

No. : 3007/2026/CV-SGI

Ho Chi Minh City, July 28, 2026

## PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: **Hanoi Stock Exchange**

Pursuant to the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding the disclosure of information on the stock market, SGI Holdings Investment JSC discloses financial statements for Quarter 2 of 2026 to the Hanoi Stock Exchange as follows:

### 1. Organization name:

- Stock code : SGI
- Address : 47 Street 17, Quarter 6, Hiep Binh Ward, Ho Chi Minh City.
- Phone : (028) 3727 1140 Fax: (028) 3727 1143
- Email : info@saigon3group.com.vn Website: https://saigon3group.com.vn

### 2. Information disclosure content:

- Financial statements for Quarter 2 of 2026

- ☐ Separate financial statements (for listed companies without or subsidiaries superior accounting units with dependent units);
- ☒ Financial statements (for the listed company has subsidiaries);
- ☐ General financial statements (for the listed company with dependent accounting units operating their own accounting systems)

- Cases that require explanation:

+ The auditing organization gave an opinion that was not an unqualified opinion on the financial statements (for the financial statements reviewed/audited in 2026):

- ☐ Yes ☐ No

Explanatory document is required in case “Yes” is selected:

- ☐ Yes ☐ No

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

- ☐ Yes ☐ No

Explanatory document is required in case “Yes” is selected:

- ☐ Yes ☐ No

+ Profit after corporate income tax in the business results report of the reporting period changes by 10% or more compared to the same period of the previous year:

☒ Yes

☐ No

Explanatory document is required in case “Yes” is selected:

☒ Yes

☐ No

+ Profit after tax in the reporting period is lost, changing from profit in the same period last year to loss in this period or vice versa:

☒ Yes

☐ No

Explanatory document is required in case “Yes” is selected:

☒ Yes

☐ No

This information was published on the Company's website on July 28, 2026 at the link:  
[https://saigon3group.com.vn/Quan hệ cổ đông/Báo cáo tài chính/](https://saigon3group.com.vn/Quan%20h%E1%BB%87%20c%E1%BB%99%20%C3%A0ng/B%C3%A0o%20c%C3%A0o%20t%C3%A0i%20ch%C3%ACnh/).

Attached documents:

- Financial statements for Quarter 2 of 2026.
- Explanatory document.

**Organization representative**  
Legal representative  
Chief Executive Officer  
  
Nguyen Quoc Viet



## **FINANCIAL STATEMENTS**

QUARTER II OF 2026

# **SGI HOLDINGS INVESTMENT JSC**

# SGI HOLDINGS INVESTMENT JSC

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**SGI HOLDINGS INVESTMENT JSC**

Address: No. 47, Street No. 17, Quarter 6, Hiep Binh Ward, Ho Chi Minh City

**INTERIM FINANCIAL STATEMENTS**

Quarter II of the financial year ending 31 December 2026

**STATEMENT OF FINANCIAL POSITION**

As at 30 June 2026

| Items                                                           | Code       | Note | Ending balance       | Beginning balance    |
|-----------------------------------------------------------------|------------|------|----------------------|----------------------|
| <b>A- CURRENT ASSETS</b>                                        | <b>100</b> |      | <b>1.124.322.696</b> | <b>1.620.613.492</b> |
| <b>I. Cash and cash equivalents</b>                             | <b>110</b> |      | <b>309.368.816</b>   | <b>1.431.766.324</b> |
| 1. Cash                                                         | 111        |      | 309.368.816          | 631.766.324          |
| 2. Cash equivalents                                             | 112        |      | -                    | 800.000.000          |
| <b>II. Short-term financial investments</b>                     | <b>120</b> |      | <b>-</b>             | <b>-</b>             |
| 1. Trading securities                                           | 121        |      | -                    | -                    |
| 2. Provision for diminution in value of trading securities (*)  | 122        |      | -                    | -                    |
| 3. Short-term held-to-maturity investments                      | 123        |      | -                    | -                    |
| 4. Provision for held-to-maturity investments (*)               | 124        |      | -                    | -                    |
| 5. Other short-term investments                                 | 125        |      | -                    | -                    |
| 6. Provision for impairment of other short-term investments (*) | 126        |      | -                    | -                    |
| <b>III. Short-term receivables</b>                              | <b>130</b> |      | <b>10.000.000</b>    | <b>51.580.822</b>    |
| 1. Short-term trade receivables                                 | 131        |      | -                    | -                    |
| 2. Short-term advances to suppliers                             | 132        |      | -                    | 48.600.000           |
| 3. Short-term intercompany receivables                          | 133        |      | -                    | -                    |
| 4. Receivables based on construction contract progress          | 134        |      | -                    | -                    |
| 5. Other short-term receivables                                 | 135        |      | 10.000.000           | 2.980.822            |
| 6. Provision for doubtful short-term receivables (*)            | 136        |      | -                    | -                    |
| 7. Shortages of assets pending resolution                       | 137        |      | -                    | -                    |
| <b>IV. Inventories</b>                                          | <b>140</b> |      | <b>-</b>             | <b>-</b>             |
| 1. Inventories                                                  | 141        |      | -                    | -                    |
| 2. Provision for inventory obsolescence (*)                     | 142        |      | -                    | -                    |
| <b>V. Short-term biological assets</b>                          | <b>150</b> |      | <b>-</b>             | <b>-</b>             |
| 1. Livestock for one-time harvest (short-term)                  | 151        |      | -                    | -                    |
| 2. Seasonal crops or crops for one-time harvest (short-term)    | 152        |      | -                    | -                    |
| 3. Provision for impairment of short-term biological assets (*) | 153        |      | -                    | -                    |
| <b>VI. Other short-term assets</b>                              | <b>160</b> |      | <b>804.953.880</b>   | <b>137.266.346</b>   |
| 1. Short-term deferred expenses                                 | 161        |      | 310.291.668          | 412.500              |
| 2. Deductible value-added tax (VAT)                             | 162        |      | 477.462.212          | 136.853.846          |
| 3. Taxes and other receivables from the State                   | 163        |      | 17.200.000           | -                    |
| 4. Repurchase transactions of Government bonds                  | 164        |      | -                    | -                    |
| 5. Other short-term assets                                      | 165        |      | -                    | -                    |

