

CÔNG TY CỔ PHẦN SÁCH ĐẠI HỌC - DẠY NGHỀ

FINANCIAL REPORTS

QUARTER 4/2024

MỤC LỤC

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ACCOUNTING BALANCE SHEET

As at December 31, 2024

Đơn vị: VND

Target	Target code	Explanation	Final number	First number of the year
ASSET				
A- SHORT-TERM ASSETS	100		20,654,634,808	12,761,852,904
I. Cash and cash equivalents	110	5	1,296,037,129	1,443,235,937
1. Money	111		1,296,037,129	1,443,235,937
2. Cash equivalents	112			
II. Short-term financial investments	120		10,048,000,000	4,047,445,023
3. Investment held until maturity	123	6	10,048,000,000	4,047,445,023
III. Short-term receivables	130		4,065,384,771	1,568,824,802
1. Short-term receivables from customers	131	7	3,938,356,150	1,326,851,879
2. Short-term advance payments to sellers	132	8	160,500,000	284,787,579
6. Other short-term receivables	136	9	155,262,467	145,919,190
7. Provision for short-term doubtful receivables	137	10	(188,733,846)	(188,733,846)
IV. Inventory	140		5,195,538,740	5,679,674,642
1. Inventory	141	11	6,263,724,838	6,905,685,116
2. Provision for devaluation of inventory	149		(1,068,186,098)	(1,226,010,474)
V. Other short-term assets	150	12	49,674,168	22,672,500
1. Short-term prepaid expenses	151		39,531,927	22,672,500
5. Other short-term assets	155		10,142,241	
B. NON-TERM ASSETS	200		551,647,262	955,562,928
I. Long-term receivables	210		22,176,000	

CÔNG TY CỔ PHẦN SÁCH ĐẠI HỌC - DẠY NGHỀ
 187B Giảng Võ, Cát Linh, Đống Đa, Thành phố Hà Nội

				22,176,000
6. Other long-term receivables	216		22,176,000	22,176,000
7. Provision for long-term doubtful receivables	219			
II.Fixed assets	220	13	453,593,402	655,190,468
1. Tangible fixed assets	221		453,593,402	655,190,468
- Original price	222		1,209,582,400	1,315,932,400
- Accumulated depreciation value	223		(755,988,998)	(660,741,932)
VI. Other long-term assets	260		75,877,860	278,196,460
1. Long-term prepaid expenses	261		75,877,860	278,196,460
TOTAL ASSETS	270		21,206,282,070	13,717,415,832

ACCOUNTING BALANCE SHEET

As at December 31, 2024

Đơn vị: VND

Target	Target code	Explanation	Final number	First number of the year
CAPITAL RESOURCES				
C. LIABILITIES	300		8,304,898,390	848,635,878
I. Short-term debt	310		8,304,898,390	848,635,878
1. Short-term payables to suppliers	311	14	6,775,227,325	580,207,491
2. Buyer pays short-term in advance	312	15	1,103,340,370	10,000,000
3. Taxes and other amounts payable to the state	313	16	69,781,362	64,008,144
4. Payable to employees	314		339,490,540	
9. Other short-term payables	319	17	17,034,730	98,596,180
12. Bonus and welfare fund	322		24,063	95,824,063
D. EQUITY	400	18	12,901,383,680	12,868,779,954
I. Equity	410		12,901,383,680	12,868,779,954
1. Owner's capital contribution	411		10,000,000,000	10,000,000,000
- Ordinary shares have voting rights	411a		10,000,000,000	10,000,000,000
2. Share surplus	412		1,890,000,000	1,890,000,000
8. Development investment fund	418		962,203,411	962,203,411
11. Undistributed after-tax profits	421		49,180,269	16,576,543

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- Undistributed PAT accumulated to the end of the previous period	421a	-	1,775,555,104
- Undistributed NPAT this period	421b	49,180,269	(1,758,978,561)
TOTAL CAPITAL RESOURCES	440	21,206,282,070	13,717,415,832



