

No.: 315/TB-SZG

*Dong Nai, August 14, 2026*

## **DISCLOSURE OF FINANCIAL STATEMENTS**

To: Ha Noi Stock Exchange

Pursuant to Clauses 3 and 4, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance providing guidance on information disclosure in the securities market, Sonadezi Giang Dien Joint Stock Company discloses the audited semi-annual financial statements of 2026 to the Hanoi Stock Exchange as follows:

### **1. Name of organization:**

- Stock symbol: SZG
- Address: Giang Dien Industrial Zone Office, Road No. 6, Giang Dien Industrial Park, Trang Bom Ward, Dong Nai City, Vietnam.
- Telephone: (0251) 8966688      Fax: (0251) 8966689
- Email: szg@sonadezi-giangdien.vn
- Website: <http://www.sonadezi-giangdien.vn/>

### **2. Disclosure Information Content:**

- The audited semi-annual financial statements of 2026
  - ☒ Separate Financial Statements (Listed Company does not have any subsidiaries, and the superior accounting unit has affiliated units.);
  - ☐ Consolidated Financial Statements (A listed company with a subsidiary);
  - ☐ Combined Financial Statements (A listed company with an affiliated accounting unit organizes its own independent accounting apparatus.).
- Cases Subject to Explanation of Causes:
  - + The auditing organization issued a qualified opinion on the financial statements (for the audited semi-annual financial statements of 2026):
    - ☒ Yes ☐ No
- Explanation Document in Case of Accumulation:
  - ☒ Yes ☐ No
- + Profit after tax in the reporting period has a discrepancy of 5% or more before and after the audit, or shifts from a loss to a profit or vice versa (for the audited semi-annual financial statements of 2026):



☐ Yes

☒ No

Explanation Document in Case of Accumulation:

☐ Yes

☒ No

+ Profit after corporate income tax in the statement of profit and loss for the reporting period changes by 10% or more compared to the report of the same period in the previous year:

☐ Yes

☒ No

Explanation Document in Case of Accumulation:

☐ Yes

☒ No

+ Profit after tax in the reporting period shows a loss, transitioning from a profit in the same period of the previous year to a loss in this period, or vice versa:

☐ Yes

☒ No

Explanation Document in Case of Accumulation:

☐ Yes

☒ No

This information was disclosed on the company's website on August 14, 2026 at the following link: [<http://www.sonadezi-giangdien.vn/quan-he-co-dong/thong-tin-co-phieu>](<http://www.sonadezi-giangdien.vn/quan-he-co-dong/thong-tin-co-phieu>).

Attached Document:

- *Sonadezi Giang Dien Shareholding Company's the audited semi-annual financial statements of 2026.*

- *Official Letter No: 312/SZG-KTTC dated 14/8/2026 explanation regarding the independent auditor's report.*

**Recipients:**

- As above;
- Save: Clerical department, Accounting department.

**LEGAL REPRESENTATIVE**



**Tran Tan Nhat**

**SONADEZI GIANG DIEN  
SHAREHOLDING COMPANY**

No.: 312 /SZG-KTTC

Re: Explanation regarding the  
independent auditor's report

**THE SOCIALIST REPUBLIC OF VIETNAM**  
**Independence - Freedom - Happiness**

*Dong Nai, August 14, 2026*

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

- 1. Organization name:** SONADEZI GIANG DIEN SHAREHOLDING COMPANY
- 2. Securities code:** SZG
- 3. Conclusion regarding the qualified audit opinion expressed in the 2026 audited financial statements:**

Based on our review, except for the matter described in the “Basis for Qualified Conclusion” paragraph, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not give a true and fair view, in all material respects, of the financial position of Sonadezi Shareholding Company as at 30 June 2026, and of the results of its operations and its cash flows for the six-month period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of interim financial statements.

**4. Basis for Qualified Opinion:**

On January 21, 2025, the Company signed a Business Cooperation Contract with Phuoc Binh Investment Company Limited to implement the Investment Project for Construction and Operation of Infrastructure in Phuoc Binh Industrial Zone in Phuoc Binh Commune, Dong Nai City, with a total capital contribution under the contract of VND 1,236.515 billion. As of June 30, 2026, the amount contributed by the Company under the contract was VND 618.257 billion, which is presented under the item “Other short-term investments” – Code 125 on the Statement of Financial Position. The project has obtained in-principle of investment approval and investor approval from the competent authority pursuant to Decision No. 1839/QD-UBND dated July 24, 2026 of the People's Committee of Dong Nai City.

However, the capital contribution is unsecured, and we were unable to obtain sufficient appropriate audit evidence to evaluate the project's ability to generate cash flows, the capacity of the capital recipient to fulfill its obligations, and the recoverability of the capital contributed by the Company under the contract. Consequently, we could not determine whether the carrying amount of this capital contribution could be fully recovered, whether the Company needs to recognize an impairment provision, and the value of any adjustments that might be necessary to the financial statements as of June 30, 2026.



## 5. Explanation regarding the basis for qualified audit opinion:

Sonadezi Giang Dien Shareholding Company (the “Company”) would like to explain the qualified opinion in the reviewed 2026 interim financial statements for the accounting period ended for the six-month period ended June 30, 2026, as follows:

### 5.1 Regarding the legal status of the project

The project has obtained in-principal investment approval and concurrent investor approval for Phuoc Binh Investment Company Limited from the competent authority pursuant to Decision No. 1839/QD-UBND dated July 24, 2026, of the People's Committee of Dong Nai City

The signing of the Business Cooperation Contract (BCC) with Phuoc Binh Investment Company Limited is a strategic move, executed based on an in-depth assessment of the project's feasibility and development potential.

- **Legality of the BCC:** This contract was prepared and signed in full compliance with the provisions of prevailing civil law. It is legally binding and serves as a solid legal foundation for the agreements between the two parties. The Company has consulted independent legal counsel and received confirmation that this BCC is in full force and effect.

### 5.2 Regarding capital recoverability and profitability

The Company is fully confident in the recoverability of capital and profitability from this investment based on the following solid grounds:

- **Guaranteed minimum return:** The contract explicitly stipulates that Sonadezi Giang Dien Company is entitled to a **minimum return rate of 8% per annum** on the contributed capital, regardless of the project's status. This clause ensures capital preservation and a minimum profit for the Company, significantly mitigating risks.

- **Right to unilateral termination:** The contract also explicitly stipulates that Sonadezi Giang Dien **has the right to unilaterally terminate the contract at any time** simply by providing prior written notice of at least 30 working days to Phuoc Binh Company. In such an event, Phuoc Binh Company must refund the entire capital received contribution along with an 8% return on the total contributed capital within 30 working days. This clause affords us a **robust mechanism to protect our investment capital and profit**, allowing us to withdraw from the transaction if we perceive unacceptable risks, thereby ensuring the liquidity and safety of the investment.

- **Commercial and operational rights:** The Company is entitled to operate, commercialize, or select partners to sublease land within the scope of cooperation. This allows us to leverage our advantages in terms of customer network, management experience, and long-standing reputable brand to generate revenue and profit.

347 403  
NG. TY  
PHAN  
NADEZI  
NG DI  
HO DO

- **Practical experience:** The Company possesses extensive experience in successfully investing in, constructing, and operating industrial zones within Dong Nai Province, including Giang Dien Industrial Zone. These projects have clearly demonstrated our execution capabilities and effective capital recovery.

Based on the arguments and commitments, we are confident that the items recognized in the financial statements are appropriate, and the Company has solid grounds to recover its capital and realize future economic benefits.

Through this document, the Company respectfully submits this explanation regarding the above matters to the Competent Authorities and our Valued Shareholders.

Sincerely,

***Recipients:***

- As above; 
- Board Secretary (for coordination in information disclosure);
- File: Doc. of the BoD.



**GENERAL DIRECTOR**

**Tran Tan Nhat**



# **INTERIM FINANCIAL STATEMENTS**

**SONADEZI GIANG DIEN SHAREHOLDING COMPANY**

For the period from 01/01/2026 to 30/06/2026  
(reviewed)



## CONTENTS

|                                                | Pages   |
|------------------------------------------------|---------|
| Report of the Board of Management              | 02 - 03 |
| Review Report on Interim Financial Information | 04 - 05 |
| Reviewed Interim Financial Statements          | 06 - 45 |
| Interim Statement of Financial Position        | 06 - 08 |
| Interim Statement of Income                    | 09      |
| Interim Statement of Cash Flows                | 10 - 11 |
| Notes to the Interim Financial Statements      | 12 - 45 |

## REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Sonadezi Giang Dien Shareholding Company ("the Company") presents its report and the Company's Interim Financial Statements for the period from 01/01/2026 to 30/06/2026.

### THE COMPANY

Sonadezi Giang Dien Shareholding Company was established and operates under Enterprise Registration Certificate Joint Stock Company No. 3603474037 issued by the Department of Planning and Investment of Dong Nai city (now the Finance Department of Dong Nai City) for the first time on 21 February 2017, 5th re-registered on 30 July 2026.

The Company's head office is located in: Giang Dien Industrial Park Office, Road No. 6, Giang Dien Industrial Park, Trang Bom Ward, Dong Nai City.

### BOARD OF DIRECTOR, BOARD OF MANAGEMENT, AND BOARD OF SUPERVISION

Members of the Board of Directors, the Board of Management and the Board of Supervision during the period and to the reporting date are:

#### Board of Directors

|                      |          |
|----------------------|----------|
| Mrs. Nguyen Thi hanh | Chairman |
| Mr. Tran Hoai Nam    | Member   |
| Mr. Tran Tuan Nhat   | Member   |
| Mr. Ngo Xuan Quang   | Member   |
| Mr. Hoang Sy Quyet   | Member   |

#### Board of Management

|                    |                         |                           |
|--------------------|-------------------------|---------------------------|
| Mr. Tran Tan Nhat  | General Director        | (Appointed on 01/08/2026) |
| Mr. Hoang Sy Quyet | General Director        | (Resigned on 01/08/2026)  |
| Mr. Ngo Xuan Quang | Deputy General Director |                           |

#### Board of Supervision

|                     |                                  |
|---------------------|----------------------------------|
| Mrs. Trinh Thi Hoa  | Head of the Board of Supervision |
| Mrs. Nguyen Tu Loan | Member                           |
| Mr. Tran Viet Long  | Member                           |

### LEGAL REPRESENTATIVE

The legal representative of the Company from 01/01/2026 to 31/07/2026 is Mr. Hoang Sy Quyet - General Director and from 01/08/2026 onwards is Mr. Tran Tan Nhat - General Director.

### AUDITORS

The auditors of AASC Auditing Firm Company Limited have taken the review of the Interim Financial Statements for the Company.

**STATEMENT OF THE BOARD OF MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM FINANCIAL STATEMENTS**

We, the Board of Management is responsible for the Interim Financial Statements which give a true and fair view of the financial position of the Company, its operating results and its cash flows for the period. In preparing those Interim Financial Statements, the Board of Management is required to:

- Establish and maintain an internal control system which is determined necessary by the Board of Directors and Board of Management to ensure the preparation and presentation of the Interim Financial Statements do not contain any material misstatement caused by errors or frauds;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Interim Financial Statements;
- Prepare the Interim Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of the Interim Financial Statements;
- Prepare the Interim Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Management is responsible for ensuring that accounting records are kept to reflect the financial position of the Company, with reasonable accuracy at any time and to ensure that the Interim Financial Statements comply with the current State's regulations. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Management confirms that the Interim Financial Statements give a true and fair view of the financial position at 30 June 2026, its operation results and cash flows for the 06-months period then ended of the Company in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of the Interim Financial Statements.