**SGI HOLDINGS INVESTMENT JSC**

Address: No. 47, Street No. 17, Quarter 6, Hiep Binh Ward, Ho Chi Minh City

**INTERIM FINANCIAL STATEMENTS**

Quarter II of the financial year ending 31 December 2026

**STATEMENT OF FINANCIAL POSITION**

As at 30 June 2026

| Items                                                          | Code       | Note | Ending balance           | Beginning balance        |
|----------------------------------------------------------------|------------|------|--------------------------|--------------------------|
| <b>B - NON-CURRENT ASSETS</b>                                  | <b>200</b> |      | <b>1.223.195.460.561</b> | <b>1.216.458.724.175</b> |
| <b>I. Long-term receivables</b>                                | <b>210</b> |      | -                        | -                        |
| 1. Long-term trade receivables                                 | 211        |      | -                        | -                        |
| 2. Long-term advances to suppliers                             | 212        |      | -                        | -                        |
| 3. Investment in dependent units                               | 213        |      | -                        | -                        |
| 4. Long-term intercompany receivables                          | 214        |      | -                        | -                        |
| 5. Other long-term receivables                                 | 215        |      | -                        | -                        |
| 6. Provision for doubtful long-term receivables (*)            | 216        |      | -                        | -                        |
| <b>II. Fixed assets</b>                                        | <b>220</b> |      | <b>5.784.229.301</b>     | -                        |
| 1. Tangible fixed assets                                       | 221        |      | 5.784.229.301            | -                        |
| - Historical cost                                              | 222        |      | 5.826.799.310            | -                        |
| - Accumulated depreciation (*)                                 | 223        |      | (42.570.009)             | -                        |
| 2. Finance lease assets                                        | 224        |      | -                        | -                        |
| - Historical cost                                              | 225        |      | -                        | -                        |
| - Accumulated depreciation (*)                                 | 226        |      | -                        | -                        |
| 3. Intangible fixed assets                                     | 227        |      | -                        | -                        |
| - Historical cost                                              | 228        |      | -                        | -                        |
| - Accumulated amortisation (*)                                 | 229        |      | -                        | -                        |
| <b>III. Long-term biological assets</b>                        | <b>230</b> |      | -                        | -                        |
| 1. Livestock for recurring yield                               | 231        |      | -                        | -                        |
| a) Immature livestock for recurring yield                      | 232        |      | -                        | -                        |
| b) Mature livestock for recurring yield                        | 233        |      | -                        | -                        |
| - Historical cost                                              | 234        |      | -                        | -                        |
| - Accumulated depreciation (*)                                 | 235        |      | -                        | -                        |
| 2. Livestock for one-time harvest (long-term)                  | 236        |      | -                        | -                        |
| 3. Seasonal crops or crops for one-time harvest (long-term)    | 237        |      | -                        | -                        |
| 4. Provision for impairment of long-term biological assets (*) | 238        |      | -                        | -                        |
| <b>IV. Investment property</b>                                 | <b>240</b> |      | -                        | -                        |
| - Historical cost                                              | 241        |      | -                        | -                        |
| - Accumulated depreciation (*)                                 | 242        |      | -                        | -                        |
| <b>V. Long-term work in progress</b>                           | <b>250</b> |      | -                        | -                        |
| 1. Long-term work in progress of production and business       | 251        |      | -                        | -                        |
| 2. Construction in progress                                    | 252        |      | -                        | -                        |
| <b>VI. Long-term financial investments</b>                     | <b>260</b> |      | <b>1.217.213.287.275</b> | <b>1.216.456.373.485</b> |

**SGI HOLDINGS INVESTMENT JSC**

Address: No. 47, Street No. 17, Quarter 6, Hiep Binh Ward, Ho Chi Minh City

**INTERIM FINANCIAL STATEMENTS**

Quarter II of the financial year ending 31 December 2026

**STATEMENT OF FINANCIAL POSITION**

As at 30 June 2026

| Items                                                                      | Code       | Note | Ending balance           | Beginning balance        |
|----------------------------------------------------------------------------|------------|------|--------------------------|--------------------------|
| 1. Investments in subsidiaries                                             | 261        |      | 1.215.766.887.308        | 1.207.268.687.308        |
| 2. Investments in joint ventures and associates                            | 262        |      | 71.500.989.000           | 71.500.989.000           |
| 3. Equity investments in other entities                                    | 263        |      | -                        | -                        |
| 4. Provision for impairment of long-term investments in other entities (*) | 264        |      | (70.054.589.033)         | (62.313.302.823)         |
| 5. Long-term held-to-maturity investments                                  | 265        |      | -                        | -                        |
| 6. Provision for held-to-maturity investments (*)                          | 266        |      | -                        | -                        |
| <b>VII. Other non-current assets</b>                                       | <b>270</b> |      | <b>197.943.985</b>       | <b>2.350.690</b>         |
| 1. Long-term prepaid expenses                                              | 271        |      | 197.943.985              | 2.350.690                |
| 2. Deferred income tax assets                                              | 272        |      | -                        | -                        |
| 3. Long-term equipment, materials and spare parts                          | 273        |      | -                        | -                        |
| 4. Other non-current assets                                                | 274        |      | -                        | -                        |
| <b>TOTAL ASSETS (280 = 100 + 200)</b>                                      | <b>280</b> |      | <b>1.224.319.783.257</b> | <b>1.218.079.337.667</b> |

|                                                                  |            |  |                        |                        |
|------------------------------------------------------------------|------------|--|------------------------|------------------------|
| <b>C - LIABILITIES</b>                                           | <b>300</b> |  | <b>285.513.048.592</b> | <b>271.984.043.834</b> |
| <b>I. Current liabilities</b>                                    | <b>310</b> |  | <b>285.513.048.592</b> | <b>271.984.043.834</b> |
| 1. Short-term trade payables                                     | 311        |  | 962.362.260            | 9.600.000              |
| 2. Short-term advances from customers                            | 312        |  | -                      | -                      |
| 3. Dividends and profit payable                                  | 313        |  | 9.863.800              | 7.810.400              |
| 4. Taxes and other payables to the State (short-term)            | 314        |  | -                      | 15.400.000             |
| 5. Payables to employees                                         | 315        |  | 80.236.782             | -                      |
| 6. Short-term accrued expenses                                   | 316        |  | 260.300.000            | 120.000.000            |
| 7. Short-term intercompany payables                              | 317        |  | -                      | -                      |
| 8. Payables based on construction contract progress (short-term) | 318        |  | -                      | -                      |
| 9. Short-term unearned revenue                                   | 319        |  | -                      | -                      |
| 10. Other short-term payables                                    | 320        |  | 21.600.285.750         | 11.331.233.434         |
| 11. Short-term borrowings and finance lease liabilities          | 321        |  | 262.600.000.000        | 260.500.000.000        |
| 12. Short-term provisions                                        | 322        |  | -                      | -                      |
| 13. Bonus and welfare fund                                       | 323        |  | -                      | -                      |
| 14. Price stabilisation fund                                     | 324        |  | -                      | -                      |
| 15. Government bond repurchase transactions (repos)              | 325        |  | -                      | -                      |
| <b>II. Non-current liabilities</b>                               | <b>330</b> |  | <b>-</b>               | <b>-</b>               |
| 1. Long-term trade payables                                      | 331        |  | -                      | -                      |
| 2. Long-term advances from customers                             | 332        |  | -                      | -                      |
| 3. Taxes and other payables to the State (long-term)             | 333        |  | -                      | -                      |
| 4. Long-term accrued expenses                                    | 334        |  | -                      | -                      |

**SGI HOLDINGS INVESTMENT JSC**

Address: No. 47, Street No. 17, Quarter 6, Hiep Binh Ward, Ho Chi Minh City

**INTERIM FINANCIAL STATEMENTS**

Quarter II of the financial year ending 31 December 2026

**STATEMENT OF FINANCIAL POSITION**

As at 30 June 2026

| Items                                                 | Code | Note | Ending balance | Beginning balance |
|-------------------------------------------------------|------|------|----------------|-------------------|
| 5. Intercompany payables relating to business capital | 335  |      | -              | -                 |
| 6. Long-term intercompany payables                    | 336  |      | -              | -                 |
| 7. Long-term unearned 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  |      | -              | -                 |
| 13. Long-term provisions                              | 343  |      | -              | -                 |
| 14. Science and technology development fund           | 344  |      | -              | -                 |

|                                                                      |            |  |                          |                          |
|----------------------------------------------------------------------|------------|--|--------------------------|--------------------------|
| <b>D - OWNER'S EQUITY</b>                                            | <b>400</b> |  | <b>938.806.734.665</b>   | <b>946.095.293.833</b>   |
| 1. Owner's Capital                                                   | 411        |  | 754.647.000.000          | 754.647.000.000          |
| - Ordinary shares with voting rights                                 | 411a       |  | 754.647.000.000          | 754.647.000.000          |
| - Preference shares                                                  | 411b       |  | -                        | -                        |
| 2. Share premium                                                     | 412        |  | -                        | -                        |
| 3. Bond conversion options                                           | 413        |  | -                        | -                        |
| 4. Other sources of owner's capital                                  | 414        |  | -                        | -                        |
| 5. Treasury shares (*)                                               | 415        |  | -                        | -                        |
| 6. Revaluation surplus                                               | 416        |  | -                        | -                        |
| 7. Foreign exchange differences                                      | 417        |  | -                        | -                        |
| 8. Investment and development fund                                   | 418        |  | -                        | -                        |
| 9. Other owner's funds                                               | 419        |  | -                        | -                        |
| 10. Retained earnings                                                | 420        |  | 184.159.734.665          | 191.448.293.833          |
| - Accumulated retained earnings up to the end of the previous period | 420a       |  | 153.715.943.833          | 191.448.293.833          |
| - Retained earnings for the current period                           | 420b       |  | 30.443.790.832           | -                        |
| <b>TOTAL EQUITY AND LIABILITIES</b><br>(440 = 300 + 400)             | <b>440</b> |  | <b>1.224.319.783.257</b> | <b>1.218.079.337.667</b> |

