

**BE BETTER FOUNDATION NON-PROFIT
SOCIAL ENTERPRISE COMPANY LIMITED**



AUDITED FINANCIAL STATEMENTS

For the fiscal year ended 31 December 2025



**BE BETTER FOUNDATION NON-PROFIT
SOCIAL ENTERPRISE COMPANY LIMITED**

AUDITED FINANCIAL STATEMENTS

For the fiscal year ended 31 December 2025

Audited by:
IFRS Auditing Company Limited ("IFRS Auditing")

**BE BETTER FOUNDATION NON-PROFIT SOCIAL ENTERPRISE
COMPANY LIMITED**

FINANCIAL STATEMENTS

For the fiscal year ended 31 December 2025

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BE BETTER FOUNDATION NON-PROFIT SOCIAL ENTERPRISE COMPANY LIMITED

14th Floor, 198 Nguyen Thi Minh Khai Street, Vo Thi Sau Ward, District 3, Ho Chi Minh City, Vietnam

REPORT OF MANAGEMENT

Be Better Foundation Non-Profit Social Enterprise Company Limited (hereinafter referred to as "The Company") presents its report together with the Company's audited financial statements for the fiscal year ended 31 December 2025.

COMPANY

Be Better Foundation Non-Profit Social Enterprise Company Limited ("Company") was established in accordance with The Business Registration Certificate No. 0317195887 issued by the Department of Planning and Investment of Ho Chi Minh (business registration office) for the first time on 11 March 2022 (date of establishment), and the sixth amendment on 15 April 2025.

The Company's principal activities during the year were:

- Educational support services;
- Healthcare services for persons with intellectual disabilities, mental illness, and substance dependence (excluding inpatient/residential care);
- Healthcare services for meritorious persons, the elderly, and persons with disabilities who are unable to care for themselves (excluding inpatient/residential care);
- Non-residential social assistance activities for meritorious persons, war invalids, sick soldiers, the elderly, and persons with disabilities;
- Other non-residential social assistance activities;
- ...

The Company's head office is located at 14th Floor, 198 Nguyen Thi Minh Khai Street, Vo Thi Sau Ward, District 3, Ho Chi Minh City, Vietnam.

Under the new administrative address effective from 01 July 2025, the address is: 14th Floor, 198 Nguyen Thi Minh Khai Street, Xuan Hoa Ward, Ho Chi Minh City, Vietnam.

DIRECTOR

The Director during the year and at the date of this report is Mr. Tran Van Tinh.

LEGAL REPRESENTATIVE

The legal representative during the year and at the date of this report is Mr. Tran Van Tinh.

AUDITORS

IFRS Auditing Co., Ltd has been appointed to audit the financial statements for the year ended 31 December 2025.

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BE BETTER FOUNDATION NON-PROFIT SOCIAL ENTERPRISE COMPANY LIMITED

14th Floor, 198 Nguyen Thi Minh Khai Street, Vo Thi Sau Ward, District 3, Ho Chi Minh City, Vietnam

REPORT OF MANAGEMENT (Continued)

THE DIRECTOR'S RESPONSIBILITY IN RESPECT OF THE FINANCIAL STATEMENT

Management of the Company is responsible for the financial statements which give a true and fair view of the financial position of the Company as of 31 December 2025 and of its results and cash flows for the year then ended. The financial statements have been prepared for the purpose of publicity and transparency in receipts, disbursements, finance, assets of the Company. In preparing those financial statements, Management engages to comply with following requirements:

- Selecting suitable accounting policies and then apply them consistently;
- Complying with legal requirements related to the preparation and presentation of the financial statements.

Management states there has not been any unusual transaction or event arisen in the interval between the end of the reporting period and the date that this report that causes material affect to the Company current financial statements.

Ho Chi Minh City, 29 January 2026



TRAN VAN TINH

Director

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INDEPENDENT AUDITOR'S REPORT

**To: The Board of Members and Director of
BE BETTER FOUNDATION NON-PROFIT SOCIAL ENTERPRISE COMPANY LIMITED**

We have audited the accompanying financial statements of Be Better Foundation Non-Profit Social Enterprise Company Limited, which were prepared on 29 January 2026, comprising the balance sheet as at 31 December 2025, the statement of income, the cash flows statement and the notes to financial statements for the year then ended, as set out on page 04 to page 35. The financial statements were prepared by the Management of Be Better Foundation Non-Profit Social Enterprise Company Limited in accordance with the accounting policies stated at section IV in the Notes to the financial statements. The financial statements have been prepared for the purpose of publicity and transparency in receipts, disbursements, finance, assets of the Company.

Management's Responsibility for the Financial Statements

Management of the Company is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting policies stated in section IV of the notes to financial statements and is responsible for the internal controls that the management determines necessary to ensure the preparation and presentation of the statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with Vietnamese Standards on Auditing. Those standards require that we comply with ethical requirement and plan and perform the audit in order to obtain reasonable assurance as to whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The audit procedures selected depend on the auditor's assessments of the risk of material misstatement of the financial statements. In making those risks assessments, we consider internal control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstance, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the We believe that the audit evidence that we have obtained is sufficient and appropriate to provide reasonable basis for our audit opinion.

Opinion of Auditor

In our opinion, the accompanying financial statement gives a true and fair view in all material respects of the financial position of the company as at 31 December 2025 and the result of its operations and its cash flow for the year then ended, in accordance with accounting policies stated in Section IV of the notes to the financial statements.

Representative of IFRS Auditing Company Limited



HUYNH THI BAO KHAM

General Director

CPA Registration no. 3614-2026-339-1

Ho Chi Minh City, 29 January 2026

A blue ink signature of Huynh Ngoc Ngan.

HUYNH NGOC NGAN

Auditor in-charge

CPA registration no. 4692-2025-339-1

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**BE BETTER FOUNDATION NON-PROFIT
SOCIAL ENTERPRISE COMPANY LIMITED**

Form: B01-BCTC/XH-TT

14th Floor, 198 Nguyen Thi Minh Khai Street, Vo Thi
Sau Ward, District 3, Ho Chi Minh City, Vietnam

(Issued under Ministry of Finance's Circular
41/2022/TT-BTC dated 05 July 2022)

BALANCE SHEET

As of 31 December 2025

Currency: VND

No.	ITEMS	CODE	NOTES	CLOSING BAL.	OPENING BAL.
	ASSETS				
I	Cash and cash equivalents	100		415,577,021	914,590,642
1	Cash	101	V.01	415,577,021	214,590,642
2	Cash equivalents	102	V.02	-	700,000,000
II	Investments	110		-	-
III	Accounts Receivable	120	V.03	76,965,060	28,875,123
2	Advances to suppliers	122		-	648,000
4	Other receivables	124		76,965,060	28,227,123
IV	Inventories	130	V.04	190,786,698	41,000,432
1	Inventory for social and charity activities	131		171,027,983	13,500,000
2	Other inventories	132		19,758,715	27,500,432
V	Assets	140		15,245,442	22,281,810
1	Fixed assets	141		15,245,442	22,281,810
	Cost	142		35,181,818	35,181,818
	Accumulated depreciation	143		(19,936,376)	(12,900,008)
VI	Construction in progress	150		-	-
VII	Other assets	160		-	-
	TOTAL ASSETS	200		698,574,221	1,006,748,007
	OWNER'S EQUITY				
I	Liabilities	300	V.05	43,927,111	36,938,514
1	Trade payables	301		6,000,000	6,059,165
5	Other payables	305		37,927,111	30,879,349
II	Net Assets	350		654,647,110	969,809,493
2	Accumulated surplus/ deficit	352		654,647,110	969,809,493
	TOTAL EQUITY	400		698,574,221	1,006,748,007

