



SAI GON VIEN DONG TECHNOLOGY  
JOINT STOCK COMPANY  
102A Pho Co Dieu, Minh Phung Ward , HCMC  
No.: 08./CV-HDQT

SOCIALIST REPUBLIC OF VIETNAM  
Independence - Freedom - Happiness

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Ho Chi Minh City, April 20, 2026

## INFORMATION DISCLOSURE

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

**1. Name of listed organization:** Sai Gon Vien Dong Technology Joint Stock Company

Stock code: SVT

Address: 102A Pho Co Dieu, Minh Phung Ward , Ho Chi Minh City

Tel.: (84.028) 39560169 - 0902887582

Fax: (84.028) 39560893

Type of disclosed information  24 hours  72 hours  Oextraordinary  As required  Periodic:

### **2. Disclosed information contents:**

Sai Gon Vien Dong Technology Joint Stock Company hereby disclose the information of FINANCIAL STATEMENTS FOR THE 1TH QUARTER OF 2026

*Attached with the Report*

This information was published on the company's website on day 20./04/2026 as in the link: <http://www.savitechco.com.vn>

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

Legal Representative  
BOD Chairwoman



Pham Thi Nhu Ngoc

**SAI GON VIEN DONG TECHNOLOGY JOINT STOCK COMPANY**

102A Pho Co Dieu – Minh Phung Ward - Ho Chi Minh City

Tax code: 0300716891

# **FINANCIAL STATEMENTS**

**QUARTER I/2026**

- *Interim Balance Sheet*
- *Interim Statement of Income*
- *Interim Statement of Cash Flows*
- *Selective Notes to the Financial Statement*

SAI GON VIEN DONG TECHNOLOGY JOINT STOCK COMPANY  
102A Pho Co Dieu, Minh Phung Ward, HCMC

Form No. B 01a - DN  
(Attached to the Circular No. 99/2025/TT-BTC  
dated October 27, 2025 of the Minister of Finance)

## INTERIM BALANCE SHEET

As of March 31, 2026

Unit: VND

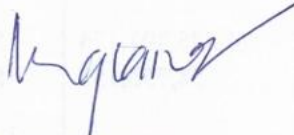
ITEMS	Code	Note	Closing amount of the quarter	Opening amount of the year
1	2	3	4	5
<b>A - CURRENT ASSETS</b>	<b>100</b>		<b><u>17,147,109,040</u></b>	<b><u>25,025,709,328</u></b>
<b>I. Cash and cash equivalents</b>	<b>110</b>		<b>1,874,956,720</b>	<b>548,972,269</b>
1. Cash	111		1,874,956,720	548,972,269
2. Cash equivalents	112			
<b>II. Short-term financial investments</b>	<b>120</b>		<b>11,550,000,000</b>	<b>5,000,000,000</b>
1. Trading securities	121			
2. Provision for devaluation of trading securities	122			
3. Held to-maturity investment	123		11,550,000,000	5,000,000,000
4. Provision for held to-maturity investment (*)	124			
5. Other short-term investments	125			
6. Provision for losses on other short-term investments (*)	126			
<b>III. Short-term receivables</b>	<b>130</b>		<b>3,336,708,777</b>	<b>18,959,469,118</b>
1. Short-term trade receivables	131		527,284,900	683,180,000
2. Short-term prepayments to suppliers	132		404,891,000	503,676,000
3. Short-term intra-company receivables	133			
4. Receivables based on construction contract progress	134			
5. Other short-term receivables	135		2,404,532,877	17,772,613,118
6. Provision for doubtful short-term receivables (*)	136		0	0
7. Pending assets	137			
<b>IV. Inventories</b>	<b>140</b>		<b>90,660,919</b>	<b>90,660,919</b>
1. Inventories	141		90,660,919	90,660,919
2. Provision for devaluation of inventories (*)	142		0	0
<b>V. Current biological assets</b>	<b>150</b>		<b>0</b>	<b>0</b>
1. Livestock for short-term, one-time products	151			
2. Seasonal crops or crops for short-term, one-time products	152			
3. Provision for losses on current biological assets (*)	153			
<b>VI. Other current assets</b>	<b>160</b>		<b>294,782,624</b>	<b>426,607,022</b>
1. Short-term deferred expenses	161		252,659,524	413,115,101
2. Deductible VAT	162		42,123,100	13,491,921
3. Taxes and other receivables from the State	163		0	0
4. Government bond repurchase transactions	164			
5. Other current assets	165			

<b>B - NON-CURRENT ASSETS</b>	<b>200</b>	<b><u>225,987,247,427</u></b>	<b><u>228,364,374,990</u></b>
<b>I. Long-term receivables</b>	<b>210</b>	<b>26,300,000</b>	<b>0</b>
1. Long-term trade receivables	211		
2. Long-term prepayments to suppliers	212		
3. Working capital from subunits	213		
4. Long-term intra-company receivables	214		
5. Other long-term receivables	215	26,300,000	
7. Provision for doubtful long-term receivables (*)	216		
<b>II. Fixed assets</b>	<b>220</b>	<b>3,832,774,422</b>	<b>3,992,086,149</b>
1. Tangible fixed assets	221	3,832,774,422	3,992,086,149
- Cost	222	8,935,602,356	8,935,602,356
- Accumulated depreciation (*)	223	( 5,102,827,934)	( 4,943,516,207)
2. Fixed assets under finance lease	224		
- Cost	225		
- Accumulated depreciation (*)	226		
3. Intangible fixed assets	227		
- Cost	228		
- Accumulated amortization (*)	229		
<b>III. Long-term biological assets</b>	<b>230</b>	<b>0</b>	<b>0</b>
1. Livestock for periodic products	231	0	0
a) Livestock for periodic products that have not yet reached maturity	232		
b) Livestock for periodic products that have reached maturity	233	0	0
- Cost	234		
- Accumulated depreciation (*)	235		
2. Livestock for long-term, one-time products	236		
3. Seasonal crops or crops for long-term, one-time products	237		
4. Provision for long-term losses on biological assets (*)	238		
<b>IV. Investment properties</b>	<b>240</b>	<b>10,078,911,150</b>	<b>10,293,356,070</b>
- Cost	241	22,865,196,201	22,865,196,201
- Accumulated depreciation (*)	242	( 12,786,285,051)	( 12,571,840,131)
<b>V. Long term assets in progress</b>	<b>250</b>	<b>941,383,878</b>	<b>941,383,878</b>
1. Long-term work in progress	251		
2. Construction in progress	252	941,383,878	941,383,878
<b>VI. Long-term financial investments</b>	<b>260</b>	<b>192,617,782,652</b>	<b>192,617,782,652</b>
1. Investment in subsidiaries	261		
2. Investment in joint ventures and associated companies	262	152,763,660,000	152,763,660,000
3. Equity investment in other entities	263	26,854,122,652	26,854,122,652
4. Provision for losses on long-term investments in other entities (*)	264	0	0
5. Long-term held-to-maturity investments	265	13,000,000,000	13,000,000,000
6. Provision for long-term held-to-maturity investments (*)	266		

