

Quy Nhon, January 18, 2025

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: - The State Securities Commission;
- Hanoi Stock Exchange.

Pursuant to Point a, Clause 3, Article 14 of Circular 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance on Guidance on information disclosure on the stock market; Binh Dinh Book and Equipment Joint Stock Company would like to announce the financial statements (FS) for the 4th quarter of 2024 to the State Securities Commission and Hanoi Stock Exchange as follows:

1. Organization name: Binh Dinh Book and Equipment Joint Stock Company
 - Stock code: BDB
 - Address: 219 Nguyen Lu - Ngo May Ward - Quy Nhon City - Binh Dinh Province.
 - Tel: 0256 3522645 – 0256 3522453 – Fax: 0256 3522853
 - Email: sachthietbibd@gmail.com Website: sachthietbibinhdinh.com.vn

2. Disclosure content:

- Financial statements for the 4th quarter of 2024 – Separate financial statements.
- Explanation of difference in profit after tax compared to the same period.

3. This information was published on the Company's website on January 18, 2025 at the link: sachthietbibinhdinh.com.vn

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

Recipients:

- As above;
- Save for publication, office.



Representative

Pham Dinh Thuan

* Attached documents:

- Financial statements for the 4th quarter of 2024
- Explanation of difference in profit after tax



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FINANCIAL STATEMENTS



Quarter IV of 2024

Receiving place:

Including expressions

1. Balance sheet:
2. Income statement:
3. Statement of cash flows:
4. Notes to the financial statements:

Denominator B 01-DN
Denominator B 02-DN
Denominator B 03-DN
Denominator B 09-DN



BALANCE SHEET

Quarter IV of 2024

Unit: Dong				
ASSETS	Code	Note	Balance at the end of the quarter	Balance at the beginning of the year
A-CURRENT ASSETS	100			
I. Cash and cash equivalents	110	V.1	21.506.975.167	15.307.826.225
1. Cash :	111		640.979.395	705.533.145
2. Cash equivalents	112		640.979.395	705.533.145
II. Short-term financial investments	120	V.2		
1. Trading securities	121			
2. Provision for decline in the value of trading securities (*)	122			
3. Held-to-maturity investments	123			
III. Short-term receivables:	130		2.778.752.104	2.408.987.700
1. Short-term trade receivables	131	V.3	2.786.800.397	2.280.187.203
2. Short-term prepayments to suppliers	132		1.984.320	
3. Short-term intracompany receivables	133			
4. Receivables according to progress of construction contract	134			
5. Short-term loan receivables	135			
6. Other short-term receivables	136	V.4	37.342.299	177.771.409
7. Provision for doubtful short-term debts (*)	137	V.6	(47.374.912)	(48.970.912)
8. Shortage of assets awaiting resolution	139		-	
IV. Inventories	140	V.7	18.036.302.116	12.141.259.188
1. Inventories	141		18.112.152.353	12.312.577.934
2. Provision for decline in value of inventories (*)	149		(75.850.237)	(171.318.746)
V. Other current assets	150		50.941.552	52.046.192
1. Short-term prepaid expenses	151	V.13a	31.357.791	30.501.583
2. Deductible value added tax	152			
3. Taxes and other amounts receivable	153	V17	19.583.761	21.544.609
5. Other current assets	155			
B. LONG-TERM ASSETS	200		4.056.571.888	4.354.136.487
I. Long-term receivables	210			
1. Long-term trade receivables	211			
2. Long-term prepayments to suppliers	212			
3. Working capital provided to sub- units	213			
4. Long-term intracompany receivables	214			
5. Long-term loan receivables	215			
6. Other long-term receivables	216			
7. Provision for doubtful long-term debts (*)	219			