Trần Đình Hoàng

Giám đốc

Hà Nội, ngày 19 tháng 01 năm 2025

Vũ Bích Thạnh

Phụ trách kế toán

Vũ Bích Thạnh

Người lập biểu

REPORT ON BUSINESS ACTIVITIES

Quarter 4.2024

Đơn vị: VND

Target	Target code	Explanation	This quarter this year	This quarter last year	Cumulative amount from the beginning of the year to the end of this quarter (This year)	Cumulative amount from the beginning of the year to the end of this quarter (Previous year)
1. Revenue from sales and service provision	01	19	18,028,033,208	3,235,309,996	24,741,368,045	15,584,587,903
2. Revenue deductions	02					
3. Net revenue from sales and service provision (10 = 01 - 02)	10		18,028,033,208	3,235,309,996	24,741,368,045	15,584,587,903
4. Cost of goods sold	11	20	15,910,031,716	2,148,736,030	20,397,699,503	12,407,999,809
5. Gross profit on sales and service provision (20=10-11)	20		2,118,001,492	1,086,573,966	4,343,668,542	3,176,588,094
6. Revenue from financial activities	21	21	140,843,565	116,429,433	277,078,972	224,643,141
7. Financial costs	22					
- In which: Loan interest expenses	23					

8. Share of profit and loss in joint venture companies	24					
9. Selling expenses	25	22	504,525,083	872,470,139	1,318,008,988	1,474,909,885
10. Business management costs	26	22	1,062,331,285	723,745,628	3,276,533,551	3,471,276,209
11. Net profit from business activities {30=20+(21-22)+24-(25+26)}	30		691,988,689	(393,212,368)	26,204,975	(1,544,954,859)
12. Other income	31	24	-	10,873,168	10,000,000	10,873,669
13. Other expenses	32	25	-	175,029,892	3,601,249	224,897,371
14. Other profits (40=31-32)	40		-	(164,156,724)	6,398,751	(214,023,702)
15. Total accounting profit before tax (50=30+40)	50		691,988,689	(557,369,092)	32,603,726	(1,758,978,561)
16. Current corporate income tax expenses	51					
17. Deferred corporate income tax expenses	52					
18. Profit after corporate income tax (60=50-51-52)	60	23	691,988,689	(557,369,092)	32,603,726	(1,758,978,561)
18.1 Profit after tax of the parent company	61					
18.2 Profit after tax of non-controlling shareholders	62					

19. Basic earnings per share(*)	70					
20. Diluted earnings per share	71					



Trần Đình Hoàng
Giám đốc

Hà Nội, ngày 19 tháng 01 năm 2025

Vũ Bích Thạnh
Phụ trách kế toán

Vũ Bích Thạnh
Người lập biểu

CASH FLOW STATEMENT

(According to direct method)

Quarter 4.2024

Đơn vị: VND

Target	Target code	Explanation	Cumulative from the beginning of the year to the end of this quarter (This year)	Cumulative from the beginning of the year to the end of this quarter (Previous year)
I. Cash flow from business activities				
1. Proceeds from sales, provision of services and other revenue	01		17,456,466,849	9,333,054,494
2. Payments to suppliers of goods and services	02		(12,268,782,871)	(8,392,619,134)
3. Payments to employees	03		(607,143,135)	(1,820,909,333)
4. Loan interest paid	04			
5. Corporate income tax paid	05		-	(268,189,544)
6. Other proceeds from business activities	06		-	136,366,900
7. Other expenses for business activities	07		(247,187,062)	(666,437,115)
Net cash flow from operating activities	20		4,333,353,781	(1,678,733,732)
II. Cash flow from investment activities				
1. Money spent on purchasing and constructing fixed assets and other long-term assets	21			
2. Proceeds from liquidation and sale of fixed assets and other long-term assets	22			
3. Money spent on lending and purchasing debt instruments of other units	23		(4,044,006,301)	(3,000,000,000)
4. Loan recovery, resale of debt instruments of other units	24		-	4,000,000,000
5. Money spent on investment and				