<b>VII. Other non-current assets</b>	<b>270</b>		<b>18,490,095,325</b>	<b>20,519,766,241</b>
1. Long-term deferred expenses	271		18,490,095,325	20,519,766,241
2. Deferred income tax assets	272			
3. Long-term equipment, materials and spare parts	273			
4. Other non-current assets	274			
<b>Total assets (270 = 100 + 200)</b>	<b>280</b>		<b>243,134,356,467</b>	<b>253,390,084,318</b>
<b>C - LIABILITIES</b>	<b>300</b>		<b>6,742,714,037</b>	<b>17,251,563,081</b>
<b>I. Current liabilities</b>	<b>310</b>		<b>6,742,714,037</b>	<b>17,251,563,081</b>
1. Short-term trade payables	311		667,791,898	907,693,494
2. Short-term advances from customers	312		551,376,196	482,416,320
3. Dividends and profits payable	313			
4. Short-term taxes and other payables to the State	314		157,752,361	275,021,566
5. Payables to employees	315		160,558,156	495,719,923
6. Short-term accrued expenses	316		159,176,636	205,690,574
7. Short-term intra-company payables	317			
8. Short-term payables under construction contract progress	318			
9. Short-term deferred revenue	319		4,386,303,174	5,900,938,166
10. Other short-term payables	320		54,755,159	8,073,083,414
11. Short-term borrowings and financial lease liabilities	321			
12. Short-term provision for liabilities	322			
13. Bonus and welfare fund	323		605,000,457	910,999,624
14. Price stabilization fund	324			
15. Government bond repurchase transactions	325			
<b>II. Non-current liabilities</b>	<b>330</b>		<b>0</b>	<b>0</b>
1. Long-term trade payables	331			
2. Long-term advances from customers	332			
3. Long-term taxes and other payables to the State	333			
4. Long-term accrued expenses	334			
5. Intra-company payables related to working capital	335			
6. Long-term intra-company payables	336			
7. Long-term deferred revenue	337			
8. Other long-term payables	338			
9. Long-term borrowings and financial lease liabilities	339			
10. Convertible bonds	340			
11. Preferred shares	341			
12. Deferred income tax payable	342			
13. Provision for long-term liabilities	343			
14. Science and technology development fund	344			
<b>D - EQUITY</b>	<b>400</b>		<b>236,391,642,430</b>	<b>236,138,521,237</b>
1. Owner's equity	411		173,109,780,000	173,109,780,000
- Ordinary shares with voting rights	411a		173,109,780,000	173,109,780,000
- Preferred shares	411b			

2. Capital surplus	412		4,800,000,000	4,800,000,000
3. Bond conversion option	413			
4. Owner's other capital	414			
5. Redeemed shares (*)	415			
6. Asset devaluation difference	416			
7. Exchange rate difference	417			
8. Development investment fund	418		5,350,969,208	5,350,969,208
9. Other funds under owner's equity	419			
10. Undistributed profit after tax	420		53,130,893,222	52,877,772,029
- Undistributed profit after tax accrued to the previous period	420a		52,877,772,029	26,032,257,585
- Undistributed profit after tax this period	420b		253,121,193	26,845,514,444
<b>Total capital (440 = 300 + 400)</b>	<b>440</b>		<b>243,134,356,467</b>	<b>253,390,084,318</b>

Preparer / Chief Accountant



Mai Thi Truc Giang

Prepared on April 18, 2026

BOD Chairwoman



  
Phạm Thi Nhu Ngọc

SAI GON VIEN DONG TECHNOLOGY JOINT  
102A Pho Co Dieu, Minh Phung Ward, HCMC

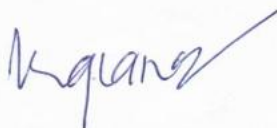
Form No. B 02a - DN  
(Attached to the Circular No. 99/2025/TT-BTC  
dated October 27, 2025 of the Minister of Finance)

## INTERIM STATEMENT OF INCOME

Quarter I of 2026

ITEMS	Co de	Not e	Quarter I		Accumulated from the beginning of the year to the end of this quarter	
			Current year	Previous year	Current year	Previous year
1	2	3	4	5	6	7
1. Revenues from goods sale and service provision	01		6,983,321,003	681,818,181	6,983,321,003	681,818,181
2. Revenue deductions	02					
3. Net revenues from sales and service provision (10=01-02)	10		6,983,321,003	681,818,181	6,983,321,003	681,818,181
4. Cost of goods sold	11		6,219,060,922	269,229,813	6,219,060,922	269,229,813
5. Gross revenues from sales and service provision (20=10-11)	20		764,260,081	412,588,368	764,260,081	412,588,368
6. Profit/loss from the sale and liquidation of investment properties	21					
7. Revenue from financing activities	22		665,722,438	5,460,065,102	665,722,438	5,460,065,102
8. Financial expenses	23			0	0	-
- Of which: Interest expense	24			-	-	-
9. Selling expenses	25					
10. General & administration expenses	26		794,919,787	938,995,525	794,919,787	938,995,525
11. Net profit from operating activities {30=20+(21-22)-(25+26)}	30		635,062,732	4,933,657,945	635,062,732	4,933,657,945
12. Other incomes	31		54,545,455	-	54,545,455	-
13. Other expenses	32		352,724,492	-	352,724,492	-
14. Other profits (40=31-32)	40	-	298,179,037	-	298,179,037	-
15. Total accounting profit before tax (50=30+40)	50		336,883,695	4,933,657,945	336,883,695	4,933,657,945
16. Current corporate income tax exp	51		83,762,502	112,215,589	83,762,502	112,215,589
17. Deferred corporate income tax ex	52				-	-
18. Profit after corporate income tax (60=50-51-52)	60		253,121,193	4,821,442,356	253,121,193	4,821,442,356
19. Basic earnings per share (*)	70		15	279	15	279
20. Diluted earnings per share (*)	71					

Preparer / Chief Accountant



Mai Thi Truc Giang

Prepared on April 18, 2026

BOD Chairwoman



Pham Thi Nhu Ngoc

SAIGON VIEN DONG TECHNOLOGY JOINT STOCK COMPANY  
102A Pho Co Dieu, Minh Phung Ward, HCMC

