TRI VIET EDUCATION GROUP JOINT STOCK COMPANY

Address: A15, 1st floor, Home City Building, 177 Trung Kinh Street, Cau Giay District, Hanoi.

INTERIM FINANCIAL STATEMENTS

QUARTER 3, 2026

For the accounting period from 01 January 2026 to 30 September 2026

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Hanoi, October 2026

TRI VIET EDUCATION GROUP JOINT STOCK COMPANY
Address: A15, 1st floor, Home City Building, 177 Trung Kinh Street, Cau Giay District, Hanoi.

Form B 01a - DN
(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance)

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Unit: VND

ITEMS	Code	Note	Closing balance	Opening balance
A. CURRENT ASSETS	**100**		**34.534.060.982**	**24.710.043.485**
I. Cash and cash equivalents	**110**	V.1	**1.793.960.905**	**2.361.856.910**
1. Cash	111		1.793.960.905	2.361.856.910
2. Cash equivalents	112		-	-
II. Short-term financial investments	**120**	V.2	-	-
1. Trading securities	121		-	-
2. Provision for devaluation of trading securities (*)	122		-	-
3. Held-to-maturity investments	123		-	-
4. Provision for held-to-maturity investments (*)	124		-	-
5. Other short-term investments	125		-	-
6. Provision for other short-term investments (*)	126		-	-
III. Short-term receivables	**130**		**30.257.773.650**	**14.904.031.727**
1. Short-term trade receivables	131	V.3	21.930.959.180	10.640.212.732
2. Short-term prepayments to suppliers	132	V.4	2.192.876.651	3.074.991.205
3. Short-term intra-company receivables	133		-	
4. Receivables under schedule of construction contracts	134		-	
6. Other short-term receivables	135	V.5	6.106.934.967	1.161.824.938
7. Provision for short-term doubtful debts (*)	136		-	-
8. Shortage of assets awaiting resolution	137		27.002.852	27.002.852
IV. Inventories	**140**	V.6	**809.678.804**	**856.586.600**
1. Inventories	141		809.678.804	856.586.600
2. Provision for devaluation of inventories (*)	142		-	-
V. Short-term biological assets	**150**		-	-
1. Short-term livestock for single harvest	151		-	-
2. Short-term seasonal or single-harvest crops	152		-	-
3. Provision for short-term biological assets (*)	153		-	-
VI. Other current assets	**160**		**1.672.647.623**	**6.587.568.248**
1. Short-term deferred expenses	161	V.7	1.026.742.011	5.394.806.287
2. Deductible value added tax	162		645.905.612	1.192.761.961
3. Taxes and other receivables from the State	163		-	-
4. Government bond repurchase transactions	164		-	-
5. Other current assets	165		-	-
B. NON-CURRENT ASSETS	**200**		**31.581.381.901**	**37.490.411.607**
I. Long-term receivables	**210**		-	-
1. Long-term trade receivables	211		-	-
2. Long-term prepayments to suppliers	212		-	-
3. Working capital in dependent units	213		-	-
4. Long-term intra-company receivables	214		-	-
6. Other long-term receivables	215		-	-
7. Provision for long-term doubtful debts (*)	216		-	-
II. Fixed assets	**220**		**3.107.061.854**	**23.580.117.092**
1. Tangible fixed assets	**221**	V.8	**3.090.036.749**	**12.013.091.991**
- Historical cost	222		6.346.879.941	18.452.170.913
- Accumulated depreciation (*)	223		(3.256.843.192)	(6.439.078.922)
2. Finance lease assets	**224**		-	-
- Historical cost	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	**227**	V.9	**17.025.105**	**11.567.025.101**
- Historical cost	228		1.685.000.000	13.172.500.000
- Accumulated amortisation (*)	229		(1.667.974.895)	(1.605.474.899)
III. Long-term biological assets	**230**		-	-
1. Long-term livestock for periodic products	231		-	-
a) Immature	232		-	-
b) Mature	**233**		-	-
- Historical cost	234		-	-
- Accumulated depreciation (*)	235		-	-
2. Long-term livestock for single harvest	236		-	-