**Other commitments**

We confirm that our Company has fully complied with all disclosure obligations in accordance with the current laws of Vietnam.



**Tran Tan Nhat**

Legal Representative

*Approved, 14 August 2026*

## REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: Shareholders, Board of Directors and Board of Management  
Sonadezi Giang Dien Shareholding Company

We have reviewed the accompanying the Interim Financial Statements of Sonadezi Giang Dien Shareholding Company, prepared on 12 August 2026, from page 06 to page 45, which comprise the Interim Statement of Financial Position as at 30 June 2026, the Interim Statement of Income, the Interim Statement of Cash flows for the six-month accounting period then ended, and the Notes to the Interim Financial Statements.

### The Board of Management's responsibility

The Board of Management is responsible for the preparation and presentation of the Interim Financial Statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of the Interim Financial Statements and for such internal control as the Board of Management determines is necessary to enable the preparation of Interim Financial Statements that are free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to express a conclusion on these Interim Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2410, review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of Interim Financial Information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

### Basis for Qualified Conclusion

On 21 January 2025, the Company signed a Business Cooperation Contract with Phuoc Binh Investment Company Limited to implement the Project of construction investment and infrastructure business of Phuoc Binh Industrial Zone in Phuoc Binh commune, Dong Nai City, with a total contributed capital value under the contract of VND 1,236.515 billion. As at 30/06/2026, the amount the Company has contributed under the contract is VND 618.257 billion, which is presented in the item "Other short-term investments" – code 125 on the Interim Statement of Financial Position. The project has been approved for investment policy and investor approval by the competent authority according to Decision No. 1839/QĐ-UBND of the People's Committee of Dong Nai City dated 24/07/2026.

However, the above capital contribution has no collateral and we have not obtained sufficient appropriate audit evidence to evaluate the project's ability to generate cash flows, the capital receiving party's ability to perform its obligations, and the recoverability of the capital contributed by the Company under the contract. Therefore, we are unable to determine whether the carrying amount of the above capital contribution can be fully recovered, whether the Company needs to recognize an allowance for impairment, as well as the value of the adjustments that might be necessary to the Financial Statements as at 30/06/2026.

## Qualified Conclusion

Based on our review, with the exception of the matter described in the "Basis for Qualified Conclusion" paragraph, nothing has come to our attention that causes us to believe that the accompanying Interim Financial Statements does not give a true and fair view, in all material respects, of the financial position of the Sonadezi Giang Dien Shareholding Company as at 30 June 2026, and of its financial performance and its cash flows for the 06-months period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of the Interim Financial Statements.

## Other matter

The Interim Financial Statements for the 06-months period ended as at 30 June 2025 and the Financial Statements for the fiscal year ended as at 31 December 2025 of Sonadezi Giang Dien Shareholding Company were reviewed and audited by the Auditors and A&C Auditing and Consulting Co., Ltd.

The auditors issued a qualified conclusion and a qualified opinion in the Review Report dated 14 August 2025 and the Audit Report dated 25 March 2026. The basis for the qualified conclusion and opinion related to the fact that the auditors did not obtained sufficient appropriate evidence to assess the nature, recoverability, and impact on the Financial Statements of the capital contribution under the Business Cooperation Contract with Phuoc Binh Investment Company Limited, and the deposit under the Principle Contract with Petro VietNam Phuoc An Port Investment & Operation Joint Stock Company.

Branch of AASC Auditing Firm Company Limited



Tran Trung Hieu

Director

Certificate of registration to audit practice

No. 2202-2023-002-1

Ho Chi Minh City, 14 August 2026

## INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

| Code | ASSETS                                                  | Note | Ending Balance<br>VND | Beginning balance<br>VND |
|------|---------------------------------------------------------|------|-----------------------|--------------------------|
| 100  | A. CURRENT ASSETS                                       |      | 2,688,854,005,419     | 2,314,512,754,690        |
| 110  | I. Cash and cash equivalents                            | 3    | 28,668,989,426        | 705,018,485,102          |
| 111  | 1. Cash                                                 |      | 28,668,989,426        | 24,435,985,647           |
| 112  | 2. Cash equivalents                                     |      | -                     | 680,582,499,455          |
| 120  | II. Short-term investments                              | 4    | 1,837,163,160,274     | 219,325,919,999          |
| 121  | 1. Trading securities                                   |      | 219,325,919,999       | 219,325,919,999          |
| 122  | 2. Allowance for decline in value of trading securities |      | (18,850,919,999)      | -                        |
| 123  | 3. Short-term held-to-maturity investments              |      | 1,018,430,660,274     | -                        |
| 125  | 4. Other short-term investments                         |      | 618,257,500,000       | -                        |
| 130  | III. Short-term receivables                             |      | 664,667,178,650       | 1,273,578,165,998        |
| 131  | 1. Short-term trade receivables                         | 5    | 63,008,892,214        | 66,036,895,933           |
| 132  | 2. Short-term prepayments to suppliers                  |      | 599,928,398,630       | 600,807,265,189          |
| 135  | 3. Other short-term receivables                         | 7    | 15,341,871,233        | 615,966,505,462          |
| 136  | 4. Allowance for short-term doubtful debts              |      | (13,611,983,427)      | (9,232,500,586)          |
| 140  | IV. Inventories                                         | 9    | 119,976,028,435       | 116,315,416,029          |
| 141  | 1. Inventories                                          |      | 119,976,028,435       | 116,315,416,029          |
| 160  | V. Other short-term assets                              |      | 38,378,648,634        | 274,767,562              |
| 161  | 1. Short-term deferred expenses                         | 14   | 433,019,433           | 274,767,562              |
| 162  | 2. Deductible VAT                                       |      | 37,122,838,465        | -                        |
| 163  | 3. Taxes and other receivables from State budget        | 17   | 822,790,736           | -                        |

## INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(continued)

| Code | ASSETS                           | Note | Ending Balance<br>VND    | Beginning balance<br>VND |
|------|----------------------------------|------|--------------------------|--------------------------|
| 200  | B. NON-CURRENT ASSETS            |      | 2,414,440,797,499        | 2,478,876,778,773        |
| 210  | I. Long-term receivables         |      | -                        | 618,257,500,000          |
| 215  | 1. Other long-term receivables   | 7    | -                        | 618,257,500,000          |
| 220  | II. Fixed assets                 |      | 205,955,312,186          | 211,357,093,712          |
| 221  | 1. Tangible fixed assets         | 11   | 199,586,499,268          | 204,894,850,774          |
| 222  | - Historical cost                |      | 318,076,182,230          | 317,435,985,560          |
| 223  | - Accumulated depreciation       |      | (118,489,682,962)        | (112,541,134,786)        |
| 227  | 2. Intangible fixed assets       | 12   | 6,368,812,918            | 6,462,242,938            |
| 228  | - Historical cost                |      | 9,259,505,000            | 9,259,505,000            |
| 229  | - Accumulated amortization       |      | (2,890,692,082)          | (2,797,262,062)          |
| 240  | III. Investment properties       | 13   | 907,013,597,897          | 971,833,424,654          |
| 241  | - Historical cost                |      | 1,621,934,212,839        | 1,675,899,972,472        |
| 242  | - Accumulated depreciation       |      | (714,920,614,942)        | (704,066,547,818)        |
| 250  | IV. Long-term assets in progress | 10   | 10,992,458,804           | 11,182,553,072           |
| 252  | 1. Construction in progress      |      | 10,992,458,804           | 11,182,553,072           |
| 270  | V. Other long-term assets        |      | 1,290,479,428,612        | 666,246,207,335          |
| 271  | 1. Long-term deferred expenses   | 14   | 1,290,479,428,612        | 666,246,207,335          |
| 280  | TOTAL ASSETS                     |      | <u>5,103,294,802,918</u> | <u>4,793,389,533,463</u> |

## INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026  
(continued)

| Code | CAPITAL                                            | Note | Ending Balance<br>VND | Beginning balance<br>VND |
|------|----------------------------------------------------|------|-----------------------|--------------------------|
| 300  | C. LIABILITIES                                     |      | 4,048,621,228,985     | 3,737,348,122,334        |
| 310  | I. Current liabilities                             |      | 372,004,655,428       | 228,118,409,350          |
| 311  | 1. Short-term trade payables                       | 15   | 99,445,666,124        | 7,105,056,536            |
| 312  | 2. Short-term prepayments from customers           | 16   | 4,175,077,273         | 4,175,430,184            |
| 314  | 3. Short-term taxes and other payables to State bu | 17   | 3,269,939,200         | 8,214,435,312            |
| 315  | 4. Payables to employees                           |      | -                     | 5,987,013,000            |
| 316  | 5. Short-term accrued expenses                     | 18   | 19,549,994,646        | 19,614,530,576           |
| 319  | 6. Short-term deferred revenue                     | 20   | 172,879,208,140       | 132,212,263,739          |
| 320  | 7. Other short-term payables                       | 19   | 57,109,720,864        | 35,747,759,507           |
| 323  | 8. Bonus and welfare fund                          |      | 15,575,049,181        | 15,061,920,496           |
| 330  | II. Non-current liabilities                        |      | 3,676,616,573,557     | 3,509,229,712,984        |
| 334  | 1. Long-term accrued expenses                      | 18   | 15,889,801,125        | 16,145,242,089           |
| 337  | 2. Long-term deferred revenue                      | 20   | 3,615,506,822,592     | 3,443,371,252,039        |
| 338  | 3. Other long-term payables                        | 19   | 45,219,949,840        | 49,713,218,856           |
| 400  | D. OWNER'S EQUITY                                  | 21   | 1,054,673,573,933     | 1,056,041,411,129        |
| 411  | 1. Contributed capital                             |      | 548,980,000,000       | 548,980,000,000          |
| 411a | Ordinary shares with voting rights                 |      | 548,980,000,000       | 548,980,000,000          |
| 418  | 2. Development and investment funds                |      | 193,123,613,645       | 193,123,613,645          |
| 420  | 3. Retained earnings                               |      | 312,569,960,288       | 313,937,797,484          |
| 420a | Retained earnings accumulated to previous year     |      | 201,022,903,999       | 148,638,613,463          |
| 420b | Retained earnings of the current period            |      | 111,547,056,289       | 165,299,184,021          |
| 440  | TOTAL CAPITAL                                      |      | 5,103,294,802,918     | 4,793,389,533,463        |