II. Fixed assets	220	V.9	3.843.317.872	4.048.071.388
1. Tangible fixed assets	221		935.844.425	1.059.868.337
- Cost	222		6.317.629.279	6.317.629.279
- Accumulated depreciation (*)	223		(5.381.784.854)	(5.257.760.942)
2. Finance lease assets	224			
- Cost	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227	V.10	2.907.473.447	2.988.203.051
- Cost	228		4.038.215.400	4.038.215.400
- Accumulated amortization (*)	229		(1.130.741.953)	(1.050.012.349)
III. Investment properties	230			
- Cost	231			
- Accumulated depreciation (*)	231			
IV. Long-term assets in process	240			
1. Long-term work in process	241			
2. Construction in progress	242			
IV. Long-term financial investments	250			
1. Investments in subsidiaries	251			
2. Investments in associates, joint ventures	252			
3. Other long-term investments	253			
4. Provision for decline in value of long-term investment securities (*)	254			
5. Held-to-maturity investments	255			
V. Other long-term assets	260		213.254.016	306.065.099
1. Long-term prepaid expenses	261	V.13b	213.254.016	306.065.099
2. Deferred income tax assets	262			
3. Long-term spare parts, supplies, equipment	263			
4. Other long-term assets	268			
Total assets (270 = 100 + 200)	270		25.563.547.055	19.661.962.712
RESOURCES				
C. LIABILITIES	300		12.105.139.534	5.917.817.064
I. Current liabilities	310		12.080.139.534	5.917.817.064
1. Short-term trade payables	311	V.16	7.468.598.693	996.209.586
2. Short-term advances from customers	312		-	-
3. Taxes and amounts payable to the State	313	V.17	71.064.606	144.618.358
4. Payables to employees	314			
5. Short-term accrued expenses	315	V.18	3.889.759	3.901.947
6. Short-term intracompany payables	316			
7. Payables according to progress of construction contract	317			
8. Short-term unearned revenue	318	V.20	59.690.910	99.190.909
9. Other short-term payables	319	V.19a	227.840.779	284.975.334
10. Short-term loans and finance lease liabilities	320	V.15	4.240.000.000	4.282.000.000
11. Provision for short-term payables	321			
12. Reward and welfare fund	322		9.054.787	106.920.930

II. Long-term liabilities	330		25.000.000	
1. Long-term trade payables	331			
2. Long-term advances from customers	332			
3. Long-term accrued expenses	333			
7. Other long-term payables	337	V.19b	25.000.000	
8. Long-term loans and finance lease liabilities	338			
11. Deferred income tax payable	341			
12. Provision for long-term payables	342			
13. Science and technology development fund	343			
D - EQUITY	400		13.458.407.521	13.744.145.648
I. Owners' equity	410	V.22a	13.458.407.521	13.744.145.648
1. Share capital	411	V.22b	11.264.740.000	11.264.740.000
- Common shares with voting rights	411a		11.264.740.000	11.264.740.000
- Preferred shares	411b			
2. Share premium	412			
4. Other owners' capital	414			
5. Treasury shares (*)	415			
6. Differences upon assets revaluation	416			
7. Foreign exchange differences	417			
8. Investment and development fund	418	V.22e	1.065.008.599	1.017.853.344
9. Enterprise reorganization assistance fund	419			
10. Other equity funds	420			
11. Undistributed profit after tax	421		1.128.658.922	1.461.552.304
- Undistributed profit after tax accumulated to the end of previous period	421a		440.804.001	518.447.197
- Undistributed profit after tax of current period	421b		687.854.921	943.105.107
12. Capital expenditure fund	422			
II. Other budgets, resources	430			
1. Budget resources	431			
2. Resources financing fixed assets	432			
TOTAL RESOURCES (430 = 300 + 400)	440		25.563.547.055	19.661.962.712