Form No. B 03a - DN  
(Attached to the Circular No. 99/2025/TT-BTC  
dated October 27, 2025 of the Minister of Finance)

## INTERIM STATEMENT OF CASH FLOWS

(According to direct method)

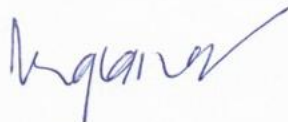
Quarter I of 2026

Unit: VND

Items	Code	Note	Accumulated from the beginning of the year to the end of this quarter	
			Current year	Previous year
1	2	3	4	5
<b>I. Cash flows from operating activities</b>				
1. Proceeds from sales and service provision and other revenues	01		19,721,107,836	
2. Expenditures paid to suppliers of services	02		( 1,637,133,502)	( 118,800,000)
3. Expenditures paid to employees	03		( 2,548,393,227)	( 730,796,904)
4. Paid interests	04			
5. Paid corporate income tax	05		( 213,735,547)	( 118,242,121)
6. Other proceeds from operating activities	06		549,686,064	325,212,081
7. Other expenditures on operating activities	07		( 2,238,973,206)	( 627,040,687)
<i>Net cash flows from operating activities</i>	<b>20</b>		<b>13,632,558,418</b>	<b>( 1,269,667,631)</b>
<b>II. Cash flows from investing activities</b>				
1. Expenditures on purchase and construction of fixed assets and non-current assets	21		( 7,999,360,738)	
2. Proceeds from disposal or transfer of fixed asset and other non-current assets	22			
3. Expenditures on loans and purchase of debt instruments from other entities	23		( 7,000,000,000)	( 4,000,000,000)
4. Proceeds from lending or repurchase of debt instruments from other entities	24		450,000,000	
5. Expenditures on equity investments in other entities	25			
6. Proceeds from equity investment in other entities	26			
7. Proceeds from loan interest, dividend and distributed profits	27		2,242,786,771	2,210,000,000
<i>Net cash flows from investing activities</i>	<b>30</b>		<b>( 12,306,573,967)</b>	<b>( 1,790,000,000)</b>
<b>III. Cash flows from financial activities</b>				
1. Proceeds from issuance of shares and receipt of contributed capital	31			
2. Repayment of contributed capital and repurchase of stock issued	32			
3. Proceeds from borrowings	33			
4. Repayment of principal	34			
5. Repayment of finance lease liabilities	35			
6. Dividends and profits paid to owners	36			
<i>Net cash flows from financial activities</i>	<b>40</b>		<b>0</b>	<b>0</b>
<b>Net cash flows during the period ( 50=20+30+40)</b>	<b>50</b>		<b>1,325,984,451</b>	<b>( 3,059,667,631)</b>
<b>Cash and cash equivalents at the beginning of the period</b>	<b>60</b>		<b>548,972,269</b>	<b>5,434,911,629</b>
Effect of fluctuations in foreign exchange rates	61			
<b>Cash and cash equivalents at the end of the period ( 70=50+60+61)</b>	<b>70</b>		<b>1,874,956,720</b>	<b>2,375,243,998</b>

Prepared on April 18, 2026

Preparer / Chief Accountant



Mai Thi Truc Giang

BOD Chairman



Pham Thi Nhu Ngoc

SAI GON VIEN DONG TECHNOLOGY JOINT STOCK COMPANY

102A Pho Co Dieu, Minh Phung Ward, HCMC

Form No. B 09a – DN  
 (Attached to the Circular No. 99/2025/TT-  
 BTC dated October 27, 2025 of the  
 Minister of Finance)

## SELECTIVE NOTES TO THE FINANCIAL STATEMENT

*Quarter I of 2026*

### I. OPERATING CHARACTERISTICS OF THE COMPANY

Sai Gon Vien Dong Technology Joint Stock Company operates under the business registration certificate No. 0300716891, registered for the first time on December 09, 2003, issued by Ho Chi Minh City Department of Planning and Investment, and registered for the 19th change on October 17, 2023.

**Name in English:** SAI GON VIEN DONG TECHNOLOGY JOINT STOCK COMPANY.

**Abbreviated name:** SAVITECH JSC.

Head office: 102A Pho Co Dieu, Minh Phung Ward, Ho Chi Minh City.

**Branch:** Branch of Sai Gon Vien Dong Technology Joint Stock Company - Hoc Mon Branch.

Branch address: 3/19 National Highway 22, Hoc Mon Commune, Ho Chi Minh City.

Stock symbol: SVT

#### 1. Form of capital ownership:

Form of capital ownership: Joint Stock Company.

**Charter capital:** 173,109,780,000 VND (One hundred seventy-three billion one hundred nine million seven hundred and eighty thousand Vietnamese dong).

#### 2. Business fields:

Manufacturing of vehicle spare parts, trading of commercial paper, leasing of premises, investment in education and other fields.

#### 3. Business lines:

Manufacturing and trading of components and spare parts for bicycles and motorcycles. Assembly, maintenance and repair of bicycles and motorcycles. Processing of metal products. Design, manufacturing and repair of production equipment (excluding: mechanical processing, waste recycling, electroplating and welding at the head office).

Manufacturing and trading of bicycles, motorcycles, automobiles and spare parts. Manufacturing and trading of raw materials and mechanical, plastic, electrical, electronic, refrigeration and handicraft products (excluding: mechanical processing, metal and plastic waste recycling, electroplating, welding, glass, ceramic and porcelain production, and wood processing at the head office).

Manufacturing and trading of paper, paper products, supplies and equipment for the paper industry. Real estate trading. Leasing of offices, premises and warehouses. Vocational training. Foreign language and informatics training. Preschool education. Primary, secondary, vocational and college education. Study abroad consulting. Wholesale of books (with permitted contents) and stationery.

### II. ACCOUNTING PERIOD, ACCOUNTING CURRENCY

**1. Annual accounting period** (starting on January 01 and ending on December 31 every year).

#### 2. Accounting currency

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

### III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

#### 1. Applicable accounting system

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

## 2. Statement regarding compliance with accounting standards and system.

We have performed the accounting in accordance with Vietnamese accounting standards and relevant legal regulations. The financial statements have presented the company's financial position, business performance and cash flows on a fair and true basis.

The selection of data and information to be presented in the Notes to the Financial Statements is carried out in accordance with the materiality principle stipulated in Vietnamese Accounting Standard No. 21 "Presentation of Financial Statements"

**3. Applied accounting method:** Vouchers for book entry

## IV. APPLICABLE ACCOUNTING POLICIES

### (1) Principles for recognizing cash and cash equivalents:

**Cash and cash equivalents include:** cash on hand, bank deposits, cash in transit and short-term investments with an original term of no more than three months, high liquidity, easily convertible into specific amount of cash and have little risks in conversion into cash.