ITEMS	Code	Note	Closing balance	Opening balance
3. Long-term seasonal or single-harvest crops	237		-	-
4. Provision for long-term biological assets (*)	238		-	-
IV. Investment properties	**240**		-	-
- Historical cost	241		-	-
- Accumulated depreciation (*)	242		-	-
V. Long-term assets in progress	**250**		-	-
1. Long-term work in progress	251		-	-
2. Construction in progress	252		-	-
VI. Long-term financial investments	**260**		**21.448.340.000**	-
1. Investments in subsidiaries	261	V.10	21.448.340.000	-
2. Investments in joint ventures and associates	262		-	-
3. Investments in other entities	263		-	-
4. Provision for long-term investments (*)	264		-	-
5. Held-to-maturity investments	265		-	-
6. Provision for held-to-maturity investments (*)	266		-	-
VII. Other non-current assets	**270**		**7.025.980.047**	**13.910.294.515**
1. Long-term deferred expenses	271	V.7	7.025.980.047	13.910.294.515
2. Deferred income tax assets	272		-	-
3. Long-term equipment, supplies and spare parts	273		-	-
4. Other non-current assets	274		-	-
TOTAL ASSETS (280 = 100 + 200)	**280**		**66.115.442.883**	**62.200.455.092**
C. LIABILITIES	**300**		**6.706.875.569**	**3.765.662.696**
I. Current liabilities	**310**		**6.706.875.569**	**3.765.662.696**
1. Short-term trade payables	311	V.11	801.194.331	774.016.589
2. Short-term advances from customers	312		-	30.000.000
3. Dividends and profits payable	313	V.13	14.079.000	14.079.000
4. Taxes and amounts payable to the State	314	V.12	359.421.283	859.271.043
5. Payables to employees	315		142.727.795	352.070.400
6. Short-term accrued expenses	316		-	-
7. Short-term intra-company payables	317		-	-
8. Payables under schedule of construction contracts	318		-	-
9. Short-term deferred revenue	319	V.13	70.196.277	99.603.169
10. Other short-term payables	320	V.13	1.637.350.416	1.636.622.495
11. Short-term borrowings and finance lease liabilities	321	V.14	3.681.906.467	-
12. Short-term provisions	322		-	-
13. Bonus and welfare fund	323		-	-
14. Price stabilisation fund	324		-	-
15. Government bond repurchase transactions	325		-	-
II. Non-current liabilities	**330**		-	-
1. Long-term trade payables	331		-	-
2. Long-term advances from customers	332		-	-
3. Long-term taxes payable to the State	333		-	-
4. Long-term accrued expenses	334		-	-
5. Intra-company payables for operating 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 finance lease liabilities	339		-	-
10. Convertible bonds	340		-	-
11. Preference shares	341		-	-
12. Deferred income tax liabilities	342		-	-
13. Long-term provisions	343		-	-
14. Science and technology development fund	344		-	-
D. OWNERS' EQUITY	**400**		**59.408.567.314**	**58.434.792.396**
I. Owners' equity	**410**	V.15	**59.408.567.314**	**58.434.792.396**
1. Owners' contributed capital	**411**		**55.650.040.000**	**55.650.040.000**
- Ordinary shares with voting rights	411A		55.650.040.000	55.650.040.000
- Preference shares	411B		-	-
2. Share premium	412		(310.890.000)	(310.890.000)
3. Bond conversion options	413		-	-
4. Other owners' capital	414		-	-
5. Treasury shares (*)	415		-	-
6. Asset revaluation differences	416		-	-
7. Foreign exchange differences	417		-	-

ITEMS	Code	Note	Closing balance	Opening balance
8. Development investment fund	418		-	-
9. Other funds	419		-	-
11. Retained earnings	**420**		**4.069.417.314**	**3.095.642.396**
- Retained earnings accumulated to the end of the previous period	420A		3.095.642.396	3.095.642.396
- Retained earnings of the current period	420B		973.774.918	-
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300 + 400)	**440**		**66.115.442.883**	**62.200.455.092**

Hanoi, 30 October 2026

Preparer	Chief Accountant	Legal Representative
Bui Thi Khanh Huyen	Nguyen Vinh Quan	Tran Kim Long

CÔNG TY CỔ PHẦN TẬP ĐOÀN GIÁO DỤC TRÍ VIỆT

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RI VIET EDUCATION GROUP JOINT STOCK COMPANY
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Form B 02a - DN

(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance)

