



FINANCIAL STATEMENTS

Quater 2 of 2026

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SACOMLAND CORPORATION

STATEMENT OF FINANCIAL POSITION

As at: 30/06/2026

Unit: VND

Items	Code	Note	Closing balance	Opening balance
1	2	3	4	5
A. CURRENT ASSETS	100		93.090.602.002	95.696.298.334
I. Cash and cash equivalents	110	V.1	4.888.232.279	10.306.635.794
1. Cash	111		888.232.279	1.306.635.794
2. Cash equivalents	112		4.000.000.000	9.000.000.000
II. Short-term financial investments	120	V.2	20.128.733.700	20.413.642.739
1. Trading security	121		22.368.562.590	22.368.562.590
2. Provision for diminution in value of trading security (*)	122		(2.252.842.590)	(1.969.522.590)
3. Short-term held to maturity investments	123		13.013.700	14.602.739
4. Provision for short term held to maturity investments (*)	124		-	-
5. Other short term investments	125		-	-
6. Provision for impairment of other shortterm investments (*)	126		-	-
III. Short-term receivables	130		56.357.987.906	53.996.520.516
1. Short-term trade receivables	131	V.3	5.347.768.562	5.511.470.236
2. Short-term prepayments to suppliers	132	V.4	1.117.512.300	1.552.745.320
3. Short-term intra-company receivables	133		-	-
4. Receivables based on progress of construction contracts	134		-	-
5. Other short-term receivables	136	V.5	50.327.883.349	47.328.209.231
6. Provision for short-term doubtful debts	137	V.3	(435.176.305)	(395.904.271)
7. Shortage of assets awaiting resolution	139		-	-
IV. Inventories	140		10.424.700	9.421.147
1. Inventories	141	V.7	10.424.700	9.421.147
2. Provision for devaluation of inventories (*)	149		-	-
V. Short term biological assets	150		-	-
1. Livestock for one-time short-term products	151		-	-
2. Seasonal crops or crops for one-time short-term products	152		-	-
3. Provision for impairment of short-term biological assets (*)	153		-	-
VI. Other short-term assets	160		11.705.223.417	10.970.078.138
1. Short-term prepaid expenses	161	V.11	41.576.160	46.739.801
2. Deductible VAT	162	V.16	11.663.647.257	10.923.338.337
3. Taxes and other receivables from State budget	163		-	-
4. Purchase and resale of Government bonds	164		-	-
5. Other short-term assets	165		-	-

Items	Code	Note	Closing balance	Opening balance
B. NON-CURRENT ASSETS	200		763.045.061.922	743.330.414.428
I. Long-term receivables	210		7.046.085.750	11.877.126.938
1. Long-term trade receivables	211	V.3	7.046.085.750	7.324.357.928
2. Long-term prepayments to suppliers	212		-	-
3. Working capital provided to sub-units	213		-	-
4. Long-term intra-company receivables	214		-	-
5. Other long-term receivables	215	V.5	-	4.552.769.010
6. Provision for long-term doubtful debts (*)	216		-	-
II. Fixed assets	220		14.985.373.759	1.953.675.686
1. Tangible fixed assets	221	V.9	13.224.545.978	169.525.683
- Historical cost	222		16.103.013.032	2.746.651.509
- Accumulated depreciation (*)	223		(2.878.467.054)	(2.577.125.826)
2. Finance lease fixed assets	224		-	-
- Historical cost	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227	V.10	1.760.827.781	1.784.150.003
- Historical cost	228		2.159.000.000	2.159.000.000
- Accumulated depreciation (*)	229		(398.172.219)	(374.849.997)
III. Non-current biological assets	230		-	-
1. Livestock for periodic products	231		-	-
a) Immature livestock for periodic products	232		-	-
b) Mature livestock for periodic products	233		-	-
- Historical cost	234		-	-
- Accumulated depreciation (*)	235		-	-
2. Livestock for long-term one-time products	236		-	-
3. Seasonal or long-term one-time crops	237		-	-
4. Provision for impairment of non-current biological assets (*)	238		-	-
IV. Investment properties	240		-	-
- Historical cost	241		-	-
- Accumulated depreciation (*)	242		-	-
V. Long-term assets in progress	250	V.8	732.304.576.164	720.785.504.993
1. Long-term work in progress	251		732.304.576.164	710.019.717.544
2. Construction in progress	252		-	10.765.787.449
VI. Long-term investments	260		-	-
1. Investment in subsidiaries	261		-	-
2. Investments in joint ventures, associates	262		-	-
3. Investments in equity of other entities	263		-	-
4. Provision for impairment of long-term investments in other entities (*)	264		-	-
5. Long-term held-to-maturity investments	265		-	-
6. Provision for long-term held-to-maturity investments (*)	266		-	-

Items	Code	Note	Closing balance	Opening balance
VII. Other long-term assets	270		8.709.026.249	8.714.106.811
1. Long-term prepaid expenses	271	V.11	8.709.026.249	8.714.106.811
2. Deferred income tax assets	272		-	-
3. Long-term equipment and spare parts for replacement	273		-	-
4. Other long-term assets	274		-	-
TOTAL ASSETS (280 = 100 + 200)	280		856.135.663.924	839.026.712.762
C. LIABILITIES	300		115.447.933.118	98.863.564.057
I. Current liabilities	310		115.447.933.118	98.863.564.057
1. Short-term trade payables	311	V.13	2.990.776.609	1.678.883.656
2. Short-term prepayments from customers	312	V.14	858.343.300	1.174.924.165
3. Dividends and profits payable	313	V.15	121.541.290	121.541.290
4. Short-term taxes and other amounts payable to the State budget	314	V.16	43.615.100	53.413.889
5. Payables to employees	315		617.257.100	1.015.448.100
6. Short-term accrued expenses	316	V.17	480.573.485	674.972.829
7. Short-term intra-company payables	317		-	-
8. Progress billings under construction contracts	318		-	-
9. Short-term deferred revenue	319		-	-
10. Other short-term payables	320	V.18	31.613.148.935	11.305.889.829
11. Short-term borrowings and finance lease liabilities	321	V.12	77.500.000.000	81.600.000.000
12. Provisions for short-term payables (*)	322		-	-
13. Bonus and welfare funds	323		1.222.677.299	1.238.490.299
14. Price stabilization fund	324		-	-
15. Purchase and resale of Government bonds	325		-	-
II. Non-current liabilities	330		-	-
1. Long-term trade payables	331		-	-
2. Long-term prepayments from customers	332		-	-
3. Long-term taxes and other amounts payable to the State budget	333		-	-
4. Long-term accrued expenses	334		-	-
5. Intra-company payables for operating capital received	335		-	-
6. Long-term intra-company payables	336		-	-
7. Long-term deferred revenue	337		-	-
8. Other long-term payables	338		-	-
9. Long-term borrowings and finance lease liabilities	339		-	-
10. Convertible bonds	340		-	-
11. Preference shares	341		-	-
12. Deferred income tax liabilities	342		-	-