Ho Chi Minh City, 28 July 2026



\_\_\_\_\_  
 Nguyen Hoang Tan  
 Prepared by

\_\_\_\_\_  
 Nguyen Hoang Tan  
 Chief Accountant

\_\_\_\_\_  
 Nguyen Quoc Viet  
 Chief Executive Officer (CEO)

**SGI HOLDINGS INVESTMENT JSC**

Address: 47 Street No. 17, Quarter 6, Hiep Binh Ward, Ho Chi Minh City

**INTERIM FINANCIAL STATEMENTS**

Quarter II of the financial year ending 31 December 2026

**QUARTER II STATEMENT OF PROFIT OR LOSS FOR 2026**

| ITEMS                                                                                | Code | Note | Current quarter | Corresponding quarter last year | Accumulated from the beginning of the year (Current year) | Accumulated from the beginning of the year (Previous year) |
|--------------------------------------------------------------------------------------|------|------|-----------------|---------------------------------|-----------------------------------------------------------|------------------------------------------------------------|
| 1. Revenue from sales and rendering of services                                      | 1    |      |                 |                                 | -                                                         | -                                                          |
| 2. Deductions from revenue                                                           | 2    |      |                 |                                 | -                                                         | -                                                          |
| <b>3. Net revenue from sales and rendering of services</b><br><b>(10 = 01 - 02)</b>  | 10   |      |                 |                                 | -                                                         | -                                                          |
| 4. Cost of goods sold                                                                | 11   |      |                 |                                 | -                                                         | -                                                          |
| <b>5. Gross profit from sales and rendering of services</b><br><b>(20 = 10 - 11)</b> | 20   |      |                 |                                 | -                                                         | -                                                          |
| 6. Gain/(loss) from sale and disposal of investment property                         | 21   |      |                 |                                 | -                                                         | -                                                          |
| 7. Financial income                                                                  | 22   | VI.1 | 12.501.661.570  | 666.166.203                     | 51.610.608.173                                            | 77.449.920.345                                             |
| 8. Financial expenses                                                                | 23   | VI.2 | 13.269.802.648  | (22.150.932.842)                | 18.747.179.360                                            | 562.151.841                                                |
| - Including: Interest expense                                                        | 24   |      | 5.528.516.438   | 2.666.429.041                   | 11.005.893.150                                            | 3.491.592.328                                              |
| 9. Selling expenses                                                                  | 25   |      | -               | -                               | -                                                         | -                                                          |
| 10. General and administrative expenses                                              | 26   | VI.3 | 596.065.479     | 142.628.142                     | 2.417.034.760                                             | 452.039.683                                                |
| <b>11. Operating profit (30 = 20 + 21 + 22 - (23 + 25 + 26))</b>                     | 30   |      | (1.364.206.557) | 22.674.470.903                  | 30.446.394.053                                            | 76.435.728.821                                             |
| 12. Other income                                                                     | 31   |      | 1.600           | -                               | 1.600                                                     | -                                                          |
| 13. Other expenses                                                                   | 32   |      | 2.604.821       | -                               | 2.604.821                                                 | -                                                          |
| <b>14. Other profit (40 = 31 - 32)</b>                                               | 40   |      | (2.603.221)     | -                               | (2.603.221)                                               | -                                                          |
| <b>15. Accounting profit before tax (50 = 30 + 40)</b>                               | 50   |      | (1.366.809.778) | 22.674.470.903                  | 30.443.790.832                                            | 76.435.728.821                                             |
| 16. Current corporate income tax expense                                             | 51   |      | -               | -                               | -                                                         | -                                                          |
| 17. Deferred corporate income tax expense                                            | 52   |      | -               | -                               | -                                                         | -                                                          |
| <b>18. Profit after corporate income tax</b><br><b>(60 = 50 - 51 - 52)</b>           | 60   |      | (1.366.809.778) | 22.674.470.903                  | 30.443.790.832                                            | 76.435.728.821                                             |
| 19. Basic earnings per share (*)                                                     | 70   |      |                 |                                 | -                                                         | -                                                          |
| 20. Diluted earnings per share (*)                                                   | 71   |      |                 |                                 | -                                                         | -                                                          |

Ho Chi Minh City, 28 July 2026



Nguyen Hoang Tan  
Prepared by

Nguyen Hoang Tan  
Chief Accountant

Nguyen Quoc Viet  
Chief Executive Officer (CEO)