Doan Thi Le Kieu
Preparer

Quỳ Nhơn, 11 January 2025




Doan Thi Le Kieu
Chief Accountant

Phạm Đình Thuận
Director

INCOME STATEMENT

Quarter IV of 2024

Unit: Dong

ITEMS	Code	Note	Quarter IV		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. Revenue from sales and service provision	1	VII.1	12.080.522.690	12.906.914.144	69.071.068.533	64.475.719.262
2. Revenue deductions	2	VII.2	5.380.160	-	11.901.090	14.854.060
3- Net revenue from sales and service provision	10		12.075.142.530	12.906.914.144	69.059.167.443	64.460.865.202
4- Cost of goods sold	11	VII.3	10.433.041.113	11.282.972.235	62.949.509.706	57.951.321.574
5- Gross profit from sales and service provision	20		1.642.101.417	1.623.941.909	6.109.657.737	6.509.543.628
6- Financial income	21	VII.4	47.566.315	60.943.504	59.042.875	81.803.264
7- Financial expenses	22	VII.5	33.155.564	77.429.493	152.775.793	395.784.894
- In which: Interest expense	23		33.155.564	77.429.493	152.775.793	395.784.894
8- Selling expenses	25	VII.8	904.384.732	618.632.179	2.931.662.105	2.631.144.289
9- Administrative expenses	26		677.098.673	841.498.439	2.323.738.337	2.477.429.861
10- Net operating profit	30		75.028.763	147.325.302	760.524.377	1.086.987.848
11- Other income	31	VII.6	83.328.769	53.399.721	173.564.798	166.168.939
12- Other expenses	32	VII.7	12.755.306	7.871	47.386.613	48.100.769
13- Other profit (40 = 31 - 32)	40		70.573.463	53.391.850	126.178.185	118.068.170
14- Accounting profit before tax	50		145.602.226	200.717.152	886.702.562	1.205.056.018
15- Current corporate income tax expense	51		38.366.423	51.113.933	198.847.641	261.950.911
16- Deferred corporate income tax expense			-	-	-	-
17- Profit after tax	60		107.235.803	149.603.219	687.854.921	943.105.107
(60 = 50 - 51)						
18. Basic earnings per share	70					
19. Diluted earnings per share (*)	71					



Doan Thi Le Kieu
Preparer

Quy Nhon, 11 January 2025

Doan Thi Le Kieu
Chief Accountant

Pham Dinh Thuan
Director

STATEMENT OF CASH FLOWS

(Direct method)
Quarter IV of 2024

Unit: Dong

Items	Code	Note	Accumulated from the beginning of the year to the end of this quarter	
			Current year	Previous year
1	2		3	4
I. Cash flows from operating activities				
1. Cash receipts from sales, service provision and other income	1		62.454.783.281	44.521.413.328
2. Cash paid to suppliers	2		(59.546.978.795)	(39.750.142.699)
3. Cash paid to employees	3		(2.632.934.303)	(2.455.827.519)
4. Cash paid for borrowing interest	4		(147.717.255)	(294.748.770)
5. Cash paid for corporate income tax	5		(217.991.642)	(228.104.493)
6. Other cash receipts from operating activities	6		2.820.342.044	1.674.592.275
7. Other payments for operating activities	7		(1.633.345.945)	(1.394.213.066)
Net cash provided by operating activities	20		1.096.157.385	2.072.969.056
II. Cash flows from investing activities				
1. Cash paid for purchases, construction of fixed assets and other long-term assets	21		-	-
2. Proceeds from sales, disposal of fixed assets and other long-term assets	22		-	-
3. Cash paid for loans, acquisition of debt instruments	23		(1.500.000.000)	(1.100.000.000)
4. Recovery of loans, resales of debt instruments	24		1.500.000.000	1.100.000.000
5. Cash paid for capital contribution in other entities	25		-	-
6. Recovery of capital contribution in other entities	26		-	-
7. Proceeds from loans interest, dividends, shared profit	27		13.035.365	10.496.507
Net cash provided by investing activities	30		13.035.365	10.496.507
III. Cash flows from financing activities				
1. Proceeds from stock issuance, capital contribution	31		-	-
2. Repayments of contributed capital, recall of issued stocks	32		-	-
3. Proceeds from borrowings	33		25.409.740.228	37.702.347.371
4. Repayment of borrowings	34		(25.451.740.228)	(38.897.028.761)
5. Cash paid for finance leases	35		0	0
6. Cash paid for dividends, profit to owners	36		(1.131.746.500)	(1.131.746.500)
Net cash used in financing activities	40		(1.173.746.500)	(2.326.427.890)
Net cash flows for the period (20+30+40)	50		(64.553.750)	(242.962.327)
Cash and cash equivalents at the beginning of the period	60		705.533.145	754.196.181
Impacts of exchange rate fluctuations	PL"			
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	70		640.979.395	511.233.854