Items	Code	Note	Closing balance	Opening balance
13. Provisions for long-term payables	343		-	-
14. Science and technology development fund	344		-	-
D. OWNER'S EQUITY	400	V.19	740.687.730.806	740.163.148.705
1. Contributed capital	411		785.730.950.000	785.730.950.000
- Ordinary shares with voting rights	411a		785.730.950.000	785.730.950.000
- Preference shares	411b		-	-
2. Share Premium	412		(347.636.692)	(347.636.692)
3. Conversion options on convertible bonds	413		-	-
4. Other capital	414		-	-
5. Treasury Shares (*)	415		-	-
6. Differences upon asset revaluation	416		-	-
7. Exchange rate differences	417		-	-
8. Investment and development fund	418		609.934.999	609.934.999
9. Other Equity Funds	419		-	-
10. Retained earnings	420		(45.305.517.501)	(45.830.099.602)
- RE accumulated to the previous period	420a		(45.625.832.918)	(46.645.882.313)
- RE of the current period	420b		320.315.417	815.782.711
TOTAL CAPITAL (440 = 300 + 400)	440		856.135.663.924	839.026.712.762

Preparer



Huynh Thi Phuong

Chief Accountant



Ha Thi Kim Thoa



INCOME STATEMENT

For Quarter 2/2026

Unit: VND

Items	Code	Note	Quarter 2/2026	Quarter 2/2025	Cumulative actuals for 2026	Cumulative actuals for 2025
1	2	3	4	5	6	7
1. Revenue from sales of goods and rendering of services	01	VI.1	42.668.062	-	42.668.062	-
2. Revenue deductions	02	VI.2	-	-	-	-
3. Net revenue from sales of goods and rendering of services (10 = 01 - 02)	10		42.668.062	-	42.668.062	-
4. Cost of goods sold	11	VI.3	92.281.524	(10.000.000)	171.178.355	(10.000.000)
5. Gross profit from sales of goods and rendering of services (20 = 10 - 11)	20		(49.613.462)	10.000.000	(128.510.293)	10.000.000
6. Gain/(loss) from sale and disposal of investment property	0		-	-		
7. Financial income	21	VI.4	3.910.571.990	5.211.949.249	8.122.479.043	5.480.756.289
8. Financial expenses	22	VI.5	851.543.015	(2.079.968.767)	2.594.909.591	269.427.395
<i>In which: Interest expense</i>	23		<i>1.134.863.015</i>	<i>847.671.233</i>	<i>2.311.589.591</i>	<i>1.686.027.397</i>
9. Selling expenses	25	VI.6	165.228.283	5.296.100	165.361.918	10.611.765
10. General administrative expenses	26	VI.6	2.040.452.678	2.157.193.869	4.025.696.005	4.347.685.925
11. Net profit from operating activities {30 = 20 + 21 + 22 - (23 + 25 + 26)}	30		803.734.552	5.139.428.047	1.208.001.236	863.031.202
12. Other income	31	VI.7	-	70.988.390	-	70.990.454
13. Other expenses	32	VI.8	483.419.135	39.998.878	683.419.135	558.508.898
14. Other profit (40 = 31 - 32)	40		(483.419.135)	30.989.512	(683.419.135)	(487.518.444)
15. Total profit before tax (50 = 30 + 40)	50		320.315.417	5.170.417.559	524.582.101	375.512.758

Items	Code	Note	Quarter 2/2026	Quarter 2/2025	Cumulative actuals for 2026	Cumulative actuals for 2025
1	2	3	4	5	6	7
16. Current corporate income tax expenses	51	VI.9	-	-	-	-
17. Deferred corporate income tax expenses	52		-	-	-	-
18. Profit after corporate income tax (60 = 50 - 51 - 52)	60		320.315.417	5.170.417.559	524.582.101	375.512.758
19. Basic earnings per share	70	VI.9	4	66	7	5
20. Diluted earnings per share	71		-	-		

Preparer



Huynh Thi Phuong

Chief Accountant



Ha Thi Kim Thoa

Dong Nai, 30 June 2026

Deputy General Director



Nguyen Chan Minh



STATEMENT OF CASH FLOWS
 ((Under direct method))
 For Quarter 2/2026

Unit: VND

Items	Code	Note	Accumulated from the beginning of the year to the end of this quarter (Year 2026)	Accumulated from the beginning of the year to the end of this quarter (Year 2025)
1	2	3	4	5
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Proceeds from sales, service provision, and other revenue	01		490.836.155	3.342.871.191
2. Payments to suppliers for goods and services	02		(30.519.869.497)	(41.113.509.921)
3. Payments to employees	03		(3.502.062.764)	(3.128.937.172)
4. Interest paid	04		(10.474.521)	-
5. Corporate income tax paid	05		-	-
6. Other cash inflows from operating activities	06		43.596.292.290	117.835.391.097
7. Other cash outflows from operating activities	07		(17.968.171.920)	(79.059.379.876)
Cash flow generated from operating activities	20		(7.913.450.257)	(2.123.564.681)
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchase or construction of fixed assets and other long-term assets	21		(1.527.093.931)	-
2. Proceeds from disposals of fixed assets and other long-term assets	22		-	-
3. Lendings and purchase of debt instruments from other entities	23		-	(6.500.000.000)
4. Collection of loans and resale of debt of other entities	24		-	-
5. Equity investments in other entities	25		-	-
6. Proceeds from equity investment in other entities	26		-	-
7. Interest and dividend received	27		8.122.140.673	5.402.192.954
Net cash flow from investing activities	30		6.595.046.742	(1.097.807.046)
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Cash received from owner's paid in capital	31		-	-
2. Repayments of capital contributions to owners and repurchases of stocks already issued	32		-	-
3. Current, non-current loans received	33		12.000.000.000	-
4. Payments for the principal	34		(16.100.000.000)	-
5. Repayment of financial lease principal	35		-	-
6. Dividend, profit paid to owner	36		-	-
Net cash flow from financing activities	40		(4.100.000.000)	-

Items	Code	Note	Accumulated from the beginning of the year to the end of this quarter (Year 2026)	Accumulated from the beginning of the year to the end of this quarter (Year 2025)
1	2	3	4	5
Net cash flows for the year (50 = 20+ 30 + 40)	50		(5.418.403.515)	(3.221.371.727)
Cash and cash equivalents at beginning of the year	60		10.306.635.794	6.097.266.922
Effect of change of foreign exchange rate	61		-	-
Cash and cash equivalents at end of the year (70 = 50+60+61)	70		4.888.232.279	2.875.895.195

Preparer



Huynh Thi Phuong

Chief Accountant



Ha Thi Kim Thoa

Dong Nai, 30 June 2026
Deputy General Director



Nguyen Chan Minh



NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE SECOND QUARTER OF 2026

Unit : Vietnamese Dong

I. GENERAL INFORMATION OF THE CORPORATION**1. Forms of Ownership:**

Sacom Land Corporation was established and operates activities under Enterprise Registration Certificate of joint stock company No. 4703000566 issued by Dong Nai province Department of Investment and Planning for the first time on 07 July 2008, 18th re-registered on 26 June 2025.