capital contribution to other units	25		-	(32,164,000)
6. Cash recovered from investment in capital contributions to other units	26		-	56,325,111
7. Loan interest income, dividends and profits are distributed	27		8,781,098	
Net cash flow from investing activities	30		(4,035,225,203)	1,024,161,111
III. Cash flow from financial activities				
1. Proceeds from issuing shares and receiving capital contributions from owners	31			
2. Payment of capital contributions to owners, repurchase of issued shares of the enterprise	32			
3. Proceeds from borrowing	33			
4. Loan principal payment	34			
5. Payment of finance lease debt	35			
6. Dividends and profits paid to owners	36			(1,347,257,310)
Net cash flow from financial activities	40			(1,347,257,310)
Net cash flow for the period (50 = 20+30+40)	50		298,128,578	(2,001,829,931)
Cash and cash equivalents at the beginning of the period	60		997,908,551	2,929,422,991
Effects of changes in foreign currency exchange rates	61			
Cash and cash equivalents at the end of the period (70 = 50+60+61)	70		1,296,037,129	927,593,060



Trần Đình Hoàng
Giám đốc

Hà Nội, ngày 19 tháng 01 năm 2025

Vũ Bích Thạnh
Phụ trách kế toán

Vũ Bích Thạnh
Người lập biểu

NOTES TO FINANCIAL STATEMENTS

1. Operating characteristics

1.1. General overview

University - Vocational Training Book Joint Stock Company (hereinafter referred to as "the Company") was established under Decision No. 710/QĐ-TC dated June 11, 2004 of Vietnam Education Publishing House (now known as Vietnam Education Publishing Company Limited). The company is an independent accounting unit, operating production and business activities according to the Business Registration Certificate (now the Enterprise Registration Certificate) No. 0101517669 dated July 28, 2004 of the Department of Planning and Investment, Hanoi City, Enterprise Law, Company Charter and relevant current legal regulations. Since its establishment, the Company has adjusted its Business Registration Certificate 7 times and the most recent adjustment was on June 7, 2024. .

1.2. Main business: Wholesale of other household appliances. Details: Wholesale of books, newspapers, magazines, stationery

1.3. Business industry

- Wholesale of other household appliances. Details: Wholesale of books, newspapers, magazines, stationery;
- Retailing of books, newspapers, magazines and stationery in specialized stores;
- Retailing audio and video tapes (including blank tapes and discs) in specialized stores;
- Retailing of fitness and sports equipment and tools in specialized stores;
- Retailing of games and toys in specialized stores;
- Printing;
- Services related to printing;
- Copy records of all types;
- Manufacturing machinery and office equipment (except computers and computer peripherals);
- Wholesale of computers, peripherals and software
- Wholesale of electronic and telecommunications equipment and components;
- Data processing, leasing and related activities. (For conditional business lines, Enterprises only do business when they meet the conditions prescribed by law);
- Wholesale of other machinery, equipment and spare parts. Details: Wholesale of office machinery, equipment and spare parts (except computers and peripheral equipment).

2. Accounting period, currency used in accounting

The Company's annual accounting period begins on January 1 and ends on December 31. The currency used to record accounting books and present financial statements is Vietnam Dong (VND).

3. Applicable accounting standards and regimes

The company applies the Vietnamese Accounting Standards System, the Vietnamese Enterprise Accounting Regime guided in Circular No. 200/2014/TT-BTC dated December 22, 2014 and Circular No. 53/2016/TT -BTC dated March 21, 2016 on amending and supplementing a number of articles of Circular No. 200/2014/TT-BTC issued by the Ministry of Finance.

4. Summary of major accounting policies

4.1 Cash and cash equivalents

Money includes: Cash on hand, demand deposits at banks and money in transit.

Cash equivalents are short-term investments with a maturity of no more than 3 months from the date of investment, are easily convertible into known amounts of cash and have no risk of conversion. money at the time of reporting.

4.2 Investment held until maturity

Held-to-maturity investments are term deposits (including bills and promissory notes), bonds, and preferred stocks that the issuer is required to redeem at a certain time. certain point in the future, held-to-maturity loans for the purpose of collecting interest periodically and other held-to-maturity investments

Held-to-maturity investments are recorded at book value after revaluation. The amount of loss provision is recorded directly in the book value of the investment.