Doan Thi Le Kieu
Preparer





Doan Thi Le Kieu
Chief Accountant

Pham Dinh Thuan
Director

Quy Nhon, 11 January 2025

NOTES TO THE FINANCIAL STATEMENTS Quarter IV of 2024

I - Nature of operations

- a - Ownership structure: Joint Stock Company
- b - Business field : Production and trading
- c - Business activities: Trading textbooks, books of all kinds, cultural products, stationery, cultural items; Producing and trading teaching equipment, vocational training, electronic equipment, information technology equipment and office equipment; Producing and trading packaging, civil and industrial wood products; Exporting machinery, equipment, materials, furniture and educational equipment; Silk-screen printing; Hotel; Restaurant, food Trading instruments for sports, children's toys; Trading own or rented property and land use right; Warehousing and storage of goods in other warehouses; Automobile transportation business....
- d - Normal operating cycle : 1 year (12 months)

II - Accounting period, currency used in accounting:

- a - Accounting period : starting on 01 January and ending on 31 December annually
- b - Currency used in accounting: Vietnamese dong

III - Applied accounting standards and accounting system

- 1 - Applied accounting system: Circular No. 200/2014/TT-BTC- BTC dated 22/12/2014 of the Minister of Finance
- 2 - Declaration of compliance with accounting standards and accounting system: We ensure compliance with Vietnamese Accounting Standards and Accounting System

IV - Applied accounting policies

- 4 - Principle for recognition of cash and cash equivalents: Including cash on hand, cash in bank and cash in transit. Financial statements and accounting transactions are expressed in Vietnamese Dong (VND)
- 6 - Accounting principle for receivables: Receivables are presented in the financial statements at book value of trade receivables and other receivables
Provision for doubtful debts represents the value estimated to be lost due to overdue trade receivables
- 7 - Principle for recognition of inventories: weighted average method
 - Accounting principle for inventories: perpetual method
 - Appropriation of provision for decline in value of inventories: Basing on the net realizable value of inventories less than cost of inventories at the balance sheet date.
- 8 - Principle for recognition and depreciation of fixed assets and investment properties:
 - Principle for recognition of fixed assets (tangible, intangible; finance lease); at historic cost
 - Principle for depreciation of fixed assets (tangible, intangible; finance lease): the straight-line method, Depreciation rate is in conformity with Decision No. 206/2003/QĐ/BTC dated 12/12/2003 of the Ministry of Finance
 - Amortization rate of intangible fixed assets that are land use rights: Land use rights allocated by the State with collection fee are amortized over the land allocation period.
- 11 - Accounting principle for prepaid expenses
Prepaid expenses reflect the expenses actually incurred but related to the production and business operations of one or many accounting periods
- 12 - Accounting principle for payables: Payables are recorded for the amount payable to each creditor and the amount payable to each creditor in the future related to goods and services serving the Company's production and business activities.

14 - Principle for recognition and capitalization of borrowing costs

Borrowing costs during the phase of investment in construction of capital construction works in progress are added to the value of that asset. When the works are completed, the borrowing costs are charged as financial expense. All other borrowing costs are recognised as financial expenses in the year in which they are incurred.

19- Principle for recognition of owners' equity:

- Principle for recognition of owners' share capital, share premium and other owners' capital.
- + Share capital is recognized at the actually-contributed amount of capital of the owners
- Principle for recognition of undistributed profit: it is determined by total profit after deducting current corporate income tax
- Net profit after tax is available for appropriation to funds and payment of dividends to shareholders as provided for in the Resolution of the General Shareholders' Meeting

20 - Principle and method for recognition of revenue and other income

- Sales revenue, service revenue and other income are recognized to the extent that it is probable that the economic benefits will flow to the Company and they can be reliably measured.

21 - Accounting principle for revenue deductions

Revenue deductions include:

- Sales rebates
- Sales returns

22 - Accounting principle for cost of goods sold: applying the matching principle

23 - Principle and method for recognition of financial expenses: Interest expenses are recorded fully

24 - Selling expenses and administrative expenses: They are total expenses incurred in the period

25 - Principle and method for recognition of current corporate income tax expense, deferred corporate income tax expense. Applicable CIT rate according to current regulations is 20%.

