

No. 35.25 CV/VID-HĐQT

Ho Chi Minh City, October 24 2025

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/2025
 - ✓ The Consolidated Financial Statements for Quarter III/2025
3. This information was published on the company's website on day 24/10/2025 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/2025
- Consolidated Financial Statements for QIII/2025

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



Tran Hoang Nghia

SEPARATE FINANCIAL STATEMENT QUARTER III/2025

SEPARATE BALANCE SHEET

QUARTER 3 OF 2025

AS AT 30 September 2025

Unit: VND

ASSETS	Code	Note	Ending balance	Beginning balance
1	2	3	4	5
A. CURRENT ASSETS (100=110+120+130+140+150)	100		39,966,177,594	71,931,289,517
I. Cash and cash equivalents	110	VI.01	225,316,548	3,549,028,587
1. Cash	111	VI.01	225,316,548	3,549,028,587
2. Cash equivalents	112			
II. Short-term financial investments	120			
1. Trading securities	121			
2. Provisions for devaluation of trading securities	122			
3. Held-to-maturity investments	123			
III. Short-term receivables	130		33,932,894,894	63,341,681,570
1. Short-term trade receivables	131	VI.03	34,891,844,361	40,254,115,804
2. Short-term prepayments to suppliers	132		2,634,280,051	2,811,351,755
3. Short-term inter-company receivables	133			
4. Receivables according to the progress of construction contract	134			
5. Receivables for short-term loans	135		27,650,000,000	54,905,000,000
6. Other short-term receivables	136	VI.04	3,052,456,255	1,166,899,784
7. Provisions for short-term doubtful debts	137		(34,295,685,773)	(35,795,685,773)
8. Shortage of assets awaiting resolution	139			
IV. Inventories	140	VI.07	-	-
1. Inventories	141	VI.07		
2. Provisions for inventories	149			
V. Other current assets	150		5,807,966,152	5,040,579,360
1. Short-term prepaid expenses	151	VI.13	39,520,982	100,158,696
2. Deductible VAT	152	VI.17	5,705,940,761	4,877,916,255
3. Taxes and other receivables from the State	153	VI.17	62,504,409	62,504,409
4. Trading Government bonds	154			
5. Other current assets	155	VI.14		
B. NON-CURRENT ASSET (200=210+220+230+240+250+260)	200		397,333,923,899	377,518,343,611
I. Long-term receivables	210		-	-
1. Long-term trade receivables	211			
2. Long-term prepayments to suppliers	212			
3. Working capital in affiliates	213			
4. Long-term inter-company receivables	214			
5. Receivables for long-term loans	215			
6. Other long-term receivables	216			
7. Provisions for long-term doubtful debts	219			
II. Fixed assets	220	VI.09	28,832,231,125	34,180,901,244
1. Tangible fixed assets	221	VI.09	28,687,704,457	34,180,901,244
- Historical cost	222	VI.09	99,993,316,061	100,676,986,018
- Accumulated depreciation	223	VI.09	(71,305,611,604)	(66,496,084,774)
2. Financial leased assets	224	VI.11		
- Historical cost	225	VI.11		
- Accumulated depreciation	226	VI.11		
3. Intangible fixed assets	227	VI.10	144,526,668	-
- Initial cost	228	VI.10	606,884,723	452,034,723