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NGUYEN THI THANH PHUONG

Chief Accountant

Ho Chi Minh City, 29 January 2026



TRAN VAN TINH

Director

INCOME STATEMENT

For the fiscal year ended 31 December 2025

Currency: VND

No.	DESCRIPTION	CODE	NOTES	CURRENT YEAR	PREVIOUS YEAR
1	Revenue from sponsors	500	VI.01	2,338,054,506	1,587,799,059
2	Revenue from state budget	510		-	-
3	Financial operating surplus/ deficit	520	VI.02	6,794,660	13,639,109
	- Income from financial activities	521		6,794,660	13,639,109
	- Expenses from financial activities	522		-	-
4	Surplus/ deficit in production, business and service provision	530	VI.03	(7,807,124)	2,550,534
	- Revenue	531		119,594,078	5,092,590
	- Expense	532		127,401,202	2,542,056
5	Other surplus/deficit	540	VI.04	505,915,560	(4,060,844)
	- Other income	541		507,668,530	-
	- Other expenses	542		1,752,970	4,060,844
6	Expenses for social and charity activities	550	VI.05	2,368,494,838	1,045,110,022
7	Equipment management cost	560	VI.06	755,173,993	468,078,208
8	Profit tax	570	VI.07	34,451,154	17,171,102
9	Surplus/Deficit in the year	580		(315,162,383)	69,568,526
	- Addition capital for social and charity activities	581		-	-
	- Additional capital to manage the apparatus	582		-	-
	- Other additional	583		-	-

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NGUYEN THI THANH PHUONG

Chief Accountant

Ho Chi Minh City, 29 January 2026



TRAN VAN TINH

Director

STATEMENT OF CASH FLOW

(Direct method)

For the fiscal year ended 31 December 2025

Currency: VND

No.	ITEMS	CODE	NOTES	CURRENT YEAR	PREVIOUS YEAR
I	CASH FLOWS FROM OPERATING ACITIVITES				
1	Revenues	610		2,436,575,404	1,721,243,152
	- Proceeds from donors' voluntary contributions	611		2,338,051,906	1,587,714,869
	- Proceeds from production, business and service provision	612		91,619,700	5,500,000
	- Other revenue	614		6,903,798	128,028,283
2	Expenses	620		(2,935,656,887)	(1,577,110,225)
	- Expense on social and charity activities	621		(1,978,925,985)	(990,660,022)
	- Expense on management of the apparatus	622		(766,648,383)	(466,621,490)
	- Expense on production, business and service	623		(160,920,000)	-
	- Other expense	624		(29,162,519)	(119,828,713)
	Net cash inflows/(outflows) from operating activities			(499,081,483)	144,132,927
II	CASH FLOWS FROM INVESTING ACTIVITIES	650			
	Net cash inflows/(outflows) from investing activities	660		-	-
III	CASH FLOW FORM FINANCING ACTIVITIES				
	Net cash inflows/(outflows) from financing activities	670		-	-



STATEMENT OF CASH FLOW (Continued)

(Direct method)

For the fiscal year ended 31 December 2025

Currency: VND

No.	ITEMS	CODE	NOTES	CURRENT YEAR	PREVIOUS YEAR
IV	NET CASH INFLOWS/(OUTFLOWS)	680		(499,081,483)	144,132,927
V	CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	690	V.01 V.02	914,590,642	770,358,886
VI	IMPACTS OF EXCHANGE RATE FLUCTUATIONS	695		67,862	98,829
VII	CASH AND CASH EQUIVALENTS AT END OF THE YEAR	700	V.01 V.02	415,577,021	914,590,642

NGUYEN THI THANH PHUONG
Chief Accountant



TRAN VAN TINH
Director

NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended 31 December 2025

I. THE COMPANY BACKGROUND

1. Form of ownership

Be Better Foundation Non-Profit Social Enterprise Company Limited ("Company") was established in accordance with The Business Registration Certificate No. 0317195887 issued by the Department of Planning and Investment of Ho Chi Minh (business registration office) for the first time on 11 March 2022 (date of establishment), and the sixth amendment on 15 April 2025.

- Form of ownership: Limited liability company of two members or more

- Registered Charter Capital: 100,000,000 VND

The Company's head office is located at 14th Floor, 198 Nguyen Thi Minh Khai Street, Vo Thi Sau Ward, District 3, Ho Chi Minh City, Vietnam.

Under the new administrative address effective from 01 July 2025, the address is: 14th Floor, 198 Nguyen Thi Minh Khai Street, Xuan Hoa Ward, Ho Chi Minh City, Vietnam.

II. OBJECTIVES, PRINCIPLES AND OPERATION METHODS

1. Social, environmental goals and solutions.

a. Corporate social and environmental goals

- Helping children with extremely difficult circumstances to go to school, including children from extremely poor families who have the will, ability to learn, dreams and ambitions to change their family life in the future.

- Support from elementary school students to alumnus and the goal is that all children from this background get the highest possible education, up to university graduates with stable careers. Equip them with the necessary skills, knowledge and experience for the future through the "mentorship" program ("mentorship" is a training program applied to high school students and poor students).

- Equip them with knowledge, skills and experience to enter life, to be successful and to live a meaningful and useful life for society in the future. This is done through seminars, sharing sessions, guidance and orientation for children with necessary and useful knowledge in their work and in their future lives.

- Helping lonely elderly people with special circumstances such as: No children to be taken care of, no stable place to live, or unsafe accommodation.

b. Principles of organization and operation of the Company

- The Company will receive funding from individuals and organizations who wish to contribute to serve social purposes related to disadvantaged pupils and alumnus and the lonely elderly.

- After deducting the Company expense such as salary, tax, administrative expenses, etc. The Company commits to spend 100% of the profit earned to organize courses, trainings, seminars, career building projects, propagating and disseminating knowledge of poor and studious students.

- Through activities of organizing short-term training courses, improving professional knowledge, sharing experiences, organizing seminars, building projects to disseminate knowledge and information, the company hopes to want to contribute to improving knowledge for students with difficult circumstances.

- Cooperate with universities to award scholarships to encourage the spirit of learning, partially support study costs for students with difficult and studious circumstances.

- The main beneficiaries are students with difficult circumstances and studious. In addition, the company will also help the elderly people living alone with special circumstances.

2. Time limit for implementing activities aimed at solving social and environmental issues: unlimited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended 31 December 2025

3. Inventories

The company's inventory includes goods and tools used for charity activities.
In case of selling inventory, the original cost of sold inventory is recognized as an expense in the period in accordance with revenue.
The ending inventory value is recognized using the specific identification method.

Detailed accounting of inventory must be done at the same time in the artifact management department and the accounting department. Periodically, the accountant and the artifact management department must compare the imported, exported and stocked quantities of each type of inventory. In case the difference is detected, the cause must be determined and immediately reported to the chief accountant or in charge of accounting and the board of directors for timely handling measures.

4. Payables and other payables

All payables and other payables to the seller must be recorded in detail according to each payable object, payable content and each payment, the payable amount of the entity on the general account must be equal to the detailed total amount due to the seller.

5. Taxes and payable to state budget

The Company proactively calculates and determines taxes, fees, charges and other payables to the State and promptly reflects in the accounting books on payable taxes, fees, charges,.... paid, deducted, refunded,

6. Capital contribution

The Company's net assets include capital contributed to the establishment; capital for social and charity activities; capital to manage the apparatus and accumulated surplus (deficit).

The Company only records into this account according to the actual book of contributions, not according to the commitments and receivables of organizations and individuals participating in the contribution. In case of receiving non-monetary assets as contributions, accountants must record them according to the fair value of the non-monetary assets at the date of contribution.

7. Revenues

Reflecting the current number and fluctuations of the unit's revenues, including: Revenue from donations, sponsorships; revenue from the state budget; revenue from production, business and service activities; financial income.

