

**VIETNAM BOOKS JOINT STOCK
COMPANY**

No.: 20/SAVINA/CV/2026

**SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness**

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Hanoi, 20 October 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

Pursuant to the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance guiding the disclosure of information on the stock market, Vietnam Books Joint Stock Company shall disclose the Financial Statements for the third quarter of 2026 to the Hanoi Stock Exchange as follows:

1. Organization name: Vietnam Books Joint Stock Company:

- Stock code: VNB
- Address: No. 44 Trang Tien Street, Hoan Kiem Ward, Hanoi City
- Tel: (024) 3.9348790 Fax: (024) 3.9341591
- Email:
- Website: <https://www.savina.com.vn>

2. Content of published information :

- Financial Statements for the third quarter of 2026

- ☒ Separate financial statements (Listed organizations without subsidiaries and superior accounting units with affiliated units);
- ☐ Consolidated financial statements (Listed organization with subsidiaries);
- ☐ General financial statements (Listed organizations with affiliated accounting units have their own accounting apparatus).

- Cases requiring an explanation of the cause:

+ The audit organization issued an opinion that was not an unqualified opinion on the financial statements (for the audited financial statements in 2026):

- ☐ Yes ☒ No

Written explanation in case of ticking "yes" box:

- ☐ Yes ☐ No

+ Profit after tax in the statements period has a difference of 5% or more before and after auditing, changing from loss to profit or vice versa (for audited financial statements in 2026):

- ☐ Yes ☒ No

Written explanation in case of ticking "yes" box:

- ☐ Yes ☐ No

+ Profit after corporate income tax in the Income statement of the statement period changes by 10% or more compared to the same statement period of the previous year:

- ☒ Yes ☐ No

Written explanation in case of ticking "yes" box:

- ☒ Yes ☐ No



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+ Profit after tax in the statement period is a loss, changing from profit in the previous statement period to loss in this period or vice versa:

☐ Yes

☒ No

Written explanation in case of ticking "yes" box:

☐ Yes

☐ No

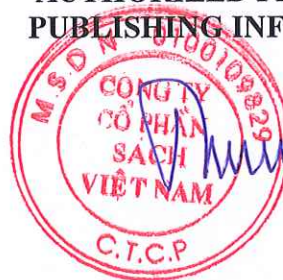
This information was published on the company's website on 20 /10/2026 at the link:
<https://savina.com.vn/bao-cai-tai-chinh>

We hereby commit that the information published above is true and take full legal responsibility for the content of the published information.

Attached documents:

- Financial statements for the third quarter of 2026

**LEGAL REPRESENTATIVE
AUTHORIZED PERSON FOR
PUBLISHING INFORMATION**



TỔNG GIÁM ĐỐC
Trần Lê Phương



VIETNAM BOOKS JOINT STOCK COMPANY

SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

No.: 81/SAVINA/CV/2026

Re: Explanation of differences in Financial
Statements for the Third Quarter of 2026

Hanoi, 20 October 2026

To: Hanoi Stock Exchange

1. Company name: Vietnam Books Joint Stock Company
2. Stock code: VNB
3. Head office address: No. 44 Trang Tien, Hoan Kiem Ward, Hanoi City
4. Tel: (024) 3.9348790 Fax: (024) 3.9341591
5. Person publishing information: Tran Le Phuong
6. Type of published information: Periodic
7. Content of the published information:

- Explanation of the difference in Net profit after tax in the Income Statement changing by 10% or more compared to the same period Statement last year: See the Explanation of changes in Income of the 3rd Quarter 2026 Financial Statement below:

Code	Items	3rd quarter of 2026	3rd quarter of 2025	Difference	Percentage %
01	1. Revenue from sale of goods and rendering of services	10,348,075,765	6,797,459,504	3,550,616,261	52%
02	2. Deductions				
10	3. Net revenue from sale of goods and rendering of services (10 = 01 - 02)	10,348,075,765	6,797,459,504	3,550,616,261	52%
11	4. Cost of goods sold	5,857,628,664	3,391,597,140	2,466,031,524	73%
20	5. Gross profit from sale of goods and rendering of services (20 = 10 - 11)	4,490,447,101	3,405,862,364	1,084,584,737	32%
21	6. Gains/Losses from sale and disposal of investment properties				
22	7. Finance income	33,598,607,692	31,560,078,133	2,038,529,559	6%
23	8. Finance expenses				
24	- In which: Interest Expense				
25	9. Selling expenses	1,319,324,265	1,339,127,568	(19,803,303)	-1%
26	10. Administrative expenses	6,732,853,320	5,805,484,474	927,368,846	16%
30	11. Operating profit {30 = 20 + 21 + 22) - (23 + 25 + 26)}	30,036,877,208	27,821,328,455	2,215,548,753	8%
31	12. Other incomes	1,606,177,972	45,888,059	1,560,289,913	3,400%
32	13. Other expenses	-	-	-	-
40	14. Other profits (40 = 31 - 32)	1,606,177,972	45,888,059	1,560,289,913	3,400%
50	15. Accounting profit before tax (50 = 30 + 40)	31,643,055,180	27,867,216,514	3,775,838,666	14%
51	16. Current corporate income tax expenses	6,333,831,997	5,589,248,593	744,583,404	13%
52	17. Deferred corporate income tax expense	-	-	-	-
60	18. Net profit after tax (60 = 50 - 51 - 52)	25,309,223,183	22,277,967,921	3,031,255,262	14%

Explain the reason for the difference in case the Business Results between two statement periods changing by 10% or more:

Total profit after tax in the Third Quarter of 2026 is: VND 25,309 million, an increase of 14% over the same period in 2025. The reason is due to:

- Sales and services revenue increased by VND 3,551 million, Cost of goods sold increased by VND 2,466 million, so Gross profit from sale of goods and rendering of services increased by VND 1,085 million, equivalent to increase of 32%, driven by the addition of new retail product lines.
- Finance income increased by VND 2,038 million, equivalent to an increase of 6%.
- Selling expenses decrease by 20 million VND, equivalent to decrease of 1%.
- Administration expenses increased by 927 million VND, equivalent to an increase of 16%, due to higher land premises rental costs.
- Other income increased by 1,560 million VND, equivalent to an increase of 3,400%, as the company received support related to its new retail business activities.
- Current corporate income tax expense increased by VND 744.6 million, equivalent to an increase of 13% mainly due to higher sales revenue, financial income and other income, resulting in a corresponding increase in the effective tax rate.