The Corporation's head office is located in Bien Hoa 1 Industrial Zone (within the premises of Cable and Telecommunications Materials Joint Stock Company), Tran Bien ward, Dong Nai province.

The number of employees of the Corporation as at 30 June 2026: 23 employees (as at 01 January 2026: 17 employees).

2. Business field:

Real estate.

3. Business Activities:

Main business activities of the Corporation are: investment, business and renting real estate.

4. Normal business and production cycle.

The normal business cycle of the Company is carried out within a period not exceeding 12 months.

5. Declaration on Comparability of Information in Financial Reports

On October 27, 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidelines on the corporate accounting regime, replacing Circular No. 200/2014/TT-BTC. Circular 99 is effective for fiscal years beginning on or after January 1, 2026. Accordingly, the Company has applied the new regime and restated comparative figures (if any) to ensure comparability.

II. ACCOUNTING PERIOD, CURRENCY USED IN ACCOUNTING**1. Accounting Period:**

The Company's fiscal year begins on January 1 and ends on December 31 of each year.

2. Currency Used in Accounting:

The currency used for accounting purposes is the Vietnamese Dong (VND)

III. APPLICABLE ACCOUNTING STANDARDS AND REGULATIONS.**1. Applicable Accounting System:**

The Company applies the Accounting Regime for Enterprises issued under Circular No. 99/2025/TT-BTC ("Circular 99"), guiding the accounting regime for enterprises as promulgated by the Ministry of Finance on October 27, 2025.

2. Declaration of Compliance with Accounting Standards and Regulations:

The Company has applied the Vietnamese Accounting Standards and related guidance documents issued by the Government. The financial statements are prepared and presented in full compliance with the regulations of each standard, guiding circulars, and the applicable accounting regime.

3 Applied Accounting Ledger Form:

The Company applies the General Journal method

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES.

1. Cash

Cash and cash equivalents include cash on hand and bank deposits

Cash equivalents are short-term investments with the maturity of not over than 03 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

2. Financial Investments

Trading securities are initially recognized at original cost which includes purchase prices plus any directly attributable transaction costs such as brokerage, transaction fee, cost of information provision, taxes, bank's fees and charges. After initial recognition, trading securities are measured at original cost less provision for diminution in value of trading securities. Upon the liquidation or transfer, cost of trading securities is determined using weighted average method.

Held-to-maturity investments refer to loans held until maturity to earn periodic interest income.

Dividends received in the form of shares are only recorded as an increase in the number of shares received, not as an increase in the investment's value or financial income.

Provision for devaluation of investments is made at the end of the period as follows: Investments in trading securities: provision shall be made on the basis of the excess of original cost of the investments recorded in the accounting book over their market value at the provision date.

3. Inventories

Real estate inventories purchased or constructed for sale during the Company's normal business operations (not for leasing or holding for appreciation) are recognized at the lower of cost or net realizable value.

The cost of real estate inventories includes:

- Land use fees and rental fees;
- Construction costs paid to contractors;
- Interest expenses, consultancy fees, design fees, leveling costs, compensation and resettlement costs, general management costs, and other related expenses.

Net realizable value is the estimated selling price of the real estate inventories under normal business conditions, based on market prices at the reporting date, discounted for the time value of money if significant, and less estimated completion and selling costs.

The cost of sold real estate is recognized in the interim income statement based on the direct costs forming the real estate and general costs allocated on an area basis.

Other inventories:

Other inventories are recognized at the lower of cost or net realizable value.

Net realizable value is the estimated selling price of inventories under normal business conditions, less the estimated completion and selling costs.

The Company uses the perpetual inventory method to account for inventories, with values determined as follows:

Goods, tools, and equipment – purchase cost determined by specific identification method

Work-in-progress real estate – construction costs determined by specific identification method

4. Receivables

Receivables are presented in the interim financial statements at the carrying value of accounts receivable and other receivables, net of provisions established for doubtful debts.

The provision for doubtful accounts reflects the portion of receivables that the company expects to be uncollectible at the end of the reporting period. Any increase or decrease in the provision balance is recognized as an administrative expense in the interim income statement.

5. Tangible Fixed Assets

Tangible fixed assets are recorded at cost less accumulated depreciation.

The cost of tangible fixed assets includes the purchase price and directly related expenses to bring the asset into its intended use.

Expenses for procurement, upgrades, and renovation of fixed assets are added to the cost of the asset, while maintenance and repair expenses are recognized in the interim income statement when incurred.

6. Depreciation

Fixed assets are depreciated (amortised) using the straight-line method over their estimated useful life as follows:

Buildings and structures	25 years
Management software	3 years
Transportation equipment	8 years
Office equipment and furniture	4 - 5 years
Other assets	5 - 10 years

7. Investment Properties

Investment properties are recorded at cost, including transaction-related expenses, less accumulated depreciation.

Expenses related to investment properties incurred after initial recognition are added to the remaining value of the investment property if the Company expects to derive additional economic benefits beyond the original assessed performance of the investment property.

Depreciation of investment properties is calculated using the straight-line method over their estimated useful lives, as follows:

Buildings 25 year

Investment properties are derecognized from the interim balance sheet after being sold or when they are no longer in use, and no economic benefits are expected from their disposal. The difference between the net proceeds from the sale and the carrying value of the investment property is recognized in the interim income statement during the disposal period.

Transfers between owner-occupied properties or inventory to investment properties occur only when there is a change in usage, such as when the owner ceases using the asset and begins renting it out or completes the construction phase. Transfers from investment properties to owner-occupied properties or inventory occur only when there is a change in purpose, such as when the owner begins using the asset or intends to sell it. Transfers do not alter the cost or carrying value of the property at the date of conversion..

8. Borrowing Costs

Borrowing costs include interest expenses and other costs incurred directly related to the Company's borrowings.

Borrowing costs are recognized as expenses in the period in which they are incurred, except for amounts capitalized as per the provisions below.

Borrowing costs directly attributable to the acquisition, construction, or production of a qualifying asset that takes a substantial period to prepare for its intended use or sale are capitalized as part of the cost of the asset.