INTERIM STATEMENT OF INCOME

Quarter 3, 2026

Unit: VND

ITEMS	Code	Note	Quarter 3		Accumulated from the beginning of the year to the end of this quarter	
			Year 2026	Year 2025	Year 2026	Year 2025
Revenue from sales of goods and rendering of services	01	VI.1	6.351.601.306	6.830.023.664	24.399.503.953	26.222.645.946
Revenue deductions	02		-	-	-	-
Net revenue (10 = 01 - 02)	**10**		**6.351.601.306**	**6.830.023.664**	**24.399.503.953**	**26.222.645.946**
Cost of sales	11	VI.2	4.119.628.853	4.371.663.034	17.837.050.380	17.634.140.688
Gross profit (20 = 10 - 11)	**20**		**2.231.972.453**	**2.458.360.630**	**6.562.453.573**	**8.588.505.258**
Gain/(loss) on sale and disposal of investment properties	21		-	-	-	-
Financial income	22	VI.3	46.508	22.138	186.012.585	3.085.693
Financial expenses	23	VI.4	124.065.034	108.477.333	348.945.915	222.333.712
In which: Interest expenses	24		124.065.034	108.477.333	348.945.915	222.333.712
. Selling expenses	25	VI.5	623.044.423	978.472.520	2.258.305.390	3.599.301.136
0. General and administration expenses	26	VI.5	1.077.565.358	1.307.583.744	3.417.796.833	4.297.932.549
1. Operating profit {30 = 20 + 21 + (22 - 23) - (25 + 26)}	**30**		**407.344.146**	**63.849.171**	**723.418.020**	**472.023.554**
2. Other income	31	VI.6	654.812.233	-	732.972.402	241.299
3. Other expenses	32	VI.7	45.423.464	-	205.710.819	108.047.903
4. Other profit (40 = 31 - 32)	**40**		**609.388.769**	-	**527.261.583**	**(107.806.604)**
5. Accounting profit before tax (50 = 30 + 40)	**50**		**1.016.732.915**	**63.849.171**	**1.250.679.603**	**364.216.950**
6. Current corporate income tax expense	51	VI.8	212.431.276	23.406.326	276.904.684	89.623.235
7. Deferred corporate income tax expense	52		-	-	-	-
8. Profit after tax (60 = 50 - 51 - 52)	**60**		**804.301.639**	**40.442.845**	**973.774.919**	**274.593.715**
9. Basic earnings per share	70	VI.9	145	7	175	49
0. Diluted earnings per share	71	VI.9	145	7	175	49

Hanoi, 30 October 2026

Preparer	Chief Accountant	Legal Representative
Bui Thi Khanh Huyen	Nguyen Vinh Quan	Tran Kim Long

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The accompanying notes are an integral part of these interim financial statements

TRI VIET EDUCATION GROUP JOINT STOCK COMPANY
Address: A15, 1st floor, Home City Building, 177 Trung Kinh Street, Cau Giay District, Hanoi.

Form B 03a - DN
(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance)

INTERIM STATEMENT OF CASH FLOWS

(Direct method) - Quarter 3, 2026

Unit: VND

ITEMS	Code	Note	Accumulated from the beginning of the year to the end of this quarter	
			Year 2026	Year 2025
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Receipts from sales of goods, rendering of services and other revenue	01		28.368.820.204	22.213.670.988
2. Payments to suppliers of goods and services	02		(6.948.970.946)	(20.510.842.847)
3. Payments to employees	03		(5.908.079.333)	(5.865.585.131)
4. Interest paid	04		(348.945.915)	(223.571.112)
5. Corporate income tax paid	05		(584.687.548)	(986.485.792)
6. Other receipts from operating activities	06		1.603.276.185	363.479.304
7. Other payments for operating activities	07		(7.418.887.704)	(1.821.954.226)
Net cash flows from operating activities	**20**		**8.762.524.943**	**(6.831.288.816)**
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchases and construction of fixed assets and other long-term assets	21		-	(3.347.556.000)
2. Proceeds from disposals of fixed assets and other long-term assets	22		8.250.000.000	286.000.000
3. Loans to and purchases of debt instruments of other entities	23		(6.499.999.960)	-
4. Collection of loans and resale of debt instruments of other entities	24		6.499.999.960	-
5. Investments in other entities	25	VII.2	(21.448.340.000)	-
6. Proceeds from divestment in other entities	26		-	-
7. Interest, dividends and profits received	27		186.012.585	3.085.693
Net cash flows from investing activities	**30**		**(13.012.327.415)**	**(3.058.470.307)**
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from issuance of shares and capital contributions	31		-	-
2. Repayment of capital contributions and repurchase of issued shares	32		-	-
3. Proceeds from borrowings	33		7.430.399.672	11.531.256.421
4. Repayment of borrowings	34		(3.748.493.205)	(8.534.088.099)
5. Repayment of finance lease liabilities	35		-	-
6. Dividends and profits paid to owners	36		-	(2.431.560.050)
Net cash flows from financing activities	**40**		**3.681.906.467**	**565.608.272**
Net cash flows during the period (50 = 20 + 30 + 40)	**50**		**(567.896.005)**	**(9.324.150.851)**
Cash and cash equivalents at the beginning of the period	60	V.1	2.361.856.910	12.649.502.081
Effect of foreign exchange rate changes	61		-	-
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	**70**	V.1	**1.793.960.905**	**3.325.351.230**