8. Website address posting full financial statements: <http://www.savina.com.vn>

We hereby commit that all information published above is true and we are fully responsible before the law for the content of the published information.

Recipient:

- As above
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**LEGAL REPRESENTATIVE
AUTHORIZED PERSON FOR
PUBLISHING INFORMATION**



TỔNG GIÁM ĐỐC
Trần Lê Phương

VIETNAM BOOKS JOINT STOCK COMPANY

Financial Statement

Third Quarter of 2026

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GENERAL INFORMATION

COMPANY

Vietnam Books Joint Stock Company (“the Company”) is a joint stock company established in Vietnam under Business Registration Certificate No. 0100109829 issued by the Hanoi Authority for Planning and Investment on 27 April 2016; amended for the 5th time on 26 August 2026.

The Company’s principal activities during the current period are trading in books and cultural products, and office leasing.

The Company’s head office is located at: No. 44, Trang Tien Street, Hoan Kiem Ward, Hanoi City.

BOARD OF DIRECTORS

The members of the Board of Directors during the period and at the date of this statement are as follows:

Mr. Le Thang Long	Chairman
Mr. Nguyen Trong Tuan	Member
Ms. Tran Thanh Mai	Member
Mr. Vu Quyet Thang	Member
Mr. Tran Le Phuong	Member

BOARD OF SUPERVISORS

Ms. Nguyen Hong Mai	Head of the Board
Ms. Van Thi Hai Ha	Member
Mr. Nguyen Manh Kien	Member

THE BOARD OF MANAGEMENT

The members of the Board of Management during the period and at the date of this statement are as follows:

Mr. Tran Le Phuong	General Director - Appointed on 14 July 2023
Mr. Nguyen Trong Tuan	Deputy General Director - Appointed on 03 July 2026

LEGAL REPRESENTATIVE

The legal representative of the Company at the date of this statement is Mr. Tran Le Phuong.

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Vietnam Books Joint Stock Company (the “Company”) presents this report and the Company’s financial statements for the nine-month period ended 30 September 2026

STATEMENT OF RESPONSIBILITIES OF THE BOARD OF MANAGEMENT IN RESPECT OF THE FINANCIAL STATEMENTS

The Board of Management is responsible for ensuring that the financial statements for each financial period give a true and fair view of the financial position, business results, and cash flows of the Company during the period. In preparing these financial statements, the Board of Management is required to:

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, and that all material departures from these standards have been disclosed and explained in the financial statements; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Company will continue its business.

The Board of Management is responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the financial position of the Company and ensure that the accounting records comply with the registered accounting system. It is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Management confirms that it has complied with the above requirements in preparing the accompanying financial statements.

APPROVAL OF THE BOARD OF MANAGEMENT

In the opinion of the Board of Management, the accompanying financial statements give a true and fair view of the financial position of the Company as on 30 September 2026, and of its business results and cash flows for the financial period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, and relevant statutory requirements regarding the preparation and presentation of financial statements.

On behalf of the Board of Management:



Tran Le Phuong
General Director

Hanoi, Vietnam
20 October 2026

STATEMENT OF FINANCIAL POSITION
As of 30 September 2026

Unit: VND

Code	ASSETS	Note	As of 30 September 2026	As of 01 January 2026
100	A. CURRENT ASSETS		1,258,697,428,377	188,758,829,120
110	I. Cash and cash equivalents	V.1	14,651,350,114	2,548,475,798
111	1. Cash		4,633,261,073	2,548,475,798
112	2. Cash equivalents		10,018,089,041	
120	II. Short-term financial investments	V.2.1	1,232,571,141,089	172,561,085,281
123	1. Short-term held-to-maturity investments		1,232,571,141,089	172,561,085,281
130	III. Short-term receivables	V.3	3,873,787,030	3,556,592,559
131	1. Short-term trade receivables	V.3.1	3,203,767,286	3,010,706,802
132	2. Short-term advances to suppliers	V.3.2	21,856,255	6,856,255
135	3. Other short-term receivables	V.3.3	648,163,489	539,029,502
140	IV. Inventories	V.4	7,588,639,475	9,839,299,710
141	1. Inventories		10,254,648,011	12,505,308,246
142	2. Provision for decline in value of inventories		(2,666,008,536)	(2,666,008,536)
160	V. Other current assets	V.5	12,510,669	253,375,772
161	1. Short-term prepaid expenses		12,510,669	
162	2. Deductible Value Added Tax			253,375,772
200	B. NON-CURRENT ASSETS		19,071,751,855	1,028,043,039,275
210	I. Long-term receivables	V.6		135,000,000
215	1. Other long-term receivables			135,000,000
220	II. Fixed assets	V.7	2,162,240,768	2,928,069,358
221	1. Tangible fixed assets	V.7.1	2,162,240,768	2,928,069,358
222	- Cost		17,927,159,211	18,236,069,546
223	- Accumulated depreciation (*)		(15,764,918,443)	(15,308,000,188)
227	2. Intangible fixed assets	V.7.2		
228	- Cost		231,467,000	231,467,000
229	- Accumulated depreciation (*)		(231,467,000)	(231,467,000)
240	III. Investment properties	V.8	6,282,921,246	6,269,631,841
241	- Cost		33,762,832,776	33,453,922,441
242	- Accumulated depreciation (*)		(27,479,911,530)	(27,184,290,600)
250	IV. Long-term assets in progress	V.9	6,000,000,000	6,000,000,000
252	1. Construction in progress		6,000,000,000	6,000,000,000
260	V. Long-term financial investments	V.2.2	4,322,500,000	1,012,322,500,000
262	1. Investments in associates and joint ventures		4,322,500,000	4,322,500,000
265	2. Held-to-maturity investments			1,008,000,000,000
270	VI. Other non-current assets	V.10	304,089,841	387,838,076
271	1. Long-term prepaid expenses		304,089,841	387,838,076
280	TOTAL ASSETS (280 = 100 + 200)		1,277,769,180,232	1,216,801,868,395