9. Prepaid Expenses

Prepaid expenses include short-term or long-term prepaid expenses recorded on the interim balance sheet and are allocated over the prepaid period or the period during which the economic benefits from these expenses are realized.

10. Payables and Accruals

Payables and accruals are recognized for amounts to be paid in the future related to goods and services received, regardless of whether the supplier has invoiced the Company.

11. Profit Distribution

Net profit after corporate income tax (excluding gains from bargain purchases) may be distributed to shareholders after approval by the General Meeting of Shareholders and after allocating to reserve funds according to the Company's Charter and Vietnamese legal regulations.

The Company allocates the following reserve funds from net profit after corporate income tax upon the recommendation of the Board of Directors and approval by shareholders at the annual General Meeting of Shareholders:

Bonus and Welfare Fund

This fund is established to reward, incentivize, and enhance welfare for employees and is presented as a liability on the interim balance sheet.

12. Revenue Recognition

Revenue is recognized when it is probable that the economic benefits associated with the transaction will flow to the Company and the amount of revenue can be measured reliably. Revenue is measured at the fair value of the consideration received or receivable, net of trade discounts, sales discounts and sales returns. The following specific recognition criteria must also be satisfied before revenue is recognized::

Sale of goods:

The significant risks and rewards of ownership of the goods have been transferred to the buyer;

The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods.

Rendering of services

The stage of completion of the transaction at the interim statement of financial position date can be measured reliably.

Financial income:

Interest income and other financial income are recognized when both of the following conditions are satisfied:

It is probable that the economic benefits associated with the transaction will flow to the Company;

The amount of revenue can be measured reliably.

13. Tax

Current Income Taxes

Current income tax assets and liabilities for the current and prior periods are determined based on the amounts expected to be recovered from or paid to the tax authorities, calculated using the tax rates and tax laws that have been enacted by the balance sheet date.

Current income taxes are recognized in the interim income statement, except for instances where the tax relates to an item recorded directly in equity, in which case the tax is also recognized directly in equity.

The Company offsets current income tax assets and liabilities only when it has a legally enforceable right to offset the recognized amounts and intends to settle on a net basis or to realize the asset and settle the liability simultaneously.

Deferred Income Taxes

Deferred income taxes are calculated on temporary differences at the balance sheet date between the tax bases of assets and liabilities and their carrying amounts in the interim financial statements.

Deferred income tax liabilities are recognized for all taxable temporary differences.

Deferred income tax assets should be recognized for all deductible temporary differences, the deductible amounts carried forward of tax losses, and unused tax incentives, provided that it is probable that taxable profits will be available in the future to utilize these deductible temporary differences, tax losses, and unused tax incentives.

The carrying amount of deferred income tax assets must be reviewed at the end of the accounting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow the benefit of part or all of the deferred income tax assets to be utilized. Previously unrecognized deferred income tax assets are re-evaluated at the end of the accounting period and recognized when it becomes probable that future taxable profits will be sufficient to utilize these unrecognized deferred income tax assets.

Deferred income tax assets and liabilities are measured at the tax rates expected to apply to the accounting period during which the assets are realized or the liabilities are settled, based on the tax rates and tax laws that are enacted or substantively enacted by the end of the accounting period.

Deferred income tax is recognized in the interim income statement, except for cases where the tax arises from an item recorded directly in equity, in which case the deferred income tax is also recognized. A company is only permitted to offset deferred income tax assets and deferred income tax liabilities when it has the legal right to offset current income tax assets against current income tax liabilities, and the deferred income tax assets and liabilities relate to corporate income taxes managed by the same tax authority for the same taxable entity. Alternatively, the company must intend to settle the current income tax liabilities and assets on a net basis or to realize the assets and settle the liabilities simultaneously in future periods when the significant amounts of deferred income tax liabilities or assets are settled or recovered.

14. Related parties

Related parties are considered to be enterprises – including parent companies, subsidiaries, and associates – as well as individuals, either directly or indirectly through one or more intermediaries, that have the power to control the Company, are controlled by the Company, or jointly control the Company. Related parties also include individuals or entities that directly or indirectly hold voting rights in the Company, significantly influencing the Company, key management personnel such as directors and officers of the Company, close family members of these individuals, or entities related to these individuals.

In considering the relationship of each related party, the substance of the relationship is emphasized rather than its legal form.

V. SUPPLEMENTARY INFORMATION FOR THE ITEMS PRESENTED IN THE BALANCE SHEET.

Unit : VND

	30/06/2026	01/01/2026
1. Cash and cash equivalents	888.232.279	1.306.635.794
a) Demand deposits		
Vietnam Asia Commercial Joint Stock Bank - Tan Binh Branch	852.874.305	1.283.817.430
Other bank deposits	35.357.974	22.818.364
	4.000.000.000	9.000.000.000
b) Cash equivalents		
Vietnam Asia Commercial Joint Stock Bank - Tan Binh Branch (*)	4.000.000.000	5.000.000.000
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Tan Sai Gon Branch	-	4.000.000.000
Total	4.888.232.279	10.306.635.794

(*) As at 30/06/2026, the cash equivalents are deposits with the term of 01 month with the amount of VND 4,000,000,000 at commercial banks at the interest rate of 4.75% per annum.

2. Financial Investments

		30/06/2026			01/01/2026	
Trading securities			Provision	Original cost	Fair value	Provision
	Stock code	Original cost	Fair value			
- DNP Holding Joint Stock Company	DNP	22.368.562.590	20.115.720.000	(2.252.842.590)	22.368.562.590	20.399.040.000
						(1.969.522.590)
Total		22.368.562.590	20.115.720.000	(2.252.842.590)	22.368.562.590	20.399.040.000
						(1.969.522.590)

The fair value of trading security are closing price listed on HOSE on 31/12/2025 and 30/06/2026.

b) Short-term held-to-maturity investments

Accrued interest receivable on savings deposits at VietABank – Tan Binh Branch

	30/06/2026	01/01/2026
	13.013.700	14.602.739
Total	13.013.700	14.602.739

3. Trade receivables

		30/06/2026		01/01/2026	
		Value	Provision	Value	Provision
a) Short-term		5.347.768.562	(435.176.305)	5.511.470.236	(395.904.271)
- Customers buying Samland Giai Viet Apartment Project		662.960.780	-	883.947.704	-
- Customers buying Samland Airport Apartment Project		4.181.823.250	-	4.124.538.000	-
- Others		502.984.532	(435.176.305)	502.984.532	(395.904.271)
		7.046.085.750	-	7.324.357.928	-
b) Long-term		-	-	220.986.928	-
- Customers buying Samland Giai Viet Apartment Project		-	-	7.103.371.000	-
- Customers buying Samland Airport Apartment Project		7.046.085.750	-		
Total		12.393.854.312	(435.176.305)	12.835.828.164	(395.904.271)