**SGI HOLDINGS INVESTMENT JSC**

Address: No. 47, Street No. 17, Quarter 6, Hiep Binh Ward, Ho Chi Minh City

**INTERIM FINANCIAL STATEMENTS**

Quarter II of the financial year ending 31 December 2026

**CASH FLOW STATEMENT QUARTER II OF THE YEAR 2026**  
(Direct method)

| ITEMS                                                         | Code      | Note | Accumulated from the beginning of the year (Current year) | Accumulated from the beginning of the year (Previous year) |
|---------------------------------------------------------------|-----------|------|-----------------------------------------------------------|------------------------------------------------------------|
| <b>I. Cash flow from operating activities</b>                 |           |      |                                                           |                                                            |
| 1. Receipt from sales, supplying services and other revenue   | 01        |      | -                                                         | 76.760.076.509                                             |
| 2. Payment for suppliers                                      | 02        |      | (551.067.821)                                             | (330.680.000)                                              |
| 3. Payment for employees                                      | 03        |      | -                                                         | (91.800.000)                                               |
| 4. Payment for loan interest                                  | 04        |      | -                                                         | -                                                          |
| 5. Payment for income tax                                     | 05        |      | -                                                         | (1.460.294.031)                                            |
| 6. Other receipt from operating activities                    | 06        |      | 6.808.822                                                 | 692.443.836                                                |
| 7. Other payment for operating activities                     | 07        |      | (2.222.145.816)                                           | (80.379.506.831)                                           |
| <b>Net cash flow from operating activities</b>                | <b>20</b> |      | <b>(2.766.404.815)</b>                                    | <b>(4.809.760.517)</b>                                     |
| <b>II. Cash flow from investment activities</b>               |           |      |                                                           |                                                            |
| 1. Payment for buying, building FAs and other assets          | 21        |      | (5.826.799.310)                                           | -                                                          |
| 2. Receipt from liquidating, selling FAs and others           | 22        |      | -                                                         | -                                                          |
| 3. Payment for loaning, buying securities from other entities | 23        |      | -                                                         | (220.400.000.000)                                          |
| 4. Receipt from loaning, selling securities                   | 24        |      | -                                                         | 220.400.000.000                                            |
| 5. Payment for investing in the other entities                | 25        |      | (196.000.000.000)                                         | (159.235.944.968)                                          |
| 6. Receipt from investment in other entities                  | 26        |      | 200.000.000.000                                           | -                                                          |
| 7. Receipt from loan interest, dividend, divided profits      | 27        |      | 39.112.408.173                                            | -                                                          |
| <b>Net cash flow from investment activities</b>               | <b>30</b> |      | <b>37.285.608.863</b>                                     | <b>(159.235.944.968)</b>                                   |
| <b>III. Cash flow from financial activities</b>               |           |      |                                                           |                                                            |
| 1. Receipt from issuing stocks, receiving owner's equity      | 31        |      | -                                                         | -                                                          |
| 2. Payment for owners' equities, buying back issued stocks    | 32        |      | -                                                         | -                                                          |
| 3. Receipt from short-term, long-term loans                   | 33        |      | 5.600.000.000                                             | 396.400.000.000                                            |
| 4. Payment for original debt                                  | 34        |      | (3.500.000.000)                                           | (232.520.000.000)                                          |
| 5. Payment for debt (financial leasing)                       | 35        |      | -                                                         | -                                                          |
| 6. Paid dividends, profits                                    | 36        |      | (37.741.601.556)                                          | -                                                          |
| <b>Net cash flow from financial activities</b>                | <b>40</b> |      | <b>(35.641.601.556)</b>                                   | <b>163.880.000.000</b>                                     |
| <b>Net cash flow in the period (50 = 20+30+40)</b>            | <b>50</b> |      | <b>(1.122.397.508)</b>                                    | <b>(165.705.485)</b>                                       |
| Cash on hand and beginning amount                             | 60        |      | 1.431.766.324                                             | 1.099.478.520                                              |
| The effect of changes in exchange rate                        | 61        |      | -                                                         | -                                                          |
| <b>Cash on hand and closing amount (70 = 50+60+61)</b>        | <b>70</b> |      | <b>309.368.816</b>                                        | <b>933.773.035</b>                                         |

Ho Chi Minh City, 28 July 2026

  
 Nguyen Hoang Tan  
Preparer

  
 Nguyen Hoang Tan  
Chief Accountant

  
 Nguyen Quoc Viet  
Chief Executive Officer (CEO)

**SGI HOLDINGS INVESTMENT JSC**

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**NOTES TO THE FINANCIAL STATEMENTS****Quarter II of the financial year ended 31 December 2026****I. GENERAL INFORMATION****1. Ownership form**

SGI Holdings Investment JSC (hereinafter referred to as “the Company”) is a joint stock company.

**2. Operating field**

Operating field of the Company is servicing.

**3. Principal business activities**

Principal business activity of the Company is financial service support.

**4. Normal operating cycle**

The normal operating cycle of the Company is within 12 months.

**5. Structure of the Company*****Subsidiaries***

| Subsidiaries                                               | Address                                                           | Principal business activities                                                                                                                                                                                                                                                                                                                           | Capital contribution rate | Benefit rate | Voting rate |
|------------------------------------------------------------|-------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|--------------|-------------|
| Saigon 3 Capital Investment Company Limited                | No. 06 Ho Tung Mau Street, Sai Gon Ward, Ho Chi Minh City         | Financial service support                                                                                                                                                                                                                                                                                                                               | 100,00%                   | 100,00%      | 100,00%     |
| Sai Gon Leather Garment Joint Stock Company                | No. 71/1 Quang Trung Street, An Hoi Tay Ward, Ho Chi Minh City    | Trading leather garments                                                                                                                                                                                                                                                                                                                                | 99,99%                    | 99,99%       | 99,99%      |
| Saigon 3 Garment Joint Stock Company                       | No. 47 Street No. 17, Quarter 6, Hiep Binh Ward, Ho Chi Minh City | Producing and trading garments; leasing offices and investing                                                                                                                                                                                                                                                                                           | 99,76%                    | 99,76%       | 99,76%      |
| Ho Chi Minh City Medical Import Export Joint Stock Company | 181 Nguyen Dinh Chieu, Xuan Hoa Ward, Ho Chi Minh City            | Trading and import-export of pharmaceuticals, pharmaceutical ingredients, medical equipment, vaccines, biological products, testing chemicals, cosmetics, milk, nutritional products, and eyewear; providing import-export and customs declaration services; repairing and maintaining machinery and medical equipment; leasing warehouses and offices. | 63,37%                    | 63,37%       | 63,37%      |
| Thanh Cong Fund Management Company Limited (TCAM)          | 550 Au Co Street, Bay Hien Ward, Ho Chi Minh City                 | Fund management, portfolio management, and securities investment advisory services.                                                                                                                                                                                                                                                                     | 100%                      | 100%         | 100%        |

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#### **6. Statement of information comparability on the Financial Statements**

The corresponding figures of the previous year can be comparable with figures of the current year.

### **II. FISCAL YEAR AND ACCOUNTING CURRENCY**

#### **1. Fiscal year**

The fiscal year of the Company is from 01 January to 31 December annually.

#### **2. Accounting currency unit**

The accounting currency unit is Vietnamese dong (VND) because transactions are primarily made in VND.

### **III. ACCOUNTING STANDARDS AND SYSTEM**

#### **1. Accounting System**

The Company applies Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting Regime issued under Circular No. 99/2025/TT-BTC dated 27 October 2025, as well as other circulars guiding the implementation of accounting standards issued by the Ministry of Finance, in the preparation and presentation of the financial statements.

#### **2. Statement of the compliance with the Accounting Standards and System**

The Chief Executive Officer confirms that the Company has complied with the requirements of Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting Regime issued under Circular No. 99/2025/TT-BTC dated 27 October 2025, as well as other circulars guiding the implementation of accounting standards issued by the Ministry of Finance, in the preparation and presentation of the financial statements.

### **IV. ACCOUNTING POLICIES**

#### **1. Accounting convention**

All the Financial Statements are prepared on the accrual basis (except for the information related to cash flows).

#### **2. Cash and cash equivalents**

Cash includes cash on hand and demand deposits. Cash equivalents are short-term investments of which the due dates do not exceed 3 months from the dates of the investments that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value as of the balance sheet date.

#### **3. Financial investments**

##### ***Trading securities***

Investments classified as trading securities are those held by the Company for the trading purpose with the aim of making profit.

Trading securities are recognized at original costs which include fair value of the payments made at the time of the transaction plus other costs attributable to transaction costs.

The time of recognizing trading securities is when the Company acquires the ownership, as follows:

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- For listed securities: recognized at the time of order-matching (T+0).
- For unlisted securities: recognized at the time of acquiring official ownership as stipulated by law. Interest of the periods prior to the acquisition of trading securities are deducted to the costs of such securities. Interest of the periods after the acquisition of such securities are recorded in the Company's financial income.

Provisions for devaluation of trading securities are made for each particular type of securities in the market of which the fair value is lower than original costs. The fair value of trading securities is determined as follows:

- For securities listed on the stock market: the closing price at the most recent trading date by the balance sheet date.
- For shares registered for trading on UPCOM by unlisted public companies and State-owned enterprises which are equitized in the form of public offering: the average reference price in the 30 most preceding trading days prior to the balance sheet date, disclosed by Stock Exchange.
- For shares listed on the stock market or shares registered for trading on Upcom without transactions within 30 days prior to the date of provision, the shares which are delisted, canceled or suspended from trading: provision is made based on the losses of the investee at the rate equal to the difference between the actual capital invested by the owners and owner's equity as of the balance sheet date multiplying by the ownership rate over the total actual charter capital invested.