ASSETS	Code	Note	Ending balance	Beginning balance
1	2	3	4	5
- Accumulated amortization	229	VI.10	(462,358,055)	(452,034,723)
III. Investment property	230			
- Historical costs	231			
- Accumulated depreciation	232			
IV. Long-term assets in process	240		9,483,252,353	42,100,000
1. Long-term work in process	241			
2. Construction-in-progress	242		9,483,252,353	42,100,000
V. Long-term financial investments	250		358,309,407,140	342,360,687,140
1. Investments in subsidiaries	251		184,887,018,700	184,887,018,700
2. Investments in joint ventures and associates	252	VI.02	145,496,728,440	132,568,228,440
3. Investments in other entities	253	VI.02	28,679,160,000	25,658,940,000
4. Provisions for devaluation of long-term financial	254		(753,500,000)	(753,500,000)
5. Held-to-maturity investments	255			
VI. Other non-current assets	260	VI.13	709,033,281	934,655,227
1. Long-term prepaid expenses	261	VI.13	709,033,281	934,655,227
2. Deferred income tax assets	262			
3. Long-term components and spare parts	263			
4. Other non-current assets	268			
TOTAL ASSETS (270=100+200)	270		437,300,101,493	449,449,633,128
1	2	3	4	4
RESOURCES	Mã số	Thuyết minh		
C. LIABILITIES (300= 310+330)	300		2,832,459,779	3,219,027,782
I. Current liabilities	310		2,832,459,779	3,032,727,782
1. Short-term trade payables	311	VI.16	368,968,960	88,645,460
2. Short-term advances from customers	312			
3. Taxes and other obligations to the State Budget	313	VI.17	27,798,448	76,618,947
4. Payables to employees	314			
5. Short-term accrued expenses	315	VI.18		
6. Short-term inter-company payables	316			
7. Payable according to the progress of construction	317			
8. Short-term unearned revenue	318			
9. Other short-term payables	319	VI.19	321,466,629	405,117,633
10. Short-term borrowings and financial leases	320	VI.15		
11. Provisions for short-term payables	321			
12. Bonus and welfare funds	322		2,114,225,742	2,462,345,742
13. Price stabilization fund	323			
14. Trading Government bonds	324			
II. Non-current liabilities	330	VI.15	-	186,300,000
1. Long-term trade payables	331			
2. Long-term advances from customers	332			
3. Long-term accrued expenses	333			
4. Inter-company payables for working capital	334			
5. Long-term inter-company payables	335			
6. Long-term unearned revenue	336			
7. Other long-term payables	337			186,300,000
8. Long-term borrowings and financial leases	338			
9. Convertible bonds	339			
10. Preferred shares	340			
11. Deferred income tax liability	341			
12. Provisions for long-term payables	342			
13. Science and technology development fund	343			
D. OWNERS' EQUITY (400= 410+430)	400	VI.25	434,467,641,714	446,230,605,346

ASSETS	Code	Note	Ending balance	Beginning balance
1	2	3	4	5
I. Owners' equity	410	VI.25	434,467,641,714	446,230,605,346
1. Owner's contributed capital	411	VI.25	408,360,690,000	408,360,690,000
- Ordinary shares carrying voting rights	411a	VI.25	408,360,690,000	408,360,690,000
- Preferred shares	411b	VI.25		
2. Share premiums	412	VI.25	3,254,265,000	3,254,265,000
3. Bond conversion options	413	VI.25		
4. Other sources of capital	414	VI.25	3,073,451,644	3,073,451,644
5. Treasury stocks	415	VI.25		
6. Differences on asset revaluation	416	VI.25		
7. Foreign exchange differences	417	VI.25		
8. Investment and development fund	418	VI.25	8,425,799,489	8,425,799,489
9. Business arrangement supporting fund	419	VI.25		
10. Other funds	420	VI.25		
11. Retained earnings	421	VI.25	11,353,435,581	23,116,399,213
- Retained earnings accumulated to the end of the previous period	421a	VI.25	2,698,364,713	646,830,669
- Retained earnings of the current period	421b	VI.25	8,655,070,868	22,469,568,544
12. Construction investment fund	422	VI.25		
II. Other sources and funds	430	VI.26		
1. Sources of expenditure	431	VI.27		
2. Fund to form fixed assets	432	VI.28		
TOTAL LIABILITIES AND OWNER'S EQUITY (440=300+400)	440		437,300,101,493	449,449,633,128