4. Prepayments to suppliers

a) Short-term prepayments to suppliers

- Bach Khoa Ho Chi Minh City Science Technology Joint Stock Company
- Nhat Nguyen Construction Investment Consulting Joint Stock Company
- An Nam Thinh Trading and Service Company Limited
- Consultant and Inspection Joint Stock Company of Construction Technology and Equipment - CONINCO
- TTT Architects Design Corporation
- Others

b) Long-term prepayments to suppliers Total

5. Other receivables

a) Short-term

- Nhon Trach District Land Fund Development Center (*)
- Deposits
- + *Ho Chi Minh City Department of Planning and Investment*
- + *Mach Joint Stock Company*
- + *Other deposits*
- Advances
- Other receivables

b) Dài hạn

- *Ho Chi Minh City Department of Planning and Investment*
- *Other deposits*

Total

c) Other receivables from related parties

Mr. Nguyen Chan Minh

Total

30/06/2026	
Value	Provision
1.117.512.300	-
107.613.200	-
188.100.000	-
195.000.000	-
271.953.000	-
284.846.100	-
70.000.000	-
-	-
1.117.512.300	-

30/06/2026	
Value	Provision
50.327.883.349	-
33.099.373.000	-
283.269.010	-
-	-
273.269.010	-
10.000.000	-
16.734.931.339	-
210.310.000	-
-	-
-	-
-	-
50.327.883.349	-
13.745.526.535	-
13.745.526.535	-

01/01/2026	
Value	Provision
1.552.745.320	-
-	-
-	-
-	-
271.953.000	-
430.792.320	-
850.000.000	-
-	-
1.552.745.320	-

01/01/2026	
Value	Provision
47.328.209.231	-
37.000.940.000	-
4.289.500.000	-
4.279.500.000	-
-	-
10.000.000	-
5.827.459.231	-
210.310.000	-
4.552.769.010	-
4.279.500.000	-
273.269.010	-
51.880.978.241	-
4.578.560.235	-
4.578.560.235	-

(*) An advance to Nhon Trach Branch of the Land Fund Development Center, Dong Nai City for site clearance compensation at the Residential Area Project in Nhon Trach commune, Dong Nai City.

(**) Including an advance to Mr. Nguyen Chan Minh — Deputy General Director of the Company — amounting to VND 13.745.526.535, an increase of VND 9.166.966.300 compared to the beginning balance (VND 4.578.560.235) due to an additional advance to support the progress of the Samland Riverside Apartment project. The advance is unsecured, non-interest bearing, and is expected to be cleared/recovered in the second quarter of 2027 (Q2/2027). As of the end of the accounting period, the advance is not yet due for recovery, and the Board of Directors assesses it as fully recoverable.

6. Doubtful Debt

Total value of receivables, lendings that are overdue or not due but difficult to be recovered

Short-term trade receivables

+ *Management fee of customers in Samsora Riverside apartment*

Total

30/06/2026	
Original cost	Recoverable value
502.984.532	67.808.227
502.984.532	67.808.227
502.984.532	67.808.227

01/01/2026	
Original cost	Recoverable value
502.984.532	107.080.261
502.984.532	107.080.261
502.984.532	107.080.261

7. Inventories

Tools, supplies

Total

8. Long - term assets in progress

a) Long-term work in progress

- Samland Riverside Apartment Project (*)
- Residential Area Project in, Nhon Trach Ward (**)

Total

30/06/2026	
Original cost	Provision
10.424.700	-
10.424.700	-
30/06/2026	
Original cost	Recoverable value
142.923.482.200	142.923.482.200
589.381.093.964	589.381.093.964
732.304.576.164	732.304.576.164

01/01/2026	
Original cost	Provision
9.421.147	-
9.421.147	-
01/01/2026	
Original cost	Recoverable value
137.393.552.012	137.393.552.012
572.626.165.532	572.626.165.532
710.019.717.544	710.019.717.544

Detailed information on projects that the Corporation is the owner as at 31/03/2026:

(*) Samland Riverside Apartment Project:

- Address: 147 Ung Van Khiem street, Thanh My Tay ward, Ho Chi Minh City;

- Owners: Sacom Land Corporation;

- The project's objective: Investment construction and building of residential area;

- The project's scale: Total land area at 1,798.4 m²; The project is expected to invest in construction of apartment buildings combined with commerce - services - offices, investment in complete construction of technical infrastructure works and social infrastructure works.

-Project Implementation Progress: As of June 30, 2026, the Ho Chi Minh City People's Committee issued Decision No. 2668/QD-UBND dated May 8, 2026, approving the investment policy and concurrently designating the investor for the Project. Currently, the Company is proceeding with the required regulatory and legal procedures to implement the project's construction and investment.

(**) Residential Area Project at Long Tan commune and Phu Hoi commune, Nhon Trach district (now Nhon Trach Ward):

- Address: Nhon Trach Ward, Dong Nai province;

- Owners: Sacom Land Corporation;

- Project objective: Investment in the development of a residential area;

- Project operation period: 50 years from the date of approval of investment policy;

- The project's scale: Total land area 551,957.8 m²; The project is expected to invest in the construction of new residential areas according to the plan, including works: Public, commercial services, apartments combined with commercial services, individual houses, social housing, green areas, etc. with a fully invested technical infrastructure system, associated with neighboring areas;

- Project implementation progress: Comprising 04 phases, planned to be implemented from 2018 to June 2025 in accordance with Decision No. 1792/QD-UBND dated 25/5/2018 of the Dong Nai City People's Committee on the approval of the project investor. In April 2025, the Corporation issued Official Letter No. 012-25/CV/SLD-PLDA to the Department of Finance of Dong Nai City requesting an adjustment of the project implementation schedule to June 2030;

- As at 31/03/2026, the Project is in the phase of implementing site clearance compensation payment. The project compensation is carried out according to the Decision No. 7320/QD-UBND dated 25/12/2019 of the People's Committee of Nhon Trach Ward and the Document No. 3625/UBND-KTNS dated 01/04/2020 of the People's Committee of Dong Nai City.

b) Construction in progress

- Five-storey Parking Building at Samsora Riverside Apartment Building (*)