### Method for converting other currencies into the accounting currency

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

### (2) Principle for recognizing trade receivables and other receivables:

**Principle for recognizing receivables:** at cost minus provision for doubtful receivables.

**Method of making a provision for doubtful receivables:** The provision for doubtful receivables is estimated for the lost value of receivables that are overdue or are not yet overdue but may be uncollectible due to the debtor's payment inability.

### (3) Principle for recognizing inventories:

**Principle for recognizing inventories:** Inventories are recorded at cost (-) minus the provision for impairment and provision for obsolete or defective inventories. The cost of inventories includes the purchase price, processing costs and other directly related costs incurred to bring the inventories to their current location and condition.

**Inventory valuation method:** Weighted average cost.

**Inventory accounting:** Perpetual inventory method.

**Method for making a provision for devaluation of inventories:** The provision for inventories is established when the net realizable value of the inventories is less than their cost. Net realizable value is the estimated selling price minus the estimated expenses to complete the product and estimated selling expenses. The provision for devaluation of inventories is the difference between the cost of the inventories and their net realizable value.

### (4) Principle for recognizing and depreciation of fixed assets:

#### Principle for recognizing depreciation of tangible fixed assets:

Tangible fixed assets are recorded at their cost minus accumulated depreciation. The cost is the total expenses incurred by the company to acquire the fixed assets up to the time they are ready for use as intended. Expenses incurred after initial recognition are only added to the cost of the fixed assets if these expenses are certain to increase future economic benefits from the use of such assets.

Expenses that do not meet the above conditions are recognized as expenses in the period.

When a fixed asset is sold or disposed of, its cost and accumulated depreciation are written off, and any gains or losses arising from the disposal are recognized as income or expense in the period.

#### *Purchased tangible fixed assets*

The cost of a fixed asset includes the purchase price (minus (-) any trade discounts or price reductions), taxes (excluding refundable taxes) and expenses directly related to bringing the asset into a ready-to-use condition, such as installation, commissioning, expert and other directly related expenses.

#### **Principle for recognizing intangible fixed assets:**

**Intangible fixed assets** are recorded at their cost minus (-) accumulated amortization. The cost of an intangible fixed asset is the total expenses incurred by the enterprise to acquire the intangible fixed asset up to the time it is put into intended use.

#### *Computer software*

Computer software includes all expenses incurred by the company up to the time it is put into use.

#### **Fixed asset depreciation method**

Fixed assets are depreciated using the straight-line method based on the estimated useful life of the assets. The estimated useful life is the period during which the assets are effective for production and business operations.

#### *The estimated useful life of fixed assets is as follows:*

<i>Building, structures</i>	<i>5 - 25 years</i>
<i>Machines and equipment</i>	<i>4 - 10 years</i>
<i>Transportation and transmission means</i>	<i>10 years</i>
<i>Management equipment and tools</i>	<i>5 - 10 years</i>
<i>Other fixed assets</i>	<i>8 - 10 years</i>
<i>Intangible fixed assets</i>	<i>6 years</i>

#### **(5) Principle for recognizing financial investments:**

**Principle for recognizing investments in associated companies:** Investments are recognized when the company holds between 20% and less than 50% of the voting rights in the invested companies, has a significant influence on financial and operational policy decisions in such companies. Investments in associated companies are reflected in the financial statements using the cost method.

**Principle for recognizing short-term and long-term securities investments, and other short-term and long-term investments:** These are investments such as bonds, stocks, loans, etc., or capital that the company is investing in projects or other economic organizations established according to the law, where the company holds less than 20% of the voting rights and the recovery period is less than one year (short-term investments) or more than one year (long-term investments). These investments are reflected in the financial statements using the cost method.

#### **Method for making a provision for impairment of financial investments:**

The provision for impairment of short-term and long-term investment securities is made when the net realizable value (market price) of the investment securities falls below their cost. If the market price of the securities cannot be determined, no provision is made.

The provision for losses on long-term financial investments is made when the Company determines that these investments have decreased in value in a non-temporary and unplanned manner due to losses incurred by the invested companies.

The provision is determined by the difference between the net realizable value (market price) or recoverable value of the investment and the original carrying value of the investment.

**(6) Principle for recognizing and capitalizing borrowing costs:**

**Principle for recognizing borrowing costs:** Interest on loans and other expenses directly related to the company's borrowings are recognized as production and business expenses in the period, unless these expenses arise from loans directly related to the investment in construction or production of assets in progress, which are included in the value of those assets (capitalized) when the conditions stipulated in Accounting Standard No. 16 "Borrowing Costs" are met.

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

**(7) Principle for recognizing and capitalizing other expenses:**

**Short-term and long-term prepaid expenses at the company include:** expenses of tools and equipment, management materials expenses, and other expenses... related to the business and production operations over multiple accounting periods that need to be allocated.

**Method of allocating prepaid expenses:** Prepaid expenses are calculated and allocated to production and business expenses in each period using the straight-line method. Based on the nature and extent of each type of expense, the allocation period is as follows: short-term prepaid expenses are allocated within 12 months; long-term prepaid expenses are allocated from 12 months to 24 months.

**(8) Principle and method for recognizing accrued expenses:**

**Accrued expenses:** are recorded based on reasonable estimates of the amounts payable for goods and services used during the period, including the following: electricity bills for production, lunch allowances for employees, auditing fees and other expenses, etc.

**(9) Principle for recognizing owner's equity:**

**Principle for recognizing owner's investment capital:**

Working capital is formed from the amount of money contributed by shareholders to purchase shares or stocks, or supplemented from after-tax profits according to the Resolution of the General Meeting of Shareholders or as stipulated in the Company's Charter. Working capital is recorded at the actual amount of capital contributed in cash or in assets calculated at the par value of the shares issued at the time of establishment or additional capital raised to expand the company's operations.

**Principle for recognizing capital surplus:**

**Capital surplus:** reflects the increase between the actually received amount and the par value when shares are initially or additionally issued and the increase or decrease between the actually received amount and the redemption price when treasury shares are reissued. If shares are repurchased for immediate cancellation on the date of repurchase, the value of the shares recorded as a reduction in working capital on the date of repurchase is the actual repurchase price, and this reduction shall also be recorded in detail according to the par value and the capital surplus of the redeemed shares.

**Principle for recognizing undistributed profits:**

Principle for recognizing undistributed profits: The undistributed profits are recognized as the profits (or losses) from the business operations of an enterprise after deducting (-) corporate income tax expenses for the current period and adjustments due to the retrospective application of changes in accounting policies and retrospective adjustments for material errors from previous years.