STATEMENT OF FINANCIAL POSITION (continued)
As of 30 September 2026

Unit: VND

Code	RESOURCES	Note	As of 30 September 2026	As of 01 January 2026
300	C. LIABILITIES		24,082,438,691	31,432,372,731
310	I. Current liabilities	V.11	23,961,438,691	30,964,372,731
311	1. Short-term trade payables	V.11.1	1,491,113,737	6,722,133,863
312	2. Short-term advances from customers	V.11.2	624,742,487	79,587,365
314	3. Short-term statutory obligations	V.11.3	17,731,814,792	21,038,804,622
315	4. Payables to employees	V.11.4		708,223,528
316	5. Short-term accrued expenses	V.11.5	1,628,639,255	160,833,333
319	6. Short-term unearned revenue	V.11.6	1,415,939,407	1,445,119,620
320	7. Other short-term payables	V.11.7	1,069,189,013	809,670,400
330	II. Non-current liabilities	V.12	121,000,000	468,000,000
338	1. Other long-term payables		121,000,000	468,000,000
400	D. EQUITY	V.13	1,253,686,741,541	1,185,369,495,664
411	1. Owner's contributed capital		679,099,600,000	679,099,600,000
411a	- Ordinary shares with voting rights		679,099,600,000	679,099,600,000
412	2. Share premium		71,821,151,584	71,821,151,584
415	3. Treasury shares (*)		(160,500,000)	(160,500,000)
420	11. Undistributed post-tax profits		502,926,489,957	434,609,244,080
420a	- Undistributed post-tax profits accumulated to the end of prior period		434,609,244,080	351,555,197,880
420b	- Undistributed post-tax profit of current period		68,317,245,877	83,054,046,200
440	TOTAL EQUITY AND LIABILITIES (440 = 300 + 400)		1,277,769,180,232	1,216,801,868,395

Nguyen Thi Minh
Preparer
20 October 2026

Dang Xuan Anh
Chief Accountant

Tran Le Phuong
Legal Representative



INCOME STATEMENT

For the Third quarter of 2026

Unit: VND

Code	Items	Note	Quarter 3, 2026	Quarter 3, 2025	Accumulated 9 months, 2026	Accumulated 9 months, 2025
01	1. Revenue from sale of goods and rendering of services		10,348,075,765	6,797,459,504	23,775,426,680	20,707,622,314
02	2. Revenue deductions					
10	3. Net revenue from sale of goods and rendering of services (10 = 01 - 02)	VI.1	10,348,075,765	6,797,459,504	23,775,426,680	20,707,622,314
11	4. Cost of goods sold	VI.2	5,857,628,664	3,391,597,140	12,778,267,758	10,809,543,410
20	5. Gross profit from sale of goods and rendering of services (20 = 10 - 11)		4,490,447,101	3,405,862,364	10,997,158,922	9,898,078,904
21	6. Gains/Losses from sale and disposal of investment properties					
22	7. Financial income	VI.3	33,598,607,692	31,560,078,133	97,162,475,522	92,067,986,827
23	8. Financial expenses				2,628,359	74,385,142
24	- In which: Interest expense					
25	9. Selling expenses	VI.4	1,319,324,265	1,339,127,568	4,118,188,828	4,370,898,024
26	10. General and administrative expenses	VI.5	6,732,853,320	5,805,484,474	20,573,376,990	17,047,239,732
30	11. Net operating profit {30 = 20 + 21 + 22 - (23 + 25 + 26)}		30,036,877,208	27,821,328,455	83,465,440,267	80,473,542,833
31	12. Other income	VI.6	1,606,177,972	45,888,059	2,006,977,529	79,683,083
32	13. Other expenses					
40	13. Other profit (40 = 31 - 32)		1,606,177,972	45,888,059	2,006,977,529	79,683,083

INCOME STATEMENT (continued)

For the Third quarter of 2026

Code	Items	Note	Quarter 3, 2026	Quarter 3, 2025	Accumulated 9 months, 2026	Accumulated 9 months, 2025
50	15. Total accounting profit before tax (50 = 30 + 40)		31,643,055,180	27,867,216,514	85,472,417,796	80,553,225,916
51	16. Current corporate income tax expense	VI.7	6,333,831,997	5,589,248,593	17,155,171,919	16,286,192,788
52	17. Deferred corporate income tax expense					
60	18. Net profit after corporate income tax (60 = 50 - 51 - 52)		25,309,223,183	22,277,967,921	68,317,245,877	64,267,033,128
70	19. Basic earnings per share (*)	VI.8	373	328	1,006	946
71	20. Diluted earnings per share (*)		373	328	1,006	946



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Nguyen Thi Minh
Preparer
20 October 2026