  
 Luong Anh Tu  
Preparer

  
 Nguyen Duy Hoa  
Chief Accountant

  
 Tran Tan Nhat  
Legal Representative  
Approved, 14 August 2026

## INTERIM STATEMENT OF INCOME

For the period from 01/01/2026 to 30/06/2026

| Code | ITEMS                                                              | Note | This period     | Previous period |
|------|--------------------------------------------------------------------|------|-----------------|-----------------|
|      |                                                                    |      | VND             | VND             |
| 01   | 1. Revenue from sales of goods and provision of services           | 23   | 202,177,278,204 | 218,065,696,062 |
| 02   | 2. Revenue deductions                                              |      | -               | -               |
| 10   | 3. Net revenue from sales of goods and provision of services       |      | 202,177,278,204 | 218,065,696,062 |
| 11   | 4. Cost of goods sold and provision of services                    | 24   | 65,124,684,969  | 75,528,590,287  |
| 20   | 5. Gross profit from sales of goods and provision of services      |      | 137,052,593,235 | 142,537,105,775 |
| 21   | 6. Gain/(loss) on liquidation or disposal of investment properties | 25   | 21,849,670,747  | 15,320,673,692  |
|      | - Revenue from disposal of investment properties                   |      | 63,295,748,480  | 30,500,000,000  |
|      | - Cost of sales from disposal of investment properties             |      | 41,446,077,733  | 15,179,326,308  |
| 22   | 7. Financial income                                                | 26   | 23,317,837,790  | 9,565,602,314   |
| 23   | 8. Financial expenses                                              | 27   | 18,932,996,931  | 70,698,251      |
| 24   | In which: Interest expenses                                        |      | 65,949,832      | 51,809,051      |
| 25   | 9. Selling expenses                                                | 28   | 10,379,079,392  | 9,017,134,263   |
| 26   | 10. General and administrative expenses                            | 29   | 13,302,174,045  | 14,986,615,330  |
| 30   | 11. Net profit from operating activities                           |      | 139,605,851,404 | 143,348,933,937 |
| 31   | 12. Other income                                                   | 30   | -               | 271,772,514     |
| 32   | 13. Other expenses                                                 | 31   | 10,232,996      | 37,407,407      |
| 40   | 14. Other profit                                                   |      | (10,232,996)    | 234,365,107     |
| 50   | 15. Total net profit before tax                                    |      | 139,595,618,408 | 143,583,299,044 |
| 51   | 16. Current corporate income tax expense                           | 32   | 28,048,562,119  | 28,827,848,677  |
| 60   | 18. Profit after corporate income tax                              |      | 111,547,056,289 | 114,755,450,367 |
| 70   | 19. Basic earnings per share                                       | 33   | 2,032           | 2,090           |

  
Luong Anh Tu  
Preparer

  
Nguyen Duy Hoa  
Chief Accountant

  
Tran Tan Nhat  
Legal Representative  
Approved, 14 August 2026

**INTERIM STATEMENT OF CASH FLOWS***For the period from 01/01/2026 to 30/06/2026**(Indirect method)*

| Code                                      | ITEM                                                                                        | Note | This period         | Previous period   |
|-------------------------------------------|---------------------------------------------------------------------------------------------|------|---------------------|-------------------|
|                                           |                                                                                             |      | VND                 | VND               |
| I. CASH FLOWS FROM OPERATING ACTIVITIES   |                                                                                             |      |                     |                   |
| 01                                        | 1. Profit before tax                                                                        |      | 139,595,618,408     | 143,583,299,044   |
|                                           | 2. Adjustments for                                                                          |      |                     |                   |
| 02                                        | - Depreciation and amortization of fixed assets and investment properties                   |      | 34,299,344,848      | 38,176,205,118    |
| 03                                        | - Allowances and provisions                                                                 |      | 23,230,402,840      | 4,291,934,738     |
| 05                                        | - Gains / losses from investment activities                                                 |      | (23,317,837,790)    | (9,565,602,314)   |
| 06                                        | - Interest expense                                                                          |      | 65,949,832          | 51,809,051        |
| 08                                        | 3. Operating profit before changes in working capital                                       |      | 173,873,478,138     | 176,537,645,637   |
| 09                                        | - Increase/decrease in receivables                                                          |      | 567,408,666,042     | (628,702,744,803) |
| 10                                        | - Increase/decrease in inventories                                                          |      | (3,660,612,406)     | 14,986,815,624    |
| 11                                        | - Increase/ decrease in payables (excluding interest payable/ corporate income tax payable) |      | 293,946,549,177     | 420,984,847,948   |
| 12                                        | - Increase or decrease in deferred expenses                                                 |      | (624,391,473,148)   | 3,131,620,509     |
| 14                                        | - Interest paid                                                                             |      | (65,949,832)        | -                 |
| 15                                        | - Corporate income tax paid                                                                 |      | (35,200,000,000)    | (28,500,000,000)  |
| 17                                        | - Other payments on operating activities                                                    |      | (2,605,764,800)     | (2,980,472,040)   |
| 20                                        | Net cash flow from operating activities                                                     |      | 369,304,893,171     | (44,542,287,125)  |
| II. CASH FLOWS FROM INVESTING ACTIVITIES  |                                                                                             |      |                     |                   |
| 21                                        | 1. Purchase or construction of fixed assets and other long-term assets                      |      | (5,523,814,298)     | (3,088,718,436)   |
| 22                                        | 2. Proceeds from disposals of fixed assets and other long-term assets                       |      | 63,295,748,480      | -                 |
| 23                                        | 3. Loans and purchase of debt instruments from other entities                               |      | (1,009,400,000,000) | -                 |
| 24                                        | 4. Collection of loans and resale of debt instrument of other entities                      |      | -                   | 130,000,000,000   |
| 27                                        | 5. Interest and dividend received                                                           |      | 15,769,676,971      | 11,849,311,353    |
| 30                                        | Net cash flow from investing activities                                                     |      | (935,858,388,847)   | 138,760,592,917   |
| III. CASH FLOWS FROM FINANCING ACTIVITIES |                                                                                             |      |                     |                   |
| 36                                        | 1. Dividends or profits paid to owners                                                      |      | (109,796,000,000)   | (82,347,000,000)  |
| 40                                        | Net cash flow from financing activities                                                     |      | (109,796,000,000)   | (82,347,000,000)  |
| 50                                        | Net cash flows in the period                                                                |      | (676,349,495,676)   | 11,871,305,792    |

**INTERIM STATEMENT OF CASH FLOWS***For the period from 01/01/2026 to 30/06/2026  
(Indirect method)*

| Code ITEM                                                   | Note | This period     | Previous period |
|-------------------------------------------------------------|------|-----------------|-----------------|
|                                                             |      | VND             | VND             |
| 60 Cash and cash equivalents at the beginning of the period |      | 705,018,485,102 | 648,255,427,367 |
| 61 Effect of exchange rate fluctuations                     |      | -               | -               |
| 70 Cash and cash equivalents at the end of the period       | 3    | 28,668,989,426  | 660,126,733,159 |

  
Luong Anh Tu  
Preparer

  
Nguyen Duy Hoa  
Chief Accountant



Tran Tan Nhat  
Legal Representative  
Approved, 14 August 2026



**NOTES TO INTERIM FINANCIAL STATEMENTS***For the period from 01/01/2026 to 30/06/2026***1 . GENERAL INFORMATION****1.1 . Form of ownership**

Sonadezi Giang Dien Shareholding Company was established and operates under Enterprise Registration Certificate Joint Stock Company No. 3603474037 issued by the Department of Planning and Investment of Dong Nai city (now the Finance Department of Dong Nai City) for the first time on 21 February 2017, 5th re-registered on 30 July 2026.

The Company's head office is located in: Giang Dien Industrial Park Office, Road No. 6, Giang Dien Industrial Park, Trang Bom Ward, Dong Nai City.

Company's Charter capital: VND 548,980,000,000, the actual contributed capital as at 30 June 2026: VND 548,980,000,000, equivalent to 54,898,000 shares, the par value per share is VND 10,000.

The number of employees of the Company as at 30 June 2026: 54 people (as at 01 January 2026: 74 people).

**1.2 . Business field**

Business activities include leasing land and providing related services within the industrial park.

**1.3 . Business activities**

Main business activities of the Company include:

- Investment in, construction and operation of technical infrastructure facilities in industrial parks; investment in, construction and operation of residential housing; leasing of offices, factories, warehouses, yards and storage areas (in accordance with the provincial master plan);
- Construction of industrial and civil works;
- Construction of transport infrastructure and roads; construction of power works; construction of irrigation works;
- Site clearance and land leveling;
- Financial investment;
- Collection of non-hazardous waste; collection of hazardous waste;
- Treatment and disposal of non-hazardous waste; treatment and disposal of hazardous waste;
- Wastewater treatment; wastewater sample analysis;

**1.4 . The Company's operation in the period that affects the Interim Financial Statements**

In first 06 months of 2026, Revenue of period reached VND 202.177 billion, decreased VND 15.888 billion (equivalent to 7.29%) compared to the same period of the previous year. The decrease was mainly attributable to revenue from investment property business, which reached VND 171.801 billion, decreased VND 23.384 billion compared to the same period, while revenue from water supply increased by VND 3.801 billion and revenue from water treatment increased by VND 3.694 billion. Cost of goods sold of the period reached VND 65.125 billion, representing a decrease of VND 10.404 billion (13.77%) compared to the same period of the previous year, mainly due to a VND 14.659 billion decrease in the cost of investment property business.

In addition, during the period, the Company sold and disposed of certain investment properties, generating revenue of VND 63.296 billion, an increase of VND 32.796 billion compared to the same period of the previous year. The gain from the sale and disposal of investment properties reached VND 21.850 billion. However, during the period, the Company recognized an Allowance for decline in value of trading securities of VND 18.851 billion. In addition, selling expenses increased by VND 1.362 billion, representing an increase of 15.10% compared to the same period of the previous year.

The combined impact of the above factors resulted in profit before tax of VND 139.596 billion, a decrease of VND 3.988 billion, equivalent to 2.78%, compared to the same period of the previous year.

## 2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

### 2.1 . Accounting period and accounting currency

Annual accounting period commences from 01 January and ends as at 31 December.

The Company maintains its accounting records in Vietnam Dong (VND).

### 2.2 . Standards and Applicable Accounting Policies

#### *Applicable Accounting Policies*

The Company applies the Corporate Accounting Regime issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance.

#### *Declaration of compliance with Accounting Standards and Accounting System*

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

### 2.3 . Standards and Applicable Accounting Policies

On 27/10/2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC guiding the corporate accounting regime to replace Circular No. 200/2014/TT-BTC dated 22/12/2014 of the Ministry of Finance and Circular No. 53/2016/TT-BTC dated 21/03/2016 of the Ministry of Finance on amendments and supplements to a number of articles of Circular No. 200/2014/TT-BTC, effective for the fiscal year starting on or after 01 January 2026.

The Company has applied non-retrospectively the provisions of Circular No. 99/2025/TT-BTC from 01 January 2026. The Circular also represents changes in the presentation of some items in the financial statements. Comparative figures are reclassified to match the presentation of the current period. Details of the reclassification of comparative figures are set out in Note 37 of this financial statement.

### 2.4 . Accounting estimates

The preparation of Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the date of the financial statements and the reported amounts of revenues and expenses during the accounting period.

The estimates and assumptions that have a material impact in the Financial Statements include:

- Provision for doubtful debts;
- Provision for devaluation of inventory;
- Estimated allocation of prepaid expenses;
- Estimated useful life of fixed assets;
- Classification and provision of financial investments;
- Estimated income tax.

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company and that are assessed by the Board of Management to be reasonable under the circumstances.