The Company must reflect in the report the entire revenue, on an accrual basis, in case of receiving the state budget at the unit level, it must make a budget finalization report in accordance with the law on the state budget. The revenue accounts have no balance, at the end of the accounting period, all revenue generated in the period must be transferred to determine the results.

8. Expenses

Reflect the Company's expenses on social and charity activities; financial expenses; costs of production, business and service activities; machine management costs.

The expenses of the Company reflected in the corresponding expense account include cash expenses and non-cash expenses. Expense accounts have no balance. At the end of the accounting period, all expenses incurred in the period must be transferred to determine the results.



NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended 31 December 2025

9. Other income

Reflect incomes other than those reflected in Account type 5, including incomes that do not arise on a regular basis.

If other incomes are subject to tax to the state budget, the units must fulfill their obligations to the state budget according to the provisions of the tax law.

10. Other expenses

Other expenses of the Company, including:

- Disposal, sale tangible fixed assets and residual value of tangible fixed assets when disposal or sale;
- Fines for breach of economic contracts, tax penalties, tax arrears (if any);
- Other expenses have not yet been recorded in category 6 accounts.

V. ADDITIONAL INFORMATION FOR THE ITEMS IN THE BALANCE SHEET

	<u>Closing balance</u>	<u>Opening balance</u>
<i>Currency: VND</i>		
1. Cash at bank, equivalents		
Cash at bank		
a. Deposit in VND		
Nam A comercial Join Stock Bank	376,806,825	186,646,011
Viet Nam Prosperity Joint Stock Commercial Bank	24,280,143	24,517,356
Joint Stock Commercial Bank for Foreign Trade of Vietnam	1,082,051	1,079,887
Military Commercial Joint Stock Bank	10,372,378	216,207
b. Deposits in foreign currencies converted to VND		
Nam A comercial Join Stock Bank	3,035,624	2,131,181
Total	<u>415,577,021</u>	<u>214,590,642</u>
2. Cash equivalents		
Savings deposit in Vietnamese Dong, Nam A Commercial Joint Stock Bank (term from 1 to 3 months)	-	700,000,000
Total	<u>-</u>	<u>700,000,000</u>
3. Receivables		
Trade receivables from customers	34,413,050	-
<i>Ho Chi Minh City Book Distribution Joint Stock Company – FAHASA</i>	<i>33,160,050</i>	-
<i>Phuc Hung Book Company Limited</i>	<i>1,253,000</i>	-
Advances to suppliers	-	648,000
- <i>Others</i>	-	<i>648,000</i>
Others	42,552,010	28,227,123
- <i>Deductible Value Added Tax</i>	<i>29,737,195</i>	<i>26,301,411</i>
- <i>Short-term prepayments</i>	<i>12,814,815</i>	<i>1,925,712</i>
Total	<u>76,965,060</u>	<u>28,875,123</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended 31 December 2025

4. Inventory	Closing balance	Opening balance
Inventories purchased by the unit to perform social or charity activities	171,027,983	13,500,000
- Books	171,027,983	-
- Computers	-	13,500,000
Others	19,758,715	27,500,432
- White T-shirt	19,758,715	27,500,432
Total	190,786,698	41,000,432

5. Payables	Closing balance	Opening balance
Payable to suppliers	6,000,000	6,059,165
Other payable to suppliers	-	215,530
Payables according to salary	-	19,032,620
- Social insurance	-	14,980,205
- Health Insurance	-	2,879,595
- Unemployment insurance	-	1,172,820
Taxes and other payables to the state	37,927,111	11,631,199
- Corporate Income tax expense	34,451,154	5,027,914
- Personal income tax	3,475,957	6,603,285
Total	43,927,111	36,938,514

VI. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INCOME STATEMENT

1. Sponsorship revenue	Current year	Previous year
Sponsored in VND	2,336,930,440	1,518,801,459
Sponsorship in USD converted into VND	1,124,066	68,997,600
Total	2,338,054,506	1,587,799,059

(*) Details of funds received according to sponsors

a. Sponsoring from founders	Current year	Previous year
Tran Van Tinh and IMM Group	1,670,000,000	800,000,000
Total	1,670,000,000	800,000,000

b. Sponsoring from volunteers	Current year	Previous year
Nguyen Quang Sang - Hoang The Trung	100,000,000	50,000,000
Tran Thi Truc Linh	-	100,000,000
Phan Trung Hau	-	20,000,000
Nguyen Trong Nam	10,000,000	10,000,000
Nguyen Hoang Ha	-	12,000,000
Pham Trong Luc	-	10,000,000
Cao Le Son Duong	15,000,000	10,000,000
Doan Thu Trang	-	20,000,000
Mr. Hy - Mrs. Tam	10,000,000	10,000,000

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended 31 December 2025

Soobiniverse & Soobin Hoang Son Fan Community	-	30,500,000
Prosterium Limited	-	68,997,600
Nguyen Lan Anh	-	10,000,000
Dinh Hai Duong	33,244,000	37,794,000
Nguyen Thi Minh Trang	20,000,000	-
Trang's mother – Thuy	10,000,000	-
Vu Thi Ngoc Dung	15,000,000	-
Nguyen Hoai Phuong	31,094,500	-
Nguyen Manh Hung	30,000,000	-
Phuc Hung Book Company Limited	10,000,000	-
Mr. Duong	15,000,000	-
Other	368,716,006	398,507,459
Total	668,054,506	787,799,059
2. Financing activities	Current year	Previous year
Financial revenue	6,794,660	13,639,109
Financial expenses	-	-
Total	6,794,660	13,639,109
3. Surplus/ deficit in production, business and service provision	Current year	Previous year
Revenues	119,594,078	5,092,590
Expenses	127,401,202	2,542,056
Total	(7,807,124)	2,550,534
(*) Production and business activities are subject to 20% CIT		
4. Other surplus/deficit	Current year	Previous year
Other revenues	507,668,530	-
Other expenses	1,752,970	4,060,844
Total	505,915,560	(4,060,844)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended 31 December 2025

5. Expenses for social activities	Current year	Previous year
a. Cash sponsorship		
Pay tuition for Le Cong Huynh for the extra semester of 2023-2024	-	1,720,000
Pay tuition for Le Ba Phuong Ngoc Duy Nam for the extra semester of the year 2023-2024	-	1,720,000
Pay tuition for Truong Thuy Quynh for the extra semester of 2023-2024	-	800,000
Tuition sponsorship for Y Chuong semester 1, year 2023-2024	-	1,430,000
Sponsoring tuition fees for student Phung Thi Huong Tra HKP in 2023-2024	-	1,680,000
Payment of tuition fees for the year 2023-2024 - Ly Thi Truc Ly	-	840,000
Tuition sponsorship for semester 2, year 2023-2024 - Nguyen Thi Kim Anh	-	10,115,000
Sponsoring tuition fees for Huynh Huu Nhan HKP in 2023-2024	-	1,290,000
Sponsoring tuition fees for Tran Thi Bao Ngan, semester 1, year 2023-2024	-	8,613,000
Sponsoring tuition fees for Tran Thi Kieu Oanh, semester 2, 2023 and 2024	-	5,778,000
Sponsoring the first semester tuition fee for Vo Thi Yen Linh, year 2023-2024	-	7,873,000
Sponsoring Phan Duy Minh 2nd semester tuition fee for the year 2023-2024	-	13,000,000
Sponsoring tuition fees for Tran Nhu Huynh, semester 2, year 2023-2024	-	15,450,000
Tuition sponsorship for Nguyen Thi Minh Anh, 2nd semester, 2023-2024	-	6,890,000
Tuition sponsorship for Nguyen Thi Nhat Anh, 2nd semester, 2023-2024	-	6,890,000
Tuition sponsorship for Nguyen Phan Quynh Giao, 2nd semester, 2023-2024	-	8,217,600



NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended 31 December 2025

Tuition sponsorship for Nguyen Van Hai Giao, 2nd semester, 2023-2024	-	12,144,000
Scholarship sponsorship for Ylia	-	4,000,000
Scholarship sponsorship for Y Loi	-	4,000,000
Scholarship sponsorship for the 2023-2024 extra semester-Ly Thi Truc Ly	-	4,032,000
Scholarship sponsorship for the 2023-2024 semester-Truong Thuy Quynh	-	2,840,000
Scholarship sponsorship for the 2023-2024 extra semester-Le BA Phuong Ngoc Duy Nam	-	6,840,000
Tuition sponsorship for students for the Vinh Long volunteer trip from 16 to 17 March 2024	-	28,000,000
Contest prize for the Vinh Long volunteer trip from 16 to 17 March 2024	-	7,600,000
Sponsoring tuition fees for Huynh Huu Nhan, Semester 2, 2023-2024	-	3,230,000
Sponsoring scholarship semester 2, 2023-2024 school year - Dinh Hong Khanh	-	7,642,000
Sponsoring scholarship semester 2, Bui Thi Bich Thuy	-	6,800,000
Sponsoring scholarship semester 2, 2023-2024 school year - A Huy	-	7,488,000
Sponsoring tuition fees for summer semester 2023-2024 - Nguyen Minh Thuan	-	9,920,000
Sponsoring tuition fees for Le Thi Nhu Y - Semester 3, 2023-2024 school year	-	3,120,000
Contest prize for charity trip Tra On - Vinh Long from 04 to 05.05.2024 - Vinh Xuan High School	-	13,800,000
Sponsoring scholarship costs semester 2, Nguyen Thanh Trieu, school year 2023-2024	-	12,561,550
Sponsoring GDQP tuition fees for Nguyen Kim Anh	-	1,400,000



NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended 31 December 2025

Paying tuition fees for Nguyen Phan Quynh Giao, Semester 3, 2024 2023-2024	-	10,956,800
Tuition fee payment for Nguyen Van Hai, semester 3, year 2023-2024	-	3,528,000
Tuition fee sponsorship for semester 3, year 2023-2024 - Nguyen Thi Nhat Anh	-	7,070,000
Tuition fee sponsorship for semester 3, year 2023-2024 - Nguyen Thi Minh Anh	-	7,070,000
Tuition fee sponsorship for summer semester 2023-2024 - Le Ba Phuong Ngoc Duy Nam	-	1,900,000
Tuition fee sponsorship for summer semester 2023-2024 - Ly Thi Truc Ly	-	2,352,000
Tuition fee sponsorship for 50% of summer semester 2023-2024 - Huynh Huu Nhan	-	1,330,000
Tuition fee sponsorship for semester 1, year 2023-2024 - Ta Gia Man	-	4,085,000
Tuition fee sponsorship for Le Thi Nhu Y	-	16,830,000
Tuition fee sponsorship for semester 1, year 2024-2025 - Tran Thi Yen Nhi	-	4,085,000
Tuition fee sponsorship Semester 1, 2024-2025 - Tran Nhu Huynh	-	10,800,000
Sponsorship of 50% of tuition fees for Semester 1, 2024 and 2025 - Nguyen Van Han	-	4,085,000
Sponsorship of tuition fees for the final semester of the 2024 school year - Nguyen Thi Kim Anh	-	14,375,000
Sponsorship of 50% of tuition fees for Semester 1, 2024-2025 - Vo Thi Huynh Nhu	-	4,015,000
Sponsorship of 50% of tuition fees for Semester 1, 2023-2024 - Cao Nhu Y	-	4,455,000
Sponsorship of tuition fees for Semester 1, 2024- 2025 - Ha Tan Da	-	9,100,000
Sponsorship of 25% of tuition fees for Semester 1, 2024-2025 - Vien Duc Loi	-	2,042,500

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended 31 December 2025

Sponsorship of tuition fees for Fall semester 2024 - Nguyen Minh Thuan	-	9,920,000
Sponsorship of tuition fees for Nguyen Huu Thien, Semester 1, 2024-2025	-	10,520,000
Sponsorship of 50% of tuition fees for Semester 1, Le Huynh Thanh Hang, Semester 1, 2024- 2025 2023-2024	-	5,124,000
Sponsorship of Nguyen Thi Mong An Binh's tuition fee for the first semester of the 2024- 2025 school year	-	8,300,000
Sponsorship of 50% of the first semester tuition fee for the 2024-2025 school year - Truong Thuy Quynh	-	3,400,000
Sponsorship of 25% of the first semester tuition fee for the 2024-2025 school year - Nguyen Dang Phuong	-	3,783,912
Sponsorship of 25% of the first semester tuition fee for the 2024-2025 school year - Tran Kim Ngoc	-	2,025,000
Sponsorship of Tran Thi Bao Ngan's tuition fee for the first semester of the 2024-2025 school year	-	13,755,000
Sponsorship of the first semester tuition fee for the 2024-2025 school year - Phan Duy Minh	-	16,400,000
Sponsorship of Y Nhi Linh's study expenses	-	2,005,360
Sponsorship of 50% of the first semester tuition fee for the 2024-2025 school year - Son Thi Kim Nhung	-	1,400,000
Sponsorship of 25% of the first semester tuition fee for the 2024-2025 school year - Nguyen Van Quy	-	1,870,000
Sponsorship 25% of the scholarship cost for Pham Le Thanh Binh, semester 1, 2024-2025	-	3,755,000
Sponsorship of scholarship costs for Y Thi, Y Hang, Y Luong, Y Hong Thao	-	7,668,000
Sponsorship of scholarship costs for Y Cao, Y Vy, Ly Xa, Y Uyen	-	2,900,000
Sponsorship of scholarship costs for semester 1, 2024-2025 - Le Ba Phuong Ngoc Duy Nam	-	6,020,000
Sponsorship of scholarship costs for semester 1, 2024-2025 - Nguyen Thi Phuong Linh	-	2,607,913

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended 31 December 2025

Sponsorship of scholarship costs for semester 1, 2024-2025 - Phung Thi Huong Tra	-	7,885,000
Sponsorship of 50% of tuition fees for semester 1, 2024-2025 - Huynh Huu Nhan	-	3,010,000
Sponsorship of tuition fees for semester 1, 2024-2025 - Ly Thi Truc Ly	-	5,810,000
Sponsorship of 50% of tuition fees for semester 1, 2024-2025 - Vo Ngoc Tuyen	-	4,525,000
Sponsorship 50% of tuition fee for Semester 1, 2024-2025 - Tran My Duyen	-	8,000,000
Sponsorship of 50% of tuition fee for Semester 1, 2024-2025 - Tran Van Len	-	4,180,000
Sponsorship of Semester 1, 2024-2025 - Nguyen Van Hai	-	17,936,000
Sponsorship of Semester 1, 2024-2025 - Vo Thi Lan Anh	-	3,527,500
Sponsorship for orphans and prize winners of the contest - Dong Thanh High School (Mentorship from 31 August to 21 September 2024)	-	41,200,000
Sponsorship for orphans and prize winners of the contest - Tan Quoi High School (Mentorship from 31 August to 21 September 2024)	-	37,500,000
Sponsorship for orphans and prize winners of the contest - Binh Tan Continuing Education Center (Mentorship from 31 August to 21 September 2024)	-	7,700,000
Sponsorship for Semester 1 tuition fee for Dinh Hong Khanh 2024-2025	-	6,834,000
Sponsor 50% of the first semester tuition fee in 2024 and 2025 for Dao Vi Hao	-	4,025,000
Sponsor 50% of the first semester scholarship in the 2024-2025 school year for Nguyen Thi Thuy Tram	-	3,960,000
Sponsor 50% of the first semester scholarship in the 2024-2025 school year for Nguyen Tran Thao Han	-	3,320,000
Sponsor 50% of the first semester tuition fee for Ho Ngoc Nha An 2024-2025	-	7,458,000
Sponsor tuition fee + health insurance for the first semester of the 2024-2025 school year - Nguyen Thi Minh Anh	-	11,421,520

