attributable to common stockholders	15,981,592,683	3,919,144,047
- Average outstanding common shares during the year	3,000,000	3,000,000
Basic earnings per share	5,327	1,306
12b. Diluted earnings per share	9 months of 2026	9 months of 2025
- Profit or loss attributable to common stockholders	15,981,592,683	3,919,144,047
- Profit or loss attributable to common stockholders after adjusting for dilutive factors	15,981,592,683	3,919,144,047
- Average outstanding common shares during the year	3,000,000	3,000,000
- Average common shares outstanding during the year after adjusting for dilutive factors	3,000,000	3,000,000
Diluted earnings per share	5,327	1,306

VII. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CASH FLOW STATEMENT:

1. **Non-cash transactions that affect the future cash flow statement:** Not incurred
2. **Amounts held by the enterprise but not used:** Not incurred
Value and reasons for large amounts of cash and cash equivalents held by the enterprise but not used due to legal restrictions or other constraints that the enterprise must fulfill: Not incurred

VIII. OTHER INFORMATION:

1. **Contingent Liabilities, Commitments and Other Financial Information:** Not incurred
2. **Events occurring after the reporting period end:**
There have been no material events occurring after the balance sheet date, up to the date of issue of these financial statements.
3. **Transactions with related parties and key members during the period are as follows:**

- Related parties:

	Name of related party	Relationship
1	Công ty Cổ phần Kỹ thuật Xây dựng DINCO	Chairman of the Board of Directors, General Director of DINCO Construction Engineering Joint Stock Company is a member of the Board of Directors of the Company.
2	Công ty Cổ phần Tập đoàn Đầu tư DIN CAPITAL	Chairman of the Board of Directors of DIN CAPITAL Investment Group Joint Stock Company is a member of the Company's Board of Directors.
3	Công ty TNHH Đầu tư Plutus Việt Nam	Chairman of the Board of Directors, General Director of Plutus Vietnam Investment Joint Stock Company is a member of the Company's Board of Directors.
4	Công ty Cổ phần Quản lý Dự án DAC	The major shareholder of DAC Project Management Joint Stock Company is the Chairman of the Board of Directors of the Company.
5	Công ty Cổ phần Xây dựng FIDI	Major shareholder of FIDI Construction Joint Stock Company is Chairman of the Board of Directors of the Company.
6	Công ty Cổ phần Bê tông DUFAGO Chu Lai	Chairman of the Board of Directors of DUFAGO Chu Lai Concrete Joint Stock Company is Chairman of the Board of Directors of the Company.
7	Công ty TNHH MTV Rofadi	Chairman of Rofadi LLC is Chairman of the Board of Directors of the Company.
8	Công ty CP cơ điện Ditechco	Chairman of the Board of Directors, major shareholder of Ditechco Electromechanical Joint Stock Company is a member of the Board of Directors of the Company.
9	Công ty CP Bất động sản Elite house	Chairman of the Board of Directors of Elite House Real Estate JSC is a member of the Board of Directors of the Company.
10	Công ty TNHH FDV Logistics DaNang	General manager of the Board of Directors of Elite House Real Estate JSC is a member of the Board of Directors of the Company.
11	Công ty TNHH Nguyên Huy	Director of Nguyen Huy Company Limited is a major shareholder of the Company and is also a family member of the Vice Chairman of the Board of Directors of the Company.
12	Công ty TNHH Go-Working	The Director of Go-Working Co., Ltd. is a family member of the Vice Chairman of the Board of Directors of the Company.
13	Board of Trustees, Board of Supervisors, Board of Management and Chief Accountant	Key management personnel

- Significant transactions and debts with related parties:

- Transactions with related parties are enterprises:

Transactions with related parties that are enterprises are approved by the Company's Board of Directors in Resolution No. 21.1/NQ/HĐQT dated February 27, 2026.

Transactions with related parties are enterprises carried out in accordance with *The comparable uncontrolled price method*, determined by comparing the prices of goods and services sold in economically comparable markets where the seller is not related to the buyer. The terms of related party transactions are similar to those in ordinary transactions.

Overview of transactions and debts with related parties that are businesses:

Related Party (BLQ)	Transaction nature	Revenue realized in the third quarter of 2026	Issued September 2026	Receivables (payables) at the end of period	Note
Công ty CP Kỹ thuật Xây dựng DINCO	Related Party buying goods	68,661,200	154,609,409	61,212,240	
	Related Party renting office	310,800,000	932,400,000		(Doanh thu chưa thực hiện cuối kỳ 310,800,000)
Công ty TNHH Nguyễn Huy	Related Party buying goods	0	796,364	0	
	Related Party selling goods	507,429,630	1,092,266,207	(168,145,504)	

- Deal with key members

Key management personnel	Transaction nature	Third quarter revenue		9 month occurrence	
		Year 2026	Year 2025	Year 2026	Year 2025
Board of Trustees	Board of Trustees remuneration	60,000,000	52,500,000	180,000,000	157,500,000
Supervisory Board	Supervisory Board' remuneration	31,500,000	27,000,000	94,500,000	81,000,000
Board of Directors and Chief Accountant	Salary, bonus	166,008,000	148,441,244	480,822,676	583,401,628

Details of salaries and remuneration paid to key members in the thirist quarter of 2026 are as follows:

No.	Key management personnel	Position:	Salary and bonus	Board of Trustees remuneration	Supervisory Board remuneration	Total
1	Huỳnh Phước Huyền Vy	Chairman of Board of Trustees		12,000,000		12,000,000
2	Nguyễn Văn Cần	Vice Chairman of Board of Directors, Director	67,260,000	12,000,000		79,260,000
3	Lê Trường Kỳ	Board of Trustees Member		12,000,000		12,000,000
4	Hoàng Ngọc Lộc	Member of the Board of Trustees, Deputy Director	49,324,000	12,000,000		61,324,000
5	Lê Anh Long	Board of Trustees Member		12,000,000		12,000,000
6	Huỳnh Nguyên Văn	Head of Supervisory Board			10,500,000	10,500,000
7	Khuong Tịnh	Supervisory Board Member			10,500,000	10,500,000
8	Nguyễn Thị Thảo	Supervisory Board Member			10,500,000	10,500,000
9	Lê Mạnh	Chief accountant	49,424,000			49,424,000
	Total		166,008,000	60,000,000	31,500,000	257,508,000

Details of salaries and remuneration paid to key members in first 9 months of 2026 are as follows:

No.	Key management personnel	Position:	Salary and bonus	Board of Trustees remuneration	Supervisory Board remuneration	Total
1	Huỳnh Phước Huyền Vy	Chairman of Board of Trustees		36,000,000		36,000,000
2	Nguyễn Văn Cần	Vice Chairman of Board of Directors, Director	199,554,676	36,000,000		235,554,676
3	Lê Trường Kỳ	Board of Trustees Member		36,000,000		36,000,000
4	Hoàng Ngọc Lộc	Member of the Board of Trustees, Deputy Director	140,584,000	36,000,000		176,584,000
5	Lê Anh Long	Board of Trustees Member		36,000,000		36,000,000
6	Huỳnh Nguyên Văn	Head of Supervisory Board			31,500,000	31,500,000
7	Khuong Tinh	Supervisory Board Member			31,500,000	31,500,000
8	Nguyễn Thị Thảo	Supervisory Board Member			31,500,000	31,500,000
9	Lê Mạnh	Chief accountant	140,684,000			140,684,000
	Total		480,822,676	180,000,000	94,500,000	755,322,676

4. Present assets, revenue, and business results by department:

Report on main business results by business sector in QIII/2026 compared to the same period in QIII/2025:

Criteria	<u>Book business, stationery, printing</u>		<u>Business premises for rent</u>		<u>Total</u>	
	<u>Quarter III/2026</u>	<u>Quarter III/2025</u>	<u>Quarter III/2026</u>	<u>Quarter III/2025</u>	<u>Quarter III/2026</u>	<u>Quarter III/2025</u>
- Turnover	22,739,712,505	27,833,929,480	2,632,513,937	2,306,205,569	25,372,226,442	30,140,135,049
- Revenue deductions	8,678,176	166,030	0	0	8,678,176	166,030
- Cost price	17,286,006,049	22,499,216,265	661,353,823	540,403,164	17,947,359,872	23,039,619,429
- Gross profit	5,445,028,280	5,334,547,185	1,971,160,114	1,765,802,405	7,416,188,394	7,100,349,590
- Unallocated costs					3,763,477,337	4,114,331,493
- Other income:					17,225,454,605	4,139,155
- Other expenses					1,281,423,575	77,812,065
- Financial income					322,298,045	117,322,480
- Financial expenses					1,315,068	
- Profit before tax					19,917,725,064	3,029,667,667
- Corporate income tax					3,994,945,013	633,117,211
- Profit after tax					15,922,780,051	2,396,550,456

Report on main business results by business sector in first 9 months 2026 compared to the same period in first 9 months 2025:

Criteria	<u>Book business, stationery, printing</u>		<u>Business premises for rent</u>		<u>Total</u>	
	<u>9 months of 2026</u>	<u>9 months of 2025</u>	<u>9 months of 2026</u>	<u>9 months of 2025</u>	<u>9 months of 2026</u>	<u>9 months of 2025</u>
- Turnover	49,448,197,104	57,340,927,325	7,158,602,672	6,694,999,296	56,606,799,776	64,035,926,621
- Revenue deductions	14,152,176	102,818,418	0	0	14,152,176	102,818,418
- Cost price	39,577,915,442	46,736,912,498	1,705,700,745	1,513,441,210	41,283,616,187	48,250,353,708
- Gross profit	9,856,129,486	10,501,196,409	5,452,901,927	5,181,558,086	15,309,031,413	15,682,754,495
- Unallocated costs					10,825,859,165	10,684,626,418
- Other income:					17,230,020,899	13,461,145
- Other expenses					1,321,071,977	92,812,068
- Financial income					709,553,319	351,757,575
- Financial expenses					19,726,027	0
- Profit before tax					21,081,948,462	5,270,534,729
- Corporate income tax					4,259,219,322	1,145,119,943
- Profit after tax					16,822,729,140	4,125,414,786

5. Comparative information (changes in information in the Financial Statements of the previous accounting period):

The information in the report is comparable.

Information in the 3rd quarter 2025 Financial Report remains unchanged, there is no restatement in this Financial Report.

6. Information on ongoing operations: The company meets the going concern assumption for the foreseeable future.

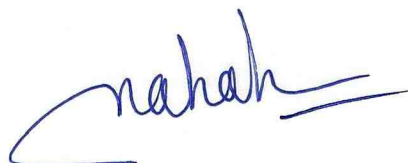
Prepared by

Chief accountant

Da Nang, Dated October 19th, 2026

LEGAL REPRESENTATIVE

Director



Nguyen Thi Ngoc Hanh



Le Manh



Nguyen Van Can