Hanoi, 30 October 2026

Preparer	Chief Accountant	Legal Representative
Bui Thi Khanh Huyen	Nguyen Vinh Quan	Tran Kim Long

M.S.D.N: 0106182582 - C.T.C.P - CÔNG TY CỔ PHẦN TẬP ĐOÀN GIÁO DỤC TRÍ VIỆT - THÀNH PHỐ HÀ NỘI

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NOTES TO THE INTERIM FINANCIAL STATEMENTS

Quarter 3, 2026 - For the accounting period from 01 January 2026 to 30 September 2026

I. GENERAL INFORMATION

1. Form of capital ownership

Tri Viet Education Group Joint Stock Company (hereinafter referred to as "the Company") is a joint stock company.

2. Business sector

The Company operates in the field of education, training and education support services.

3. Business activities

The Company's principal activities are providing education and training services, including education programmes, skills training and experiential education.

4. Normal operating cycle

The Company's normal operating cycle does not exceed 12 months.

5. Operations in the period affecting the financial statements

- On 29 July 2026, the Company was granted the certificates of ownership of 51% of the shares of Moli Group Joint Stock Company and 51% of the shares of House of Deera Joint Stock Company; from that date these two companies became subsidiaries of the Company (see Note V.10).
- In Quarter 3, the Company transferred the land use right and the house attached to the land in Xuan Phuong urban area in accordance with Resolution of the General Meeting of Shareholders No. 157/2026/NQ-ĐHĐCĐ dated 15 July 2026 (see Notes V.3, V.8, V.9 and VI.6).

6. Corporate structure

Subsidiaries

Subsidiary	Head office address	Ownership interest	Voting rights
Moli Group Joint Stock Company	118 Huynh Tan Phat, Tan Thuan Ward, Ho Chi Minh City	51.00%	51.00%
House of Deera Joint Stock Company	5G Nguyen Dinh Chieu, Da Kao Ward, Ho Chi Minh City	51.00%	51.00%

Dependent accounting units without legal status

Unit	Address
Ba Ria – Vung Tau Branch	170/2 Binh Gia, Tam Thang, Ho Chi Minh City
Phu Tho Branch	129 Minh Lang Street, Thanh Mieu Ward, Phu Tho Province

The branches are operating but have not yet generated any revenue or expenses.

7. Number of employees

As at 30 September 2026, the Company had 34 employees (as at 01 January 2026: 72 employees).

8. Statement on the comparability of information

In 2026, the Company applied for the first time the Vietnamese Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance ("Circular 99"). The "Opening balance" and "Previous year" figures have been re-presented in accordance with the classification and terminology of Circular 99, consistent with the reviewed interim financial statements for the first six months of 2026. The re-presentation does not change total assets, liabilities, owners' equity or profit after tax.

9. Other information

The Company's shares are listed on the Hanoi Stock Exchange (HNX) under the ticker "CAR" in accordance with Decision No. 988/QĐ-SGDHN dated 16 September 2024. The number of shares listed as at the end of the accounting period was 5,565,004 shares, with par value of VND 10,000 per share.

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

1. Accounting period

The Company's fiscal year begins on 01 January and ends on 31 December. These interim financial statements are prepared for Quarter 3 and the accounting period from 01 January 2026 to 30 September 2026.

2. Accounting currency

The accounting currency is Vietnamese Dong (VND).

III. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

1. Accounting system

The Company applies Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System issued under Circular 99 and the circulars guiding the implementation of accounting standards of the Ministry of Finance in the preparation and presentation of interim financial statements.