Total

30/06/2026
Original cost
-
-

01/01/2026
Original cost
10.765.787.449
10.765.787.449

9. Tangible fixed assets

	Buildings, structures	Transportation equipment	Management equipment	Total
Historical cost :				
Beginning balance (01/04/2026)	13.232.509.023	2.390.890.909	479.613.100	16.103.013.032
- Structure of the five-storey parking building	11.298.602.023	-	-	11.298.602.023
- Fire protection and firefighting system for the five-storey parking building	1.896.307.000	-	-	1.896.307.000
- Other tangible fixed assets	37.600.000	2.390.890.909	479.613.100	2.908.104.009
Ending balance	13.232.509.023	2.390.890.909	479.613.100	16.103.013.032
- Structure of the five-storey parking building	11.298.602.023	-	-	11.298.602.023
- Fire protection and firefighting system for the five-storey parking building	1.896.307.000	-	-	1.896.307.000
- Other tangible fixed assets	37.600.000	2.390.890.909	479.613.100	2.908.104.009
Accumulated depreciation:				
Beginning balance (01/04/2026)	91.064.565	2.274.875.284	306.386.511	2.672.326.360
- Structure of the five-storey parking building	37.662.007	-	-	37.662.007
- Fire protection and firefighting system for the five-storey parking building	15.802.558	-	-	15.802.558
- Other tangible fixed assets	37.600.000	2.274.875.284	306.386.511	2.618.861.795
Depreciation for the period	160.393.695	38.671.875	7.075.124	206.140.694
- Structure of the five-storey parking building	112.986.021	-	-	112.986.021
- Fire protection and firefighting system for the five-storey parking building	47.407.674	-	-	47.407.674
- Other tangible fixed assets	-	38.671.875	7.075.124	45.746.999
Ending balance	251.458.260	2.313.547.159	313.461.635	2.878.467.054
- Structure of the five-storey parking building	150.648.028	-	-	150.648.028
- Fire protection and firefighting system for the five-storey parking building	63.210.232	-	-	63.210.232
- Other tangible fixed assets	37.600.000	2.313.547.159	313.461.635	2.664.608.794
Carrying amount of tangible fixed assets				
Beginning balance (01/04/2026)	13.141.444.458	116.015.625	173.226.589	13.430.686.672
- Structure of the five-storey parking building	11.260.940.016	-	-	11.260.940.016
- Fire protection and firefighting system for the five-storey parking building	1.880.504.442	-	-	1.880.504.442
- Other tangible fixed assets	-	116.015.625	173.226.589	289.242.214
Ending balance	12.981.050.763	77.343.750	166.151.465	13.224.545.978
- Structure of the five-storey parking building	11.147.953.995	-	-	11.147.953.995
- Fire protection and firefighting system for the five-storey parking building	1.833.096.768	-	-	1.833.096.768
- Other tangible fixed assets	-	77.343.750	166.151.465	243.495.215

In which:

- Cost of fully depreciated tangible fixed assets but still in use at the end of the year: : 1.459.690.909 VND.

10. Intangible fixed assets

Historical cost

Beginning balance (01/04/2026)

- Land use rights for the five-storey parking building

- Other tangible fixed assets

Ending balance

- Land use rights for the five-storey parking building

- Other tangible fixed assets

Accumulated depreciation:

Beginning balance (01/04/2026)

- Land use rights for the five-storey parking building

- Other tangible fixed assets

Depreciation for the period

- Land use rights for the five-storey parking building

- Other tangible fixed assets

Ending balance

- Land use rights for the five-storey parking building

- Other tangible fixed assets

Carrying amount of intangible fixed assets

Beginning balance (01/04/2026)

- Land use rights for the five-storey parking building

- Other tangible fixed assets

Ending balance

- Land use rights for the five-storey parking building

- Other tangible fixed assets

In which:

- Cost of fully amortized intangible fixed assets but still in use at the end of the year: 60.000.000 VND.

	Land use rights	Computer software	Total
		-	
Beginning balance (01/04/2026)	2.099.000.000	60.000.000	2.159.000.000
- Land use rights for the five-storey parking building	2.099.000.000	-	2.099.000.000
- Other tangible fixed assets	-	60.000.000	60.000.000
Ending balance	2.099.000.000	60.000.000	2.159.000.000
- Land use rights for the five-storey parking building	2.099.000.000	-	2.099.000.000
- Other tangible fixed assets	-	60.000.000	60.000.000
Beginning balance (01/04/2026)	326.511.108	60.000.000	386.511.108
- Land use rights for the five-storey parking building	326.511.108	-	326.511.108
- Other tangible fixed assets	-	60.000.000	60.000.000
Depreciation for the period	11.661.111	-	11.661.111
- Land use rights for the five-storey parking building	11.661.111	-	11.661.111
- Other tangible fixed assets	-	-	-
Ending balance	338.172.219	60.000.000	398.172.219
- Land use rights for the five-storey parking building	338.172.219	-	338.172.219
- Other tangible fixed assets	-	60.000.000	60.000.000
Beginning balance (01/04/2026)	1.772.488.892	-	1.772.488.892
- Land use rights for the five-storey parking building	1.772.488.892	-	1.772.488.892
- Other tangible fixed assets	-	-	-
Ending balance	1.760.827.781	-	1.760.827.781
- Land use rights for the five-storey parking building	1.760.827.781	-	1.760.827.781
- Other tangible fixed assets	-	-	-

11. Prepaid expenses

a) Short-term

- Carrying amount of tools and equipment in use

- Others

b) Long-term

- Sales commission expenses

- Carrying amount of tools and equipment in use

- Others

Total

	30/06/2026	01/01/2026
	41.576.160	46.739.801
- Carrying amount of tools and equipment in use	13.149.643	984.568
- Others	28.426.517	45.755.233
	8.709.026.249	8.714.106.811
- Sales commission expenses	8.679.638.720	8.679.638.720
- Carrying amount of tools and equipment in use	11.365.417	1.815.910
- Others	18.022.112	32.652.181
Total	8.750.602.409	8.760.846.612

12. Borrowings and finance lease liabilities	30/06/2026	Increase arising during the period	Decreases during the period	01/01/2026
a) Short-term	77.500.000.000	-	4.100.000.000	81.600.000.000
- Sacom - Tuyen Lam JSC (*)	42.600.000.000	-	-	42.600.000.000
- Phu Huu Gia JSC (*) (*)	34.900.000.000	-	4.100.000.000	39.000.000.000
- Capella Quang Nam JSC	-	-	-	-
b) Long-term	-	-	-	-
Total	77.500.000.000	-	4.100.000.000	81.600.000.000

c) Borrowings from related parties:

	Relation	30/06/2026		01/01/2026	
		Principal	Interest	Principal	Interest
Sacom - Tuyen Lam JSC (*)	Same Group	42.600.000.000	12.494.189.586	42.600.000.000	11.057.694.243
Phu Huu Gia JSC (*) (*)	Associate of Parent company	34.900.000.000	874.663.563	39.000.000.000	10.043.836
		77.500.000.000	12.494.189.586	81.600.000.000	11.067.738.079

Detailed information on short-term borrowings:

(*) Loan from Sacom Tuyen Lam JSC under Contract No. 02/2022/STL-SHDs/HĐVV dated 30 September 2022 and Appendix No. 01 dated 30 September 2023, with an interest rate of 6.8% per annum, a loan term of 12 months, and automatic annual renewal until a new appendix is signed or the contract is liquidated

(*) (*) Loan from Phu Huu Gia JSC under Contract No. 03/2025/HĐVV/SLD-PHG dated 30 December 2025, with an interest rate of 4.7% per annum and a loan term of 12 months.