Dang Xuan Anh
Chief Accountant

Tran Le Phuong
Legal Representative

CASH FLOW STATEMENT

For the financial period ended 30 September 2026

Unit: VND

Code	Items	Note	For the financial period ended 30 September 2026	For the financial period ended 30 September 2025
	I. Cash flows from operating activities			
01	Profit before tax		85,472,417,796	80,553,225,916
	<i>Adjustments for</i>			
02	- Depreciation and amortization of fixed assets and investment properties		752,539,185	752,539,185
04	- Foreign exchange gains/losses arising from revaluation of monetary items denominated in foreign currencies			
05	- Profits/losses from investing and financing activities		(97,145,142,951)	(92,065,361,119)
08	Operating profit before changes in working capital		(10,920,185,970)	(10,759,596,018)
09	- Increase/decrease in receivables		292,568,666	(793,234,907)
10	- Increase/decrease in inventories		2,250,660,235	(572,182,227)
11	- Increase/decrease in payables (excluding interest payables and corporate income tax payables)		(3,517,981,986)	6,064,552,660
12	- Increase/decrease in prepaid expenses		71,237,566	69,623,745
15	- Corporate income tax paid		(21,004,456,544)	(18,965,984,779)
20	Net cash flows from operating activities		(32,828,158,033)	(24,956,821,526)
	II. Cash flows from investing activities			
23	Loans granted and purchases of debt instruments of other entities		(124,500,000,000)	(89,500,000,000)
24	Collection of loans and proceeds from sales of debt instruments of other entities		43,500,000,000	51,500,000,000
27	Interest, dividends and profits received		125,931,032,349	76,100,051,863
30	Net cash flows from investing activities		44,931,032,349	38,100,051,863
	III. Cash flows from financing activities			
40	Net cash flows from financing activities			

CASH FLOW STATEMENT (conitnued)

For the financial period ended 30 September 2026

Unit: VND

Code	Items	Note	For the financial period ended 30 September 2026	For the financial period ended 30 September 2025
50	Net cash flows for the period (50=20+30+40)		12,102,874,316	13,143,230,337
60	Cash and cash equivalents at the beginning of the period		2,548,475,798	2,798,764,488
70	Cash and cash equivalents at the end of the period (70=50+60+61)		14,651,350,114	15,941,994,825



Nguyen Thi Minh
Preparer
20 October 2026



Dang Xuan Anh
Chief Accountant



Tran Le Phuong
Legal Representative

NOTES TO THE SELECTED FINANCIAL STATEMENTS**For the financial period ended 30 September 2026****I. CORPORATE INFORMATION****1. Entity information**

Vietnam Books Joint Stock Company (the “Company”) is a joint stock company incorporated in Vietnam under Business Registration Certificate No. 0100109829 issued by the Department of Planning and Investment of Hanoi on 27 April 2016; with the 5th amendment dated 26 August 2026.

The Company’s principal activities are: Trading in books and cultural products, and office leasing.

The Company’s head office is located at: No. 44, Trang Tien Street, Hoan Kiem Ward, Hanoi City.

The number of the Company’s employees as at 30 September 2026 was: 49 (30 September 2025: 54).

II. ACCOUNTING PERIOD AND CURRENCY**Accounting period**

The Company’s annual accounting period for the preparation of financial statements begins on 01 January and ends on 31 December.

Accounting currency

The financial statements are prepared in the Company’s accounting currency, which is Vietnam Dong (VND).

III. ACCOUNTING STANDARDS AND SYSTEM APPLIED**1. Accounting standards and system applied**

The Company’s financial statements are presented in accordance with the Vietnamese Corporate Accounting System and Vietnamese Accounting Standard No. 27 – Financial Statement and other Vietnamese Accounting Standards issued by the Ministry of Finance under:

- Decision No. 149/2001/QD-BTC dated 31 December 2001 on the issuance of four Vietnamese Accounting Standards (Batch 1);
- Decision No. 165/2002/QD-BTC dated 31 December 2002 on the issuance of six Vietnamese Accounting Standards (Batch 2);
- Decision No. 234/2003/QD-BTC dated 30 December 2003 on the issuance of six Vietnamese Accounting Standards (Batch 3);
- Decision No. 12/2005/QD-BTC dated 15 February 2005 on the issuance of six Vietnamese Accounting Standards (Batch 4); and
- Decision No. 100/2005/QD-BTC dated 28 December 2005 on the issuance of four Vietnamese Accounting Standards (Batch 5).

Accordingly, the accompanying financial statements and their use are not intended for those who are not informed about Vietnam’s accounting procedures, principles, and practices and, furthermore, are not intended to present the financial position, results of operations

(Continued)

and cash flows in accordance with generally accepted accounting principles and practices in countries and jurisdictions other than Vietnam.

2. Basis of preparation of financial statements

The Company prepares its financial statements for the financial period from 01 January 2026 to 30 September 2026 in accordance with the provisions of Circular No. 99/2025/TT-BTC issued by the Ministry of Finance on 27 October 2025, guiding the Vietnamese Corporate Accounting System.

3. Form of accounting records applied

The Company applies the form of accounting on computers (computerized accounting).

IV. APPLIED ACCOUNTING POLICIES

1. Cash and cash equivalents

Cash and cash equivalents include cash on hand, bank deposits, and short-term investments with an original maturity of not more than three months, which are highly liquid, readily convertible into known amounts of cash, and subject to an insignificant risk of changes in value.

2. Receivables

Receivables are presented in the separate financial statements at the carrying amount of trade receivables and other receivables, net of provisions for doubtful debts.

The provision for doubtful debts represents the estimated value of receivables that the Company expects to be uncollectible at the end of the accounting period. Any increase or decrease in the provision balance is recognized in general and administrative expenses in the statement of income.

3. Inventories

The Company's inventories include books, cultural products, merchandise, raw materials, etc.

Inventory recognition principle: At cost.

Method of determining inventory value at the end of the period: Weighted average method

Inventory accounting method: Perpetual inventory system.

Provision for decline in value of inventories

Provision for decline in value of inventories is recognized for the estimated loss arising from the impairment in value (due to price decrease, damage, poor quality, obsolescence, etc.) of raw materials, finished goods, and merchandise owned by the Company, based on reasonable evidence of impairment at the end of the accounting period.