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended 31 December 2025

Sponsor tuition fee + health insurance for the first semester of the 2024-2025 school year - Nguyen Thi Nhat Anh	-	11,421,520
Sponsor prizes for the Hieu Nhon Secondary and High School competition	-	14,690,000
Hieu Phung High School competition prize	-	8,410,000
Song Phu High School competition prize	-	30,600,000
Sponsor scholarships for the first semester of the year 2024-2024 Nguyen Phan Quynh Giao	-	8,500,000
Sponsoring students of Duong Van Thi Secondary School with health insurance and tuition fees for the 2024 and 2025 school year on a volunteer trip from 16 to 17 November 2024	-	58,219,560
Sponsoring writing boards for Duong Van Thi Secondary School on a volunteer trip from 16 to 17 November 2024	-	3,080,000
Sponsoring tuition fees for the 2nd semester of the 2024-2025 school year - Tran Nhu Huynh	-	11,340,000
Sponsoring the intellectual contest for students, Duong Van Thi Secondary School, charity trip from 16 to 17 November 2024	-	7,400,000
Sponsoring scholarships for semester 1, school year 2024-2025 for Bui Thi Bich Thuy	-	8,280,000
Sponsoring a scholarship for the 2nd semester of the 2024-2025 school year for Le Huynh Thanh Hanq	-	5,978,000
Scholarship sponsorship for semester 2, school year 2024-2025, Le Thi Nhu Y	-	17,000,000
Scholarship sponsorship for semester 1, year 2024-2025 Nguyen Thanh Trieu	-	17,000,000
Sponsoring scholarships for orphaned students at Nguyen Dang High School for charity from 6 to 8 December 2024	-	18,000,000
Nguyen Dang High School Volunteer Mentorship Competition Award from 6 to 8 December 2024	-	10,800,000
Sponsoring scholarships for orphaned students at Vo Van Kiet High School for charity from 6 to 8 December 2024	-	17,000,000
Vo Van Kiet High School Volunteer Mentorship Competition Award from December 6 to 8, 2024 - Vung Liem	-	9,200,000



NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended 31 December 2025

Nguyen Minh Thuan Tuition Sponsorship, Tuition 2025	-	9,920,000
Tuition sponsorship – Semester 1, Academic Year 2024–2025 – Nguyen Thi Kim Anh	12,500,000	-
50% scholarship sponsorship for student Tran My Duyen – Semester 1, Academic Years 2024 and 2025	7,373,500	-
Tuition sponsorship – Semester 2, Academic Year 2024–2025 – Phan Duy Minh	16,400,000	-
Tuition sponsorship – Semester 2, Academic Year 2024–2025 – Le Ba Phuong Ngoc Duy Nam	8,600,000	-
50% tuition sponsorship – Semester 2, Academic Year 2024–2025 – Truong Thuy Quynh	3,800,000	-
Tuition sponsorship – Semester 2, Academic Years 2024 and 2025 – Ho Ngoc Nha An	14,523,000	-
50% tuition sponsorship – Semester 2, Academic Years 2024 and 2025 – Ta Gia Man	4,085,000	-
Tuition sponsorship – Semester 2, Academic Years 2024 and 2025 – Thi Truc Ly	6,225,000	-
Tuition sponsorship – Academic Years 2024 and 2025 – Y Nghiet	11,200,000	-
Tuition sponsorship – Academic Years 2024 and 2025 – Y Phan	11,200,000	-
50% tuition sponsorship – Semester 2, Academic Years 2024 and 2025 – Vo Thi Lan Anh	3,735,000	-
25% tuition sponsorship – Semester 2, Academic Years 2024 and 2025 – Vien Duc Loi	2,150,000	-
50% tuition sponsorship – Semester 2, Supplementary English Course, Academic Years 2024 and 2025 – Truong Thuy Quynh	480,000	-
50% tuition sponsorship – Semester 2, Academic Years 2024 and 2025 – Tran Thi Yen Nhi	3,870,000	-
50% tuition sponsorship – Semester 2, Academic Years 2024 and 2025 – Huynh Huu Nhan	3,655,000	-
50% tuition sponsorship – Semester 2, Academic Years 2024 and 2025 – Pham Le Thanh Binh	3,642,000	-



NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended 31 December 2025

Tuition sponsorship – Semester 2, Academic Years 2024 and 2025 – Tran Thi Bao Ngan	8,250,000	-
50% tuition sponsorship – Semester 2, Academic Years 2024 and 2025 – Vo Thi Huynh Nhu	3,410,000	-
50% tuition sponsorship – Semester 2, Academic Year 2024–2025 – Huynh Dang Ngoc Nhu	5,550,000	-
50% tuition sponsorship – Semester 2, Academic Year 2024–2025 – Nguyen Van Han	4,995,000	-
Tuition sponsorship – Semester 2, Academic Year 2024–2025 – Ha Tan Dat	8,910,000	-
Tuition sponsorship – Semester 2, Academic Year 2024–2025 – Dinh Hong Khanh	8,040,000	-
50% tuition sponsorship – Semester 2, Academic Year 2024–2025 – Cao Nhu Y	3,410,000	-
25% tuition sponsorship – Semester 2, Academic Years 2024 and 2025 – Tran Kim Ngoc	2,025,000	-
Tuition sponsorship – Semester 2, Academic Years 2024 and 2025 – Phung Thi Huong Tra	8,715,000	-
Tuition sponsorship – Semester 2, Academic Years 2024 and 2025 – Pham Minh Duy	8,500,000	-
Tuition sponsorship – Semester 2, Academic Year 2024–2025 – Nguyen Huu Thien	8,170,000	-
Scholarship sponsorship – Semester 2, Academic Year 2024–2025 – Nguyen Thi Minh Anh	8,580,000	-
Scholarship sponsorship – Semester 2, Academic Year 2024–2025 – Nguyen Thi Nhat Anh	8,580,000	-
Prize – Mentorship Competition, An Nghia High School – Charity Trip, March 14–16, 2025	11,900,000	-
Scholarship sponsorship for orphaned students – An Nghia High School – Charity Trip, March 14–16, 2025	12,000,000	-
Prize – Mentorship Competition, Binh Khanh High School – Charity Trip, March 14–16, 2025	12,500,000	-
Scholarship sponsorship for orphaned students – Binh Khanh High School – Charity Trip, March 14–16, 2025	28,000,000	-



NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended 31 December 2025

Prize – Mentorship Competition, Binh Khanh High School – Charity Trip, March 14–16, 2025	1,800,000	-
Sponsorship for organizing Mentorship Program – An Nghia High School – Charity Trip, March 14–16, 2025	1,500,000	-
Sponsorship for organizing Mentorship Program – Binh Khanh High School – Charity Trip, March 14–16, 2025	1,500,000	-
Scholarship sponsorship – Semester 2, Academic Years 2024 and 2025 – Nguyen Phan Quynh Giao	8,500,000	-
25% tuition sponsorship – Semester 2, Academic Years 2024 and 2025 – Nguyen Dang Phuong	3,437,500	-
Scholarship sponsorship – Semester 2, Academic Years 2024 and 2025 – Dao Vi Hao	7,400,000	-
Tuition sponsorship – Semester 2, Academic Year 2024–2025 – Nguyen Van Hai	12,302,000	-
50% tuition sponsorship – Semester 2, Academic Year 2024–2025 – Tran Van Len	4,290,000	-
25% tuition sponsorship – Semester 2, Academic Year 2024–2025 – Nguyen Van Quy	2,090,000	-
25% tuition sponsorship – Semester 2, Academic Year 2024–2025 – Nguyen Thi Phuong Linh	2,061,000	-
Scholarship sponsorship for orphaned students – Hoang Thai Hieu High School – Charity Trip, March 28–30, 2025	53,100,000	-
Prize – Mentorship Competition, Binh Minh High School – Charity Trip, March 28–30, 2025	32,500,000	-
50% military course tuition sponsorship – Academic Year 2024–2025 – Le Huynh Thanh Hang	2,700,000	-
Tuition sponsorship – Semester 3, Academic Year 2024–2025 – Tran Nhu Huynh	11,340,000	-
Tuition sponsorship – Semester 2, Academic Years 2024 and 2025 – Nguyen Thi Mong An Binh	7,500,000	-
50% tuition sponsorship – Semester 3, Academic Year 2024–2025 – Le Huynh Thanh Hang	5,978,000	-
Prize – “Kindness Spreading” Competition – Student Chung Hoang Thai – Binh Minh High School – Charity Trip, April 25–28, 2025	1,000,000	-

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*(Issued under Ministry of Finance's Circular
41/2022/TT-BTC dated 05 July 2022)*

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended 31 December 2025

Prize – “Kindness Spreading” Competition – Student Nguyen Hoang Phi Long – My Thuan Secondary & High School – Charity Trip, April 25–28, 2025	1,000,000	-
Prize – Mentorship Competition – Tan Luoc High School – Charity Trip, April 25–28, 2025	25,800,000	-
Prize – Mentorship Competition – My Thuan High School – Charity Trip, April 25–28, 2025	37,400,000	-
Scholarship sponsorship – Summer Semester, Academic Year 2025 – Nguyen Minh Thuan	9,920,000	-
Scholarship sponsorship for orphaned students – Nguyen Van Hai High School – Charity Trip, May 16–18, 2025	29,900,000	-
Scholarship sponsorship for orphaned students – Huyen Hoi Secondary School – Charity Trip, May 16–18, 2025	16,000,000	-
Prize – “Kindness Spreading” Competition – Student Kim Minh Tuan – Nguyen Van Hai High School – Charity Trip, May 16–18, 2025	1,000,000	-
Scholarship sponsorship – Semester 3, Academic Year 2024–2025 – Ho Ngoc Nha An	17,000,000	-
50% IT course tuition sponsorship – Vo Thi Huynh Nhu	675,000	-
50% scholarship sponsorship – Semester 2, Academic Year 2024–2025 – Nguyen Thi Thuy Tram	5,265,000	-
Scholarship sponsorship for orphaned and disadvantaged students – Vo Van Kiet High School	13,000,000	-
50% tuition sponsorship – Semester 2, Academic Year 2024–2025 – Cao Nhu Y	4,565,000	-
Second Prize – Than Tam Tri Competition – Dao Vi Hao	1,000,000	-
Third Prize – Than Tam Tri Competition – Nguyen Van Quy	700,000	-
First Prize – Than Tam Tri Competition – Duong Khanh Duy	1,500,000	-
50% scholarship sponsorship – Semester 2, Academic Year 2024–2025 – Nguyen Thi Nhat Anh	4,004,000	-
50% scholarship sponsorship – Semester 2, Academic Year 2024–2025 – Nguyen Thi Minh Anh	4,004,000	-



NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended 31 December 2025

Scholarship sponsorship – Semester 2, Academic Year 2024–2025 – Nguyen Thanh Trieu	13,775,000	-
Scholarship sponsorship – Semester 2, Academic Year 2024–2025 – Tran Di Bang	4,250,000	-
Scholarship sponsorship – Semester 3, Academic Year 2024–2025 – Nguyen Huu Thien	2,580,000	-
50% scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Le Huynh Thanh Hang	5,978,000	-
50% scholarship sponsorship – Semester 1, Academic Year 2024–2025 – Nguyen Tran Gia Van	1,800,000	-
Scholarship sponsorship – Semester 3, Academic Year 2024–2025 – Tran Thi Bao Ngan	7,920,000	-
Full scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Tran Nhu Huynh	12,870,000	-
50% scholarship sponsorship – Semester 3, Academic Year 2024–2025 – Nguyen Thi Thuy Tram	5,527,500	-
50% scholarship sponsorship – Semester 2, Academic Year 2024–2025 – Vo Ngoc Tuyen	4,525,000	-
50% scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Khuong Thi Cam Tuoi	9,000,000	-
Scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Huynh Cong Hieu	10,040,000	-
Full scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Huynh Ngoc Lan Vy	8,710,000	-
Full scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Truong Quang Nhut	12,640,000	-
Tuition sponsorship – Final Semester of 2025 – Nguyen Thi Kim Anh	11,169,000	-
Full scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Ta Gia Man	11,115,000	-
50% scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Tran Thi Yen Nhi	8,482,500	-
Scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Le Ba Phuong Ngoc Duy Nam	15,210,000	-



NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended 31 December 2025

Scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Truong Thuy Quynh	12,960,000	-
Scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Huynh Huu Nhan	5,850,000	-
100% tuition sponsorship – Semester 1, Academic Year 2025–2026 – Huynh Dang Ngoc Nhu	11,600,000	-
Tuition sponsorship – Semester 1, Academic Year 2025–2026 – Phung Thi Huong Tra	10,640,000	-
Scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Nguyen Thi My Tien	9,440,000	-
50% tuition sponsorship – Semester 1, Academic Year 2025–2026 – Le Thi Kim Hang	6,008,400	-
Scholarship sponsorship – Encouragement Scholarship, Semester 1, Academic Year 2025–2026 – Nguyen Thi Hong Nhung	3,040,000	-
Full scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Phan Duy Minh	17,000,000	-
Full scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Vo Thi Lan Anh	10,640,000	-
50% scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Vien Duc Loi	6,120,000	-
Full scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Ho Ngoc Nha An	13,673,000	-
Scholarship sponsorship for orphaned students – Song Phu High School – Charity Trip, September 12–14, 2025	31,400,000	-
Scholarship sponsorship for orphaned students – Long Phu Secondary & High School – Charity Trip, September 12–14, 2025	25,300,000	-
Prize – “Kindness Spreading” Competition – Student Nguyen Hoang Nam – Long Phu Secondary & High School – Charity Trip, September 12–14, 2025	1,000,000	-
50% scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Nguyen Thi Hoa Anh Dao	3,737,000	-
50% scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Nguyen Gia Han	5,000,000	-
Encouragement scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Le Thi Nhu Quynh	2,297,500	-



NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended 31 December 2025

50% scholarship sponsorship – Semester 1, Academic Year 2024–2025 – Tran My Duyen	8,310,000	-
Educational support sponsorship – Student Do Thi Hong Thi	2,134,000	-
Educational support sponsorship – Students Pham Tran Xuan Hoa and Nguyen Van Loc – Duong Van Thi Secondary School	3,286,000	-
25% encouragement scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Tran Kim Ngoc	2,025,000	-
Full scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Ha Tan Dat	10,327,000	-
50% scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Cao Nhu Y	5,537,500	-
50% scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Huynh Gia Bao Ngoc	9,000,000	-
50% scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Nguyen Dang Phuong	7,875,000	-
Full scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Dinh Hong Khanh	9,040,000	-
Prize – “Kindness Spreading” Competition – Student Nguyen Kim Thu – Vo Van Kiet High School – Charity Trip, October 11–12, 2025	1,000,000	-
Prize – Mentorship Competition – Hieu Phung High School – Charity Trip, October 11–12, 2025	43,300,000	-
Scholarship sponsorship for orphaned students – Vo Van Kiet High School – Charity Trip, October 11–12, 2025	22,400,000	-
50% scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Tran Di Bang	4,250,000	-
50% scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Pham Le Thanh Binh	4,710,000	-
50% scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Nguyen Thi Nhat Anh	5,392,900	-
50% tuition sponsorship – Semester 1, Academic Year 2025–2026 – Nguyen Thi Minh Anh	5,392,900	-
50% scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Nguyen Ba Cuong	6,010,000	-