## 2.5 . Financial Instruments

### *Initial recognition*

#### Financial assets

Financial assets of the Company include cash, cash equivalents, trade receivables, other receivables, lending loans, long-term and short-term investments. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

#### Financial liabilities

Financial liabilities of the Company include borrowings, trade payables, other payables and accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expenses directly related to the issuance of those liabilities.

### *Subsequent measurement after initial recognition*

Financial assets and financial liabilities are not revalued according to fair value at the end of the year because the Circular No.210/2009/TT-BTC and prevailing statutory regulations require to present Financial statements and Notes to financial instruments but not provide any relevant instruction for assessment and recognition of fair value of financial assets and financial liabilities.

## 2.6 . Foreign currency transactions

Foreign currency transactions during the period are translated into Vietnam Dong using the actual rate at the transaction dates (is the Telegraphic Transfer Middle (TTM) of the commercial bank where the Company regularly conducts transactions)

Actual exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of Financial Statements is determined under the following principles:

- For monetary items denominated, applying the TTM of the commercial bank where the Company regularly conducts transactions;
- For demand deposits in foreign currencies, applying the TTM of the commercial bank where the Company opens its accounts;

For part or all of the receivables denominated in foreign currencies for which doubtful debt allowances have been made are not remeasure.

All exchange differences arising as a result of transactions or revaluation at the balance sheet date shall be recorded into the financial income or expense in the period.

## 2.7 . Cash and cash equivalents

Cash comprises cash on hand, demand deposits.

Cash equivalents are short-term investments with the maturity of not over than 3 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.

## 2.8 . Financial investments

*Trading securities* are initially recognized at fair value of the payments at the time the transaction occurs. Costs incurred in purchasing trading securities (if any) such as brokerage, transaction fee, cost of information allowance, taxes, bank's fees and charges,... are recognized in the financial expenses in the period. After initial recognition, trading securities are measured at original cost less allowance for diminution in value of trading securities.

*Investments held to maturity comprise:* term deposits held to maturity to earn profits periodically.

Allowance for devaluation of investments is made at the end of the period as follows:

- Investments in trading securities: allowance 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 allowance date.
- Investments held to maturity: allowance for impairment of held to maturity investments shall be made based on the recovery capacity in accordance with statutory regulations.

## 2.9 . Receivables

The receivables shall be recorded in detail in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company. The receivables shall be classified into short-term receivables or long-term receivables on the Financial Statements according to their remaining terms at the reporting date.

The allowance for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the allowances for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing or estimating the possible losses.

**2.10 . Inventories**

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, if the net realizable value of inventories is lower than the original price, inventories must be valued according to the net realizable value at the reporting date of Financial Statements.

Net realizable value is estimated based on the selling price of the inventory less the estimated costs for completing the products and the estimated costs needed for their consumption.

The cost of inventory is calculated using weighted average method.

Method for valuation of work in progress at the end of the period: is recorded for each construction project which is incomplete or revenue is unrecognised, corresponding to the amount of work in progress at the end of the period.

Allowance for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over its net realizable value.

For onerous contracts related to inventories, the Company considers recognizing provision for each contract individually and recognizes them in cost of goods sold.

**2.11 . Fixed assets**

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount.

*Subsequent measurement after initial recognition*

If these costs augment the future economic benefits obtained from the use of tangible fixed assets beyond their initial standards conditions, they are capitalized as an increase in the historical cost.

Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the Statement of Income in the period in which the costs are incurred.

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

|                                      |               |
|--------------------------------------|---------------|
| - Buildings, structures              | 05 - 30 years |
| - Other Machinery, equipment         | 06 - 15 years |
| - Vehicles, Transportation equipment | 06 - 30 years |
| - Office equipment and furniture     | 03 - 08 years |
| - Other fixed assets                 | 03 years      |
| - Land use rights                    | 49 years      |
| - Management software                | 03 years      |

**2.12 . Investment properties**

Investment properties are initially recognised at historical cost.

Investment properties held for operating lease are recorded at cost, accumulated depreciation and carrying amount. Investment properties are depreciated using the straight-line method with expected useful lives as follows:

|                         |               |
|-------------------------|---------------|
| - Buildings, structures | 10 - 45 years |
| - Land use rights       | 08 - 48 years |
| - Infrastructures       | 05 - 20 years |

**2.13 . Construction in progress**

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs.

**2.14 . Operating lease**

Operating leases is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to Statement of Income on a straight-line basis over the period of the lease.

**2.15 . Business Cooperation Contract (BCC)**

Business Cooperation Contract (BCC) is a contractual agreement between two or more venturers with the objectives of cooperating to carry out specific business activities without constitution of a new legal entity. This operation may be jointly controlled by venturers under BCC or controlled by one of them.

Under the terms of the BCC, the Company is entitled to 100% of the pre-tax revenue from the one-off infrastructure usage fees arising from the business, exploitation and leasing of land use rights associated with the infrastructure within the cooperation area, after deducting the cost of capital received under the BCC. The Company is guaranteed a return of not less than 8% per annum on the actual capital contributed to the BCC.

The Company classifies this as investments in other entities and recognizes the allocated profit upon receipt of the distribution notice from the BCC.

**2.16 . Deferred expenses**

The expenses incurred but related to operating results of several accounting periods are recorded as deferred expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term deferred expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

Types of deferred expenses include:

- Deferred land expenses include prepaid land rental, including those related to leased land for which the Company has received certificate of land use right but not eligible for recording as intangible fixed asset in accordance with current regulations. These expenses are recognized in the Statement of Income on a straight-line basis according to the lease term of the contract.

- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than VND 30 million and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from 12 to 24 months.
- Expense of bomb and unexploded ordnance clearance are amortized on a straight-line basis over the lease term of the project.
- Compensation and support expense for the Giang Dien Industrial Park connection road project are amortized on a straight-line basis over a period of 35 years.
- Other deferred expenses are recorded at their historical costs and allocated on the straight-line basis from 12 to 24 months.

#### 2.17 . Payables

The payables shall be recorded in detail in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the Financial Statements according to their remaining terms at the reporting date.

#### 2.18 . Dividend and profit payables

Dividend and profit payables (in cash or non-monetary assets) are recognized when the Company has no unconditional right to avoid the obligation to pay dividends and profits to shareholders and capital-contributing members of the company according to relevant laws.

The recognition time is when the entity has no unconditional right to avoid the distribution of dividends: after the announcement of dividend payment from the Board of Directors and the announcement of the record date for dividend payment of Vietnam Securities Depository and Clearing Corporation.

#### 2.19 . Borrowings

Borrowings shall be recorded in detail in terms of lending entities, loan agreement and terms of borrowings. In case of borrowings or liabilities denominated in foreign currency, they shall be recorded in detail in terms of types of currency.

#### 2.20 . Borrowing costs

Borrowing costs are recognized as operating expenses in the period, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs".

#### 2.21 . Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as annual leave pay, expenses incurred during seasonal production suspension periods, interest expenses, etc. which are recorded as operating expenses of the reporting period.

**2.22 . Deferred revenue**

Deferred revenues include prepayments from customers for one or many accounting periods relating to asset leasing.

Deferred revenue are transferred to revenue from sale of goods and provision of services with the amount corresponding to each accounting period.

**2.23 . Owner's equity**

Owner's equity is stated at the actual contributed capital of the owners.

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profits appropriation or loss handling of the Company.

**2.24 . Revenue**

Revenue is recognized to extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measures regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales returns.

*Revenue from sale of goods*

- The majority of risks and benefits associated with the right to own the products or goods have been transferred to the buyer;
- The company no longer holds the right to manage the goods as the goods owner, or the right to control the goods;

*Revenue from provision of services:*

- The percentage of completion of the transaction at the Statement of Financial Position date can be measured reliably.

*Revenue from leasing land with developed infrastructure*

Revenue from leasing land with developed infrastructure represents revenue generated from Sonadezi Giang Dien Industrial Park, located in Trang Bom Ward, Dong Nai City.

*Financial income*

Financial income include income from interest, royalties, dividends and other financial gains by the company shall be recognised when the two conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The amount of the revenue can be measured reliably.

Dividend income shall be recognised when the Company's right to receive dividend is established.

**2.25 . Cost of goods sold and provision of services**

Cost of goods sold and provision of services are cost of finished products, merchandise, materials sold or services rendered during the period, and are recognized in matching with the revenue generated in the period and ensuring compliance with the prudence principle. Cases of loss of materials and goods exceeded the norm, labour cost and fixed manufacturing overheads not allocated to the value of inventory, allowance for devaluation of inventory, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the period even when products and merchandises have not been determined as sold.

**2.26 . Financial expenses**

Items recorded into financial expenses comprise:

- Borrowing costs;
- Allowance for losses from investment in other entities, losses from sale of foreign currency, exchange loss, etc.

The above items are recorded by the total amount arising in the period without offsetting against financial income.

**2.27 . Selling expenses, General and administration expenses**

Selling expenses comprise actual costs incurred in connection with the supply of goods and services.

General and administrative expenses comprise actual costs incurred for the general administration of the Company.

**2.28 . Liquidation or disposal of fixed assets and investment properties**

Liquidation or disposal of fixed assets and investment properties is recognized in the Statement of Income when the majority of the risks and benefits associated with ownership are transferred to the buyer.

The gain or loss from the liquidation or disposal of fixed assets and investment properties are determined as the difference between revenue and expenses directly related to the sale of the fixed assets, investment properties and carrying amount of fixed assets and investment properties. The gain or loss from the liquidation or disposal of investment properties presented on a net basis in the Statement of Income.

**2.29 . Corporate income tax**

Current corporate income tax expenses are determined based on taxable income during the period from 01/01/2026 to 30/06/2026 and current corporate income tax rate.

In the first 06-months accounting period of 2026, the Company is subject to corporate income tax of 20%.

**2.30 . Earnings per share**

Basic earnings per share are calculated by dividing net profit or loss after tax for the period attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund and allowance for Board of Management) by the weighted average number of ordinary shares outstanding during the period.

**2.31 . Related Parties**

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Organizations, directly or indirectly having control the Company, are controlled by the Company, or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Organizations that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.
- Other organizations and individuals identified as related parties in accordance with current legal regulations.

In considering the relationship of related parties to serve for the preparation and presentation of the Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

**2.32 . Segment information**

The Company's business activities include leasing industrial park infrastructure, leasing factories, supplying domestic water, and providing wastewater treatment services. Other service activities account for an insignificant proportion of the Company's total revenue. The Company has not yet organized its operations into separate business segments. Revenue and cost of the Company's principal business activities are presented in Note No. 23 and No. 24 of Note to the Financial Statements. Geographically, the Company primarily operates within the territory of Vietnam. Accordingly, the Company does not prepare segment reports by business segment and geographical segment.