V - Supplement information to items disclosed in the balance sheet

		(Unit: VND)			
1 - Cash		At the end of the period	At the beginning of the year		
- Cash on hand		113.413.731	259.468.774		
- Bank demand deposits		527.565.664	446.064.371		
- 1-month deposits					
Total		640.979.395	705.533.145		
2 - Financial investments		At the end of the period	At the beginning of the year		
		Cost	Book value	Cost	Book value
b Held-to-maturity investments		-	-	-	-
b1 Short-term		-	-	-	-
- Term deposits		-	-	-	-
- Bonds		-	-	-	-
- Other investments		-	-	-	-
Total		-	-	-	-
3 - Trade receivables		At the end of the period	At the beginning of the year		
a Short-term trade receivables		2.786.800.397	2.280.187.203		
- Phan Hoang Tam		113.218.943	493.562.023		
- Mai Thi Ngoc Nga		1.328.866.037	858.310.140		
- Vo Thi Cam Lien		309.949.984	118.689.580		
- Others		1.034.765.433	809.625.460		
c Trade receivables from related parties					

4 - Other receivables		At the end of the period		At the beginning of the year	
		Value	Provision	Value	Provision
a	Short-term	37.342.299	-	177.771.409	-
	- Receivable from shared dividends and profit				
	- Receivable from employees	37.342.299		177.771.409	
	- Other receivables	-		-	
b	Long-term	-		-	
	- Receivable from the Company's trade	-		-	

5 - Shortage of assets awaiting resolution		At the end of the period		At the beginning of the year	
		Quantity	Value	Quantity	Value
a	Cash				
b	Inventories				
c	Fixed assets				
d	Other assets				

6 - Bad debts		At the end of the period		At the beginning of the year	
		Cost	Recoverable value	Cost	Recoverable value
-	Total value of doubtful debts	47.374.912		48.970.912	
In which:					
-	Ms. Nguyen Thi Lieu - Tay Son	47.374.912		48.970.912	
-	Other debtors				

7 - Inventories		At the end of the year		At the beginning of the year	
		Cost	Provision	Cost	Provision
-	Goods in transit				
-	Materials, raw materials	279.692.988		82.590.635	
-	Tools, instruments	2.487.716		4.650.726	
-	Work in process				
-	Finished products	34.160.742	-	29.085.698	
-	Merchandise goods	17.795.810.907	75.850.237	12.196.250.875	171.318.746
-	Total				
-	Goods in tax-suspension warehouse				
	Total	18.112.152.353	75.850.237	12.312.577.934	171.318.746

- Value of stagnant inventories, inventories in poor quality, degraded inventories that cannot be sold at the end of the year and solutions for stagnant inventories, inventories in poor quality, degraded inventories;
- Reasons for additional appropriation or reversal of provision for decline in value of inventories

9 - Increase, decrease in tangible fixed assets:

Page 4

Unit: dong

ITEMS	Fixed assets					Total
	Buildings	Machinery,	Motor vehicles	Office equipment	Other fixed assets	
9 - Increase, decrease in tangible fixed assets:						
Balance at the beginning of the period	5.165.510.188		1.152.119.091	0	-	6.317.629.279
- New purchase					-	-
- Self-construction					-	-
- Other increase	-				-	-
- Transfer to investment properties	-				-	-
- Sale, disposal				-	-	-
- Other decrease					-	-
Balance at the end of the period	5.165.510.188	0	1.152.119.091	0	-	6.317.629.279
Accumulated depreciation						
Balance at the beginning of the period	4.479.463.190		871.315.686	-	-	5.350.778.876
- Charge for the period	12.285.750		18.720.228		-	31.005.978
- Other increase					-	-
- Transfer to investment properties					-	-
- Sale, disposal					-	-
- Other decrease					-	-
Balance at the end of the period	4.491.748.940	0	890.035.914	0	0	5.381.784.854
Net book value						
- At the first day of the period	698.332.748	0	299.523.633	0	0	997.856.381
- At the last day of the period	673.761.248	0	262.083.177	0	0	935.844.425