Increases/decreases in the provisions for devaluation of trading securities as of the balance sheet date are recorded into financial expenses.

Gain or loss from transfer of trading securities is recognized into financial income or financial expenses. The costs are determined in accordance with the mobile weighted average method.

#### ***Loans***

Loans are measured at costs less allowance for doubtful debts. Allowance for doubtful debts of loans is made on the basis of estimated losses.

#### ***Investments in subsidiaries, associate***

##### ***Subsidiary***

Subsidiary is an entity that is controlled by the Company. Control is the Company's power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

##### ***Associates***

An associate is an entity which the Company has significant influence but not the control to govern the financial and operating policies. Significant influence is the right to participate in making the associate's financial and operating policies but not control those policies.

##### ***Initial recognition***

Investments in subsidiaries and associate are initially recognized at costs, including the costs of purchase or capital contributions plus other directly attributable transaction cost. In case of investment in non-monetary assets, the costs of the investment are recognized at the fair value of non-monetary assets at the arising time.

Dividends and profit incurred prior to the acquisition of investments are deducted into the investment costs. Dividends and profit incurred after the acquisition of investments are recorded into the Company's financial income. Particularly, the dividends paid in form of shares are not recorded as an increase in costs, but the increases in quantity of shares is followed up

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#### *Provisions for impairment of investments in subsidiaries and associates*

Provisions for impairment of investments in subsidiaries, associate is made when the subsidiaries, associate suffer from losses at the rate equal to the difference between the actual capital invested by investors in subsidiaries, associate and the actual owner's equity multiplying (x) by the Company's rate of capital contribution over the total actual capital invested by investors in subsidiaries and associate. If the subsidiaries and associate are consolidated into Consolidated Financial Statements, the basis for impairment provisions is the Consolidated Financial Statements.

Increases or decreases in provisions for impairment of investments in subsidiaries and associates as at the reporting date are recognised in financial expenses.

#### **4. Receivables**

Receivables are recognized at the carrying amounts less allowances for doubtful debts.

The classification of receivables as trade receivables and other receivables is made according to the following principles:

- Trade receivables reflect receivables concerning the commercial nature arising from purchase and sale transactions between the Company and customers who are independent to the Company.
- Other receivables reflect receivables not concerning the commercial nature and irrelevant to purchase and sale transactions.

Allowance is made for each doubtful debt on the basis of the ages of debts after offsetting against liabilities (if any) or estimated loss as follows:

- As for overdue debts:
  - 30% of the value of debts overdue between 6 months and less than 1 year.
  - 50% of the value of debts overdue between 1 year and less than 2 years.
  - 70% of the value of debts overdue between 2 years and less than 3 years.
  - 100% of the value of debts overdue more than 3 years.
- As for doubtful debts: Allowance is made on the basis of the estimated loss.

Increases/decreases in the obligatory allowance for doubtful debts as of the balance sheet date are recorded into general and administration expenses.

#### **5. Payables and accrued expenses**

Payables and accrued expenses are recorded for the amounts payable in the future associated with the goods and services received. Accrued expenses are recorded based on reasonable estimates for the amounts payable.

The classification of payables as trade payables, accrued expenses and other payables is made on the basis of following principles:

- Trade payables reflect payables of commercial nature arising from the purchase of goods, services, or assets, of which the seller is an independent entity with the Company.
- Accrued expenses reflect expenses for goods, services received from suppliers or supplied to customers but have not been paid, invoiced or lack of accounting records and supporting documents; pay on leave payable to employees; and accrual of operation expenses.
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

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The payables and accrued expenses are classified as short-term and long-term items in the Balance Sheet on the basis of their remaining terms as of the balance sheet date.

#### **6. Owner's capital**

The owner's capital is recorded according to the actual amounts invested by shareholders.

#### **7. Profit distribution**

Profit after tax is distributed to the shareholders after appropriation for funds under the Charter of the Company as well as legal regulations and approved by the General Meeting of Shareholders.

The distribution of profit to the shareholders is made with consideration toward non-cash items in the retained earnings that may affect cash flows and payment of dividends such as profit due to revaluation of assets contributed as investment capital, profit due to revaluation of monetary items, financial instruments and other non-cash items.

Dividends are recorded as payables upon approval of the General Meeting of Shareholders.

#### **8. Recognition of income**

##### ***Interest***

Interest is recorded, based on the term and the actual interest rate applied in each particular period.

##### ***Dividends and profit shared***

Dividends and profit shared are recognized when the Company has the right to receive dividends or profit from the capital contribution. Particularly, the dividends paid in form of shares are not recorded as an increase in value, but the increasing quantity of shares is followed up.

#### **9. Borrowing costs**

Borrowing costs are interest and other costs that the Company directly incurs in connection with the borrowing. Borrowing costs are recorded as an expense when they are incurred.

#### **10. Expenses**

Expenses are those that result in outflows of the economic benefits and are recorded at the time of transactions or when incurrence of the transaction is reliable regardless of whether payment for expenses is made or not.

Expenses and their corresponding revenues are simultaneously recognized in accordance with matching principle. In the event that matching principle conflicts with prudence principle, expenses are recognized based on the nature and regulations of accounting standards in order to guarantee that transactions can be fairly and truly reflected.

#### **11. Prepaid expenses (Costs pending allocation)**

Prepaid expenses represent actual costs incurred that relate to the results of operations of multiple accounting periods. The Company's prepaid expenses mainly comprise prepaid land rental and tools and equipment expenses. These prepaid expenses are allocated over the prepaid period or over the period in which the related economic benefits are generated.

#### **12. Tangible fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of a tangible fixed asset comprises all costs incurred by the Company to acquire the asset up to the time it is ready for use. Expenditures incurred after initial recognition are capitalised as part of the cost of the asset only when it is probable that they will result in future economic benefits from the use of such asset. Other

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expenditures that do not meet these criteria are recognised as production and business expenses in the year.

When a tangible fixed asset is disposed of or scrapped, its cost and accumulated depreciation are derecognised, and any resulting gain or loss is recognised in income or expenses for the year.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives. The useful lives of categories of tangible fixed assets are as follows:

| <u>Category of fixed assets</u>     | <u>Years</u> |
|-------------------------------------|--------------|
| Buildings and structures            | 08 – 50      |
| Machinery and equipment             | 09 – 20      |
| Vehicles and transmission equipment | 02 – 10      |
| Other tangible fixed assets         | 06 – 10      |

### 13. Corporate income tax

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

#### *Current income tax*

Current income tax is the tax amount computed based on the taxable income. Taxable income is different from accounting profit due to the adjustments of temporary differences between tax and accounting figures, non-deductible expenses as well as those of non-taxable income and losses brought forward.

#### *Deferred income tax*

Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between book values of assets and liabilities serving the preparation of the Financial Statements and the values for tax purposes. Deferred income tax liabilities are recognized for all the temporary taxable differences. Deferred income tax assets are recorded only when there is an assurance on the availability of taxable income in the future against which the temporarily deductible differences can be used.

Carrying values of deferred corporate income tax assets are considered as of the balance sheet date and will be reduced to the rate that ensures enough taxable income against which the benefits from part of or all of the deferred income tax can be used. Deferred corporate income tax assets, which have not been recorded before, are considered as of the balance sheet date and are recorded when there is certainly enough taxable income to use these unrecognized deferred corporate income tax assets.

Deferred income tax assets and deferred income tax liabilities are determined at the estimated rate to be applied in the year when the assets are recovered or the liabilities are settled based on the effective tax rates as of the balance sheet date. Deferred income tax is recognized in the Income Statement. In the case that deferred income tax is related to the items of the owner's equity, corporate income tax will be included in the owner's equity.