Any increase or decrease in the provision for decline in value of inventories is recognized in the cost of goods sold in the statement of income.

4. Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of tangible fixed assets comprises its purchase price and any costs directly attributable to bringing the asset to its intended working condition for its intended use.

Expenditures for purchasing, upgrading, and renewing fixed assets are capitalized, while maintenance and repair costs are recognized in the separate interim statement of income.

5. Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortization.

The cost of intangible fixed assets comprises its purchase price and any costs directly attributable to bringing the asset to its intended working condition for its intended use.

Expenditures for purchasing, upgrading, and renewing intangible fixed assets are capitalized, while maintenance and repair costs are recognized in the separate interim statement of income.

6. Depreciation and amortization of fixed assets

Depreciation of tangible fixed assets and amortization of intangible fixed assets are calculated on a straight-line basis over their estimated useful lives as follows:

Buildings and structures	26 - 39	years
Other structures	10 - 20	years
Machinery and equipment	5 - 19	years
Motor vehicles	5 - 12	years
Office equipment	4 - 8	years
Computer software	5	years
Copyrights	4 - 8	years

7. Investment properties

Investment properties are stated at cost, including related transaction costs, less accumulated depreciation.

Expenditures related to investment properties incurred after initial recognition are capitalized to the carrying amount of the investment properties when it is probable that the Company will receive future economic benefits in excess of the originally assessed standard of performance of those investment properties.

Depreciation of investment properties is calculated on a straight-line basis over their estimated useful lives.

Buildings	26 – 39	years
Machinery and equipment	5 - 19	years

Tangible fixed assets are transferred to investment properties in accordance with Circular No. 147/2016/TT-BTC issued on 13 October 2016. The allocation rate is based on the leased area over the total area.

8. Investments in associates

An associate is an entity over which the Company has significant influence but which is not a subsidiary or a joint venture of the Company. Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control or joint control over those policies.

The Company initially recognizes investments in associates at cost.

9. Deferred Expenses

Deferred expenses include short-term or long-term deferred expenses on the Statement of Financial Position and are allocated over the prepaid period of the expense corresponding to the economic benefits generated from these expenses.

10. Payables

Payables and accrued expenses are recognized for amounts to be paid in the future related to goods and services received, regardless of whether the Company has received the supplier's invoice or not.

11. Foreign currency transactions

Transactions denominated in currencies other than the accounting currency of the Company (VND/USD) are initially recorded using the actual transaction exchange rates or carrying exchange rates, depending on the nature and substance of the underlying transactions and the principles for determining exchange rates at the transaction date, as follows:

Actual transaction exchange rates

Transactions denominated in currencies other than the accounting currency of the Company [VND/USD] are recorded at the actual exchange rates at the transaction dates, being the average buying and selling transfer exchange rates of the commercial bank with which the entity frequently conducts transactions. The average buying and selling transfer exchange rates are determined on a [daily/weekly/monthly] basis as the arithmetic average of the bank's daily buying and selling transfer exchange rates.

Carrying exchange rates

Carrying exchange rates include either specific actual carrying exchange rates or weighted average carrying exchange rates. The application of specific actual carrying exchange rates or weighted average carrying exchange rates depends on the characteristics and management requirements of foreign currency-denominated monetary items of the Company.

All foreign exchange differences incurred are taken to the income statement.

12. Profit Distribution

Net profit after corporate income tax is available for distribution to investors subject to approval by the General Meeting of Shareholders. Such distribution is made only after the Company has fully appropriated its reserve funds in accordance with the Company's Charter and Vietnamese legal regulations.

13. Revenue Recognition

Revenue is recognized when it is probable that the Company will receive economic benefits and the revenue value can be measured reliably. Revenue is recorded at the net realizable value of the consideration received or receivable, after deducting trade discounts, sales rebates, and sales returns. The following specific recognition criteria must also be strictly met:

Revenue from Books and Cultural Products

The Company's revenue streams comprise the trading of books, cultural products, and block calendars, as well as rental income, bank interest, and dividends.

Revenue from the sale of goods is recognized when all five (05) of the following conditions are simultaneously satisfied:

- The Company has transferred to the buyer the significant risks and rewards of ownership of the products or goods;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from investment property rentals

Revenue from service provision transactions is recognized when the outcome of such transactions can be estimated reliably. In cases where the service provision involves multiple periods, revenue is recognized in the period based on the percentage of completion at the date of the Financial Position Statement of that period. The outcome of a service provision transaction is determined when all four following conditions are met:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the service transaction will flow to the Company;
- The percentage of completion at the date of the Financial Position Statement can be measured reliably; and
- The costs incurred for the transaction and the costs to complete the service transaction can be measured reliably.

Interest Income

Interest income is recognized on an accrual basis (taking into account the effective yield of the asset), unless the collectability of such interest is in doubt.

Dividends

Dividends are recognized as revenue when the Company's legal right to receive payment as an investor is established.

14. Taxation

Current Corporate Income Tax

Current income tax assets and liabilities for the current and prior years are measured at the amount expected to be paid to (or recovered from) the taxation authorities based on tax rates and laws enacted by the end of the reporting period.

Current income tax is recognized in profit or loss, except when it relates to items recognized directly in equity, in which case the current income tax is also recognized directly in equity.

The Company may only offset current income tax assets and current income tax liabilities when it has a legally enforceable right to offset current income tax assets against current income tax liabilities, and when the Company intends to settle current income tax liabilities and current income tax assets on a net basis.