**3 . CASH AND CASH EQUIVALENTS**

|                  | Ending Balance        | Beginning balance      |
|------------------|-----------------------|------------------------|
|                  | VND                   | VND                    |
| Cash on hand     | 59,384,308            | 48,020,992             |
| Demand deposits  | 28,609,605,118        | 24,387,964,655         |
| Cash equivalents | -                     | 680,582,499,455        |
|                  | <u>28,668,989,426</u> | <u>705,018,485,102</u> |

Details of demand deposits and cash equivalents as at 30/06/2026 are as follows:

|                                                                         | Currency | Interest rate<br>per annum | Value                 |
|-------------------------------------------------------------------------|----------|----------------------------|-----------------------|
| <i>Demand deposits</i>                                                  |          |                            |                       |
| - Joint Stock Commercial Bank for Foreign Trade of Vietnam              | VND      | 0.20%                      | 2,148,431,536         |
| - Vietnam Joint Stock Commercial Bank for Industry and Trade            | VND      | 0.20%                      | 23,234,147,973        |
| - Joint Stock Commercial Bank for Investment and Development of Vietnam | VND      | 0.20%                      | 1,317,820,572         |
| - Other banks                                                           |          |                            | 1,909,205,037         |
|                                                                         |          |                            | <u>28,609,605,118</u> |

## 4 . FINANCIAL INVESTMENTS

## a) Held to maturity investments

|                               | Ending Balance           |           | Beginning balance |           |
|-------------------------------|--------------------------|-----------|-------------------|-----------|
|                               | Original cost            | Provision | Original cost     | Provision |
|                               | VND                      | VND       | VND               | VND       |
| <b>Short-term investments</b> |                          |           |                   |           |
| - Term deposits               | 1,018,430,660,274        | -         | -                 | -         |
|                               | <u>1,018,430,660,274</u> | <u>-</u>  | <u>-</u>          | <u>-</u>  |

Details of the held to maturity investments as at 30/06/2026 are as follows:

## Term Deposits

|                                                                 | Currency | Term      | Interest rate<br>per annum | Value                    |
|-----------------------------------------------------------------|----------|-----------|----------------------------|--------------------------|
| - Vietnam Joint Stock Commercial Bank for<br>Industry and Trade | VND      | 06 months | 7.7% - 8%                  | 659,000,000,000          |
| - Military Commercial Joint Stock Bank                          | VND      | 06 months | 8.2%                       | 206,800,000,000          |
| - Vietnam Bank for Agriculture and Rural<br>Development         | VND      | 06 months | 8%                         | 74,600,000,000           |
| - Other banks                                                   | VND      | 06 months | 8%-8.5%                    | 69,000,000,000           |
| - Accrued interest income                                       | VND      |           |                            | 9,030,660,274            |
|                                                                 |          |           |                            | <u>1,018,430,660,274</u> |

## b) Trading securities

|                                                             | Ending Balance         |                         | Beginning balance      |           |
|-------------------------------------------------------------|------------------------|-------------------------|------------------------|-----------|
|                                                             | Original cost          | Allowance               | Original cost          | Allowance |
|                                                             | VND                    | VND                     | VND                    | VND       |
| <b>Related parties</b>                                      |                        |                         |                        |           |
| Securities of Tin<br>Nghia Corporation<br>(Stock code: TID) | 219,325,919,999        | (18,850,919,999)        | 219,325,919,999        | -         |
|                                                             | <u>219,325,919,999</u> | <u>(18,850,919,999)</u> | <u>219,325,919,999</u> | <u>-</u>  |

The fair value of the investment in securities as at 30/06/2026 was VND 199,980,000,000 (as at 01/01/2026: VND 228,690,000,000).

Listed trading securities on the UpCom exchange which fluctuate regularly according to market value and whose value can be reliably determined are measured at fair value which is the closing market price at the end of the financial reporting period (on 30/06/2026 and 31/12/2025).

## c) Equity investments in other entities

|                                                                            | Ending Balance         |           | Beginning balance |           |
|----------------------------------------------------------------------------|------------------------|-----------|-------------------|-----------|
|                                                                            | Original cost          | Allowance | Original cost     | Allowance |
|                                                                            | VND                    | VND       | VND               | VND       |
| <b>Others</b>                                                              |                        |           |                   |           |
| Business Cooperation<br>Contract with Phuoc<br>Binh Investment Co.,<br>Ltd | 618,257,500,000        | -         | -                 | -         |
|                                                                            | <u>618,257,500,000</u> | <u>-</u>  | <u>-</u>          | <u>-</u>  |

The Business Cooperation Contract was entered into on 21 January 2025 with Phuoc Binh Investment Company Limited and includes the following terms:

- Parties to the contract: Sonadezi Giang Dien Shareholding Company (referred to as "Sonadezi Giang Dien") and Phuoc Binh Investment Company Limited (referred to as "Phuoc Binh");
- Purpose of business cooperation: To invest in, construct, operate and conduct business in the Phuoc Binh Industrial Park Project in Phuoc Thai commune, Dong Nai City, Vietnam;
- Scope of cooperation: Phuoc Binh shall invest in completing the infrastructure and obtaining the necessary permits for the Industrial Park; Sonadezi Giang Dien shall make financial contributions and exploit and conduct business in respect of the land use rights and infrastructure over a maximum cooperation land area of 350,000 m<sup>2</sup> at Phuoc Binh Industrial Park; The term of cooperation is 24 months from the date of signing the contract.
- Capital contribution rate, form and schedule: The cooperation price is VND 3,532,900/m<sup>2</sup>, with a maximum cooperation term of 24 months from the signing date. The total capital contribution is VND 1,236,515,000,000, payable in three time payments as follows:  
First payment: 50% of the total value, equivalent to VND 618,257,500,000 within 15 days from the signing date;  
Second payment: 25% of the total value, equivalent to VND 309,128,750,000 within 15 days from the date on which Phuoc Binh obtains approval from the competent State authorities for the extension of the Build - Transfer (BT) contract for the project and resumes construction of the Phuoc Binh Road Project;  
Third payment: The remaining 25%, equivalent to VND 309,128,750,000, payable after the Phuoc Binh Industrial Park Project obtains approval in principle for investment from the competent State authorities.
- In the event that, upon expiry of the 24-month term, the Industrial Park Project has not yet obtained approval of the investment policy and approval of the investor from the competent State authorities, Phuoc Binh shall be responsible for paying Sonadezi Giang Dien a capital utilization cost (interest expense) corresponding to a rate of return of 8% per annum on the actual capital contributed, calculated from the payment date to the expiry date.
- Business results distribution arrangement: Sonadezi Giang Dien shall be entitled to 100% of the one-time infrastructure usage fee revenue before tax generated from the business, exploitation and leasing of land use rights attached to infrastructure within the cooperation land area, after deducting the total capital utilization costs (interest) previously received by Sonadezi Giang Dien from Phuoc Binh, as follows:
  - + In the event that the market price at the time of entering into the contract does not ensure a rate of return of 8% per annum compared to the cooperation price, Phuoc Binh undertakes to ensure Sonadezi Giang Dien a rate of return of 8% per annum compared to the cooperation price (inclusive of capital utilization costs (interest)).
  - + In the event that the market price at the time of entering into the contract is higher than the level corresponding to a rate of return of 8% per annum compared to the cooperation price, the profit to be received by Sonadezi Giang Dien from the business and exploitation price shall be offset against the total capital utilization costs (interest) previously received by Sonadezi Giang Dien from Phuoc Binh. Phuoc Binh shall be entitled to all revenue from management fees, other amounts excluding infrastructure usage fees and land rental within the cooperation land area, and revenue generated from the business and exploitation of other land areas outside the cooperation land area;
- Sonadezi Giang Dien has the right to unilaterally terminate the Contract by giving Phuoc Binh at least 30 working days' prior written notice, without having to provide any reason. Phuoc Binh shall refund the entire amount of capital contributions received from Sonadezi Giang Dien, together with a return of 8% on the total capital contributed, within 30 working days from the date of receipt of the written notice from Sonadezi Giang Dien;
- Business results distributed during the period: None;
- The Project has obtained approval of the investment policy and approval of the investor pursuant to Decision No. 1839/QĐ-UBND issued by the People's Committee of Dong Nai City on 24/07/2026. Sonadezi Giang Dien has made the first capital contribution to the Project with the amount of VND 618.257 billion.

## 5 . SHORT-TERM TRADE RECEIVABLES

|                                  | Ending Balance        |                         | Beginning balance     |                        |
|----------------------------------|-----------------------|-------------------------|-----------------------|------------------------|
|                                  | Book value            | Allowance               | Book value            | Allowance              |
|                                  | VND                   | VND                     | VND                   | VND                    |
| <i>Related parties</i>           | -                     | -                       | 9,200,681,456         | -                      |
| Sonadezi Corporation             | -                     | -                       | 9,200,681,456         | -                      |
| <i>Others</i>                    | 63,008,892,214        | (13,611,983,427)        | 56,836,214,477        | (9,232,500,586)        |
| New Life Furniture JSC           | 25,214,156,607        | (8,829,906,902)         | 24,156,883,800        | (6,262,005,215)        |
| EBC Dong Nai Medical Factory JSC | 7,486,635,886         | (2,442,440,788)         | 7,595,799,874         | (927,850,857)          |
| Jinhong Vina Co.,                | 7,786,476,511         | (1,887,327,556)         | 6,535,008,419         | (1,717,582,432)        |
| Others                           | 22,521,623,210        | (452,308,181)           | 18,548,522,384        | (325,062,082)          |
|                                  | <u>63,008,892,214</u> | <u>(13,611,983,427)</u> | <u>66,036,895,933</u> | <u>(9,232,500,586)</u> |

## 6 . SHORT-TERM PREPAYMENTS TO SUPPLIERS

|                                                                                 | Ending Balance         |           | Beginning balance      |           |
|---------------------------------------------------------------------------------|------------------------|-----------|------------------------|-----------|
|                                                                                 | Book value             | Allowance | Book value             | Allowance |
|                                                                                 | VND                    | VND       | VND                    | VND       |
| <i>Other parties</i>                                                            |                        |           |                        |           |
| Bien Hoa Land Fund Development Center - An Binh Residential Area Project (*)    | 21,757,519,998         | -         | 21,757,519,998         | -         |
| Bien Hoa Land Fund Development Center - Giang Dien Industrial Park Project      | 10,273,164,465         | -         | 11,483,324,465         | -         |
| Trang Bom District Land Fund Development Center - Giang Dien Industrial Park(*) | 564,191,299,796        | -         | 564,191,299,796        | -         |
| Others                                                                          | 3,706,414,371          | -         | 3,375,120,930          | -         |
|                                                                                 | <u>599,928,398,630</u> | <u>-</u>  | <u>600,807,265,189</u> | <u>-</u>  |

(\*)This represents advances made for compensation payments to affected residents in connection with the projects, Detailed as in Note No. 09

## 7 . OTHER RECEIVABLES

|                                          | Ending Balance        |           | Beginning balance      |           |
|------------------------------------------|-----------------------|-----------|------------------------|-----------|
|                                          | Book value            | Allowance | Book value             | Allowance |
|                                          | VND                   | VND       | VND                    | VND       |
| a) Short-term                            |                       |           |                        |           |
| Deposits, Mortgage                       | 14,464,136,002        | -         | 614,464,136,002        | -         |
| - Finance                                | 14,464,136,002        | -         | 14,464,136,002         | -         |
| Department of Dong Nai City (*)          |                       |           |                        |           |
| - Petro VietNam                          | -                     | -         | 600,000,000,000        | -         |
| Phuoc An Port Investment & Operation JSC |                       |           |                        |           |
| Advances                                 | 359,000,000           | -         | 321,000,000            | -         |
| Payment on behalf                        | -                     | -         | 932,531,865            | -         |
| Others                                   | 518,735,231           | -         | 248,837,595            | -         |
|                                          | <u>15,341,871,233</u> | <u>-</u>  | <u>615,966,505,462</u> | <u>-</u>  |