2. Statement of compliance with accounting standards and accounting system

The Board of Management ensures compliance with the requirements of Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System issued under Circular 99 and the guiding circulars of the Ministry of Finance in the preparation and presentation of interim financial statements.

IV. ACCOUNTING POLICIES

The accounting policies applied are consistent with those used in the reviewed interim financial statements for the first six months of 2026 and are summarised as follows:

1. Basis of preparation

The financial statements are prepared on the accrual basis (except for cash flow information), under the historical cost convention and on the going concern basis.

2. Cash

Cash comprises cash on hand and demand deposits at banks, which are not restricted for use.

3. Held-to-maturity investments

These are loans and term deposits that the Company has the intention and ability to hold until maturity, recognised at cost less provisions. Interest income is recognised in financial income on an accrual basis.

4. Investments in subsidiaries

A subsidiary is an entity controlled by the Company. Investments in subsidiaries are recognised at cost, including the purchase price and directly attributable costs. A provision for impairment is made when a subsidiary incurs losses, based on the subsidiary's financial statements.

5. Receivables

Receivables are presented at carrying amount less allowance for doubtful debts and are classified as short-term or long-term based on their remaining term at the end of the accounting period. Allowances are made based on overdue periods (30% for 6 months to under 1 year, 50% for 1 to under 2 years, 70% for 2 to under 3 years, 100% for 3 years or more) or on estimated losses.

6. Inventories

Inventories are stated at the lower of cost and net realisable value; cost of issues is determined by the periodic weighted average method and inventories are accounted for under the perpetual method.

7. Deferred expenses

Deferred expenses comprise tools and supplies, repair costs, research costs of the digital STEM programme, training programme introduction costs and other costs relating to several periods, allocated on a straight-line basis over not more than 36 months (training programme introduction costs over not more than 12 months).

8. Tangible fixed assets

Tangible fixed assets are stated at historical cost less accumulated depreciation and depreciated on a straight-line basis: buildings and structures 05 - 30 years; office equipment and tools 05 years.

9. Intangible fixed assets

Intangible fixed assets comprise land use rights (indefinite term, not amortised) and computer software (amortised over 03 - 05 years).

10. Business cooperation contracts (BCC)

For BCCs sharing profit after tax, capital contributions received from other parties are recognised as liabilities; the Company recognises only its share of revenue and expenses according to the agreed ratio.

11. Liabilities and accrued expenses

Recognised for amounts payable in the future for goods and services received; classified as short-term or long-term based on their remaining term.

12. Deferred revenue

Represents tuition fees paid in advance by customers for courses, recognised in revenue in proportion to the services rendered.

13. Owners' equity and profit distribution

Contributed capital is recognised at the actual amount contributed; share premium is the difference between the issue price and par value less issuance costs. Profit after tax is distributed in accordance with resolutions of the General Meeting of Shareholders.

14. Revenue and income

Revenue from rendering of services is recognised when the performance obligation is satisfied, revenue can be measured reliably and the stage of completion can be determined. Interest income is recognised on a time basis using the effective interest rate.

15. Borrowing costs

Borrowing costs are recognised as expenses when incurred. There were no borrowing costs eligible for capitalisation during the period.

16. Corporate income tax

Corporate income tax expense comprises only current tax, calculated on taxable income at the tax rate of 20%, in accordance with Corporate Income Tax Law No. 67/2025/QH15 and Decree No. 320/2025/NĐ-CP.

17. Related parties

Parties are considered to be related if one party has the ability to control or exercise significant influence over the other party in making financial and operating decisions; the substance of the relationship is given more weight than its legal form.

V. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE INTERIM STATEMENT OF FINANCIAL POSITION

1. Cash

	Closing balance	Opening balance
Cash on hand	1,653,620,833	1,998,684,545
Demand deposits at banks	140,340,072	363,172,365

Total	**1,793,960,905**	**2,361,856,910**

2. Held-to-maturity investments

The loan to Mr. Nguyen Vinh Quan under the contract dated 01 April 2026 (total drawdowns of VND 6.5 billion, interest rate of 18% per annum) was fully repaid in principal on 24 June 2026 and interest of VND 185,671,233 was received on 14 August 2026. As at 30 September 2026, the Company had no held-to-maturity investments.