Profit distribution is based on the Company's Charter and approved by the Annual General Meeting of Shareholders.

**(10) Principle and method for recognizing revenue:**

**Principle and method for recognizing revenue from goods sale:**

Revenue from goods sales is recognized when the following five conditions are simultaneously met: 1. The company has transferred the majority of the risks and benefits associated with ownership of the product or goods to the buyer; 2. The company no longer retains the right to manage or control the goods as the owner; 3. The revenue is determined with reasonable certainty; 4. The company has obtained economic benefits from the sale transaction; 5. The expenses related to the goods sale transaction are determined.

**Principle and method for recognizing revenue from service provision:**

Revenue from service provision transactions is recognized when the outcome of such transaction may be reliably determined. If the service provision transaction relates to multiple periods, revenue is recognized in the period based on the portion of work completed as of the Balance Sheet date of such period. The outcome of a service provision transaction is determined when all four (4) conditions are met: 1. Revenue is determined with reasonable certainty; 2. There is a likelihood of obtaining economic benefits from the service provision transaction; 3. The portion of work completed as of the Balance Sheet date can be determined; 4. The expenses incurred for the transaction and for completing the service provision transaction may be determined.

If the outcome of the contract cannot be determined certainly, revenue will only be recognized to the extent that the recognized expenses are recoverable.

**Principle and method for recognizing revenue from financial activities:**

Revenue from financial activities reflects revenue from interest, dividends, distributed profits, and revenue from other financial activities of the company, etc.

Revenue arising from interest, dividends and distributed profits of a company is recognized when two conditions are simultaneously met: 1. There is a likelihood of obtaining benefits from such transaction; 2. The revenue is determined with reasonable certainty.

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

- Dividends and distributed profits are recognized when the shareholders are entitled to receive dividends or parties who have contributed capital are entitled to receive profits from their capital contribution.

When an amount previously recorded as revenue cannot be recovered, the unrecoverable or uncertainly recoverable amount shall be accounted for as an expense incurred in the period, not as a reduction in revenue.

**(11) Principle and method for recognizing financial expenses:**

**Financial expenses include:** expenses or losses related to financial investment activities, borrowing costs and associated capital contribution costs; provision for impairment of financial investments and other financial expenses.

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

**(12) Current principle and method for recognizing current corporate income tax expenses:**

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

Current corporate income tax expense: is the amount of corporate income tax payable (or recoverable) on taxable income and the corporate income tax rate for the current year as recorded under the applicable corporate income tax law.

Taxes payable to the state budget will be specifically settled with the tax authorities. Any difference between the taxes payable according to the accounting books and the audited tax settlement figures will be adjusted upon official settlement with the tax authorities.

The tax policies for the Company in the current year, under the specified conditions, are as follows: The Company applies a corporate income tax rate of 20% and a preferential tax rate of 10% for each different business sector and line.

<b>1. Cash and cash equivalents</b>	<b>Closing amount of the period</b>	<b>Opening amount of the year</b>
<b>Cash</b>		
- Cash on hand	35,511,225	0
- Demand bank deposit	1,839,445,495	548,972,269
<b>Total</b>	<b>1,874,956,720</b>	<b>548,972,269</b>

<b>2. Trade receivables</b>	<b>Closing amount of the period</b>		<b>Opening amount of the year</b>	
	<b>Value</b>	<b>Provision</b>	<b>Value</b>	<b>Provision</b>
<b>a) Long-term trade receivables</b>				
<b>b) Short-term trade receivable</b>	527,284,900	0	683,180,000	0
<b>1.b) Trade receivables from related parties</b>	420,000,000	0	630,000,000	0
- Viet My Education Culture Corporation	420,000,000		630,000,000	
<b>2.b) Trade receivables from third parties</b>	107,284,900	0	53,180,000	0
- Other customers	107,284,900	0	53,180,000	0

<b>3. Other receivables</b>	<b>Closing amount of the period</b>		<b>Opening amount of the year</b>	
	<b>Value</b>	<b>Provision</b>	<b>Value</b>	<b>Provision</b>
<b>a) Short-term</b>	2,404,532,877	0	17,741,313,118	0
- Loan interest and dividends received.	827,624,159		2,720,056,164	
- Other receivables	1,566,308,718	0	14,990,206,954	0
- Advances	10,600,000		31,050,000	
<b>In which other receivables from related parties:</b>				
- Viet My Education Culture Corporation	1,610,950,143		6,334,025,067	
- HVID EDU.CORP	190,083,562		1,015,891,189	
- Viet My Anh Upper Secondary School	0		10,286,472,439	
<b>b) Long-term</b>	26,300,000		31,300,000	0
- Deposit	26,300,000		31,300,000	
<b>Total</b>	<b>2,430,832,877</b>	<b>0</b>	<b>17,772,613,118</b>	<b>0</b>

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4. Inventories	Closing amount of the period		Opening amount of the year	
	Cost	Provision	Cost	Provision
- Goods	90,660,919	0	90,660,919	0
<b>Total</b>	<b>90,660,919</b>	<b>0</b>	<b>90,660,919</b>	<b>0</b>

5. Deferred expenses	Closing amount of the period	Opening amount of the year
<b>a) Short-term</b>		
- Prepaid internet expenses	10,485,715	26,214,286
students	30,114,588	251,184,738
- Fire protection system at 252 Lac Long Quan, Binh Thoi Ward, Ho Chi Minh City	51,048,618	81,677,784
- School equipment	29,379,169	47,006,668
- Office equipment	3,020,827	4,833,328
- Compulsory fire and explosion insurance premium at 252 Lac Long Quan	12,446,500	
- Website design and domain name maintenance costs	1,256,171	2,198,297
- Costs of tools and learning materials for students	114,907,936	
<b>b) Long-term</b>		
- costs for repairing and renovating the Office	53,177,937	58,875,573
- costs for renting CKS.	5,435,905	6,061,690
- Office equipment	16,989,455	18,842,078
-Equipment for the school at 252 Lac Long Quan	2,349,046,496	2,120,259,608
- Learning equipment and supplies for	28,658,335	33,183,334
- Costs for repairing and renovating the	16,036,787,197	18,282,543,958
<b>Total</b>	<b>18,742,754,849</b>	<b>20,932,881,342</b>