* Net book value at the end of the period of the tangible fixed assets that were pledged, mortgaged

0

* Cost of fixed assets at the end of the period that were fully depreciated but still in active use:

4.235.261.901

9 - Increase, decrease in tangible fixed assets:

ITEMS	Fixed assets					Total
	Buildings	Machinery,	Motor vehicles	Office equipment	Other fixed assets	
Balance at the beginning of the period	3.988.215.400	50.000.000		-	-	4.038.215.400
- New purchase				-	-	-
- Self-construction		-		-	-	-
- Other increase		-		-	-	-
- Other increase		-		-	-	-
- Sale, disposal		-		-	-	-
Balance at the end of the period	3.988.215.400	50.000.000	-	-	-	4.038.215.400
Accumulated depreciation						
Balance at the beginning of the period	1.060.559.552	50.000.000				1.110.559.552
- Charge for the period	20.182.401	-			-	20.182.401
- Sale, disposal					-	-
- Other decrease					-	-
Balance at the end of the period	1.080.741.953	50.000.000	-	-	-	1.130.741.953
Net book value						
- At the first day of the period	2.927.655.848	-	-	-	-	2.927.655.848
- At the last day of the period	2.907.473.447	-	-	-	-	2.907.473.447

- * Net book value at the end of the period of the tangible fixed assets that were pledged, mortgaged as security for loan:
- * Cost of fixed assets at the end of the period that were fully depreciated but still in active use:

13 - Prepaid expenses

	At the end of the period	At the beginning of the year
a) Short-term		
- Prepaid expenses for operating leases		
- Tools, instruments put into use	31.357.791	30.501.583
- Borrowing costs		
- Others (Specify if there is a large value)		
b) Long-term		
- Company establishment costs		
- Others	213.254.016	306.065.099
Total	244.611.807	336.566.682

14 - Other assets

- a) Short-term
b) Long-term

15 - Loans and finance lease liabilities

	At the end of the period	At the beginning of the year
- Short-term loans	4.240.000.000	4.282.000.000
- Current portion of long-term debts		
Total	4.240.000.000	4.282.000.000

16 - Trade payables

	At the end of the period		At the beginning of the year	
	Value	Repayable amount	Value	Repayable amount
a) Short-term trade payables	7.468.598.693	7.468.598.693	996.209.586	996.209.586
- Danang Education Investment & Development JSC	292.454.775	292.454.775	17.492.345	17.492.345
- Central Books & Educational Equipment JSC	4.956.277.938	4.956.277.938	-	-
- Danang Education Publishing Services JSC	1.541.960.000	1.541.960.000	227.518.000	227.518.000
- Other creditors	677.905.980	677.905.980	751.199.241	751.199.241
b) Long-term trade payables				
Total	7.468.598.693	7.468.598.693	996.209.586	996.209.586
d) Trade payables to related parties				
- Danang Education Investment & Development JSC	292.454.775	292.454.775	17.492.345	17.492.345
- Da Nang Education Book JSC	45.254.234	45.254.234	64.283.134	64.283.134
- Central Books & Educational Equipment JSC	4.956.277.938	4.956.277.938	-	-
- Other creditors				

17 - Taxes and amounts payable to the State

	At the beginning of the period	Amount incurred in the period	Amount actually paid in the period	At the end of the period
- VAT	93.504.425	215.288.252	276.094.494	32.698.183
- CIT	51.113.933	205.244.132	217.991.642	38.366.423
- Land rent	-	433.003.519	433.003.519	-
- Business-license tax	-	12.000.000	12.000.000	-
- Others	(21.544.609)	17.236.888	15.276.040	(19.583.761)
Total	123.073.749	882.772.791	954.365.695	51.480.845

18 - Accrued expenses

a) Short-term

- Accrued salaries expenses during leave
- Accrued expenses incurred during business suspension
- Other accruals

Total

At the end of the period

At the beginning of the year

3.889.759

3.901.947

3.889.759

3.901.947

19 - Other payables

a) Short-term

- Surplus of assets awaiting resolution
- Trade union fee
- Social insurance
- Unemployment insurance
- Short-term deposits, collaterals received
- Dividends, profit payable;
- Other payables