24-Oct-25

Preparer / Chief Accountant



Nguyen Thi Thuy Tien

General Director



Bui Quang Minh

SEPARATE INCOME STATEMENT

QUARTER 3 OF 2025

Unit: VND

Item	Code	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	VII.01	1,958,064,204	1,745,434,157	6,361,180,650	5,122,077,053
2. Deductions	02	VII.02				
3. Net revenue from goods sold and services rendered (10 = 01-02)	10		1,958,064,204	1,745,434,157	6,361,180,650	5,122,077,053
4. Cost of sales	11	VII.03	461,683,920		1,385,051,760	
5. Gross profit from goods sold and services rendered (20 = 10-11)	20		1,496,380,284	1,745,434,157	4,976,128,890	5,122,077,053
6. Financial income	21	VII.04	9,099,901,248	11,319,408,889	18,668,216,021	30,932,551,308
7. Financial expenses	22	VII.05				
- In which: Interest expense	23	VII.05				
8. Selling expenses	25	VII.08				
9. General and administration expenses	26	VII.08	2,952,652,875	5,434,765,906	16,092,939,961	21,278,917,450
10. Operating profit [30 = 20 + (21-22) - (24+25)]	30		7,643,628,657	7,630,077,140	7,551,404,950	14,775,710,911
11. Other income	31	VII.06	40,689,341	31,400	1,253,670,267	1,527,060,855
12. Other expenses	32	VII.07		1	150,004,349	1,085,143
13. Profit from other activities (40 = 31 - 32)	40		40,689,341	31,399	1,103,665,918	1,525,975,712
14. Accounting profit before tax (50 = 30 + 40)	50		7,684,317,998	7,630,108,539	8,655,070,868	16,301,686,623
15. Current corporate income tax expense	51	VII.10				
16. Deferred corporate income tax expense	52	VII.11				
17. Net profit after tax (60 = 50-51-52)	60		7,684,317,998	7,630,108,539	8,655,070,868	16,301,686,623
18. Basic earnings per share (*)	70		188	187	212	399
19. Diluted earnings per share (*)	71					

Preparer / Chief accountant



Nguyen Thi Thuy Tien

24-Oct-25
General Director



Bui Quang Minh

SEPARATE CASH FLOW STATEMENT

QUARTER 3 OF 2025

(Indirect method)

Unit: VND

Items	Code	Note	Accumulated from the beginning of the	
			Curent year	Previous year
1	2	3	4	5
CASH FLOWS FROM OPERATING ACTIVITIES				
Profit before tax	01		7,684,317,998	7,630,108,539
Adjustments for:				
Depreciation and amortisation of fixed assets and investmen	02		1,814,218,679	1,698,262,785
Provisions	03		(1,500,000,000)	(1,500,000,000)
Gain/(losses) from unrealized foreign exchange differences	04			
Gain from investing activities	05			
Interest expense	06			
Other adjustments	07			
Operating profit before movements in working capital	08		7,998,536,677	7,828,371,324
working capital				
Increase, decrease in receivables	09		16,540,156,660	16,520,519,375
Increase, decrease in inventories	10			
Increase, decrease in payables (excluding accrued loan				
interest and corporate income tax payable)	11		(1,584,842,149)	(7,964,161,892)
Increase, decrease in prepaid expenses	12		109,700,940	(771,544,251)
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		(163,120,000)	(5,000,000)
Net cash flows from operating activities	20		22,920,432,128	15,608,184,556
CASH FLOWS FROM INVESTING ACTIVITIES				
Acquisition and construction of fixed assets and other long-				
term assets	21		(6,848,664,163)	(3,446,872,945)
Proceeds from sale, disposal of fixed assets and other long-				
term assets	22			
Cash outflow for lending, buying debt instruments of other				
entities	23		(9,000,000,000)	(8,000,000,000)
Cash recovered from lending, selling debt instruments of				
other entities	24		25,275,000,000	9,500,000,000
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		(3,502,164,163)	(1,946,872,945)
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from issuing stocks and capital contributions from				
owners	31			

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)	(14,005,431,657)
Net cash flows from financing activities	40		(20,418,034,500)	(14,005,431,657)
NET CASH FLOWS DURING THE YEAR	50		(999,766,535)	(344,120,046)
Cash and cash equivalents at the beginning of the year	60		1,225,083,083	1,341,951,997
Effects of changes in foreign exchange rates	61		-	-
Cash and cash equivalents at the end of the year	70		225,316,548	997,831,951

24-Oct-25

Preparer / Chief accountant



Nguyen Thi Thuy Tien

General Director



Bui Quang Minh

NOTES TO THE SEPARATE FINANCIAL STATEMENTS QUARTER 3 OF 2025

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, etc.)