3. Short-term trade receivables

	Closing balance	Opening balance
Ms. Nguyen Thu Hong (i)	11,500,000,000	-
FTA Consulting Services Co., Ltd. (ii)	3,598,040,000	-
Tam Tin Thanh Education and Event Organisation JSC	1,771,414,080	1,521,085,921
Child Injury Prevention Centre	-	2,632,741,750
Course sales agents and other customers	5,061,505,100	6,486,385,061
Total	**21,930,959,180**	**10,640,212,732**

(i) Receivable for the transfer of the land use right and house in Xuan Phuong urban area under transfer contract 21402026/CCGD, transfer price VND 19,500,000,000 (VAT inclusive), of which VND 8,000,000,000 has been collected.

(ii) Receivable for the disposal of fixed assets and tools in Nam Dinh under the contract dated 16 June 2026.

No receivables required an allowance as at the end of the accounting period.

4. Short-term prepayments to suppliers

	Closing balance	Opening balance
Suppliers of goods and services	2,192,876,651	3,074,991,205
Total	**2,192,876,651**	**3,074,991,205**

Advances to the transferors of shares in Moli Group JSC and House of Deera JSC as at 30 June 2026 were settled and transferred to investments in subsidiaries when the Company was granted the share ownership certificates on 29 July 2026.

5. Other short-term receivables

	Closing balance	Opening balance
Deposits (*)	5,294,132,900	294,132,900
Advances	812,802,067	867,692,038
Total	**6,106,934,967**	**1,161,824,938**

(*) Including a deposit of VND 5,000,000,000 dated 28 July 2026 paid to Ms. Nguyen Thi Truc Mai for the acquisition of real estate in accordance with Board of Directors' Resolution No. 246/2026/NQ-HĐQT/TV dated 24 June 2026.

Shortage of assets awaiting resolution as at 30 September 2026: VND 27,002,852 (opening balance: VND 27,002,852).

6. Inventories

	Closing balance	Opening balance
Raw materials	-	48,552,400
Tools and supplies (learning materials, classroom tools)	809,678,804	808,034,200
Total	**809,678,804**	**856,586,600**

Inventories are stated at cost; no provision for devaluation is required.

7. Deferred expenses

	Closing balance	Opening balance
Short-term deferred expenses	1,026,742,011	5,394,806,287
Long-term deferred expenses	7,025,980,047	13,910,294,515
Total	**8,052,722,058**	**19,305,100,802**

Deferred expenses comprise tools and supplies; repair costs; the Tri Viet digital STEM programme; ATK project equipment and other expenses. The decrease in the period is mainly due to allocation to expenses and the write-off of the remaining value of tools and supplies at the Nam Dinh facility upon disposal.

8. Tangible fixed assets

	Buildings and structures	Office equipment and tools	Total
Historical cost			
Opening balance	15,525,825,000	2,926,345,913	18,452,170,913
Disposals	(11,777,675,000)	(327,615,972)	(12,105,290,972)
Closing balance	**3,748,150,000**	**2,598,729,941**	**6,346,879,941**
Accumulated depreciation			
Opening balance	4,994,087,654	1,444,991,268	6,439,078,922
Charge for the period	853,240,577	346,376,931	1,199,617,508
Disposals	(4,267,369,641)	(114,483,597)	(4,381,853,238)
Closing balance	**1,579,958,590**	**1,676,884,602**	**3,256,843,192**
Net book value			
Opening balance	10,531,737,346	1,481,354,645	12,013,091,991
Closing balance	**2,168,191,410**	**921,845,339**	**3,090,036,749**

During the period, the Company disposed of the house in Xuan Phuong urban area (cost of VND 8,500,000,000) and certain assets at the Nam Dinh facility (cost of VND 3,605,290,972).

9. Intangible fixed assets

	Land use rights	Computer software	Total
Historical cost			
Opening balance	11,487,500,000	1,685,000,000	13,172,500,000
Disposals	(11,487,500,000)	-	(11,487,500,000)
Closing balance	**-**	**1,685,000,000**	**1,685,000,000**
Accumulated depreciation			
Opening balance	-	1,605,474,899	1,605,474,899
Charge for the period	-	62,499,996	62,499,996
Closing balance	**-**	**1,667,974,895**	**1,667,974,895**
Net book value			
Opening balance	11,487,500,000	79,525,101	11,567,025,101
Closing balance	**-**	**17,025,105**	**17,025,105**

The land use right in Xuan Phuong urban area was transferred in Quarter 3, 2026.