The Company shall offset deferred tax assets and deferred tax liabilities if, and only if:

- The Company has the legal right to offset current income tax assets against current income tax liabilities; and
- Deferred income tax assets and deferred income tax liabilities are relevant to corporate income tax which is under the management of one tax authority either:
  - Of the same subject to corporate income tax; or
  - The Company has intention to pay current income tax liabilities and current income tax assets on a net basis or recover tax assets and settle tax liability simultaneously in each future period

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to the extent that the majority of deferred income tax liabilities or deferred income tax assets are paid or recovered.

**14. Related parties**

A party is considered a related party of the Company in case that party is able to control the Company or to cause material effects on the financial decisions as well as the operations of the Company. A party is also considered a related party of the Company in case that party is under the same control or is subject to the same material effects.

Considering the relationship of related parties, the nature of relationship is focused more than its legal form.

**V. ADDITIONAL INFORMATION ON THE ITEMS OF THE BALANCE SHEET****1. Cash**

|                                                           | <u>Ending balance</u>     | <u>Beginning balance</u>    |
|-----------------------------------------------------------|---------------------------|-----------------------------|
| Cash on hand                                              | 7.026.191                 | 13.503.171                  |
| Demand deposits in banks                                  | 302.342.625               | 618.263.153                 |
| Bank deposits of which the principal maturity is 3 months | -                         | 800.000.000                 |
| <b>Total</b>                                              | <u><b>309.368.816</b></u> | <u><b>1.431.766.324</b></u> |

**2. Doubtful debts**

The Company has no overdue or irrecoverable debts.

**3. Short-term deferred expenses**

|                                    | <u>Ending balance</u>     | <u>Beginning balance</u> |
|------------------------------------|---------------------------|--------------------------|
| Tools and equipment expenses       | -                         | -                        |
| Other short-term deferred expenses | 310.291.668               | 412.500                  |
| <b>Total</b>                       | <u><b>310.291.668</b></u> | <u><b>412.500</b></u>    |

**4. Long-term deferred expenses**

|                                   | <u>Ending balance</u>     | <u>Beginning balance</u> |
|-----------------------------------|---------------------------|--------------------------|
| Tools and equipment expenses      | 21.665.556                | -                        |
| Other long-term deferred expenses | 176.278.429               | 2.350.690                |
| <b>Total</b>                      | <u><b>197.943.985</b></u> | <u><b>2.350.690</b></u>  |

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**5. Property, plant and equipment**

|                                 | Buildings and<br>structures | Vehicles and<br>transportation<br>equipment | Office<br>equipment  | Total                |
|---------------------------------|-----------------------------|---------------------------------------------|----------------------|----------------------|
| <b>Cost</b>                     |                             |                                             |                      |                      |
| Beginning balance               |                             |                                             |                      |                      |
| Acquisitions during the period  |                             | 4.703.050.000                               | 1.123.749.310        | 5.826.799.310        |
| <b>Ending balance</b>           |                             | <b>4.703.050.000</b>                        | <b>1.123.749.310</b> | <b>5.826.799.310</b> |
| <b>Accumulated depreciation</b> |                             |                                             |                      |                      |
| Beginning balance               |                             |                                             |                      |                      |
| Depreciation for the period     |                             | 10.886.690                                  | 31.683.319           | 42.570.009           |
| <b>Ending balance</b>           |                             | <b>10.886.690</b>                           | <b>31.683.319</b>    | <b>42.570.009</b>    |
| <b>Net book value</b>           |                             |                                             |                      |                      |
| Beginning balance               |                             |                                             |                      |                      |
| <b>Ending balance</b>           |                             | <b>4.692.163.310</b>                        | <b>1.092.065.991</b> | <b>5.784.229.301</b> |

**6. Investments in other entities**

|                                                            | Ending balance           |                         | Beginning balance        |                         |
|------------------------------------------------------------|--------------------------|-------------------------|--------------------------|-------------------------|
|                                                            | Cost                     | Allowance               | Cost                     | Allowance               |
| <b>Investment in subsidiaries</b>                          | <b>1.215.766.887.308</b> | <b>(70.054.589.033)</b> | <b>1.207.268.687.308</b> | <b>(62.313.302.823)</b> |
| Sai Gon 3 Capital Investment Company Limited               | 459.379.352.869          | -                       | 646.881.152.869          | -                       |
| Sai Gon 3 Garment Joint Stock Company                      | 233.983.904.465          | -                       | 233.983.904.465          | -                       |
| Sai Gon Leather Garment Joint Stock Company                | 62.313.302.823           | (62.313.302.823)        | 62.313.302.823           | (62.313.302.823)        |
| Ho Chi Minh City Medical Import-Export Joint Stock Company | 264.090.327.151          | -                       | 264.090.327.151          | -                       |
| Thanh Cong Fund Management Company Limited                 | 196.000.000.000          | (7.741.286.210)         |                          |                         |
| <b>Investment in associates</b>                            | <b>71.500.989.000</b>    | <b>-</b>                | <b>71.500.989.000</b>    | <b>-</b>                |
| Bong Bach Tuyet Joint Stock Company                        | 71.500.989.000           | -                       | 71.500.989.000           | -                       |
| <b>Total</b>                                               | <b>1.287.267.876.308</b> | <b>(70.054.589.033)</b> | <b>1.278.769.676.308</b> | <b>(62.313.302.823)</b> |

*Operation of the subsidiaries and other entities*

During the period, Sai Gon 3 Capital Investment Company Limited reduced its charter capital by VND 200,000,000,000.

In addition, during the period, the Company completed the acquisition of a 100% equity interest in Thanh Cong Fund Management Company Limited at a total investment cost of VND 196,000,000,000. Upon completion of the transaction, Thanh Cong Fund Management Company Limited became a direct subsidiary of the Company.

The Company's other subsidiaries continued their normal business operations, with no significant changes compared to the previous period.

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*Provisions for investments in other entities*

Changes in provisions for investments in other entities are as follows:

|                                                   | <b>Current period</b> | <b>Previous period</b> |
|---------------------------------------------------|-----------------------|------------------------|
| Beginning balance                                 | 62.313.302.823        | 57.092.737.892         |
| Provision recognised/(reversed) during the period | 7.741.286.210         | (2.929.440.487)        |
| <b>Ending balance</b>                             | <b>70.054.589.033</b> | <b>54.163.297.405</b>  |

*Fair value*

The Company has not measured the fair value of investments because there is no specific guidance on measurement of fair value.

*Transactions with subsidiary and associate*

The significant transactions between the Company and its subsidiaries and associate are as follows:

|                                                           | <b>Current period</b> | <b>Previous period</b> |
|-----------------------------------------------------------|-----------------------|------------------------|
| <b><i>Saigon 3 Capital Investment Company Limited</i></b> |                       |                        |
| Profit received                                           | -                     | 76.500.000.000         |
| Loan interest expenses                                    | -                     | 3.306.222.465          |
| Borrowings                                                | -                     | 221.900.000.000        |
| <b><i>Saigon 3 Garment Joint Stock Company</i></b>        |                       |                        |
| Borrowings                                                | 5.600.000.000         | 174.500.000.000        |
| Repayment of borrowings                                   | 3.500.000.000         |                        |
| Interest expense                                          | 11.005.893.150        | 185.369.863            |
| Dividends                                                 | 39.106.123.000        | -                      |

**7. Taxes and other obligations to the State Budget**

|                      | <b>Beginning balance</b> | <b>Amount payable during the period</b> | <b>Amount paid during the period</b> | <b>Ending balance</b> |
|----------------------|--------------------------|-----------------------------------------|--------------------------------------|-----------------------|
| VAT on local sales   | -                        | -                                       | -                                    | -                     |
| Corporate income tax | -                        | -                                       | -                                    | -                     |
| Personal income tax  | 15.400.000               | 1.565.357.845                           | (1.597.957.845)                      | (17.200.000)          |
| Other taxes          |                          | 448.050.000                             | (448.050.000)                        | -                     |
| <b>Total</b>         | <b>15.400.000</b>        | <b>2.013.407.845</b>                    | <b>(2.046.007.845)</b>               | <b>(17.200.000)</b>   |

*Value added tax (VAT)*

The Company has to pay VAT in accordance with the deduction method at the rate of 10%.