In case held-to-maturity investments are monetary items denominated in foreign currencies, they will be revalued according to the foreign currency buying rate of the commercial bank where the company regularly has transactions at the end of the period.

4.3 Receivables

Receivables include: customer receivables and other receivables:

Receivables from customers are receivables of a commercial nature, arising from sales transactions between the Company and buyers;

Other receivables are receivables of a non-commercial nature, not related to internal sales transactions. Receivables are recorded at cost less provision for doubtful debts. Provision for bad debts represents the expected value of loss at the end of the accounting period for debts that are overdue for collection, the Company has claimed many times but has not yet collected or has not yet reached the due date. collection deadline but the debtor has fallen into bankruptcy or is undergoing dissolution procedures, is missing or absconded.

4.4 Inventory

Inventories are recorded at the lower of cost and net realizable value.

The value of inventory is calculated according to the weighted average method and is accounted for according to the regular declaration method with the original price determined as follows:

Raw materials and goods: includes purchasing costs and other directly related costs incurred to bring inventory to its current location and condition;

Finished products: includes printing costs, royalties, publishing management fees, direct labor costs and directly related general costs allocated based on printing costs.

Net realizable value is the estimated selling price less the estimated costs of completing the inventories and the estimated costs necessary to sell them.

Provision for devaluation of inventory is made for each item when the net realizable value of that item is less than the original cost.

4.5 Tangible fixed assets

Original price

Tangible fixed assets are stated at cost less accumulated depreciation.

Historical cost includes the purchase price and all expenses the Company spent to acquire the tangible fixed asset up to the time the fixed asset was put into a ready-to-use state. Costs incurred after initial recognition are only recorded as an increase in the historical cost of tangible fixed assets if these costs definitely increase future economic benefits due to the use of that asset. Costs that do not satisfy the above conditions are recorded as costs in the period.

Depreciation

Tangible fixed assets are depreciated using the straight-line method over the estimated useful lives of the assets. The depreciation time is consistent with Circular No. 45/2013/TT-BTC dated April 25, 2013 of the Ministry of Finance. Specifically as follows:

Type of asset (years)

Depreciation period

Means of transport and transmission

6

4.6 Prepaid expenses

Prepaid expenses are classified into short-term prepaid expenses and long-term prepaid expenses. These are actual costs that have been incurred but are related to the results of production and business activities of many periods. Main prepaid expenses at the Company:

Publishing management fees and prepaid manuscript bidding fees for unprinted books are allocated based on the number of printed books in stock;

Other prepaid costs: Based on the nature and level of costs, the Company chooses the appropriate method and allocation criteria over the period of time when economic benefits are expected to be created.

4.7 Liabilities

Liabilities include: payables to suppliers and other payables:

Accounts payable are trade payables, arising from sales transactions between suppliers and the Company;

Other payables are payables of a non-commercial nature, not related to sales transactions.

Liabilities are recorded at cost, classified into short-term and long-term liabilities based on the remaining debt term at the end of the accounting period.

The Company's liabilities are tracked in detail by subject, original term, remaining debt term and original currency.

4.8 Owner's equity

Owner's contributed capital reflects the actual capital contributed by shareholders.

Share capital surplus

Share capital surplus reflects the difference between the issuance price and par value, direct costs related to stock issuance; Difference between reissue price and book value, direct costs related to reissuance of treasury shares; Capital component of convertible bonds upon maturity.

Profit distribution

Profit after corporate income tax is appropriated to funds and distributed to shareholders according to the decision of the General Meeting of Shareholders.

Dividends paid to shareholders do not exceed the amount of undistributed after-tax profits and take into account non-monetary items in undistributed after-tax profits that may affect cash flow and ability to pay dividends. ie.

4.9 Recording revenue and other income

Revenue from sales of goods and provision of services is recognized when it is possible to obtain economic benefits and can be determined reliably, and the following conditions are met:

Sales revenue is recognized when the significant risks and ownership of the product have been transferred to the buyer and there is no longer any significant possibility to change the decision of either party regarding the selling price or availability. return goods;

Revenue from providing services is recognized when the service is completed. In case the service is performed in multiple accounting periods, the determination of revenue in each period is based on the service completion rate at the end of the accounting period.