Total

At the end of the period

At the beginning of the year

10.007.340

9.241.996

4.467.750

2.871.750

234.647.231

272.861.588

249.122.321

284.975.334

b) Long-term

- Other long-term payables

20 - Unearned revenue

a. Short-term

- Prepaid revenue;
- Revenue from traditional customer programs
- Other unearned revenue

At the end of the period

At the beginning of the year

59,690.910

99,190,909

22 - Owners' equity

a - Statement of changes in owners' equity

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	Share capital	Share premium	Conversion options on convertible bonds	Other owners' capital	Differences upon assets revaluation	Foreign exchange differences	Undistributed profit after tax and funds	Other items	Total
A	1	2	3	4	5	6	7	8	
Balance at the beginning of the previous year	11.264.740.000			801.184.688			386.142.272		12.452.066.960
- Increase of capital in the previous year									-
- Increase in the year				69.740.637			943.105.107		1.012.845.744
- Decrease of capital in the previous year							1.394.812.734		1.394.812.734
- Loss in the previous year									-
- Other decrease									-
Balance at the beginning of the current year	11.264.740.000			1.017.853.344			1.461.552.304		13.744.145.648
Increase in the period									-
- Other increase				47.155.255			681.458.430		728.613.685
- Decrease of capital in the period							1.014.351.812		1.014.351.812
- Loss in the period									-
- Other decrease									-
Balance at the end of the period	11.264.740.000	-		1.065.008.599	-		1.128.658.922	-	13.458.407.521

b - Breakdown of share capital

- Contributed capital of Vietnam Educational Publishing House
- Contributed capital of other shareholders

Total

At the end of the period	At the beginning of the period
4.525.230.000	4.525.230.000
6.739.510.000	6.739.510.000
11.264.740.000	11.264.740.000

c - Capital transactions with owners and distribution of shared dividends, profit

- Share capital
- + Contributed capital at the beginning of the year
- + Increase of capital in the year
- + Decrease of capital in the year
- + Contributed capital at the end of the year
- Shared dividends, profit

Current year	Previous year
11.264.740.000	11.264.740.000

	At the end of the period	At the beginning of the period
d - Shares		
- Number of shares registered for issuance		
- Number of shares sold to the public		
+ Common shares	1.126.474	1.126.474
+ Preferred shares	1.126.474	1.126.474
- Number of shares bought back (treasury shares)		
+ Common shares		
+ Preferred shares		
- Number of outstanding shares		
+ Common shares	1.126.474	1.126.474
+ Preferred shares	1.126.474	1.126.474
* Par value of outstanding shares: VND10,000 / share		
d - Dividends		
- Dividends declared after the balance sheet date:		
+ Dividends declared on common shares		
e - The Company's funds:		
- Investment and development fund	1.065.008.599	1.017.853.344
- Other equity funds	1.065.008.599	1.017.853.344
29, Off-balance sheet items	At the end of the period	At the beginning of the period
- Assets held under trust (Net book value of assets upon equitization)	8.252.589	8.252.589

VII - Supplement information to items disclosed in the income statement

(Unit: dong)

Quarter IV current year	Quarter IV previous year
12.080.522.690	12.906.914.144

1) - Revenue from sales and service provision

a) Revenue

+ Sales of books	7.612.515.053	8.672.163.242
+ Sales of equipment	4.056.104.608	3.846.359.216
+ Other revenue	411.903.029	388.391.686

2) - Revenue deductions

+ Trade discounts	5.380.160	-
+ Sales rebates	-	-
+ Sales returns	5.380.160	-

3) - Cost of goods sold

	Current year	Previous year
- Cost of books sold	6.873.667.279	7.916.019.453
- Cost of equipment sold	3.482.864.960	3.231.194.014
- Cost of others	76.508.874	48.745.560
- Net book value, expenses for sale, disposal of sold investment property		
- Operating costs of investment property		
- Inventory loss		
- Provision for decline in value of inventories		87.013.208
- Decreases in cost of sales		