10. Investments in subsidiaries

Subsidiaries	Number of shares	Ownership interest	Cost	Provision
Moli Group Joint Stock Company	1,634,834	51.00%	16,348,340,000	-
House of Deera Joint Stock Company	510,000	51.00%	5,100,000,000	-
Total			**21,448,340,000**	-

The Company acquired the shares under Board of Directors' Resolution No. 156/2026/NQ-HĐQT/TV dated 15 June 2026 from Ms. Vo Thi Thu Huyen (1,346,334 shares of Moli Group), Ms. Vu Thi Hoa (288,500 shares of Moli Group) and Mr. Dang Thai Duong (510,000 shares of House of Deera); the transfer price was equal to par value and was fully paid in cash. The Company was granted the share ownership certificates on 29 July 2026. As at the end of the accounting period, the subsidiaries were profitable, so no provision was required.

11. Short-term trade payables

	Closing balance	Opening balance
Suppliers of goods and services	801,194,331	774,016,589
Total	**801,194,331**	**774,016,589**

There are no payables for purchases of fixed assets and no overdue payables.

12. Taxes and amounts payable to the State

	Opening balance	Payable in the period	Paid/offset in the period	Closing balance
Value added tax	-	686,419,293	(686,419,293)	-
Corporate income tax	567,569,255	276,904,684	(584,687,548)	259,786,391
Personal income tax	291,701,788	140,228,012	(332,294,908)	99,634,892
Other taxes	-	43,677,440	(43,677,440)	-
Total	**859,271,043**	**1,147,229,429**	**(1,647,079,189)**	**359,421,283**

VAT: training activities are not subject to VAT; experiential activities are subject to 8%; the transfer of the house is subject to 10% (the land use right is not subject to VAT). CIT: tax rate of 20%; CIT payable for the first nine months of 2026 is VND 276,904,684 based on provisional calculation. Tax amounts may change upon inspection and finalisation by the tax authorities.

13. Other short-term payables, dividends payable and deferred revenue

	Closing balance	Opening balance
Trade union fees	52,142,000	52,142,000
Social, health and unemployment insurance	35,886,321	35,158,400
Capital contributions received under the ATK project BCC (*)	1,548,040,869	1,548,040,869
Other payables	1,281,226	1,281,226
Total other short-term payables	**1,637,350,416**	**1,636,622,495**

	Closing balance	Opening balance
Dividends payable	14,079,000	14,079,000
Short-term deferred revenue (tuition received in advance)	70,196,277	99,603,169

(*) Capital contributions received from ATK Chau A JSC (VND 684,600,000) and Minh An Construction Development Investment JSC (VND 863,440,869) under the joint venture contract dated 22 June 2021 for the ATK project – Dinh Hoa Historical and Ecological Relic Site, Thai Nguyen Province, extended to 30 June 2027.

14. Short-term borrowings

	Closing balance	Opening balance
Vietnam Prosperity Joint Stock Commercial Bank (i)	1,661,830,679	-
Military Commercial Joint Stock Bank - Hoai Duc Branch (ii)	2,020,075,788	-
Total	**3,681,906,467**	**-**

(i) 6-month credit-line loans and overdraft under the contracts dated 05 March 2026 and 07 May 2026, secured by assets owned by Ms. Nguyen Thuy Thuong – Member of the Board of Directors. (ii) Overdraft and credit card under the credit agreement dated 10 March 2026 with a credit limit of VND 10,000,000,000, unsecured.

	Current year	Previous year
Opening balance	-	-
Drawdowns	7,430,399,672	11,531,256,421
Repayments	(3,748,493,205)	(8,534,088,099)
Closing balance	**3,681,906,467**	**2,997,168,322**

15. Owners' equity

a. Statement of changes in owners' equity

	Owners' contributed capital	Share premium	Retained earnings	Total
Previous year				
Opening balance	50,590,980,000	(310,890,000)	8,164,908,824	58,444,998,824
Profit for 9 months	-	-	274,593,715	274,593,715
2024 dividends (in cash and in shares)	5,059,060,000	-	(7,588,609,000)	(2,529,549,000)
Balance as at 30/9/2025	**55,650,040,000**	**(310,890,000)**	**850,893,539**	**56,190,043,539**
Current year				
Opening balance	55,650,040,000	(310,890,000)	3,095,642,396	58,434,792,396
Profit for 9 months	-	-	973,774,918	973,774,918
Balance as at 30/9/2026	**55,650,040,000**	**(310,890,000)**	**4,069,417,314**	**59,408,567,314**

b. Shares

	Closing balance	Opening balance
Number of shares issued and outstanding (ordinary shares)	5,565,004	5,565,004
Par value (VND/share)	10,000	10,000

Resolution of the General Meeting of Shareholders No. 157/2026/NQ-ĐHĐCĐ dated 15 July 2026 approved the private placement of 10,000,000 ordinary shares (par value VND 10,000 per share) in 2026. As at 30 September 2026, the placement had not been carried out.