Revenue from financial activities is recognized when the revenue is determined with relative certainty and it is possible to obtain economic benefits from that transaction.

Interest is recognized on the basis of time and actual interest rate;

Dividends and distributed profits are recorded when the Company is entitled to receive dividends or profits from capital contribution. Stock dividends are not recorded as financial revenue. Dividends

received in connection with the period before the investment are accounted for as a reduction in the value of the investment.

Other income is income outside the Company's production and business activities, which is recognized when it can be determined with relative certainty and is capable of obtaining economic benefits.

4.10 Cost of goods sold

Cost prices of products and consumed goods are recorded on time, according to the principle of conformity with revenue and the principle of prudence.

Expenses exceeding the normal level of inventory are recorded immediately in the cost of goods sold in the period, not included in the product cost.

4.11 Selling expenses and business management expenses

Selling expenses reflect actual costs incurred in the process of selling products and goods.

Business management expenses reflect actual costs incurred related to general management of the business.

4.12 Current corporate income tax expenses, deferred corporate income tax expenses

Corporate income tax expense includes current income tax and deferred income tax.

Current income tax is a tax calculated on the taxable income for the period at the tax rates in effect at the end of the accounting period. Taxable income differs from accounting profit due to adjustment of temporary differences between tax and accounting as well as adjustment of non-taxable or non-deductible income and expenses.

Deferred income tax is provided using the liability method on temporary differences at the balance sheet date between the tax base of assets and liabilities and their carrying amount for financial reporting purposes main

5.1 Financial instruments

Initial recognition

Financial assets

At the initial recognition date, financial assets are recorded at cost plus transaction costs directly related to the purchase of that financial asset. The Company's financial assets include: cash, bank deposits, customer receivables, financial investments and other receivables.

Financial liabilities

At the initial recognition date, financial liabilities are recorded at cost plus transaction costs directly related to the issuance of that financial liability. The Company's financial liabilities include payables to suppliers and other payables.

Reassess after initial recognition

Currently, there are no regulations on re-evaluation of financial instruments after initial recognition.

VAT: Books for university and vocational training are non-taxable goods. Dictionaries of all types apply a tax rate of 5%. For specialized books, a tax rate of 10% applies. In addition, from July 1, 2024 to December 31, 2024, the Company is entitled to a 2% reduction in value added tax rate for a number of items specified in Resolution 142/2024/QH15 dated December 29. /June 2024 of the National Assembly.

Corporate income tax: Apply a tax rate of 20%.

Other taxes and fees paid according to current regulations.

4.15 Stakeholders

Parties are considered to be related if one party has the ability (directly or indirectly) to control or exercise significant influence over the other party in making decisions about financial and operating policies.

5. MONEY

	31/12/2024	01/10/2024
Cash	51.975.578	85.959.392
Demand bank deposits	1.244.061.551	911.949.159
Add	1.296.037.129	997.908.551

6. SHORT-TERM HOLD TO MATURATION INVESTMENT

	31/12/2024		01/10/2024	
	Original price	Book value	Original price	Book value
Bank deposits have a remaining term of more than 3 months and not more than 12 months	10.048.000.000	10.048.000.000	6.003.993.699	6.003.993.699
	10.048.000.000	10.048.000.000	6.003.993.699	6.003.993.699

7. SHORT-TERM RECEIVABLES FROM CUSTOMERS

	<i>Đơn vị: VND</i>	
	31/12/2024	01/10/2024
Vietnam Book Culture Knowledge Joint Stock Company	122.988.050	141.243.000
Tre Viet Aviation Joint Stock Company	651.246.000	651.246.000
Education Publishing House in City. Da Nang	651.246.000	651.246.000
Education Publishing House in City. Ho Chi Minh		
Thuong Tin Commercial Joint Stock Bank	1.671.848.813	
Other objects	1.492.273.287	720.778.532
Add	3.938.356.150	1.513.267.532