Total

10.433.041.113	11.282.972.235
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4) - Financial income

	Current year	Previous year
- Deposit interest, loan interest	1.558.805	298.664
- Gains from sale of investments		
- Paid dividend, profit		
- Foreign exchange gains		
- Interest on deferred payment, payment discounts		
- Financial income		

Total

46.007.510	60.644.840
47.566.315	60.943.504

5) - Financial expenses (Code 22)

	Current year	Previous year
- Loan interest	33.155.564	77.429.493
- Interest on deferred payment, payment discounts		
- Loss from disposal of financial investments		
- Foreign exchange losses		
- Provision for diminution in value of trading securities and investment loss		
- Other financial expenses		
- Decreases in financial expenses		

Total

33.155.564	77.429.493
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6) - Other income	83.328.769	53.399.721
- Sale, disposal of fixed assets		
- Gains upon revaluation of assets		
- Collected fine		
- Reduced taxes		
- Others	83.328.769	53.399.721
7) Other expenses	12.755.306	7.871
- Net book value, expenses for sale, disposal of fixed assets		
- Losses upon revaluation of assets		
- Paid fines		
- Others	12.755.306	7.871
8) Selling expenses and administrative expenses		
a) Administrative expenses incurred in the period	677.098.673	841.498.439
- Salaries, social insurance, health insurance, trade union fee	347.926.151	262.043.188
- Depreciation and amortization of fixed assets, tools, instruments	18.720.228	18.720.228
- Land rent	113.615.461	116.653.301
- Job-loss allowance		176.000.000
- Other administrative expenses	196.836.833	268.081.722
b) Selling expenses incurred in the period	904.384.732	618.632.179
- Salaries, social insurance, health insurance, trade union fee	679.645.626	436.279.401
- Depreciation and amortization of fixed assets, tools, instruments	6.782.481	6.782.481
- Land rent		
- Transportation, discharge expenses	11.364.000	25.486.333
- Other selling expenses	206.592.625	150.083.964
c) Decreases in selling expenses and administrative expenses		
- Reversal of provision for product, goods warranty		
- Reversal of provision for restructure, other provisions;		
- Other decreases		
9 - Production and business expenses by elements	Current year	Previous year
- Material costs	27.614.463	34.472.831
- Labor costs and staff costs	1.024.757.519	699.277.589
- Depreciation and amortization	51.188.379	51.188.379
- Outside services	133.335.986	187.971.069
- Other cash expenses	395.072.933	548.334.251
Total	1.631.969.280	1.521.244.119
10 - Current corporate income tax expense	Current year	Previous year

- Corporate income tax expense calculated on taxable income of current year	64.899.517	51.113.933
- Adjustment of corporate income tax expenses of previous years to current income tax expense of current year		
- Total current income tax expense	64.899.517	51.113.933

VIII. Supplement information to items disclosed in the statement of cash flows

3. Actual loan amount received in the period:	Current year	Previous year
- Proceeds from loans under conventional agreements;	25.409.740.228	53.844.887.066
- Proceeds from loans in other forms		
4. Actual loan amount repaid during the period:		
- Repaid principal during the period:	25.451.740.228	53.562.887.066
- Repaid loans in other forms		

VIII - Other information

3- Related-party information (apart from the information disclosed in the above sections)

a. Material transactions of the Company with the related parties during the period

	Relationship	Transactions	Value
Danang Education Investment & Deve	Investor	Purchase of books	24.698.050
Central Books & Educational Equipme	Supplier	Purchase of books	36.855.950
Da Nang Education Book JSC	Supplier	Purchase of books	-
Total			61.554.000

b. Related-party balances at the balance sheet date are:

	Relationship	Transactions	Receivable	Payable
Danang Education Investment & Deve	Investor	Purchase of books		292.454.775
Central Books & Educational Equipment JSC	Supplier	Purchase of books		4.956.277.938
Da Nang Education Book JSC	Supplier	Purchase of books		45.254.234
Total			-	5.293.986.947



Doan Thi Le Kieu
Preparer

Quảng Nam, 11 January 2025





Doan Thi Le Kieu
Chief Accountant

Pham Dinh Thuan
Director