13. Trade payables	30/06/2026	01/01/2026
a) Short-term	2.990.776.609	1.678.883.656
- Van Lang Co., Ltd	-	1.551.494.445
- Asian Dragon Construction and Steel Structure JSC	2.610.657.000	-
- Others	380.119.609	127.389.211
b) Long-term	-	-
Total	2.990.776.609	1.678.883.656
c) Overdue payables: None		
d) Trade payables to related parties	30/06/2026	01/01/2026
- Phu Tho Tourist Service JSC	14.312.400	5.715.000
	14.358.603	5.761.023

14. Prepayment from customers	30/06/2026	01/01/2026
a) Short-term	858.343.300	1.174.924.165
- Prepayment from customers to buy apartment	858.343.300	1.174.924.165
b) Long-term	-	-
Total	858.343.300	1.174.924.165

15. Dividends and profit payable	30/06/2026	01/01/2026
Dividends and profit payable(*)	121.541.290	121.541.290
Total	121.541.290	121.541.290

(*) The above dividends and profits are payable to shareholders whose shares have not been deposited. The Company has duly notified the specific time and location for direct payment at its head office. However, as of the reporting date, despite the expiry of the notified period, the shareholders have not yet come to claim such amounts.

16. Tax and receivables from state budget

	Tax payable at the beginning of the	Tax payable in the period	Tax paid in the period	Tax payable at the end of the period
a) Payable				
- Short-term	41.444.389	124.923.849	122.753.138	43.615.100
Personal income tax	41.444.389	124.923.849	122.753.138	43.615.100
- Long-term	-	-	-	-
Total	41.444.389	124.923.849	122.753.138	43.615.100
	Deductible tax carried forward (01/04/2026)	Increase in the period	Decrease in the period	Deductible tax carried forward (30/04/2026)
b) Receivables				
- Short-term	11.281.397.066	386.517.023	4.266.832	11.663.647.257
Value Added Tax	11.281.397.066	386.517.023	4.266.832	11.663.647.257
b) - Long-term	-	-	-	-
Total	11.281.397.066	386.517.023	4.266.832	11.663.647.257
17. Accrual expenses		30/06/2026		01/01/2026
a) Short-term		480.573.485		674.972.829
- Accrued expenses for the Samsora Riverside apartment project		210.000.000		371.442.750
- Accrued expenses for the Tan Van 5-storey parking project		75.000.000		-
- Other accrued expenses		195.573.485		303.530.079
b) Long-term		-		-
Total		480.573.485		674.972.829
18. Other payables		30/06/2026		01/01/2026
a) Short-term		31.613.148.935		11.305.889.829
- Trade union fee		30.746.750		29.841.750
- Investment cooperation		18.000.000.000		-
- Interest expense payable		13.368.853.149		11.067.738.079
- Other payables		213.549.036		208.310.000
b) Long-term		-		-
Total		31.613.148.935		11.305.889.829

c) Other payables to related parties:

- SAM Holdings Corporation
- Sacom - Tuyen Lam JSC
- Phu Huu Gia JSC

Total

	30/06/2026	01/01/2026
	18.000.000.000	-
	12.494.189.586	11.057.694.243
	874.663.563	10.043.836
Total	31.368.853.149	11.067.738.079

(*) Investment cooperation contract No. 01/2026/HTĐT/SAM-SLD dated 05 January 2026 with the following key terms:

Parties involved: The Investor – Sam Holdings Joint Stock Company and the Investee – Sacom Real Estate Joint Stock Company

Purpose of investment: To carry out investment transactions for profit-making purposes

Contract term: The contract shall be terminated upon written notice from the Investee to the Investor

Investment amount: VND 23.000.000.000

Profit distribution method: Profit distribution shall be determined based on the actual performance generated by the investment. The investment cooperation profit shall be remitted to the Investor upon termination of the contract,

Outstanding investment balance as at 30 June 2026: The Company had fully received the investment cooperation capital contribution from the Investor

19. Owner's equity

a) Increase and decrease in owner's equity

	Contributed capital	Share premium	Development and investment fund	Retained earnings	Total
Beginning balance of the previous period	785.730.950.000	(347.636.692)	609.934.999	(50.295.527.764)	735.697.720.543
<i>Profit of the previous period</i>			-	4.669.694.846	4.669.694.846
Ending balance of the previous period	785.730.950.000	(347.636.692)	609.934.999	(45.625.832.918)	740.367.415.389
Beginning balance of the current period	785.730.950.000	(347.636.692)	609.934.999	(45.625.832.918)	740.367.415.389
<i>Profit of the current period</i>				320.315.417	320.315.417
Ending balance of the current period	785.730.950.000	(347.636.692)	609.934.999	(45.305.517.501)	740.687.730.806

b) Details of contributed capital

	30/06/2026		01/01/2026	
	Contributed capital	Rate (%)	Contributed capital	Rate (%)
SAM Holdings Corporation	673.452.460.000	85,71%	673.452.460.000	85,71%
Mr. Huynh Duc Thanh	44.393.690.000	5,65%	44.393.690.000	5,65%
Others	67.884.800.000	8,64%	67.884.800.000	8,64%
Total	785.730.950.000	100%	785.730.950.000	100%

c) Capital transactions with owners and distribution of dividends and profits

	30/06/2026	01/01/2026
- Owner's contributed capital		
At the beginning of the period	785.730.950.000	785.730.950.000
At the end of the period	785.730.950.000	785.730.950.000

d) Shares	30/06/2026	01/01/2026
Quantity of Authorized issuing shares	78.573.095	78.573.095
Quantity of issued and fully contributed shares	78.573.095	78.573.095
Common shares	78.573.095	78.573.095
Quantity of outstanding shares in circulation	78.573.095	78.573.095
Common shares	78.573.095	78.573.095
Par value per share: VND 10,000		

20. Off Statement of financial position items

Operating leased assets

The Corporation is the lessee and leased office under operating lease contracts. As at 30/06/2026, total future minimum lease payables under non-cancellable operating lease contracts are presented as follows:

	30/06/2026	01/01/2026
Under 1 year	1.171.102.854	1.144.225.167
From 1 year to 5 years	-	582.911.427
Total	1.171.102.854	1.727.136.593

Detailed information on leased assets

Office lease from Mach Joint Stock Company under Contract No. L4-SD-00001.00/00007 dated April 20, 2022, with a lease term of 5 years

Photocopier lease from Duc Lan Trading and Services Co., Ltd. under Contract No. TM 79/01/2025 dated January 20, 2025, with a lease term of 12 months, automatically renewable for an additional 12 months unless either party raises any objection within 30 days prior to the contract's expiration

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT.