8. SHORT-TERM ADVANCED PAYMENTS TO SELLER

	<i>Đơn vị: VND</i>	
	31/12/2024	01/10/2024
Educational publishing house in Hanoi		
Nhat Han Printing Company Limited	160.500.000	160.500.000
Add	160.500.000	160.500.000

9. OTHER RECEIVABLES

	<i>Đơn vị: VND</i>	
	31/12/2024	01/10/2024
Deposits, short-term deposits	-	-
Estimated interest earned	155.262.467	98.710.301
Other receivables		
Add	155.262.467	98.710.301

10. PROVISION FOR DOUBT RECEIVABLES

	<i>Đơn vị: VND</i>	
	31/12/2024	01/10/2024
Provision for overdue receivables ranges from 6 months to 1 year	-	-
Provision for overdue receivables ranges from 1 year to 2 years	-	-
Provision for overdue receivables ranges from 2 years to 3 years	13.440.000	13.440.000
Provision for overdue receivables over 3 years	175.293.846	175.293.846
Add	188.733.846	188.733.846

o

11. INVENTORY

	<i>Đơn vị: VND</i>			
	31/12/2024		01/10/2024	
	Value	Preventive	Value	Preventive
Raw materials	2.814.448	-	4.053.585	-
Finished product	5.861.909.519	(1.066.571.577)	5.777.013.280	(1.144.231.859)
Goods	399.000.871	(1.614.521)	399.000.871	(1.614.521)
Add	6.263.724.838	(1.066.571.577)	6.180.067.736	(1.145.846.380)

11. PREPAID COSTS

	<i>Đơn vị: VND</i>	
	31/12/2024	01/10/2024
a) Short term	39.531.927	54.734.441
Publishing management fee		33.783.200
Tools and equipment for use	39.531.927	20.951.241
Long term	10.142.241	220.304.360
Tools and equipment awaiting allocation	10.142.241	188.168.960
Draft bidding costs		32.135.400

Add	49.674.168	275.038.801
12. TANGIBLE FIXED ASSETS		
		<i>Đơn vị: VND</i>
	Transportation facility transmission	Add
Original price		
01/10/2024	1.209.582.400	1.209.582.400
31/12/2024	1.209.582.400	1.209.582.400
Khấu hao		
01/10/2024	655.190.465	655.190.465
31/12/2024	755.988.998	755.988.998
Giá trị còn lại		
01/10/2024	554.391.935	554.391.935
31/12/2024	453.593.402	453.593.402

13. SHORT-TERM PAYABLES TO VENDORS

	31/12/2024	01/10/2024
		<i>Đơn vị: VND</i>
Author royalties must be paid in 2022	26.799.996	26.799.996
Author royalties must be paid in 2023	151.449.997	157.749.997
Author royalties must be paid in 2024	221.203.700	572.628.700
Phuc Yen Printing Joint Stock Company	668.487.306	244.602.432
Hanoi Cultural Joint Stock Company	278.329.000	312.734.000
Nhat Nam Printing Trading Joint Stock Company	4.804.789.752	
Must pay another seller	624.167.574	309.644.807
Add	6.775.227.325	1.624.159.932

14. SHORT-TERM ADVANCED PAYMENT BY BUYER

	31/12/2024	Đơn vị: VND 01/10/2024
Author	93.666.285	93.666.285
Other objects	1.009.674.085	400.200.000
Add	1.103.340.370	493.866.285

15. TAXES AND PAYABLES TO THE STATE

	31/12/2024	Đơn vị: VND 01/10/2024
Value added tax	69.781.362	
Corporate income tax	-	-
Personal income tax		1.627.777
Other taxes	-	-
Add	69.781.362	1.627.777

16. OTHER SHORT-TERM PAYABLES

	31/12/2024	Đơn vị: VND 01/10/2024
Salary deductions must be paid	17.034.730	34.203.705
Cộng	17.034.730	34.203.705
Add	17.034.730	34.203.705

17. EQUITY

a) Change in equity

	Đơn vị: VND				
	Investment capital of owner	Capital surplus share	Investment fund develop	Undistributed after- tax profits	Add
Balance at 01/01/2024	10.000.000.000	1.890.000.000	962.203.411	(254.395.280)	12.597.808.131
Decrease during the period	-	-	-	-	-
Increase during the period	-	-	-	303.575.549	303.575.549