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: Circular No. 200/2014/TT-BTC dated 22/12/2014 of the Ministry 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;
 - d) 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	170,439,836	200,436,998
- Demand deposits	54,876,712	3,348,591,589
Total	225,316,548	3,549,028,587

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	Fair value
+ Toan Luc Paper Joint Stock Company	184,887,018,700		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		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	Fair value
+ Viet Impression Joint Stock Company	30,000,000,000		30,000,000,000	30,000,000,000	-	30,000,000,000
+ Tay Do Culture and Book Service Joint Stock	14,841,400,000		14,841,400,000	14,841,400,000	-	14,841,400,000
+ Sai Gon Vien Dong Technology Joint Stock C	33,745,517,000		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	-	4,749,311,440
+ Hoang Viet Educational Investment and Development Joint Stock Company	62,160,500,000		62,160,500,000	49,232,000,000	-	49,232,000,000
+ Lam Dong Tea Joint- Stock Company	-	-	-	-	-	-
Total	145,496,728,440	-	145,496,728,440	132,568,228,440	-	132,568,228,440

- Investments in other entities:	End of the period			Beginning of the year		
	Historical cost	Provision	Fair value	Historical cost	Provision	Fair value
+ Toanluc Trading Joint Stock Company			-			-
+ 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	24,905,440,000		24,905,440,000
+ Tam An Restaurant Business Joint Stock Co	416,000,000	(416,000,000)	-	416,000,000	(416,000,000)	-
Total	28,679,160,000	(753,500,000)	27,925,660,000	25,658,940,000	(753,500,000)	24,905,440,000
Total	359,062,907,140	(753,500,000)	358,309,407,140	343,114,187,140	(753,500,000)	342,360,687,140

3. Trade receivables

a) Short-term trade receivables

	End of the period	Beginning of the year
- Toanluc Trading Joint Stock Company	24,459,970,801	25,959,970,801
- Toan Luc Paper Joint Stock Company	33,000,000	33,000,000
- 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	22,000,000	22,000,000
- Viet My Education Culture Corporation	145,149,232	4,540,000,000
- Other customers	532,579,325	-
Total	34,891,844,361	40,254,115,804

b) Long-term trade receivables

c) Account receivable from related parties:

	End of the period	Beginning of the year
- Toan Luc Paper Joint Stock Company	33,000,000	33,000,000
- Tay Do Culture and Book Service Joint Stock Company		-

- Viet My Education Culture Corporation	145,149,232	4,540,000,000
- Hoang Viet Educational Investment and Development Joint Stock Company.		-
Total	178,149,232	4,573,000,000

4. Other short-term receivables

a) Short-term

	End of the period		Beginning of the year	
	Value	Provision	Value	Provision
- Receivables from short-term deposits	5,000,000		5,000,000	-
- Receivables for dividends and profit distributions		-		-
- Advances	39,948,860		211,147,003	-
- Business cooperation fund	2,550,000,000			-
- Receivables for loan interest	457,402,055	-	940,571,781	-
- Other receivables	105,340		10,181,000	
Cộng	3,052,456,255	-	1,166,899,784	-
- Receivables for short-term loans		-	-	-
+ Toan Luc Paper Joint Stock Company	27,650,000,000		54,905,000,000	-
Total	27,650,000,000	-	54,905,000,000	-

b) Long-term

	End of the period		Beginning of the year	
	Value	Provision	Value	Provision
- Receivables for loans		-	-	-
+ Toan Luc Paper Joint Stock Company				-
+ Tac Paritas Joint Stock Company				-
+ Viet My Education Culture Corporation				-
- Receivables for loans				-
- Receivables for dividends and profit distributions;		-	-	-
- Receivables from employees;	-	-	-	-
- Deposits;	-	-	-	-
- Loans;		-	-	-
- Payments on behalf	-	-	-	-
- Other receivables		-	-	-
	-	-	-	-