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

Figures presented are accumulated from the beginning of the year to the end of Quarter 3 (9 months).

1. Revenue from sales of goods and rendering of services

	Current year	Previous year
Revenue from education and training services	24,399,503,953	26,222,645,946

Total	**24,399,503,953**	**26,222,645,946**

2. Cost of sales

	Current year	Previous year
Cost of education and training services rendered	17,837,050,380	17,634,140,688
Total	**17,837,050,380**	**17,634,140,688**

3. Financial income

	Current year	Previous year
Deposit interest	341,352	3,085,693
Loan interest	185,671,233	-
Total	**186,012,585**	**3,085,693**

4. Financial expenses

	Current year	Previous year
Interest expenses	348,945,915	222,333,712
Total	**348,945,915**	**222,333,712**

5. Selling expenses and general and administration expenses

	Current year	Previous year
Selling expenses	2,258,305,390	3,599,301,136
General and administration expenses	3,417,796,833	4,297,932,549
Total	**5,676,102,223**	**7,897,233,685**

6. Other income

	Current year	Previous year
Income from disposal of fixed assets and tools (*)	728,434,402	-
Other income	4,538,000	241,299
Total	**732,972,402**	**241,299**

(*) During the period, the Company disposed of the land use right and house in Xuan Phuong urban area and assets and tools in Nam Dinh for a total sale price of VND 22,990,272,727 (excluding VAT); net book value and disposal costs of VND 22,333,616,825; net gain on disposal of VND 656,655,902 (other income is presented net of the net book value for each contract; remaining disposal costs of VND 71,778,500 are presented in other expenses).

7. Other expenses

	Current year	Previous year
Disposal costs	71,778,500	77,353,137
Other expenses	133,932,319	30,694,766
Total	**205,710,819**	**108,047,903**

8. Current corporate income tax expense

	Current year	Previous year
Accounting profit before tax	1,250,679,603	364,216,950

Current CIT expense	276,904,684	89,623,235

9. Earnings per share

	Current year	Previous year
Profit after corporate income tax	973,774,919	274,593,715
Weighted average number of ordinary shares outstanding	5,565,004	5,565,004
Basic/diluted earnings per share (VND)	175	49

Profit used to calculate earnings per share has not been reduced by the bonus and welfare fund as there is no resolution on the 2026 profit distribution yet.

VII. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE INTERIM STATEMENT OF CASH FLOWS

1. Non-cash transactions

	Current year	Previous year
Bank loans disbursed directly to suppliers and payments by credit card (*)	886,599,214	82,020,480
Uncollected proceeds from transfer and disposal of fixed assets	15,098,040,000	-
Dividends paid in shares	-	5,059,060,000

(*) Presented in "Proceeds from borrowings" and "Payments to suppliers of goods and services".

2. Investments in other entities

Represents cash paid for the acquisition of 51% of the shares of Moli Group JSC (VND 16,348,340,000) and 51% of the shares of House of Deera JSC (VND 5,100,000,000).

VIII. OTHER INFORMATION

1. Related party transactions and balances

The Company's related parties comprise its subsidiaries (Moli Group JSC, House of Deera JSC and their subsidiaries), key management personnel and individuals related to key management personnel.

- During the period, the Company had no transactions or balances with its subsidiaries.

2. Segment information

The Company mainly provides education and training services in Vietnam; therefore, no segment report by business or geographical area is presented.

3. Comparative figures

Opening balances are taken from the 2025 financial statements, re-presented in accordance with Circular 99 consistent with the reviewed interim financial statements for the first six months of 2026 (see Note I.8). Previous-year figures in the statements of income and cash flows are those for the nine months and Quarter 3 of 2025.

Hanoi, 30 October 2026

Preparer	Chief Accountant	Legal Representative
Bui Thi Khanh Huyen	Nguyen Vinh Quan	Tran Kim Long

CÔNG TY CỔ PHẦN TẬP ĐOÀN GIÁO DỤC TRÍ VIỆT
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