Balance at					
31/12/2024	<u>10.000.000.000</u>	<u>1.890.000.000</u>	<u>962.203.411</u>	<u>49.180.269</u>	<u>12.201.383.680</u>

b) Details of owner's capital contribution as of December 31, 2024

	<i>Đơn vị: VND</i>	
	<u>31/12/2024</u>	<u>01/10/2024</u>
Investment capital of Vietnam Education Publishing House	2.173.000.000	2.173.000.000
Tran Thi Thu Hang	1.530.000.000	1.530.000.000
Dang Tran Bao Tin	1.030.200.000	1.030.200.000
Pham Le Tu Uyen	1.020.000.000	1.020.000.000
Dang Hong Thi	499.800.000	499.800.000
Capital contributed by other shareholders	3.747.000.000	3.747.000.000
Add	<u>10.000.000.000</u>	<u>10.000.000.000</u>

c) Stocks

	<i>Đơn vị: VND</i>	
	<u>31/12/2024</u>	<u>01/10/2024</u>
Number of shares authorized to be issued	1.000.000	1.000.000
Common stocks	1.000.000	1.000.000
Preferred shares	-	-
Number of outstanding shares	1.000.000	1.000.000
Common stocks	1.000.000	1.000.000
Preferred shares	-	-

18. REVENUE FROM SALES AND PROVISION OF SERVICES

	<i>Đơn vị: VND</i>	
	Quý 4/2024	Quý 4/2023
Sales revenue	18.028.033.208	3.235.309.996
Add	<u>18.028.033.208</u>	<u>3.235.309.996</u>

19. COST OF GOODS SOLD AND SERVICES PROVIDED

	Quý 4/2024	Đơn vị: VND Quý 4/2023
Cost of inventory consumed	15.910.031.716	2.148.736.030
Add	15.910.031.716	2.148.736.030

20. REVENUE FROM FINANCIAL ACTIVITIES

	Quý 4/2024	Đơn vị: VND Quý 4/2023
Interest on deposits, savings, loans	140.843.565	116.429.433
Add	140.843.565	116.429.433

21. SALES COSTS AND CORPORATE ADMINISTRATION COSTS

	Quý 4/2024	Đơn vị: VND Quý 4/2023
Sales expenses	504.525.083	872.470.139
Business management costs	1.062.331.285	723.745.628

22. CURRENT CORPORATE INCOME TAX EXPENSES

	Quý 4/2024	Đơn vị: VND Quý 4/2023
Total accounting profit before tax	691.988.689	(557.369.092)
Corporate income tax	-	-
Profit after corporate income tax	691.988.689	(557.369.092)

23. OTHER INCOME

	Quý 4/2024	Đơn vị: VND Quý 4/2023
Other income	-	10.873.168
Add	-	10.873.168

24. OTHER COSTS

	Quý 4/2024	Đơn vị: VND Quý 4/2023
Other costs	-	175.029.892
Add	-	175.029.892

25. TRANSACTIONS WITH RELATED PARTIES

a/

a/ Information about related parties

Related companies	Relationship
Vietnam Education Publishing Company Limited	Investment company
Education Publishing House in Hanoi	General Investment Company
Northern Book and TBDG Joint Stock Company	General Investment Company
Southern Book and Education Joint Stock Company	General Investment Company
Hanoi Investment and Development Education Joint Stock Company	General Investment Company

b/ The Company's key transactions with related parties in the fourth quarter of 2024

Related companies	Professional content	Value
Sell		
Purchase		
Education Publishing House in Hanoi	Management fee	101.473.880
Phuc Yen Printing Joint Stock Company	Printing University-DN books	671.298.032
Hanoi Culture Joint Stock Company	Printing University-DN books	104.854.000

Đơn vị: VND



Trần Đình Hoàng
Giám đốc

Hà Nội, ngày 19 tháng 01 năm 2025

Vũ Bích Thạnh
Phụ trách kế toán

Vũ Bích Thạnh
Người lập biểu