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended 31 December 2025

Full scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Tran Thi Bao Ngan	10,952,000	-
25% encouragement scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Nguyen Van Quy	2,706,750	-
50% scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Nguyen Ngoc Tuyet Nhu	4,785,000	-
Full scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Nguyen Huu Thien	14,760,000	-
50% scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Nguyen Thi Thuy Tram H	6,357,000	-
Full scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Ha Thi Kim Ngan	7,250,000	-
50% scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Nguyen Phan Quynh Giao	9,000,000	-
50% scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Pham Minh Duy	9,000,000	-
Full scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Dao Vi Hao	10,322,000	-
Full scholarship sponsorship – Semester 2, Academic Year 2025–2026 – Tran Nhu Huynh	12,870,000	-
Full scholarship sponsorship – Full Academic Year 2025–2026 – Y Phan	9,936,000	-
Full scholarship sponsorship – Full Academic Year 2025–2026 – Y Nghiet	9,936,000	-
50% scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Nguyen Le Truc Quynh	5,480,000	-
Foreign Language 1 tuition scholarship sponsorship – Huynh Thi My Duyen	1,440,000	-
50% scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Nguyen Tran Thao Han	1,020,000	-
50% scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Vo Ngoc Tuyen	1,500,000	-
Scholarship sponsorship for orphaned students – Dong Thanh Secondary & High School – Charity Trip, November 14–16, 2025	30,000,000	-

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended 31 December 2025

Prize – Mentorship Competition – Dong Thanh Secondary & High School – Charity Trip, November 14–16, 2025	18,100,000	-
Scholarship sponsorship for orphaned students – Tan Quoi High School – Charity Trip, November 14–16, 2025	20,000,000	-
Prize – Mentorship Competition – Tan Quoi High School – Charity Trip, November 14–16, 2025	18,700,000	-
Prize – “Kindness Spreading” Competition – Student Huynh Cam Thao – Tan Quoi High School – Charity Trip, November 14–16, 2025	1,000,000	-
Full scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Nguyen Thi Kim Anh	13,797,000	-
50% scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Nguyen Duy Tan	5,690,000	-
50% scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Le Huynh Thanh Hang	4,997,000	-
Full scholarship sponsorship – Semester 2, Academic Year 2025–2026 – Truong Quang Nhut	17,000,000	-
50% scholarship sponsorship – Semester 2, Academic Year 2025–2026 – Tran Truong Gia Van	4,400,000	-
Full scholarship sponsorship – Semester 2, Academic Year 2025–2026 – Le Thi Nhu Y	17,000,000	-
50% scholarship sponsorship – Semester 2, Academic Year 2025–2026 – Phan Kim Quyen	8,148,000	-
Full scholarship sponsorship – Semester 2, Academic Year 2025–2026 – Nguyen Van Hai	14,336,000	-
25% scholarship sponsorship – Semester 1, Academic Year 2025–2026 – Nguyen Thi Minh Anh	4,500,000	-
Sponsorship for purchasing a used computer – Student Huynh Thi My Duyen	4,500,000	-
Scholarship sponsorship for orphaned students – Doan Thi Diem High School – Charity Trip, December 11–14, 2025	56,000,000	-
Scholarship sponsorship for orphaned students – Nguyen Dang High School – Charity Trip, December 11–14, 2025	18,000,000	-
Prize – Mentorship Competition – Doan Thi Diem High School – Charity Trip, December 11–14, 2025	20,000,000	-



NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended 31 December 2025

Prize – Mentorship Competition – Nguyen Dang High School – Charity Trip, December 11–14, 2025	17,100,000	-
Prize – “Kindness Spreading” Competition – Student Phan Thi Yen Nhi – Doan Thi Diem High School – Charity Trip, December 11–14, 2025	1,000,000	-
Prize – Mentorship Competition “Dad, Please Save Me” – Vo Van Kiet High School – Charity Trip, December 11–14, 2025	8,500,000	-
Scholarship sponsorship for orphaned students – Vo Van Kiet High School	2,000,000	-
Total	1,589,262,450	882,388,735

b. Merchandise sponsorship (buy sponsorship merchandise)

Laptop sponsorship – Dell Latitude 3590 15.6", i3 Gen 7, 8GB RAM, 128GB SSD – Le Thi Nhu Y	-	4,950,000
Laptop sponsorship – Dell Latitude 3590 15.6", i3 Gen 7, 8GB RAM, 128GB SSD – Nguyen Thi Minh Anh	-	4,950,000
Laptop sponsorship – Dell Latitude 3590 15.6", i3 Gen 7, 8GB RAM, 128GB SSD – Phung Thi Huong Tra	-	4,950,000
Laptop sponsorship – Dell Latitude 3590 15.6", i3 Gen 7, 8GB RAM, 128GB SSD – Nguyen Minh Thuan	-	4,950,000
Laptop sponsorship – Dell Latitude 3590 15.6", i3 Gen 7, 8GB RAM, 128GB SSD – Vo Thi Lan Anh	-	4,950,000
Laptop sponsorship – Dell Latitude 3590 15.6", i3 Gen 7, 8GB RAM, 128GB SSD – Y Anh	-	4,950,000
Laptop sponsorship – Dell Latitude 3590 15.6", i3 Gen 7, 8GB RAM, 128GB SSD – Y Men	-	4,950,000
Laptop sponsorship – Dell Latitude 3590 15.6", i3 Gen 7, 8GB RAM, 128GB SSD – A Khanh	-	4,950,000
Laptop sponsorship – Dell Latitude 3590 15.6", i3 Gen 7, 8GB RAM, 128GB SSD – Dinh Hong Khanh	-	4,950,000
Laptop sponsorship – Dell Latitude 3590 15.6", i3 Gen 7, 8GB RAM, 128GB SSD – Nguyen Thi Mong An Binh	-	4,950,000

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended 31 December 2025

Laptop sponsorship – Dell Latitude 3590 15.6", i3 Gen 7, 8GB RAM, 128GB SSD – Nguyen Thi Phuong Linh	-	4,950,000
Sponsorship of Lexar SSDs, batteries, and computer components for students	6,365,000	-
Laptop sponsorship – Dell Latitude 3590 15.6", i3 Gen 7, 8GB RAM, 128GB SSD – Le Ba Phuong Ngoc Duy Nam	4,950,000	-
Laptop sponsorship – Dell Latitude 3590 15.6", i3 Gen 7, 8GB RAM, 128GB SSD – Ta Gia Man	4,950,000	-
Laptop sponsorship – Dell Latitude 3590 15.6", i3 Gen 7, 8GB RAM, 128GB SSD – Khuong Thi Cam Tuoi	4,950,000	-
Sponsorship of 27 copies of the book "Living a Life Worth Living" for students	5,103,000	-
Sponsorship of 10 copies of the book "Living a Life Worth Living" – Vo Van Kiet High School	1,890,000	-
Sponsorship of 81 copies of the book "Living a Life Worth Living" – Binh Minh High School	15,309,000	-
Sponsorship of 60 copies of the book "Living a Life Worth Living" – Hoang Thai Hieu High School	11,340,000	-
Sponsorship of 40 copies of the book "Living a Life Worth Living" – Hieu Nhon Secondary & High School	7,560,000	-
Sponsorship of 50 copies of the book "Living a Life Worth Living" – Hieu Phung High School	9,450,000	-
Sponsorship of 57 copies of the book "Living a Life Worth Living" – Song Phu High School	10,773,000	-
Sponsorship of 50 copies of the book "Living a Life Worth Living" – Tan Quoi High School	9,450,000	-
Sponsorship of 70 copies of the book "Living a Life Worth Living" – Tan Luoc High School	13,230,000	-
Sponsorship of 72 copies of the book "Living a Life Worth Living" – My Thuan Secondary & High School	13,608,000	-



NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended 31 December 2025

Sponsorship of 93 copies of the book "Living a Life Worth Living" – Nguyen Dang High School	17,577,000	-
Sponsorship of 37 copies of the book "Living a Life Worth Living" – Kon Plong District Ethnic Minority Boarding High School	6,993,000	-
Sponsorship of 20 copies of the book "Living a Life Worth Living" – Mang Den Town Semi-Boarding Secondary School	3,780,000	-
Sponsorship of 37 copies of the book "Living a Life Worth Living" – Dak Tang Semi-Boarding Secondary School	6,993,000	-
Sponsorship of 23 copies of the book "Living a Life Worth Living" – Hieu Commune Secondary School	4,347,000	-
Sponsorship of 52 copies of the book "Living a Life Worth Living" – An Nghia High School	9,828,000	-
Sponsorship of 44 copies of the book "Living a Life Worth Living" – Binh Khanh High School	8,316,000	-
Sponsorship of 127 copies of the book "Living a Life Worth Living" – Nguyen Van Hai High School	24,003,000	-
Sponsorship of 74 copies of the book "Living a Life Worth Living" – Huyen Hoi Secondary School	13,986,000	-
Sponsorship of 30 copies of the book "Living a Life Worth Living" – My Thuan Secondary & High School	5,670,000	-
Sponsorship of 160 copies of the book "Living a Life Worth Living" – Long Phu Secondary & High School	30,240,000	-
Sponsorship of 84 copies of the book "Living a Life Worth Living" – Song Phu High School	15,876,000	-
Sponsorship of 72 copies of the book "Living a Life Worth Living" – Hieu Phung High School	13,608,000	-
Sponsorship of 85 copies of the book "Living a Life Worth Living" – Vo Van Kiet High School	16,065,000	-
Sponsorship of 46 copies of the book "Living a Life Worth Living" – Dong Thanh Secondary & High School	8,694,000	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended 31 December 2025

Sponsorship of 98 copies of the book "Living a Life Worth Living" – Tan Quoi High School	18,522,000	-
Sponsorship of 73 copies of the book "Success in Life – Success in Character" – Hieu Phung High School	4,213,136	-
Sponsorship of 97 copies of the book "Success in Life – Success in Character" – Vo Van Kiet High School	5,598,286	-
Sponsorship of 50 copies of the book "Success in Life – Success in Character" – Dong Thanh Secondary & High School	2,885,715	-
Sponsorship of 109 copies of the book "Success in Life – Success in Character" – Tan Quoi High School	6,290,858	-
Sponsorship of 19 copies of the book "Success in Life – Success in Character" – Mang Den Town Secondary School	1,096,572	-
Sponsorship of 21 copies of the book "Success in Life – Success in Character" – Hieu Nhon Secondary & High School	1,212,000	-
Sponsorship of 15 copies of the book "Success in Life – Success in Character" – Po E Secondary School	865,714	-
Sponsorship of 32 copies of the book "Success in Life – Success in Character" – Students	1,846,857	-
Sponsorship of 31 copies of the book "Success in Life – Success in Character" – Tan Quoi High School	1,789,143	-
Sponsorship of 20 copies of the book "Success in Life – Success in Character" – Tan Quoi High School	1,154,285	-
Sponsorship of 87 copies of the book "Success in Life – Success in Character" – Nguyen Dang High School	5,021,143	-
Sponsorship of 88 copies of the book "Success in Life – Success in Character" – Nguyen Dang High School	5,078,858	-
Sponsorship of 75 copies of the book "Success in Life – Success in Character" – Doan Thi Diem High School	4,328,571	-
Sponsorship of 104 copies of the book "Success in Life – Success in Character" – Doan Thi Diem High School	6,002,286	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended 31 December 2025

Sponsorship of 120 copies of the book "Success in Life – Success in Character" – My Thuan Secondary & High School	6,925,714	-
Sponsorship of 45 copies of the book "Success in Life – Success in Character" – Tan Luoc High School	2,597,143	-
Sponsorship of 19 copies of the book "Success in Life – Success in Character" – Hieu Phung High School	1,096,572	-
Total	381,428,853	54,450,000

c. Mentorship Sponsorship

Mentorship program on March 16–17, 2024 – My Thuan Secondary & High School; Tan Quoi High School; Tan Luoc High School	-	13,656,214
Mentorship program on May 4–5, 2024 – Vinh Xuan High School	-	13,292,899
Mentorship program from August 31 to September 1, 2024 – Dong Thanh High School; Tan Quoi High School; Binh Tan Continuing Education Center	-	23,127,336
Mentorship program from October 12 to 13, 2024 – Song Phu High School; Hieu Nhon High School; Song Phu High School; Hieu Phung High School, Vinh Long	-	15,763,235
Mentorship program on November 17, 2024 – Duong Van Thi Secondary School, Nhon Trach, Dong Nai	-	13,860,449
Mentorship program from December 6 to 8, 2024 – Vo Van Kiet High School, Vinh Long; Nguyen Dang High School, Tra Vinh	-	28,571,154
Mentorship program from March 14 to 16, 2025 – Binh Khanh High School; An Nghia High School	22,492,629	-
Mentorship program from March 28 to 30, 2025 – Hoang Thai Hieu High School; Binh Minh High School	40,564,989	-
Mentorship program from April 25 to 28, 2025 – Tan Luoc High School; My Thuan Secondary & High School	41,030,789	-
Mentorship program from May 16 to 18, 2025 – Nguyen Van Hai High School; Huyen Hoi Secondary School	33,454,628	-
Mentorship student meet-up from August 8 to 10, 2025 – Vo Van Kiet High School	89,171,256	-
Mentorship program from September 12 to 14, 2025 – Song Phu High School; Long Phu High School	34,511,612	-
Mentorship program from October 11 to 12, 2025 – Hieu Phung High School; Vo Van Kiet High School	39,744,406	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the fiscal year ended 31 December 2025

Mentorship program from November 14 to 16, 2025 – Dong Thanh Secondary & High School; Tan Quoi High School	37,797,781	-
Mentorship program from December 11 to 14, 2025 – Doan Thi Diem High School; Nguyen Dang High School	59,035,445	-
Total	397,803,535	108,271,287
6. Equipment management expenses	Current year	Previous year
Salary costs, social insurance for employees, and collaborator fees	634,403,500	401,119,355
Advertising costs for finding sponsors	18,600,000	-
Expenses for staff traveling on business to implement sponsorship programs	-	3,518,519
Depreciation costs and allocation of fixed assets, tools and equipment	18,404,043	23,407,414
Other operating costs	83,766,450	40,032,920
Total	755,173,993	468,078,208
7. CIT	Current year	Previous year
Corporate income tax, Non-deductible expenses when determining taxable income of 2022.	-	12,143,188
CIT, Non-deductible expenses when determining taxable income of 2023.	-	5,027,914
CIT, Non-deductible expenses when determining taxable income of 2024.	34,451,154	-
Total	34,451,154	17,171,102



NGUYEN THI THANH PHUONG
Chief Accountant
Ho Chi Minh City, 29 January 2026



TRAN VAN TINH
Director



CÔNG TY TNHH KIỂM TOÁN IFRS

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