*Corporate income tax*

The Company has to pay corporate income tax on taxable income at the rate of 20%.

Estimated corporate income tax payable is as follows:

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|                                                                                                 | <b>Current period</b> | <b>Previous period</b> |
|-------------------------------------------------------------------------------------------------|-----------------------|------------------------|
| Total accounting profit before tax                                                              | 30.443.790.832        | 76.435.728.821         |
| Increases/(decreases) of accounting profit to determine profit subject to corporate income tax: |                       |                        |
| - Other increases                                                                               | 1.160.986.437         | 144.788.518            |
| - Decreases                                                                                     | (120.000.000)         | (108.500.000)          |
| Income subject to tax                                                                           | 31.484.777.269        | 76.472.017.339         |
| Income exempted from tax                                                                        | (39.106.123.000)      | (76.500.000.000)       |
| Loss of previous years brought forward                                                          |                       | -                      |
| Taxable income                                                                                  | (7.621.345.731)       | (27.982.661)           |
| Corporate income tax rate                                                                       | 20%                   | 20%                    |
| <b>Corporate income tax payable</b>                                                             | <b>-</b>              | <b>-</b>               |

Determination of corporate income tax liability of the Company is based on currently applicable regulations on tax. Nonetheless, these tax regulations may change from time to time and tax regulations applicable to variety of transactions can be interpreted differently. Hence, the tax amounts presented in the Financial Statements can be changed upon the inspection of tax authorities.

**Other taxes**

The Company has declared and paid these taxes in line with the prevailing regulations.

**8. Dividends and profit payable**

|                                         | <b>Ending balance</b> | <b>Beginning balance</b> |
|-----------------------------------------|-----------------------|--------------------------|
| Dividends payable to other shareholders | 9.863.800             | 7.810.400                |
| <b>Total</b>                            | <b>9.863.800</b>      | <b>7.810.400</b>         |

**9. Other short-term payables**

|                                                                       | <b>Ending balance</b>        | <b>Beginning balance</b>     |
|-----------------------------------------------------------------------|------------------------------|------------------------------|
| <b><i>Payables to related parties</i></b>                             | <b><i>21.580.519.441</i></b> | <b><i>11.331.233.434</i></b> |
| Sai Gon 3 Garment Joint Stock Company – Interest expense payable      | 21.437.372.601               | 10.431.479.451               |
| Remuneration and bonuses payable to members of the Board of Directors | 143.146.840                  | 899.753.983                  |
| <b><i>Payables to other individuals and organizations</i></b>         | <b><i>19.766.309</i></b>     | <b><i>-</i></b>              |
| Other payables                                                        | 19.766.309                   | -                            |
| <b>Total</b>                                                          | <b>21.600.285.750</b>        | <b>11.331.233.434</b>        |

The Company has no other overdue payables outstanding.

**10. Short-term borrowings**

The unsecured loan from Saigon 3 Garment Joint Stock Company (a subsidiary) is to make financial investments at the interest rate of 8,5%/year. The loan term is 12 months.

Details of increases/(decreases) of short-term loan are as follows:

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|                            | <u>Current period</u>         | <u>Previous period</u>        |
|----------------------------|-------------------------------|-------------------------------|
| Beginning balance          | 260.500.000.000               | 10.620.000.000                |
| Increase during the period | 5.600.000.000                 | 396.400.000.000               |
| Amount repaid              | (3.500.000.000)               | (232.520.000.000)             |
| <b>Ending balance</b>      | <b><u>262.600.000.000</u></b> | <b><u>174.500.000.000</u></b> |

The Company has no overdue loans.

**11. Owner's equity****11a. Statement of changes in owner's equity**

|                                                            | <u>Owner's capital</u>        | <u>Retained earnings</u>      | <u>Total</u>                  |
|------------------------------------------------------------|-------------------------------|-------------------------------|-------------------------------|
| Beginning balance of the previous year                     | 754.647.000.000               | 133.630.053.498               | 888.277.053.498               |
| Profit in the previous period                              | -                             | 76.435.728.821                | 76.435.728.821                |
| Bonuses for the Board of Management, the Supervisory Board |                               | -                             | -                             |
| Dividend distribution in the previous year                 |                               | -                             | -                             |
| <b>Ending balance of the previous period</b>               | <b><u>754.647.000.000</u></b> | <b><u>210.065.782.319</u></b> | <b><u>964.712.782.319</u></b> |
| Beginning balance of the current year                      | 754.647.000.000               | 191.448.293.833               | 946.095.293.833               |
| Profit in the current period                               | -                             | 30.443.790.832                | 30.443.790.832                |
| Dividend and profit distribution                           |                               | (37.732.350.000)              | (37.732.350.000)              |
| <b>Ending balance of the current period</b>                | <b><u>754.647.000.000</u></b> | <b><u>184.159.734.665</u></b> | <b><u>938.806.734.665</u></b> |

**11b. Details of owner's capital**

|                                          | <u>Ending balance</u>         | <u>Beginning balance</u>      |
|------------------------------------------|-------------------------------|-------------------------------|
| Mr. Nguyen Quoc Viet                     | 152.695.290.000               | 152.695.290.000               |
| Hung Phuc Investment Joint Stock Company | 139.444.290.000               | 139.444.290.000               |
| Mr. Pham Xuan Hong                       | 39.777.270.000                | 39.777.270.000                |
| Other shareholders                       | 422.730.150.000               | 422.730.150.000               |
| <b>Total</b>                             | <b><u>754.647.000.000</u></b> | <b><u>754.647.000.000</u></b> |

**11c. Shares**

|                                          | <u>Ending balance</u> | <u>Beginning balance</u> |
|------------------------------------------|-----------------------|--------------------------|
| Number of shares registered to be issued | 75.464.700            | 75.464.700               |
| Number of shares sold to the public      | 75.464.700            | 75.464.700               |
| - Common shares                          | 75.464.700            | 75.464.700               |
| - Preferred shares                       | -                     | -                        |
| Number of shares repurchased             | -                     | -                        |
| - Common shares                          | -                     | -                        |
| - Preferred shares                       | -                     | -                        |
| Number of outstanding shares             | 75.464.700            | 75.464.700               |
| - Common shares                          | 75.464.700            | 75.464.700               |
| - Preferred shares                       | -                     | -                        |

Face value per outstanding share: VND 10.000.