6. Financial investments	Closing amount of the period			Opening amount of the year		
	Cost	Fair value	Provision	Cost	Fair value	Provision
a) Trading securities	-	-	-	-	-	-
b) Capital invested in other entities.	179,617,782,652	179,617,782,652	-	179,617,782,652	179,617,782,652	-
- Investment in joint ventures and associated companies:	152,763,660,000	152,763,660,000	0	152,763,660,000	152,763,660,000	-
HVID EDU.CORP	39,267,000,000	39,267,000,000	0	39,267,000,000	39,267,000,000	-
Toan Luc Paper Joint Stock Company	113,496,660,000	113,496,660,000	0	113,496,660,000	113,496,660,000	0
- Investments in other entities:	26,854,122,652	26,854,122,652	-	26,854,122,652	26,854,122,652	-
Minh Rong Tea Joint-Stock Company	1,215,000,000	1,215,000,000	0	1,215,000,000	1,215,000,000	0
Di Linh Tea - Coffee Joint-Stock Company	600,432,652	600,432,652	0	600,432,652	600,432,652	0
Tay Do Cultural Service And Books Joint Stock Company	2,225,790,000	2,225,790,000	0	2,225,790,000	2,225,790,000	-
Khanh Hoi Printing Joint Stock Company	1,500,000,000	1,500,000,000	-	1,500,000,000	1,500,000,000	-
Viet My Education Culture Corporation	21,312,900,000	21,312,900,000	-	21,312,900,000	21,312,900,000	-

7. Investment properties	Buildings and structures	Management equipment and tools	Total
<b>Cost</b>			
<i>Balance at the beginning of the year</i>	21,444,491,910	1,420,704,291	22,865,196,201
- Increase/Decrease	0	0	0
<i>Balance at the end of the period</i>	21,444,491,910	1,420,704,291	22,865,196,201
<b>Accumulated depreciation</b>			0
<i>Balance at the beginning of the year</i>	11,151,135,840	1,420,704,291	12,571,840,131
- Depreciation during the period	214,444,920	0	214,444,920
<i>Balance at the end of the period</i>	11,365,580,760	1,420,704,291	12,786,285,051
<b>Remaining value</b>			
- As of the beginning of the year	10,293,356,070	0	10,293,356,070
- As of the end of the period	10,078,911,150	0	10,078,911,150

## 8. Increase/decrease in tangible fixed assets

Items	Buildings and structures	Machines and equipment	Transportation and transmission means	Management equipment and tools	Other fixed assets	Total
<b>Cost</b>						
<i>Balance at the beginning of the year</i>	7,116,306,602	1,551,960,000	0	92,780,000	174,555,754	8,935,602,356
- Increase in newly constructed fixed assets.						0
- Decrease in fixed assets due to liquidation						0
<i>Balance at the end of the period</i>	7,116,306,602	1,551,960,000	0	92,780,000	174,555,754	8,935,602,356
<b>Accumulated depreciation</b>						
<i>Balance at the beginning of the year</i>	4,657,704,739	18,475,714	0	92,780,000	174,555,754	4,943,516,207
- Depreciation	103,884,585	55,427,142	0	0	0	159,311,727
-Decrease in depreciation of fixed assets due to liquidation	0	0	0	0	0	0
<i>Balance at the end of the period</i>	4,761,589,324	73,902,856	0	92,780,000	174,555,754	5,102,827,934
<b>Remaining value</b>						
- As at the beginning of the year	2,458,601,863	1,533,484,286	0	0	0	3,992,086,149
- As at the end of the period	2,354,717,278	1,478,057,144	0	0	0	3,832,774,422

9. Trade payables	Closing amount of the period		Opening amount of the year	
	Value	Repayable debt amount	Value	Repayable debt amount
a) Short-term trade payables	667,791,898	667,791,898	907,693,494	907,693,494
Phat Huy Electricity Trading - Consulting - Design - Construction Co., Ltd	0	0	328,536,000	328,536,000
Duc Tri Aluminum, Glass, Iron and Stainless Steel Manufacturing and Construction Co., Ltd.	74,796,902	74,796,902	174,796,902	174,796,902
Aden Services VN Co., Ltd	269,897,360	269,897,360	335,558,160	335,558,160
Other customers	83,126,320	83,126,320	7,726,320	7,726,320
Trade payables to related parties			0	
- Viet My Education Culture Corporation	5,268,240	5,268,240	3,947,400	3,947,400
- HVID EDU.CORP	234,703,076	234,703,076	57,128,712	57,128,712

10. Taxes and other payables to the state	Opening amount of the year	Payables in the period	Amount actually paid in the period	Closing amount of the period
a) Payables				
- Value added tax	0	0	0	0
- Non-agricultural land use tax	0	4,228,974	0	4,228,974
- Corporate income tax	213,735,547	83,762,502	213,735,547	83,762,502
- Personal income tax	61,286,019	73,927,719	65,452,853	69,760,885
<b>Total</b>	<b>275,021,566</b>	<b>161,919,195</b>	<b>279,188,400</b>	<b>157,752,361</b>

11. Accrued expenses	Closing amount of the period	Opening amount of the year
a) Short-term		
Expenses of teaching English to students	33,948,300	65,866,500
Expenses of training in AI Robotics for students	10,750,000	6,000,000
IELTS exam fees	0	3,824,074
Office rent	75,030,336	
Meal expenses	39,448,000	
Auditing expenses	0	130,000,000
<b>Total</b>	<b>159,176,636</b>	<b>205,690,574</b>

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<b>12. Other payables</b>	<b>Closing amount of the period</b>	<b>Opening amount of the year</b>
<b>a) Short-term</b>		
- Remuneration of the Board of Directors and the Board of Supervisors in 2020	473,000	473,000
- Dividends of 2021 held in escrow	883,500	883,500
- Dividends of 2023 held in escrow	986,100	986,100
- Dividends of 2024 held in escrow	986,100	986,100
- Union fund held in escrow	1,854,640	0
- Health insurance of students collected on behalf	30,648,400	30,332,500
- Investment in School facilities	0	8,019,360,738
- Other payables	13,493,419	20,061,476
<b>In which payables to related parties</b>		
- Viet My Education Culture Corporation	5,430,000	0
- Viet My Anh Upper Secondary School	0	8,019,360,738
<b>Total</b>	<b>54,755,159</b>	<b>8,073,083,414</b>