1. Revenue from sales of goods and rendering of services

Revenue from sales of real estate

Revenue from rendering of services

Total

Second quarter of 2026

-

42.668.062

42.668.062

Second quarter of 2025

-

-

-

2. Revenue deductions

Sales return

Total

Second quarter of 2026

-

-

Second quarter of 2025

-

-

3. Cost of goods sold

Other reductions in cost of sales

Cost of services rendered

Total

Second quarter of 2026

(161.442.750)

253.724.274

92.281.524

Second quarter of 2025

(10.000.000)

-

(10.000.000)

4. Financial income

Interest income

Profit from business cooperation

Total

Second quarter of 2026

3.910.571.990

-

3.910.571.990

Second quarter of 2025

102.395.718

5.109.553.531

5.211.949.249

5. Financial expenses	Second quarter of 2026	Second quarter of 2025
Borrowing costs	1.134.863.015	847.671.233
Other reductions in finance costs	(283.320.000)	(2.927.640.000)
- <i>Reversal of allowance for decline in the value of trading securities</i>	(283.320.000)	(2.927.640.000)
Total	851.543.015	(2.079.968.767)
6. Selling expenses and general administrative expenses	Second quarter of 2026	Second quarter of 2025
a) General administrative expenses incurred during the period.	2.040.452.678	2.157.193.869
- Salary expenses	1.214.148.950	1.320.587.450
- Tools and supplies Expenses	2.208.166	11.314.343
- Depreciation expenses	41.144.905	57.283.587
- Provision expenses	32.393.845	31.260.806
- Expenses of outsourcing services	466.168.399	467.380.344
- Other expenses in cash	284.388.413	269.367.339
	165.228.283	5.296.100
b) Selling expenses incurred during the period.	124.691.000	-
- Salary expenses	255.695	739.445
- Tools and supplies Expenses	40.133.635	4.556.655
- Expenses of outsourcing services	147.953	-
- Other expenses in cash		
7. Other income	Second quarter of 2026	Second quarter of 2025
Income from customer breach of contract	-	30.997.772
Other income	-	39.990.618
Total	-	70.988.390
8. Other Expenses	Second quarter of 2026	Second quarter of 2025
- Fines for breaching the contract	483.419.135	-
- Others	-	39.998.878
Total	483.419.135	39.998.878
9. Current corporate income tax expense	Second quarter of 2026	Second quarter of 2025
Total profit before CIT	320.315.417	5.170.417.559
Adjustments	(320.315.417)	(5.170.417.559)
- Increase adjustments	-	-
- Decrease adjustments (losses carried forward from prior periods)	(320.315.417)	(5.170.417.559)
Taxable income	-	-
Current corporate income tax expense	-	-
CIT payable at the beginning of the period	-	-
CIT paid in the period	-	-
Corporate income tax payable at the end of the period (*)	-	-

(*) Corporate income tax expense for the financial year is estimated based on taxable income and may be subject to adjustments upon inspection and finalization by the tax authorities.

10. Basic earnings per share	Second quarter of 2026	Second quarter of 2025
Net profit after tax	320.315.417	5.170.417.559
Profit distributed to common shares	320.315.417	5.170.417.559
Average number of outstanding common shares in circulation in the year	78.573.095	78.573.095
Basic earnings per share	<u>4</u>	<u>66</u>
11 Business and productions cost by items	Second quarter of 2026	Second quarter of 2025
Project implementation expenses	2.676.577.695	14.166.012.417
Raw materials	2.718.861	12.053.788
Labour expenses	1.338.839.950	1.320.587.450
Depreciation expenses	217.801.805	57.283.590
Expenses of outsourcing services	581.598.806	471.936.999
Other expenses in cash	285.818.634	269.367.339
Total	<u>5.103.355.751</u>	<u>16.297.241.583</u>

VII. TRANSACTION AND BALANCES WITH RELATED PARTIES

1. Information about related parties

During the period, the Company engaged in transactions with related parties as follows:

Related party	Relation	Second quarter of 2026	Second quarter of 2025
Purchase of goods and services			
- Sacom - Tuyen Lam JSC	Same Group	21.680.553	37.664.569
- Phu Tho Tourist Service JSC	Associate of Parent company	34.937.073	25.502.074
Receipt of investment cooperation refund			
- SAM Holdings Corporation	Parent company	-	8.894.698.000
Receiving of Capital contribution of investment cooperation			
- SAM Holdings Corporation	Parent company	8.000.000.000	9.840.302.000
Repayment of investment cooperation funds			
- SAM Holdings Corporation	Parent company	5.000.000.000	9.840.302.000
Receipt from investment cooperation profit			
- SAM Holdings Corporation	Parent company	-	1.265.000.000
Profit from investment cooperation			
- SAM Holdings Corporation	Parent company	-	1.265.000.000
Repayment of borrowing principal			
- Phu Huu Gia JSC	Associate of Parent company	4.100.000.000	-
Lendings			
- Phu Huu Gia JSC	Associate of Parent company	-	6.500.000.000
Accrued interest on loans			
- Phu Huu Gia JSC	Associate of Parent company	-	74.986.301

[NOTICE: This document is a translation of the original Vietnamese version for convenience only. In case of any discrepancies, the original Vietnamese version shall take precedence.]

Interest expenses

- Sacom - Tuyen Lam JSC	Same Group	722.215.891	847.671.233
- Phu Huu Gia JSC	Associate of Parent company	412.647.124	-

As of June 30, 2026, the outstanding balances with related parties are as follows:

Liabilities		30/06/2026	01/01/2026
Borrowings		77.500.000.000	81.600.000.000
- Sacom - Tuyen Lam JSC	Same Group	42.600.000.000	42.600.000.000
- Phu Huu Gia JSC	Associate of Parent company	34.900.000.000	39.000.000.000
Other short-term payables		31.368.853.149	11.067.738.079
- SAM Holdings Corporation	Parent company	18.000.000.000	-
- Sacom - Tuyen Lam JSC	Same Group	12.494.189.586	11.057.694.243
- Phu Huu Gia JSC	Associate of Parent company	874.663.563	10.043.836
Trade payable		14.312.400	5.715.000
- Phu Tho Tourist Service JSC	Associate of Parent company	14.312.400	5.715.000

Preparer



Huynh Thi Phuong

Chief Accountant



Ha Thi Kim Thoa

Dong Nai, 30 June 2026

Deputy General Director



Nguyen Chan Minh