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	24,459,970,801	24,459,970,801	25,959,970,801	25,959,970,801
Total	34,159,115,804	34,159,115,804	35,659,115,804	35,659,115,804

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	9,483,252,353	42,100,000
Total	9,483,252,353	42,100,000

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	88,018,397,711	6,295,852,426	3,476,988,326	2,311,168,507	100,102,406,970
- Acquisition during the year					
- Completed Investment in Construction					
- Other increases					
- Transfers to Investment property classification					
- Disposals					
- Other reduction	-	(109,090,909)	-	-	(109,090,909)
Ending balance	88,018,397,711	6,186,761,517	3,476,988,326	2,311,168,507	99,993,316,061
Accumulated depreciation					-
Beginning balance	58,100,740,696	6,083,367,504	3,136,838,522	2,287,279,611	69,608,226,333
- Depreciation during the period	1,761,144,635	23,374,872	18,373,341	3,583,332	1,806,476,180
- Other increases					
- Transfers to Investment property classification					
- Disposals					
- Other reduction		(109,090,909)			(109,090,909)
Ending balance	59,861,885,331	5,997,651,467	3,155,211,863	2,290,862,943	71,305,611,604
Net carrying amount					
- At the beginning of the year	29,917,657,015	212,484,922	340,149,804	23,888,896	30,494,180,637
- At the end of the period	28,156,512,380	189,110,050	321,776,463	20,305,564	28,687,704,457

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	-	-	454,615,556	-	454,615,556
- Amortisation during the period	-	-	7,742,499	-	7,742,499
- Other increases	-	-	-	-	-
- Disposals	-	-	-	-	-
- Other reduction	-	-	-	-	-
Ending balance	-	-	462,358,055	-	462,358,055
Net carrying amount					
- At the beginning of the year	-	-	152,269,167	-	152,269,167
- At the end of the period	-	-	144,526,668	-	144,526,668

11. Increase, decrease in financial leased fixed assets:

12. Increase, decrease in investment properties:

13. Prepaid expenses

End of the period eginning of the year

a) Short-term (detailed by each item)

- Allocated tools and instruments used;	2,989,777	69,880,277
- Allocated prepaid expenses (insurance, software, etc. intangible assets)	36,531,205	30,278,419
Total	39,520,982	100,158,696

b) Long-term

- Allocated tools and instruments used;	551,995,748	706,044,072
- Allocated prepaid expenses (insurance, software, etc. intangible assets)	157,037,533	228,611,155
- Business cooperation expenses		
Total	709,033,281	934,655,227

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	Amount expected to settle debts
a) Short-term loans	-	-				
b) Long-term loans	-	-	-	-	-	-
Total	<u>-</u>	<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	196,214,952	196,214,952		
- Green Zone Co., Ltd.		-	23,327,460	23,327,460
- Lien Thanh Viet Nam Mechanical Electrical Joint Stock Company		-	19,000,000	19,000,000
- Khanh Hoi Printing And Service Trading Joint Stock Company		-		-
- Fac Auditing Company Limited		-		
- Huynh Tan Phat Refrigeration and Electrical Engineering Co., Ltd.	12,883,786	12,883,786		
- Duc Th mechanical engineering and Aluminum, Glass, and Iron Construction LLC		-		
- An Nhien Advertising Company Limited		-	46,278,000	46,278,000
- Night & Day Security Services Co., Ltd.	149,040,000	149,040,000		
- Tac Paritas Joint Stock Company		-		
- Other suppliers	10,830,222	10,830,222	40,000	40,000
Total	<u>368,968,960</u>	<u>368,968,960</u>	<u>88,645,460</u>	<u>88,645,460</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				
- Personal income tax	78,537,412	960,094,191	1,010,833,155	27,798,448
- Land tax				-
- Business-license tax				-
- Corporate income tax				-
- Late payment interest				-
Total	<u>78,537,412</u>	<u>960,094,191</u>	<u>1,010,833,155</u>	<u>27,798,448</u>
b) Receivables (detailed by each type of tax)				
- Deductible input value added tax	5,054,837,008	679,188,781	28,085,028	5,705,940,761
Total	<u>5,054,837,008</u>	<u>679,188,781</u>	<u>28,085,028</u>	<u>5,705,940,761</u>