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## 13. Owner's equity

## a) Owner's equity changes comparison table

	Capital contributed by the owner	Capital surplus	Development investment fund	Undistributed profit after tax and funds	Other items	Total
A	1	2	3	7	8	
<b>Balance at the beginning of the previous year</b>	173,109,780,000	4,800,000,000	5,350,969,208	52,098,724,585	0	235,359,473,793
- Capital increase in the previous year	0					0
- Profit in the previous year				26,845,514,444		26,845,514,444
- Other increases						0
- Capital decrease in the previous year						0
- Loss in the previous year						0
- Other decreases (Remuneration payment, allocation in the Reward and Welfare fund, dividend payment)				(26,066,467,000)		-26,066,467,000
<b>Balance at the beginning of this year</b>	173,109,780,000	4,800,000,000	5,350,969,208	52,877,772,029	0	236,138,521,237
- Capital increase in this year	0					0
- Profit in the period				253,121,193		253,121,193
- Other increases						0
- Capital decrease in this year						0
- Loss in this year						0
- Other decreases (Remuneration payment, allocation in the Reward and Welfare fund, dividend payment, back tax)						0
<b>Balance at the end of this year</b>	173,109,780,000	4,800,000,000	5,350,969,208	53,130,893,222	0	236,391,642,430

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<b>1. Total revenue from goods sale and service provision</b>	<b>Quarter I/2026</b>	<b>Quarter I/2025</b>
<b>a) Revenue</b>		
- Goods sale	407,408	0
- Service provision	6,982,913,595	681,818,181
<b>Total</b>	<b>6,983,321,003</b>	<b>681,818,181</b>
<b>b) Revenue from related parties</b>		
- Viet My Education Culture Corporation	0	572,727,273
- HVID EDU.CORP	0	109,090,908
<b>Total</b>	<b>0</b>	<b>681,818,181</b>

<b>2. Revenue deductions</b>	<b>Quarter I/2026</b>	<b>Quarter I/2025</b>
- Trade discounts	0	0
- Sales allowances	0	0
- Sales returns	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

<b>3. Cost of goods sold</b>	<b>Quarter I/2026</b>	<b>Quarter I/2025</b>
- Cost of goods sold	210,000	0
- Cost of services provided	6,218,850,922	269,229,813
<b>Total</b>	<b>6,219,060,922</b>	<b>269,229,813</b>

<b>4. Financial operating revenue</b>	<b>Quarter I/2026</b>	<b>Quarter I/2025</b>
'- Interest on deposits and loans	350,722,438	987,485,102
'- Dividends and profit divided	315,000,000	4,472,580,000
<b>Total</b>	<b>665,722,438</b>	<b>5,460,065,102</b>

<b>5. Financial expenses</b>	<b>Quarter I/2026</b>	<b>Quarter I/2025</b>
- Loan interest		0
- Other financial expenses		0
<b>Total</b>	<b>0</b>	<b>0</b>

<b>6. Selling expenses and general &amp; administration expenses</b>	<b>Quarter I/2026</b>	<b>Quarter I/2025</b>
<b>a) General &amp; administration expenses during the period</b>	<b>794,919,787</b>	<b>938,995,525</b>
- Manager expenses	610,117,785	746,372,985
- Other management expenses	184,802,002	192,622,540
<b>b) Selling expenses during the period</b>	<b>0</b>	<b>0</b>
- Employee expenses		0
- Other selling expenses		0

<b>7. Other income</b>	<b>Quarter I/2026</b>	<b>Quarter I/2025</b>
- Liquidation and transfer of fixed assets		
- Other income (Electricity and internet bills paid on behalf)	263,240,490	312,376,155
- expenses for cooperation in using classrooms	54,545,454	
- Amounts collected on behalf of students	347,925,914	
<b>Total</b>	<b>665,711,858</b>	<b>312,376,155</b>

<b>8. Other expenses</b>	<b>Quarter I/2026</b>	<b>Quarter I/2025</b>
- Expenses and remaining Value of liquidated fixed assets		0
- Other expenses (Electricity and internet bills paid on behalf)	263,240,489	312,376,155
- Back tax, late payments and tax administration violation penalties	352,724,487	0
- expenses paid on behalf of students	347,925,919	
<b>Total</b>	<b>963,890,895</b>	<b>312,376,155</b>

<b>9. Current corporate income tax expense</b>	<b>Quarter I/2026</b>	<b>Quarter I/2025</b>
- Corporate income tax expense on taxable income of the current period	83,762,502	112,215,589
- Total current corporate income tax expense	<b>83,762,502</b>	<b>112,215,589</b>

<b>10. Production and business expenses by element</b>	<b>Quarter I/2026</b>	<b>Quarter I/2025</b>
- Labor costs	2,466,113,371	746,372,985
- Depreciation costs of fixed assets	373,756,647	230,977,173
- costs of outsourced services	4,165,838,410	163,407,883
- Other cash expenses	3,833,307	60,238,323
- land use tax and premise tax costs	4,228,974	7,228,974
<b>Total</b>	<b>7,013,770,709</b>	<b>1,208,225,338</b>

## SAI GON VIEN DONG TECHNOLOGY JOINT STOCK COMPANY

## NOTES TO THE FINANCIAL STATEMENTS

Accounting period from January 01, 2026 to March 31, 2026

Unit: VND

**APPENDIX 6****1. SEGMENT REPORT BY BUSINESS FIELDS**

No.	Items	General education	Financial investment	Total
<b>1.</b>	<b>Net revenue</b>	<b>6,983,321,003</b>	<b>54,545,455</b>	<b>7,037,866,458</b>
-	Net revenue from goods sale	407,408		407,408
-	Net revenue from service provisions	6,982,913,595	54,545,455	7,037,459,050
<b>2.</b>	<b>Financial revenue</b>	-	<b>665,722,438</b>	<b>665,722,438</b>
<b>3.</b>	<b>Expenses</b>	<b>6,847,948,036</b>	<b>602,519,667</b>	<b>7,450,467,703</b>
-	Cost	3,790,445,978		3,790,445,978
-	Operating expenses	610,117,790		610,117,790
-	Facility depreciation and investment expenses	2,428,614,944		2,428,614,944
	Corporate income tax expenses	18,769,324	64,993,178	83,762,502
-	Financial investment expenses		537,526,489	537,526,489
<b>4.</b>	<b>Profit from business operations</b>	<b>135,372,967</b>	<b>117,748,226</b>	<b>253,121,193</b>
<b>5.</b>	<b>Segment assets</b>	<b>37,437,424,157</b>	<b>205,959,833,208</b>	<b>243,397,257,365</b>
<b>6.</b>	<b>Unallocated assets</b>			<b>(262,900,898)</b>
	<b>Total assets</b>			<b>243,134,356,467</b>
<b>7.</b>	<b>Segment liabilities</b>	<b>5,641,874,758</b>	<b>837,938,381</b>	<b>6,479,813,139</b>
<b>8.</b>	<b>Unallocated liabilities</b>			<b>262,900,898</b>
	<b>Total liabilities</b>			<b>6,742,714,037</b>

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## NOTES TO THE FINANCIAL STATEMENTS

Accounting period from January 01, 2026 to March 31, 2026

Unit: VND

**APPENDIX 5****28. Financial assets and liabilities:**

The table below presents the carrying value and fair value of the financial instruments presented in the Company's financial statements.