Deferred Corporate Income Tax

Deferred tax is provided using the liability method on temporary differences at the reporting date between the tax bases of assets and liabilities and their carrying amounts for financial statement purposes

Deferred tax liabilities are recognized for all taxable temporary differences, except:

- Where the deferred tax liability arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit (or loss);
- In respect of taxable temporary differences associated with investments in subsidiaries, branches, associates, and interests in joint ventures, where the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future;

Deferred tax assets are recognized for all deductible temporary differences, the carryforward of unused tax losses and unused tax credits, to the extent that it is probable that taxable profit will be available against which these deductible temporary differences, unused tax losses, and tax credits can be utilized, except:

- Where the deferred tax asset arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit (or loss);

- In respect of deductible temporary differences associated with investments in subsidiaries, branches, associates, and interests in joint ventures, deferred tax assets are only recognized to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilized.

The carrying amount of deferred Corporate Income Tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred Corporate Income Tax assets to be utilized. Previously unrecognized deferred Corporate Income Tax assets are reassessed at each reporting date and are recognized to the extent that it has become probable that future taxable profit will allow the deferred Corporate Income Tax assets asset to be recovered.

Deferred income tax assets and liabilities are measured at the tax rates that are expected to apply to the period when the asset is realized or the liability is settled, based on tax rates and tax laws that have been enacted or substantively enacted by the reporting date.

Deferred income tax is recognized in the income statement, except to the extent that it relates to items recognized directly in equity, in which case the deferred income tax is also recognized in equity

The Company offsets deferred income tax assets and deferred income tax liabilities only if it has a legally enforceable right to set off current income tax assets against current income tax liabilities and the deferred income tax assets and liabilities relate to income taxes levied by the same taxation authority on either:

- The same taxable entity; or
- Different taxable entities which intend either to settle current income tax liabilities and assets on a net basis, or to realize the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred income tax liabilities or assets are expected to be settled or recovered.

V. SUPPLEMENTARY NOTES TO THE ITEMS PRESENTED IN THE FINANCIAL STATEMENT**1. Cash and Cash Equivalents**

	30/09/2026	01/01/2026
Cash on hand	142,930,269	91,819,226
Cash in banks (demand deposits)	4,490,330,804	2,456,656,572
Cash equivalents	10,018,089,041	
Total	14,651,350,114	2,548,475,798

2. Financial investments**2.1 - Short-term financial investments**

	30/09/2026		01/01/2026	
Short-term held-to-maturity investments	Cost	Recoverable Amount	Cost	Recoverable Amount
Term deposits	163,925,442,458	163,925,442,458	79,793,194,868	79,793,194,868
Loans receivable	1,068,645,698,631	1,068,645,698,631	92,767,890,413	92,767,890,413
Total	1,232,571,141,089	1,232,571,141,089	172,561,085,281	172,561,085,281

2.2 - Long-term financial investments**a. Investments in associates and joint ventures**

	30/09/2026	01/01/2026
Vietnam Book Printing Joint Stock Company		
- Investment cost	4,322,500,000	4,322,500,000
- Provision for impairment	-	-
- Carrying amount (*)	4,322,500,000	4,322,500,000
Total	4,322,500,000	4,322,500,000

(*) The Company is unable to determine the recoverable amount of these investments as these shares are not yet listed or traded on the stock market.

b. Long-term held-to-maturity investments

	30/09/2026		01/01/2026	
	Cost	Recoverable Amount	Cost	Recoverable Amount
Long-term loans receivable (**)	-	-	1,008,000,000,000	1,008,000,000,000
Total	-	-	1,008,000,000,000	1,008,000,000,000

(**) These represent loans granted to various enterprises with a maturity of over one year, bearing an interest rate of 12% per annum.

3. Short-term receivables

	30/09/2026	01/01/2026
3.1 - Short-term trade receivables		
Receivables from investment property leasing and services	2,707,224,366	1,754,066,665
Other trade receivables	496,542,920	1,256,640,137

In which:

- Short-term trade receivables from related parties	1,688,579,165	1,932,947,952
- Short-term trade receivables from other customers	1,515,188,121	1,077,758,850

Total	3,203,767,286	3,010,706,802
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	30/09/2026	01/01/2026
3.2 - Short-term advances to suppliers		
Advances for business and production activities	21,856,255	6,856,255
Total	21,856,255	6,856,255

	30/09/2026	01/01/2026
3.3 - Other short-term receivables		
Dividends receivable	503,125,045	503,125,045
Advance payments	50,678,343	-
Short-term receivables from other investment activities	7,968,901	35,904,457
Others	86,391,200	-

In which:

Other short-term receivables from related parties	511,093,946	511,093,946
Other short-term receivables from other customers	137,069,543	27,935,556
Total	648,163,489	539,029,502

4. Inventories

	30/09/2026		01/01/2026	
	Cost	Recoverable Amount	Cost	Recoverable Amount
Merchandise	10,254,648,011	7,588,639,475	12,505,308,246	9,839,299,710
Total	10,254,648,011	7,588,639,475	12,505,308,246	9,839,299,710

5. Other Current Assets

	30/09/2026	01/01/2026
Short-term prepaid expenses	12,510,669	-
Deductible Value Added Tax	-	253,375,772
Total	12,510,669	253,375,772

6. Long-term receivables

<i>Other long-term receivables</i>	30/09/2026	01/01/2026
Long-term deposits	-	135,000,000
Total	-	135,000,000

7. Fixed assets

7.1 - Tangible fixed assets

Items	Buildings and structures	Motor vehicles	Office equipment	Total
Cost				
Opening balance	14,232,330,283	913,524,181	3,090,215,082	18,236,069,546
Reclassify	(308,910,335)			(308,910,335)
Closing balance	13,923,419,948	913,524,181	3,090,215,082	17,927,159,211
Accumulated Depreciation				-
Opening balance	11,304,260,925	913,524,181	3,090,215,082	15,308,000,188
Depreciation for the period	237,002,166			237,002,166
Reclassify	219,916,089			219,916,089
Closing balance	11,761,179,180	913,524,181	3,090,215,082	15,764,918,443
Net Book Value				-
Opening balance	2,928,069,358	-	-	2,928,069,358
Closing balance	2,162,240,768	-	-	2,162,240,768