(\*) The deposit paid to the Department of Planning and Investment of Dong Nai province (now the Finance Department of Dong Nai Province) to secure the implementation of the Giang Dien Residential and Service Area Project (Zone B) in Trang Bom commune, Dong Nai City.

|                                                      |          |          |                        |          |
|------------------------------------------------------|----------|----------|------------------------|----------|
| b) Long-term                                         |          |          |                        |          |
| Receivables from BCC with Phuoc Binh Investment Co., | -        | -        | 618,257,500,000        | -        |
|                                                      | <u>-</u> | <u>-</u> | <u>618,257,500,000</u> | <u>-</u> |
| c) In which : Other receivables from related parties |          |          |                        |          |
| Sonadezi Corporation                                 | -        | -        | 932,531,865            | -        |
|                                                      | <u>-</u> | <u>-</u> | <u>932,531,865</u>     | <u>-</u> |

## 8 . DOUBTFUL DEBTS

|                                  | Ending Balance        |                       | Beginning balance     |                       |
|----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|                                  | Original cost         | Recoverable value     | Original cost         | Recoverable value     |
|                                  | VND                   | VND                   | VND                   | VND                   |
| Trade receivables                | 35,957,799,202        | 22,345,815,775        | 27,440,424,134        | 18,207,923,548        |
| EBC Dong Nai Medical Factory JSC | 4,316,613,486         | 2,429,285,930         | 3,092,836,190         | 2,164,985,333         |
| New Life Furniture JSC           | 21,798,944,607        | 12,969,037,705        | 18,949,484,163        | 12,687,478,948        |
| Jinhong Vina Co., Ltd            | 7,096,050,221         | 4,653,609,433         | 4,440,524,881         | 2,722,942,449         |
| Others                           | 2,746,190,888         | 2,293,882,707         | 957,578,900           | 632,516,818           |
|                                  | <u>35,957,799,202</u> | <u>22,345,815,775</u> | <u>27,440,424,134</u> | <u>18,207,923,548</u> |

## 9 . INVENTORIES

|                                          | Ending Balance         |           | Beginning balance      |           |
|------------------------------------------|------------------------|-----------|------------------------|-----------|
|                                          | Original cost          | Allowance | Original cost          | Allowance |
|                                          | VND                    | VND       | VND                    | VND       |
| Raw material                             | 286,690,150            | -         | 274,226,050            | -         |
| Tools, supplies                          | 5,270,000              | -         | 5,270,000              | -         |
| Work in progress                         | 119,677,057,332        | -         | 116,028,909,026        | -         |
| - An Binh Residential Area Project (1)   | 16,750,140,690         | -         | 16,641,726,304         | -         |
| - Giang Dien Industrial Park Project (2) | 99,338,341,213         | -         | 99,251,928,065         | -         |
| - Other projects                         | 3,588,575,429          | -         | 135,254,657            | -         |
| Goods                                    | 7,010,953              | -         | 7,010,953              | -         |
|                                          | <u>119,976,028,435</u> | <u>-</u>  | <u>116,315,416,029</u> | <u>-</u>  |

*In which:*

## (1) An Binh Residential Area Project

Project name: An Binh Residential Area Project (including An Binh Residential Area and An Binh Expanded Residential Area).

Construction site: An Binh Ward, Bien Hoa City, Dong Nai Province (now Tran Bien Ward, Dong Nai City).

Purpose of construction: Development of a residential area comprising apartments, adjoining townhouses, and villas.

Investor: The project was initially owned by Sonadezi Corporation and was subsequently transferred to Sonadezi Giang Dien Shareholding Company.

Project scale: An Binh Residential Area covers 11.16 hectares, while An Binh Expanded Residential Area covers 5.7 hectares, comprising 8 apartment blocks with a total of 498 apartments and 552 adjoining townhouses and villas, with a total gross floor area of 116,692 square meters.

Implementation start time and expected completion: The project commenced in 2006, and Phase 1 was completed in 2022.

Unfinished items: For An Binh Expanded Residential Area, the main incomplete items comprise compensation, support, resettlement, and site clearance costs.

Status of the project as at 30/06/2026: The An Binh Residential Area has basically been completed and put into operation, while the An Binh Expanded Residential Area has not yet been completed. On 07/04/2026, the People's Committee of Dong Nai Province requested the People's Committee of Tran Bien Ward to urgently complete the relevant documentation and coordinate with Sonadezi Corporation to complete compensation, support, resettlement, and site clearance activities.

**(1) An Binh Residential Area Project**

Project name: Investment Project for Giang Dien Residential and Service Area (Zone B).

Construction site: Giang Dien commune, Trang Bom district, Dong Nai province (now Giang Dien commune, Dong Nai City).

Purpose of construction: Development of a residential area.

Investor: Sonadezi Giang Dien Shareholding Company.

Source of investment capital: 15% equity, 70% borrowings, and 15% other sources.

Project scale: The project covers approximately 104.16 hectares, with approximately 2,835 housing units, including residential land plots, ready-built houses, and apartments. Residential land covers approximately 470,864 square meters. The project also includes land for public facilities, education, healthcare, commercial and service facilities, green areas and sports facilities, transportation, and technical infrastructure.

Total construction investment: VND 1,487,786,700,000.

Implementation start time and expected completion: The project commenced in 2019 and is expected to be completed in 2029.

Unfinished items: The main incomplete items comprise compensation, support, resettlement, site clearance, and initial project costs.

Status of the project as at 30/06/2026: Compensation and site clearance have been completed for 60.5 hectares out of the total 104.16 hectares. The project is currently suspended and is in the process of resolving outstanding issues to resume implementation. On 7 April 2026, the People's Committee of Dong Nai Province assigned the Finance Department to take the lead and coordinate with relevant authorities to consider the recommendations of Sonadezi Corporation and Sonadezi Giang Dien Joint Stock Company and address the outstanding issues in accordance with regulations.

**10 . CONSTRUCTION IN PROGRESS**

|                                                           | Ending Balance        |                       | Beginning balance     |                       |
|-----------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|                                                           | Original cost         | Recoverable value     | Original cost         | Recoverable value     |
|                                                           | VND                   | VND                   | VND                   | VND                   |
| <b>Construction in progress</b>                           |                       |                       |                       |                       |
| Giang Dien Residential and Service Area                   | 6,051,282,565         | 6,051,282,565         | 6,051,282,565         | 6,051,282,565         |
| Factory complexes on lots 02A & 14                        | 2,139,635,551         | 2,139,635,551         | 2,139,635,551         | 2,139,635,551         |
| Factory complexes for lease in Giang Dien Industrial Park | 362,331,449           | 362,331,449           | 362,331,449           | 362,331,449           |
| Infrastructure of Giang Dien Industrial Park              | 713,372,101           | 713,372,101           | 713,372,101           | 713,372,101           |
| Others                                                    | 1,725,837,138         | 1,725,837,138         | 1,915,931,406         | 1,915,931,406         |
|                                                           | <u>10,992,458,804</u> | <u>10,992,458,804</u> | <u>11,182,553,072</u> | <u>11,182,553,072</u> |

## 11 . TANGIBLE FIXED ASSETS

|                                     | Buildings, structures  | Machinery, equipment | Vehicles, transportation<br>equipment | Management<br>equipment | Total                  |
|-------------------------------------|------------------------|----------------------|---------------------------------------|-------------------------|------------------------|
|                                     | VND                    | VND                  | VND                                   | VND                     | VND                    |
| <b>Historical cost</b>              |                        |                      |                                       |                         |                        |
| Beginning balance                   | 273,687,984,663        | 1,910,596,091        | 38,490,316,971                        | 3,347,087,835           | 317,435,985,560        |
| - Purchase in the period            | -                      | -                    | 151,574,873                           | -                       | 151,574,873            |
| - Completed construction investment | 488,621,797            | -                    | -                                     | -                       | 488,621,797            |
| <b>Ending balance</b>               | <b>274,176,606,460</b> | <b>1,910,596,091</b> | <b>38,641,891,844</b>                 | <b>3,347,087,835</b>    | <b>318,076,182,230</b> |
| <b>Accumulated depreciation</b>     |                        |                      |                                       |                         |                        |
| Beginning balance                   | 90,378,284,673         | 580,523,714          | 18,381,091,029                        | 3,201,235,370           | 112,541,134,786        |
| - Depreciation in the period        | 5,150,216,775          | 144,451,710          | 595,059,387                           | 58,820,304              | 5,948,548,176          |
| <b>Ending balance</b>               | <b>95,528,501,448</b>  | <b>724,975,424</b>   | <b>18,976,150,416</b>                 | <b>3,260,055,674</b>    | <b>118,489,682,962</b> |
| <b>Carrying amount</b>              |                        |                      |                                       |                         |                        |
| Beginning balance                   | 183,309,699,990        | 1,330,072,377        | 20,109,225,942                        | 145,852,465             | 204,894,850,774        |
| <b>Ending balance</b>               | <b>178,648,105,012</b> | <b>1,185,620,667</b> | <b>19,665,741,428</b>                 | <b>87,032,161</b>       | <b>199,586,499,268</b> |

| Assets name                          | Status during the period | Historical cost | Accumulated depreciation | Carrying amount |
|--------------------------------------|--------------------------|-----------------|--------------------------|-----------------|
|                                      |                          | VND             | VND                      | VND             |
| Wastewater treatment plant - Phase 1 | In use                   | 40,572,064,739  | 26,897,515,578           | 13,674,549,161  |
| Wastewater treatment plant No. 2     | In use                   | 178,672,957,871 | 34,912,960,225           | 143,759,997,646 |
| Other assets                         | In use                   | 98,831,159,620  | 56,679,207,159           | 42,151,952,461  |

- Cost of fully depreciated tangible fixed assets but still in use at the end of the period: 7,946,352,077 VND.