	Carrying value				Fair value	
	31/03/2026		01/01/2026		31/03/2026	01/01/2026
	Value	Provision	Value	Provision		
<b>Financial assets</b>						
- cash and cash equivalents	1,874,956,720		548,972,269		1,874,956,720	548,972,269
- Financial assets available for sale	26,854,122,652		26,854,122,652		26,854,122,652	26,854,122,652
- Trade receivables	527,284,900	-	683,180,000	-	527,284,900	683,180,000
- Other receivables	2,404,532,877	-	17,772,613,118	-	2,404,532,877	17,772,613,118
- Other Financial assets	26,300,000	-	-	-	26,300,000	-
<b>TOTAL</b>	<b>31,687,197,149</b>	<b>-</b>	<b>45,858,888,039</b>	<b>-</b>	<b>31,687,197,149</b>	<b>45,858,888,039</b>
<b>Financial liabilities</b>						
- Loans and debts	-		-		-	-
- Trade payables	667,791,898	-	907,693,494	-	667,791,898	907,693,494
- Other Financial liabilities	159,176,636	-	205,690,574	-	159,176,636	205,690,574
<b>TOTAL</b>	<b>826,968,534</b>	<b>-</b>	<b>1,113,384,068</b>	<b>-</b>	<b>826,968,534</b>	<b>1,113,384,068</b>

The fair value of financial assets and liabilities is reflected at the value at which the financial instruments may be convertible in an existing transaction between the involved parties, except for cases where sale or liquidation is required.

The company uses the following methods and assumptions to estimate the fair value:

The fair value of cash and trade receivables, trade payables and other current liabilities is equivalent to their carrying value because these instruments have short maturities.

The fair value of listed securities and financial debt instruments is determined at their market value.

The fair value of securities and financial investments whose fair value cannot be determined with certainty due to the lack of a highly liquid market for these securities and financial investments is presented at their book value.

If the fair value cannot be estimated using the discounted cash flow method, it is presented as follows:

Except for the items mentioned above, the fair value of financial assets and liabilities has not been formally assessed and determined as of January 01, 2026 and March 31, 2026. However, the Company's Board of General Directors assesses that the fair value of these financial assets and liabilities does not differ materially from their carrying value at the end of the financial year.

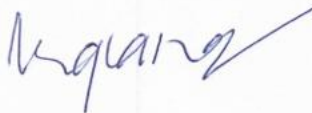
Description	Carrying value		Description	Carrying value	
	31/12/2025	31/12/2024		31/12/2025	31/12/2024
Financial assets			Financial assets		
Cash and cash equivalents	1,234,567	987,654	Cash and cash equivalents	1,234,567	987,654
Financial assets available for sale	5,678,901	4,321,098	Financial assets available for sale	5,678,901	4,321,098
Trade receivables	1,234,567	987,654	Trade receivables	1,234,567	987,654
Other receivables	1,234,567	987,654	Other receivables	1,234,567	987,654
Other financial assets	2,345,678	1,234,567	Other financial assets	2,345,678	1,234,567
<b>TOTAL</b>	<b>10,427,710</b>	<b>7,538,973</b>	<b>TOTAL</b>	<b>10,427,710</b>	<b>7,538,973</b>
Financial liabilities			Financial liabilities		
Trade payables	1,234,567	987,654	Trade payables	1,234,567	987,654
Other financial liabilities	1,234,567	987,654	Other financial liabilities	1,234,567	987,654
<b>TOTAL</b>	<b>2,469,134</b>	<b>1,975,308</b>	<b>TOTAL</b>	<b>2,469,134</b>	<b>1,975,308</b>

Related parties:	Capital contribution ratio	Relationship
1. HVID EDU.CORP	30.00%	Associated company
2. Toan Luc Paper Joint Stock Company	35.77%	Associated company
3. Khanh Hoi Printing Joint Stock Company	4.70%	Long-term investment
4. Viet My Education Culture Corporation	15.79%	Long-term investment
5. Tay Do Cultural Service And Books Joint Stock Company	4.95%	Long-term investment
8. Minh Rong Tea Joint-Stock Company	1.77%	Long-term investment
9. Di Linh Tea - Coffee Joint-Stock Company	0.91%	Long-term investment

Transaction contents:	From 01/01/2026 to 31/03/2026	
<b>3. Khanh Hoi Printing Joint Stock Company</b>		
- Dividends paid this period		315,000,000
- Dividends receivable this period		315,000,000
<b>HVID EDU.CORP</b>		
- Loan collection in this period		450,000,000
- Loan receivables		4,550,000,000
- Loan interest on business cooperation		83,453,425
- Loan interest on business cooperation collected this period		851,479,452
- Loan interest receivables		130,083,562
- Tuition and meal fees of students collected on behalf collected this period		117,781,600
- English language training expenses for students		177,574,364
- English language training expense payable		234,703,076
- expenses for premise use (excluding VAT)		54,545,455
- expenses for premise use collected this period		210,000,000
- expenses for premises use receivable		480,000,000
<b>Viet My Education Culture Corporation</b>		
- Loans this period		7,000,000,000
- Loan receivables		7,000,000,000
- Loan interest on business cooperation		26,273,973
- Loan interest on business cooperation collected this period		1,391,307,319
- Loan interest receivables		420,283,092
- Boarding fees and Tuition collected on behalf arising		22,290,000
- Boarding fees and Tuition collected on behalf payable		5,430,000

- Tuition, meal, book and uniform fees of students collected on behalf arising		959,123,550
- Tuition, meal, book and uniform fees of students collected on behalf collected this period		4,068,128,222
- Tuition, meal, book and uniform fees of student payable		961,283,220
- Electricity expenses paid on behalf arising (excluding VAT)		255,695,370
- Electricity expenses paid on behalf collected this semester		525,187,906
- Electricity expenses paid on behalf receivable		229,383,831
- Uniforms purchased for students and staff (excluding VAT)		1,223,000
- Outstanding debts for goods		5,268,240
<b>Viet My Anh Upper Secondary School</b>		
-Tuition, meal, book and uniform fees of students collected this period		10,286,472,439
- Investment in repairing, renovating and equipping the School paid by the government		8,019,360,738

Preparer / Chief Accountant



Mai Thi Truc Giang

Prepared on April 18, 2026

BOD Chairwoman



  
Phạm Thị Nhu Ngọc