7.2 – Intangible fixed assets

Cost	Computer software
Opening balance	231,467,000
Closing balance	231,467,000
Accumulated amortization	
Opening balance	231,467,000
Closing balance	231,467,000
Net book value	

8. Investment property

Items	Buildings	Motor vehicles	Office equipment	Total
Cost				
Opening balance	30,132,659,562	-	3,321,262,879	33,453,922,441
Reclassify	308,910,335			308,910,335
Closing balance	30,441,569,897	-	3,321,262,879	33,762,832,776
Accumulated Depreciation				
Opening balance	23,863,027,721	-	3,321,262,879	27,184,290,600
Depreciation for the period	515,537,019	-	-	515,537,019
Reclassify	(219,916,089)			(219,916,089)
Closing balance	24,158,648,651	-	3,321,262,879	27,479,911,530
Net book value				
Opening balance	6,269,631,841	-	-	6,269,631,841
Closing balance	6,282,921,246	-	-	6,282,921,246

9. Long-term assets in progress

Construction in progress	30/09/2026		01/01/2026	
	Cost	Recoverable Amount	Cost	Recoverable Amount
Site clearance	6,000,000,000	6,000,000,000	6,000,000,000	6,000,000,000
Total	6,000,000,000	6,000,000,000	6,000,000,000	6,000,000,000

10. Other Non-Current Assets

	30/09/2026	01/01/2026
Tools and supplies in use	131,847,001	152,013,358
Repair expenses	164,136,343	227,511,050
Other long-term deferred expenses	8,106,497	8,313,668
Total	304,089,841	387,838,076

11. Short-term Liabilities

11.1 – Short-term Trade Payables	30/09/2026		01/01/2026	
	Cost	Recoverable Amount	Cost	Recoverable Amount
Short-term trade payables	1,491,113,737	1,491,113,737	6,722,133,863	6,722,133,863
In which				
<i>Payables to related parties</i>	-	-	-	-
<i>Others</i>	1,491,113,737	1,491,113,737	6,722,133,863	6,722,133,863
Total	1,491,113,737	1,491,113,737	6,722,133,863	6,722,133,863

VIETNAM BOOKS JOINT STOCK COMPANY

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B09-DN**11.2 - Short-term Advances from Customers**

	30/09/2026	01/01/2026
Advances from customers	624,742,487	79,587,365
Total	624,742,487	79,587,365

11.3 –Statutory Obligations

The status of tax obligations and other payables to the State Budget during the period is as follows

	30/09/2026	Amount Payable	Amount Paid	01/01/2026
Corporate Income Tax	17,155,171,919	17,155,171,919	21,004,456,544	21,004,456,544
Personal Income Tax	28,586,159	96,237,016	101,998,935	34,348,078
Value Added Tax payable	548,056,714	678,552,898	130,496,184	-
Foreign Contractor Tax	-	318,534,230	318,534,230	-
Other taxes and fees	-	50,328,491	50,328,491	-
Total	17,731,814,792	18,298,824,554	21,605,814,384	21,038,804,622

11.4 – Payables to employees

	30/09/2026	01/01/2026
Payables to employees	-	708,223,528
Total	-	708,223,528

11.5 - Short-term Accrued Expenses

	30/09/2026	01/01/2026
Accrued selling expenses	18,333,333	160,833,333
Other accrued expenses	1,610,305,922	-
Total	1,628,639,255	160,833,333

11.6 - Short-term Unearned Revenue

	30/09/2026	01/01/2026
Unearned revenue from office leasing services	1,415,939,407	1,445,119,620
Total	1,415,939,407	1,445,119,620

11.7 - Other Short-term Payables

	30/09/2026	01/01/2026
Other payables	70,589,013	184,070,400
Deposits received for leasing purposes	998,600,000	625,600,000
Total	1,069,189,013	809,670,400

12. Non-current Liabilities

	30/09/2026	01/01/2026
Long-term deposits received for leasing purposes	121,000,000	468,000,000
Total	121,000,000	468,000,000

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B09-DN**13. Owners' Equity***a - Statement of Changes in Equity*

	Owners' contributed capital	Share premium	Treasury shares	Undistributed earnings after tax	Total
Opening balance	679,099,600,000	71,821,151,584	(160,500,000)	434,609,244,080	1,185,369,495,664
Profit/loss for the current year	-	-	-	68,317,245,877	68,317,245,877
Closing balance	679,099,600,000	71,821,151,584	(160,500,000)	502,926,489,957	1,253,686,741,541

b - Details of Owners' Contributed Capital

	30/09/2026	01/01/2026
State shareholders' contributed capital	67,909,960,000	67,909,960,000
Contributed capital of Vingroup Joint Stock Company	443,642,740,000	443,642,740,000
Other shareholders' contributed capital	167,546,900,000	167,546,900,000
	679,099,600,000	679,099,600,000

VI. SUPPLEMENTARY NOTES TO THE ITEMS PRESENTED IN THE INCOME STATEMENT

1. Revenue from sales and rendering of services	Quarter III/ 2026	Quarter III/ 2025
Revenue from real estate leasing	3,275,651,807	2,970,579,994
Other revenue	7,072,423,958	3,826,879,510
Total	10,348,075,765	6,797,459,504
 2. Cost of goods sold	 Quarter III/ 2026	 Quarter III/ 2025
Cost of real estate leasing	888,771,668	683,756,294
Other costs	4,968,856,996	2,707,840,846
	5,857,628,664	3,391,597,140
 3. Financial income	 Quarter III/ 2026	 Quarter III/ 2025
Interest income from deposits and loans	33,598,607,692	31,560,078,133
Total	33,598,607,692	31,560,078,133
 4. Selling Expenses	 Quarter III/ 2026	 Quarter III/ 2025
Labor costs	1,240,896,621	1,268,654,919
Tools and supplies expenses	7,225,243	8,394,951
Taxes, fees, charges, and internal office supplies	312,750	1,618,050
Outsourced service expenses	61,910,851	52,017,398
Other expenses in cash	8,978,800	8,442,250
Total	1,319,324,265	1,339,127,568
 5. General and Administrative Expenses	 Quarter III/ 2026	 Quarter III/ 2025
Management staff costs	1,007,110,665	1,003,574,339
Depreciation of fixed assets	77,289,294	79,856,436
Outsourced service expenses	5,207,613,778	4,397,793,405
Other expenses in cash	440,839,583	324,260,294
Total	6,732,853,320	5,805,484,474