## 12 . INTANGIBLE FIXED ASSETS

|                              | Land use rights<br>VND | Computer software<br>VND | Total<br>VND         |
|------------------------------|------------------------|--------------------------|----------------------|
| Historical cost              |                        |                          |                      |
| Beginning balance            | 9,069,505,000          | 190,000,000              | 9,259,505,000        |
| Ending balance               | <u>9,069,505,000</u>   | <u>190,000,000</u>       | <u>9,259,505,000</u> |
| Accumulated amortization     |                        |                          |                      |
| Beginning balance            | 2,607,262,062          | 190,000,000              | 2,797,262,062        |
| - Amortization in the period | 93,430,020             | -                        | 93,430,020           |
| Ending balance               | <u>2,700,692,082</u>   | <u>190,000,000</u>       | <u>2,890,692,082</u> |
| Carrying amount              |                        |                          |                      |
| Beginning balance            | 6,462,242,938          | -                        | 6,462,242,938        |
| Ending balance               | <u>6,368,812,918</u>   | <u>-</u>                 | <u>6,368,812,918</u> |

## 13 . INVESTMENT PROPERTIES

## Investment properties held for lease

|                                     | Land use rights<br>VND | Buildings<br>VND       | Infrastructure<br>VND  | Total<br>VND             |
|-------------------------------------|------------------------|------------------------|------------------------|--------------------------|
| Historical cost                     |                        |                        |                        |                          |
| Beginning balance                   | 565,292,683,748        | 403,646,905,276        | 706,960,383,448        | 1,675,899,972,472        |
| - Completed construction investment | -                      | -                      | 4,883,617,628          | 4,883,617,628            |
| - Liquidation, disposal             | -                      | (58,849,377,261)       | -                      | (58,849,377,261)         |
| Ending balance                      | <u>565,292,683,748</u> | <u>344,797,528,015</u> | <u>711,844,001,076</u> | <u>1,621,934,212,839</u> |
| Accumulated depreciation            |                        |                        |                        |                          |
| Beginning balance                   | 162,041,465,487        | 127,568,543,887        | 414,456,538,444        | 704,066,547,818          |
| - Depreciation in the period        | 6,181,127,214          | 6,865,299,436          | 15,210,940,002         | 28,257,366,652           |
| - Liquidation, disposal             | -                      | (17,403,299,528)       | -                      | (17,403,299,528)         |
| Ending balance                      | <u>168,222,592,701</u> | <u>117,030,543,795</u> | <u>429,667,478,446</u> | <u>714,920,614,942</u>   |
| Carrying amount                     |                        |                        |                        |                          |
| Beginning balance                   | 403,251,218,261        | 276,078,361,389        | 292,503,845,004        | 971,833,424,654          |
| Ending balance                      | <u>397,070,091,047</u> | <u>227,766,984,220</u> | <u>282,176,522,630</u> | <u>907,013,597,897</u>   |

## Major investment properties liquidation/ disposal during the period:

|                                                          | Status   | Historical cost<br>VND | Liquidation,<br>disposal Value<br>VND | Liquidation<br>cost<br>VND |
|----------------------------------------------------------|----------|------------------------|---------------------------------------|----------------------------|
| Leased Factory at Sonadezi Giang<br>Dien Industrial Park | disposal | 58,849,377,261         | 63,295,748,480                        | 41,446,077,733             |

## Detail of tangible fixed assets as at the end of the period

|                                     | Status | Historical cost<br>VND | Carrying amount<br>VND |
|-------------------------------------|--------|------------------------|------------------------|
| Compensation cost (Land use rights) | In use | 565,292,683,748        | 397,070,091,047        |
| Others                              | In use | 1,056,641,529,091      | 509,943,506,850        |

- Cost of fully depreciated investment properties but still held to rent: VND 56,467,941,235.
- During the period, rental income from investment properties is VND 171,801,175,905 (The first 6 months of 2025 is VND 195,185,195,600)
- Rental revenue for each period in future is presented in Note No. 22.

The Company is in the process of determining the fair value of these investment properties as at 30 June 2026.

## 14 . DEFERRED EXPENSES

|                                                                                             | Ending Balance<br>VND    | Beginning balance<br>VND |
|---------------------------------------------------------------------------------------------|--------------------------|--------------------------|
| <b>a) Short-term</b>                                                                        |                          |                          |
| Insurance premium                                                                           | 433,019,433              | 179,446,891              |
| Others                                                                                      | -                        | 95,320,671               |
|                                                                                             | <u>433,019,433</u>       | <u>274,767,562</u>       |
| <b>b) Long-term</b>                                                                         |                          |                          |
| Dispatched tools and supplies                                                               | 270,768,130              | 193,797,501              |
| Bomb and unexploded ordnance clearance expense                                              | 4,473,991,167            | 4,544,706,801            |
| Repair and maintenance expense                                                              | 2,613,866,920            | 2,796,251,021            |
| Land rental expense <sup>(1)</sup>                                                          | 1,276,429,649,626        | 651,233,436,870          |
| Compensation and support expense for the Giang Dien Industrial Park connection road project | 4,427,104,754            | 4,496,098,592            |
| Others                                                                                      | 2,264,048,015            | 2,981,916,550            |
|                                                                                             | <u>1,290,479,428,612</u> | <u>666,246,207,335</u>   |

## SONADEZI GIANG DIEN SHAREHOLDING COMPANY

Interim Financial statements  
for the period from 01/01/2026 to 30/06/2026

| No. | (1) Details of land rental<br>Notice No.             | Lease Term                          | Location                                                   | Area             | Commencement of<br>allocation | Rental amount            | 31/12/2025               | 01/01/2025             |
|-----|------------------------------------------------------|-------------------------------------|------------------------------------------------------------|------------------|-------------------------------|--------------------------|--------------------------|------------------------|
|     |                                                      |                                     |                                                            | m2               |                               |                          | VND                      | VND                    |
| 1   | Notice No.<br>869/TB.CT.QLKTTD dated<br>09/11/2016   | From<br>16/06/2016 to<br>08/08/2058 | Tam Phuoc Ward, Dong Nai<br>City                           | 733,410          | 17/06/2027                    | 74,707,765,097           | 74,707,765,097           | 74,707,765,097         |
| 2   | Notice No.<br>34/TB.CT.QLKHDCNTK dated<br>18/01/2021 | From<br>13/11/2019 to<br>08/08/2058 | Tam Phuoc Ward, Dong Nai<br>City                           | 710,445          | 01/01/2032                    | 522,248,325,146          | 514,684,559,681          | 514,684,559,681        |
| 3   | Notice No.<br>594/TB.CT.QLKTTD dated<br>22/07/2016   | From<br>19/01/2016 to<br>08/08/2058 | An Vien Commune and<br>Trang Bom Commune, Dong<br>Nai City | 798,933          | 09/04/2023                    | 67,060,438,688           | 60,892,143,620           | 61,841,112,092         |
| 4   | Contract No. 01/HDTD-PAIP<br>dated 24/03/2026        | From<br>24/03/2026 to               | Phuoc An Industrial Park,<br>Dong Nai City                 | 359,342          | 24/03/2026                    | 629,598,502,000          | 626,145,181,228          | -                      |
|     |                                                      |                                     |                                                            | <u>2,602,130</u> |                               | <u>1,293,615,030,931</u> | <u>1,276,429,649,626</u> | <u>651,233,436,870</u> |

11/05/2026

CHỖ NHÃ  
ÔNG TỶ  
ANG KIẾT  
11/05-2026

## 15 . SHORT-TERM TRADE PAYABLES

|                                                               | Ending Balance        | Beginning balance    |
|---------------------------------------------------------------|-----------------------|----------------------|
|                                                               | VND                   | VND                  |
| <i>Related parties</i>                                        | 92,763,746,600        | 257,789,520          |
| Sonadezi Services JSC                                         | 21,924,000            | 26,082,000           |
| Sonadezi Environment JSC                                      | 10,292,400            | 5,896,800            |
| Sonadezi Security Services Co.,Ltd                            | 173,178,000           | 225,810,720          |
| Petro VietNam Phuoc An Port Investment & Operation JSC        | 92,558,352,200        | -                    |
| <i>Other parties</i>                                          | 6,681,919,524         | 6,847,267,016        |
| R.E.E Mechanical & Electrical Engineering Joint Stock Company | -                     | -                    |
| Others                                                        | 6,681,919,524         | 6,847,267,016        |
|                                                               | <u>99,445,666,124</u> | <u>7,105,056,536</u> |

(\*) During the year, the Company entered into Land Lease Contract No. 01/HDTD-PAIP dated 24/03/2026 with Phuoc An Company in relation to land rental and infrastructure usage fees for land plots No. 209, 222 and 223 located in Phuoc An Industrial Park, adjacent to internal roads N1, N3 and D4 and the industrial land area. Under the contract, the contractual infrastructure usage fee amounts to VND 692,558,352,200, inclusive of 10% value-added tax. The lease term is from 24/03/2026 to 23/09/2075 (Detailed as in Note No. 07 and No. 14).

## 16 . SHORT-TERM PREPAYMENTS FROM CUSTOMERS

|                      | Ending Balance | Beginning balance |
|----------------------|----------------|-------------------|
|                      | VND            | VND               |
| <i>Other parties</i> | 4,175,077,273  | 4,175,077,273     |
| Nguyen Dinh Cao      | -              | 352,911           |
| Others               | 4,175,077,273  | 4,175,430,184     |

## 17 . SHORT-TERM TAXES AND OTHER PAYABLES TO STATE BUDGET

|                          | Opening<br>receivables | Opening payables | Payables in the<br>period | Actual payment in the<br>period | Closing receivables | Closing payables |
|--------------------------|------------------------|------------------|---------------------------|---------------------------------|---------------------|------------------|
|                          | VND                    | VND              | VND                       | VND                             | VND                 | VND              |
| Value added tax          | -                      | 1,627,605,501    | 7,231,053,900             | 8,858,659,401                   | -                   | -                |
| Corporate income tax     | -                      | 6,328,647,145    | 28,048,562,119            | 35,200,000,000                  | 822,790,736         | -                |
| Personal income tax      | -                      | 258,182,666      | 4,146,665,966             | 1,134,909,432                   | -                   | 3,269,939,200    |
| Land tax and land rental | -                      | -                | 165,083,520               | 165,083,520                     | -                   | -                |
| Other taxes              | -                      | -                | 33,077,093                | 33,077,093                      | -                   | -                |
|                          | -                      | 8,214,435,312    | 39,624,442,598            | 45,391,729,446                  | 822,790,736         | 3,269,939,200    |

The Company's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the Interim Financial Statements could be changed at a later date upon final determination by the tax authorities.