c) Corporate income tax

Corporate income tax payables for the period Q3/2025 are as follows:

Total accounting profit before tax 7,684,317,998

Adjustments increase

- Board of Directors remuneration 198,000,000

- Non-deductible expenses

Adjustments decrease 8,639,554,500

- Dividend and profit distribution 8,639,554,500

Taxable income (955,236,502)

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; 255,783,002 228,375,131

- Social insurance; public health insurance 1,164,030 1,164,030

- Short-term deposits received;

- Payment of custody deposit

- Other payables. 64,519,598 175,578,472

Total 321,466,630 405,117,633

b) Long-term (detailed by each item)

End of the period Beginning of the year

- Long-term deposits received 186,300,000

- Other payables. - -

Total - 186,300,000

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	Total
A	1	2	3	4	7	
Beginning balance of the previous year	408,360,690,000	3,254,265,000	-	3,073,451,644	23,116,399,213	437,804,805,857
- Capital increase in the previous year						-
- Profits from the previous year					970,752,870	970,752,870

- 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	24,087,152,083	438,775,558,727
- Capital increase in the period		-	-	-		-
- Profits in the period		-	-	-	7,684,317,998	7,684,317,998
- Other increases		-	-	-		-
- Capital decrease in the period		-	-	-		-
- Losses in the period		-	-	-		-
- Other decreases		-	-	-	(20,418,034,500)	(20,418,034,500)
Ending balance	408,360,690,000	3,254,265,000	-	3,073,451,644	11,353,435,581	426,041,842,225

b) Details of owner's contributed capital

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

Kỳ này

Kỳ trước

- 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:

Cuối kỳ

Đầu năm

- Investment and development fund	8,425,799,489	8,425,799,489
- Other funds		

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

Unit: VND

a) Revenue	Current period	Previous period
- Sales of goods rendered;		
- Sales of services rendered;	1,958,064,204	1,745,434,157
Total	1,958,064,204	1,745,434,157

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 Investment Development Education Corporation	20,000,000	
- Viet My Education Culture Corporation	1,788,064,204	1,373,684,586
- Other suppliers	60,000,000	281,749,571
Total	1,958,064,204	1,745,434,157

2. Revenue deductions

In which:

	Current period	Previous period
Total	-	-

3. Cost of sales

- Cost of goods sold;

	Current period	Previous period
	461,683,920	
Total	461,683,920	-

4. Financial income

	Current period	Previous period
- Interest from deposits and loans	460,346,748	867,722,389
- Gains from the sale of investments;		
- Dividends and profit distributions;	8,639,554,500	10,451,686,500
- Foreign exchange rate gains;		-
- Interest on deferred sales, payment discounts;		-
- Other financial income		-
Total	9,099,901,248	11,319,408,889

5. Financial expenses

- 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)

	Current period	Previous period
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	689,341	31,400
Total	40,689,341	31,400

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		1
- Other items		1
Total	-	1

8. Selling, General and administration expenses

a) General and administrative expenses incurred during the period

	Current period	Previous period
- Material and equipment expenses	125,997,982	108,068,729
- Labour expenses	1,193,540,138	1,891,776,263
- Depreciation expenses of fixed assets	1,352,534,759	1,698,262,785
- Provision expenses		
- Taxes, fees and charges		871,918,404
- Outsourcing services expenses	1,405,075,728	1,651,096,092

- Other G&A expenses		
- Provisions for doubtful debts	(1,500,000,000)	(1,500,000,000)
- Other cash expenses	375,504,268	713,643,633

b) Selling expenses incurred during the period

-	-
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c) Reductions in General and administrative expenses

(1,500,000,000)	(1,500,000,000)
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- Reversal of provisions for doubtful debts

(1,500,000,000)	(1,500,000,000)
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9. Operating costs

Total

-	-
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10. Current corporate income tax expense

Current period Previous period

- Estimated quarterly corporate income tax expense

-	-
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Total

-	-
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11. Deferred corporate income tax expense

Current period Previous period

Total

-	-
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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 2025.