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6. Other Income	Quarter III/ 2026	Quarter III/ 2025
Other income	1,606,177,972	45,888,059
Total	1,606,177,972	45,888,059

7. Corporate Income Tax (CIT) Expenses	Quarter III/ 2026	Quarter III/ 2025
Current corporate income tax expenses based on taxable income of the current year	6,333,831,997	5,589,248,593
Total current corporate income tax expenses	6,333,831,997	5,589,248,593

8. Basic Earnings per Share

Basic earnings per share is calculated by dividing the profit or loss attributable to ordinary shareholders of the parent company by the weighted average number of ordinary shares outstanding during the period.

	Quarter III/ 2026	Quarter III/ 2025
Net profit after tax attributable to shareholders of the parent company	25,309,223,183	22,277,967,921
<i>Adjustments to increase or decrease accounting profit to determine the profit or loss attributable to ordinary shareholders</i>		
Profit or loss attributable to ordinary shareholders	25,309,223,183	22,277,967,921
Weighted average number of ordinary shares outstanding	67,909,960	67,909,960
Basic earnings per share	373	328

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B09-DN**VII. OTHER INFORMATION****1. Transactions with Related Parties**

Significant transactions between the Company and its related parties during the period include:

Related Parties	Relationship	Nature of Transactions	For the 9-month financial period ended 30 September 2026	For the 9-month financial period ended 30 September 2025
Vietnam Book Printing Joint Stock Company	Associate	Revenue from property leasing	-	1,506,286,188
		Rental collected	-	1,149,057,048
		Book printing expenses	-	392,000,000
		Payment for book printing	-	423,360,000
Vinschool Joint Stock Company	Fellow subsidiary	Revenue from book sales	58,548,929	256,925,654
		Amount collected	243,433,537	283,111,250
Vinschool Joint Stock Company - Ho Chi Minh City Branch	Fellow subsidiary	Revenue from book sales	16,561,428	6,439,286
		Amount collected	44,471,250	6,761,250
Vinschool Joint Stock Company - Hai Phong Branch	Fellow subsidiary	Revenue from book sales	57,532,964	144,155,265
		Amount collected	95,133,750	151,398,050
Vinsmart Future Joint Stock Company	Fellow subsidiary	E-invoice operation expense	-	1,360,000

Terms and conditions of transactions with related parties

The Company renders services to related parties at prices negotiated and agreed upon under contracts.

The outstanding balances of trade receivables and trade payables with related parties as at 30 September 2026 are interest-free and will be settled in cash.

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At the end of the accounting period, the balances of receivables and payables with related parties are as follows:

<i>Related Parties</i>	<i>Relationship</i>	<i>Nature of Transactions</i>	<i>As of 30 September 2026</i>	<i>As of 01 January 2026</i>
Trade accounts receivable				
Vietnam Book Printing Joint Stock Company	Associate	Receivables from property leasing	1,644,066,665	1,644,066,665
Vinschool Joint Stock Company	Fellow subsidiary	Receivables from book sales	8,311,500	190,593,787
Vinschool Joint Stock Company - Ho Chi Minh City Branch	Fellow subsidiary	Receivables from book sales	8,181,750	35,263,500
Vinschool Joint Stock Company - Hai Phong Branch	Fellow subsidiary	Receivables from book sales	28,019,250	63,024,000
			<u>1,688,579,165</u>	<u>1,932,947,952</u>
Other short-term receivables				
Vietnam Book Printing Joint Stock	Associate	Other receivables	511,093,946	511,093,946
			<u>511,093,946</u>	<u>511,093,946</u>

2. Commitments and Contingent Liabilities**Risks related to the Company's land lease contracts**

The Company is currently utilizing land lots and assets attached to land at 22A and 22B Hai Ba Trung, and 50A Hang Bai (located in Hanoi) for business operations and office leasing. As of the date of these financial statements, the aforementioned house and land lease contracts have expired, and the Company is in the process of renewing these contracts with the relevant State management authorities.

Additionally, the Company was assigned two land lots in Dong Anh District and Chua Ha Street, Hanoi, by the Ministry of Culture, Sports, and Tourism. According to the State's equitization policy, the Company continues to use these two land lots for its business and production activities. However, as of the date of these interim financial statements, the Company has not yet signed land lease contracts with the State management authorities for these two land lots.

3. Events after the Reporting Period

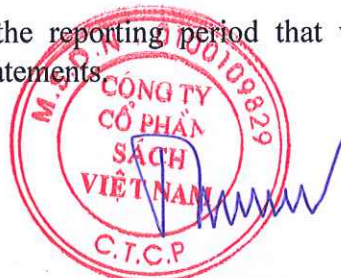
There have been no significant events occurring after the reporting period that would require adjustments to or disclosures in the Company's financial statements.



Nguyen Thi Minh
Preparer
20 October 2026



Dang Xuan Anh
Chief Accountant



Tran Le Phuong
Legal Representative

**CÔNG TY
CỔ PHẦN
SÁCH
VIỆT NAM**

Digitally signed by CÔNG TY CỔ
PHẦN SÁCH VIỆT NAM
DN: C=VN, S=HÀ NỘI, L=Quận
Hoàn Kiếm, CN=CÔNG TY CỔ
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