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**VI. ADDITIONAL INFORMATION ON THE ITEMS OF THE INCOME STATEMENT****1. Financial income**

|                                           | <u>Current period</u>        | <u>Previous period</u>       |
|-------------------------------------------|------------------------------|------------------------------|
| Interest income from bank deposits        | 6.285.173                    | 949.920.345                  |
| Dividend income                           | 39.106.123.000               | 76.500.000.000               |
| Interest income from loans                | -                            | -                            |
| Gain on disposal of a subsidiary          | -                            | -                            |
| Gain on capital reduction of a subsidiary | 12.498.200.000               |                              |
| <b>Total</b>                              | <b><u>51.610.608.173</u></b> | <b><u>77.449.920.345</u></b> |

**2. Financial expenses**

|                                        | <u>Current period</u>        | <u>Previous period</u>    |
|----------------------------------------|------------------------------|---------------------------|
| Loan interest expenses                 | 11.005.893.150               | 3.491.592.328             |
| (Reversal of)/provision for investment | 7.741.286.210                | (2.929.440.487)           |
| <b>Total</b>                           | <b><u>18.747.179.360</u></b> | <b><u>562.151.841</u></b> |

**3. General and administration expenses**

|                                | <u>Current period</u>       | <u>Previous period</u>    |
|--------------------------------|-----------------------------|---------------------------|
| Expenses for employees         | 100.003.091                 | 102.000.000               |
| Office supplies expense        | 93.047.010                  |                           |
| Depreciation expense           | 42.570.009                  | -                         |
| Taxes, fees and legal fees     | -                           | 3.000.000                 |
| Expenses for external services | 1.214.853.933               | 110.169.018               |
| Other expenses                 | 966.560.717                 | 236.870.665               |
| <b>Total</b>                   | <b><u>2.417.034.760</u></b> | <b><u>452.039.683</u></b> |

**4. Other income**

|                                        | <u>Current period</u> | <u>Previous period</u> |
|----------------------------------------|-----------------------|------------------------|
| Settlement of receivables and payables | 1.600                 | -                      |
| <b>Total</b>                           | <b><u>1.600</u></b>   | <b><u>-</u></b>        |

**5. Other expenses**

|                | <u>Current period</u>   | <u>Previous period</u> |
|----------------|-------------------------|------------------------|
| Other expenses | 2.604.821               | -                      |
| <b>Total</b>   | <b><u>2.604.821</u></b> | <b><u>-</u></b>        |

**6. Earnings per share**

Information of earnings per share is presented in the Consolidated Financial Statements.

**7. Operating costs by factors**

|                                     | <u>Current period</u> | <u>Previous period</u> |
|-------------------------------------|-----------------------|------------------------|
| Raw materials and materials expense | 93.047.010            |                        |
| Labor costs                         | 100.003.091           | 102.000.000            |
| Depreciation expense                | 42.570.009            | -                      |
| Expenses for external services      | 1.214.853.933         | 110.169.018            |

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|                | <u>Current period</u> | <u>Previous period</u> |
|----------------|-----------------------|------------------------|
| Other expenses | 966.560.717           | 239.870.665            |
| <b>Total</b>   | <b>2.417.034.760</b>  | <b>452.039.683</b>     |

**VII. OTHER DISCLOSURES****1. Transactions and balances with related parties**

The Company's related parties include the key managers, their related individuals and other related parties.

**1a. Transactions and balances with the key managers and their related individuals**

Key management personnel comprise members of the Board of Directors and the Chief Executive Officer. Related parties of key management personnel are close family members of the key management personnel.

*Transactions with key management personnel and their related parties*

The Company did not have any transactions for the sale of goods and provision of services with key management personnel and their related parties, nor any other transactions with key management personnel and their related parties.

*Balances of receivables and payables with key management personnel and their related parties.*

The balances of receivables and payables with key management personnel and their related parties are presented in Note V.9.

*Income of key management personnel and the Supervisory Board*

|                            | <b>Year-to-date up to the end of this period</b> |                      |
|----------------------------|--------------------------------------------------|----------------------|
|                            | <u>Current year</u>                              | <u>Previous year</u> |
| <b>Board of Management</b> | <b>250.925.325</b>                               | <b>901.000.000</b>   |
| Mr. Nguyen Khanh Linh      | 87.909.091                                       | 170.000.000          |
| Mr. Nguyen Quoc Viet       | 76.409.091                                       | 170.000.000          |
| Mr. Nguyen Viet Cuong      | 47.857.143                                       | -                    |
| Mr. Pham Xuan Hong         | 13.750.000                                       | 192.666.667          |
| Ms. Nguyen Ngoc Diep       | 12.500.000                                       | 198.333.333          |
| Mr. Nguyen Dang Khoa       | 12.500.000                                       | 170.000.000          |
| <b>Supervisory Board</b>   | <b>66.000.000</b>                                | <b>187.000.000</b>   |
| Mr. Nguyen Hoang Giang     | 18.266.667                                       | 51.000.000           |
| Ms. Doan Thi Thu Suong     | 400.000                                          | -                    |
| Ms. Truong Thi Hong Nhan   | 400.000                                          | -                    |
| Ms. Pham Viet Lan Anh      | 29.333.333                                       | 85.000.000           |
| Mr. Le Ngoc Hung           | 17.600.000                                       | 51.000.000           |
| <b>Total</b>               | <b>316.925.325</b>                               | <b>1.088.000.000</b> |

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**1b. Transactions and balances with other related parties**

Other related parties of the Company include:

| <b>Other related parties</b>                                     | <b>Relationship</b>                                                                                    |
|------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|
| Saigon 3 Garment Joint Stock Company                             | Subsidiary                                                                                             |
| Saigon 3 Capital Investment Company Limited                      | Subsidiary                                                                                             |
| Sai Gon Leather Garment Joint Stock Company                      | Subsidiary                                                                                             |
| Ho Chi Minh City Medical Import Export Joint Stock Company       | Subsidiary                                                                                             |
| Thanh Cong Fund Management Company Limited (TCAM)                | Subsidiary                                                                                             |
| Bach Tuyet Cotton Joint Stock Company                            | Subsidiary                                                                                             |
| Saigon 3 Jean Company Limited                                    | Subsidiary of Saigon 3 Garment Joint Stock Company                                                     |
| Thanh Cong Securities Joint Stock Company                        | Subsidiary of Saigon 3 Capital Investment Company Limited                                              |
| Vitavia Care Company Limited                                     | Subsidiary of Bach Tuyet Cotton Joint Stock Company                                                    |
| Bach Tuyet Cotton Company Limited                                | Subsidiary of Bach Tuyet Cotton Joint Stock Company                                                    |
| Thanh Cong Investment Fund                                       | Subsidiaries of Thanh Cong Fund Management Company Limited (TCAM)                                      |
| Hung Phuc Investment Joint Stock Company                         | Shareholder holding 18.48% of charter capital                                                          |
| Southern Battery Joint Stock Company                             | Entity having common members of the Board of Directors                                                 |
| Duc Quan Investment and Development Joint Stock Company          | A member of the Company's Supervisory Board is also a member of the Board of Directors of this company |
| Kim Cuong Real Estate Development Investment Joint Stock Company | A member of the Company's Supervisory Board is also a member of the Board of Directors of this company |

**Transactions with other related parties**

Apart from the transactions with subsidiaries and associates disclosed in Note V.6, the Company also entered into other transactions with Thanh Cong Securities Joint Stock Company, details are as follows:

|                                                                | <b>Current period</b> | <b>Previous period</b> |
|----------------------------------------------------------------|-----------------------|------------------------|
| Share purchase transaction fees                                |                       | -                      |
| Securities custody fees                                        | 4.634.536             |                        |
| Interest income from demand deposits                           | 375                   | 255                    |
| Purchase of tools, equipment and property, plant and equipment | 686.126.876           |                        |
| Acquisition of TCAM                                            | 196.000.000.000       |                        |

The prices of services supplied to other related parties are mutually agreed prices. The purchases of merchandise and services from other related parties are done at the agreed prices.

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Ho Chi Minh City, July 28, 2026



**Nguyen Hoang Tan**  
Preparer



**Nguyen Hoang Tan**  
Chief Accountant



**Nguyen Quoc Viet**  
Chief Executive Officer (CEO)