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
- Viet Impression Joint Stock Company	Associate
- 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	
	Current period	Previous 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
Viet My Education Culture Corporation		
Purchase of goods and services from the Associate	181,680,510	
Sale of goods to the Associate	1,788,064,204	1,373,684,586
Receive dividends		
Tay Do Culture and Book Service Joint Stock Company		
Purchase of goods and services from the Associate	-	-
Sale of goods to the Associate	-	
Receive dividends		
Hoang Viet Educational Investment and Development Joint Stock Company		
Purchase of goods and services from the Associate		
Sale of goods to the Associate	20,000,000	
Receive dividends		

As of the end of Q3 2025, the receivables and payables with related parties are as follows:

	Current period	Previous period
CNBD_VIDON CORP		
Internal receivables		
Internal payables		1,503,708,853

Toan Luc Paper Joint Stock Company

Receivables for goods	33,000,000	
Payables for goods		
Advance payments receivable		
Receivables for loans	27,650,000,000	53,555,000,000
Other receivables	457,402,055	1,839,660,411

Tay Do Culture and Book Service Joint Stock Company

Receivables from dividends	
Payables for goods	-

Hoang Viet Educational Investment and Development Joint Stock Company

Receivables from dividends	
Payables for goods	-

Viet My Education Culture Corporation

Receivables from dividends		
Receivables for goods	145,149,232	
Business cooperation fund	2,550,000,000	
Payables for goods	196,214,952	1,064,130,180

Types of financial instruments:

	Book value	
	30/09/2025	01/01/2025
Financial assets		
Cash and cash equivalents	225,316,548	3,549,028,587
Trade receivables and other short-term receivables	37,944,300,616	41,421,015,588
Long-term investments	358,309,407,140	342,360,687,140
Loans	-	-
Total	396,479,024,304	387,330,731,315
Financial liabilities		
Loans		
Trade payables and other short-term payables	690,435,590	493,763,093
Short-term accrued expenses		-
Total	690,435,590	493,763,093

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 01/01/2025				
Loans and borrowings		-	-	-
Trade payables, other short-term payables	493,763,093	-	-	493,763,093
Short-term accrued expenses	-	-	-	-
	<u>493,763,093</u>	<u>0</u>	<u>0</u>	<u>493,763,093</u>
As of 30/06/2025				
Loans and borrowings		-	-	-
Trade payables, other short-term payables	690,435,590	-	-	690,435,590
Short-term accrued expenses	-	-	-	-
	<u>690,435,590</u>	<u>-</u>	<u>-</u>	<u>690,435,590</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 segment of the Company engaged in the production or provision of individual products or services, or a group of related products or services, that has risks and economic benefits distinct from those of other business segments.

Segment Information

Indicator	Finished goods	Merchandise	Supplies	Services	Total
Revenue from goods sold and services rendered by segment		-	-	1,958,064,204	1,958,064,204
Cost of sales by segment				461,683,920	461,683,920
Gross profit from goods sold and services rendered by segment		-	-	1,496,380,284	1,496,380,284
Unallocated expenses by segment				-	2,952,652,875
Operating profit					7,643,628,657
Financial income					9,099,901,248
Financial expense				-	-
Other income				-	40,689,341
Other expense				-	-
Current corporate income tax expense				-	-
Deferred corporate income tax expense				-	-
Net profit after tax				-	7,684,317,998

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 minutes).

Preparer / Chief Accountant



Nguyen Thi Thuy Tien



General Director

Bui Quang Minh