## 18 . ACCRUED EXPENSES

|                                                  | Ending Balance | Beginning balance |
|--------------------------------------------------|----------------|-------------------|
|                                                  | VND            | VND               |
| a) Short-term accrued expenses                   |                |                   |
| - Accrued cost of infrastructure lease           | 646,172,215    | 628,954,283       |
| - Accrued cost of An Binh Residential Area       | 18,586,721,355 | 18,586,721,355    |
| - Others                                         | 317,101,076    | 398,854,938       |
|                                                  | 19,549,994,646 | 19,614,530,576    |
| b) Long-term accrued expenses                    |                |                   |
| - Accrued estimated cost of infrastructure lease | 15,889,801,125 | 16,145,242,089    |
|                                                  | 15,889,801,125 | 16,145,242,089    |

## 19 . OTHER PAYABLES

|                                                     | 30/06/2026<br>VND     | 01/01/2026<br>VND     |
|-----------------------------------------------------|-----------------------|-----------------------|
| <b>a) Short-term payables</b>                       |                       |                       |
| - Deposits, collateral received                     | 48,857,514,459        | 26,826,903,298        |
| + Yueda Electric Appliance Co., Ltd                 | 23,517,000,000        | -                     |
| + Phu Khang Phat Co., Ltd                           | 6,700,000,000         | -                     |
| + EBC Group Co., Ltd                                | 3,336,422,400         | 3,336,422,400         |
| + Others                                            | 15,304,092,059        | 23,490,480,898        |
| - Others                                            | 8,252,206,405         | 8,920,856,209         |
| + Trang Bom district Land Fund Development Center   | 3,001,516,731         | 3,001,516,731         |
| + Infrastructure fees payable for resettlement land | 488,719,000           | 488,719,000           |
| + Other parties                                     | 4,761,970,674         | 5,430,620,478         |
|                                                     | <u>57,109,720,864</u> | <u>35,747,759,507</u> |
| <b>b) Long-term payables</b>                        |                       |                       |
| - Deposits, collateral received                     | 45,219,949,840        | 49,713,218,856        |
| + Dechang Vietnam Co., Ltd                          | 27,208,374,360        | 27,208,374,360        |
| + Golden Farm Co., Ltd                              | 5,036,339,880         | 5,036,339,880         |
| + Jones & Vining Vietnam Co., Ltd                   | 5,289,681,600         | 5,289,681,600         |
| + Others                                            | 7,685,554,000         | 12,178,823,016        |
|                                                     | <u>45,219,949,840</u> | <u>49,713,218,856</u> |

## 20 . DEFERRED REVENUE

|                                                                                        | Ending Balance<br>VND    | Beginning balance<br>VND |
|----------------------------------------------------------------------------------------|--------------------------|--------------------------|
| <b>a) Short-term</b>                                                                   |                          |                          |
| - Revenue received in advance from land and industrial park infrastructure leasing (*) | 170,861,633,049          | 132,212,263,739          |
| - Revenue from factory leasing                                                         | 2,017,575,091            | -                        |
|                                                                                        | <u>172,879,208,140</u>   | <u>132,212,263,739</u>   |
| <b>b) Long-term unearned revenues</b>                                                  |                          |                          |
| - Revenue received in advance from land and industrial park infrastructure leasing (*) | 3,615,506,822,592        | 3,443,371,252,039        |
|                                                                                        | <u>3,615,506,822,592</u> | <u>3,443,371,252,039</u> |

(\*) Details of revenue received in advance from land and industrial park infrastructure leasing as at 30/06/2026:

|                                                           | Số tiền<br>VND    |
|-----------------------------------------------------------|-------------------|
| - Total contract value (excluding value-added tax):       | 5,092,227,648,970 |
| - Revenue recognized accumulated to 01/01/2026:           | 1,203,730,334,673 |
| - Revenue recognized during the period:                   | 100,111,283,565   |
| - Remaining balance of deferred revenue as at 30/06/2026: | 3,788,386,030,732 |

## 21 . OWNER'S EQUITY

## a) Changes in owner's equity

|                                                   | Contributed capital    | Development and investment funds | Retained earnings      | Total                    |
|---------------------------------------------------|------------------------|----------------------------------|------------------------|--------------------------|
|                                                   | VND                    | VND                              | VND                    | VND                      |
| Beginning balance of previous year                | 548,980,000,000        | 94,403,770,564                   | 264,261,365,663        | 907,645,136,227          |
| Profit of previous period                         | -                      | -                                | 114,755,450,367        | 114,755,450,367          |
| Appropriation to Development and investment funds | -                      | 27,729,793,500                   | (27,729,793,500)       | -                        |
| Dividends from profit of 2024                     | -                      | -                                | (82,347,000,000)       | (82,347,000,000)         |
| Appropriation to Bonus and welfare fund           | -                      | -                                | (5,595,958,700)        | (5,595,958,700)          |
| Ending balance of the previous period             | <u>548,980,000,000</u> | <u>122,133,564,064</u>           | <u>263,344,063,830</u> | <u>934,457,627,894</u>   |
| Beginning balance of the current year             | 548,980,000,000        | 193,123,613,645                  | 313,937,797,484        | 1,056,041,411,129        |
| Profit of current period                          | -                      | -                                | 111,547,056,289        | 111,547,056,289          |
| Appropriation to Bonus and welfare fund (*)       | -                      | -                                | (3,118,893,485)        | (3,118,893,485)          |
| Dividends from profit of 2025 (*)                 | -                      | -                                | (109,796,000,000)      | (109,796,000,000)        |
| Ending balance of the current period              | <u>548,980,000,000</u> | <u>193,123,613,645</u>           | <u>312,569,960,288</u> | <u>1,054,673,573,933</u> |

According to Resolution No. 02/NQ-DHDCD dated 26/06/2026 of the General Meeting of Shareholders, the Company announced the distribution of profit for 2025 as follows:

|                                                                                          | Rate<br>(%) | Amount<br>VND   |
|------------------------------------------------------------------------------------------|-------------|-----------------|
| Profit after tax for 2025                                                                | 100         | 236,633,498,602 |
| Appropriation to the Development and Investment Funds (temporarily appropriated in 2025) | 30.00       | 70,990,049,581  |
| Appropriation to the Bonus and welfare Fund                                              | 1.36        | 3,226,524,986   |
| <i>Of which: amount temporarily appropriated in 2025: VND 344,265,000</i>                |             |                 |
| Appropriation to the community social activities Fund                                    | 0.10        | 236,633,499     |
| Dividend payment (equivalent to 20% of charter capital)                                  | 46.40       | 109,796,000,000 |
| Remain retained earnings of 2025 carried forward to the following year                   | 22.14       | 52,384,290,536  |
| Remain retained earnings of previous year carried forward to the following year          |             | 148,638,613,463 |

b) Details of Contributed capital

|                      | Ending Balance<br>VND  | Rate<br>(%) | Beginning balance<br>VND | Rate<br>(%) |
|----------------------|------------------------|-------------|--------------------------|-------------|
| Sonadezi Corporation | 255,000,000,000        | 46.45       | 255,000,000,000          | 46.45       |
| Others               | 293,980,000,000        | 53.55       | 293,980,000,000          | 53.55       |
|                      | <u>548,980,000,000</u> | <u>100</u>  | <u>548,980,000,000</u>   | <u>100</u>  |

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

|                                                 | This period<br>VND     | Previous period<br>VND |
|-------------------------------------------------|------------------------|------------------------|
| Owner's contributed capital                     |                        |                        |
| - At the beginning of the period                | 548,980,000,000        | 548,980,000,000        |
| - At the end of the period                      | <u>548,980,000,000</u> | <u>548,980,000,000</u> |
| Distributed dividends and profit:               |                        |                        |
| - Dividend payable at the beginning of the year | -                      | -                      |
| - Dividend payable in the period:               | 109,796,000,000        | 82,347,000,000         |
| + Dividend payable from last year's profit      | 109,796,000,000        | 82,347,000,000         |
| - Dividend paid in cash                         | (109,796,000,000)      | (82,347,000,000)       |
| + Dividend paid from last year's profit         | (109,796,000,000)      | (82,347,000,000)       |
| - Dividend payable at the end of the period     | <u>-</u>               | <u>-</u>               |

d) Share

|                                               | Ending Balance | Beginning balance |
|-----------------------------------------------|----------------|-------------------|
| Quantity of authorized issuing shares         | 54,898,000     | 54,898,000        |
| Quantity of issued shares                     |                |                   |
| - Common shares                               | 54,898,000     | 54,898,000        |
| Quantity of outstanding shares in circulation |                |                   |
| - Common shares                               | 54,898,000     | 54,898,000        |
| Par value per share (VND 10,000)              |                |                   |

## e) Company's reserves

|                                  | Ending Balance         | Beginning balance      |
|----------------------------------|------------------------|------------------------|
|                                  | VND                    | VND                    |
| Development and investment funds | 193,123,613,645        | 193,123,613,645        |
|                                  | <u>193,123,613,645</u> | <u>193,123,613,645</u> |

## 22 . OFF STATEMENT OF FINANCIAL POSITION ITEMS AND OPERATING LEASE COMMITMENT

## a) Operating asset for leasing

The Company is the lessor under operating lease contracts. As at 30/06/2026, total future minimum lease income under irrevocable operating lease contracts are presented as follows:

|                          | Ending Balance  | Beginning balance |
|--------------------------|-----------------|-------------------|
|                          | VND             | VND               |
| - Under 1 year           | 108,456,547,427 | 114,200,424,635   |
| - From 1 year to 5 years | 295,236,712,058 | 303,367,163,899   |
| - Over 5 years           | 59,773,942,155  | 87,221,947,563    |

## b) Operating leased assets

The Company has land lease contracts as follows:

| No | Location                                             | Lease purpose                 | Area (m <sup>2</sup> ) | Lease Term       | Lease payment method |
|----|------------------------------------------------------|-------------------------------|------------------------|------------------|----------------------|
|    |                                                      |                               | m2                     |                  |                      |
| 1  | Tam Phuoc Ward, Dong Nai City                        | Industrial park leasing       | 733,410                | Until 08/08/2058 | One time payment     |
| 2  | Tam Phuoc Ward, Dong Nai City                        | Industrial park leasing       | 710,445                | Until 08/08/2058 | One time payment     |
| 3  | An Vien Commune and Trang Bom Commune, Dong Nai City | Industrial park leasing       | 798,933                | Until 08/08/2058 | One time payment     |
| 4  | Phuoc An Industrial Park, Dong Nai City              | Depot development and leasing | 142,443                | Until 23/09/2075 | One time payment     |

## 23 . TOTAL REVENUE FROM SALES OF GOODS AND PROVISION OF SERVICES

|                                                                        | This period            | Previous period        |
|------------------------------------------------------------------------|------------------------|------------------------|
|                                                                        | VND                    | VND                    |
| Revenue from investment property business                              | 171,801,175,905        | 195,185,195,600        |
| Revenue from water supply                                              | 16,058,069,900         | 12,256,623,800         |
| Revenue from water treatment                                           | 14,318,032,399         | 10,623,876,662         |
|                                                                        | <u>202,177,278,204</u> | <u>218,065,696,062</u> |
| In which: Revenue from related parties<br>(Detailed as in Note No. 36) | <u>-</u>               | <u>4,743,010,860</u>   |

## 24 . COST OF GOODS SOLD

|                                      | This period           | Previous period       |
|--------------------------------------|-----------------------|-----------------------|
|                                      | VND                   | VND                   |
| Cost of investment property business | 42,937,193,456        | 57,596,302,866        |
| Cost of water supply                 | 14,804,691,887        | 11,512,702,140        |
| Cost of water treatment              | 7,382,799,626         | 6,419,585,281         |
|                                      | <u>65,124,684,969</u> | <u>75,528,590,287</u> |

In which: Purchase from related parties  
(Detailed as in Note No. 36)

|                       |                        |                       |
|-----------------------|------------------------|-----------------------|
| Total purchase value: | <u>645,240,001,700</u> | <u>15,868,515,077</u> |
|-----------------------|------------------------|-----------------------|

## 25 . GAIN/(LOSS) ON LIQUIDATION OR DISPOSAL OF INVESTMENT PROPERTIES

|                                                            | This period           | Previous period       |
|------------------------------------------------------------|-----------------------|-----------------------|
|                                                            | VND                   | VND                   |
| Revenue from sale and liquidation of investment properties | 63,295,748,480        | 30,500,000,000        |
| Carrying amount of investment properties                   | 41,446,077,733        | 15,179,326,308        |
| Profit/loss of liquidation of investment properties        | <u>21,849,670,747</u> | <u>15,320,673,692</u> |

## 26 . FINANCIAL INCOME

|                 | This period           | Previous period      |
|-----------------|-----------------------|----------------------|
|                 | VND                   | VND                  |
| Interest income | 23,317,837,790        | 9,565,602,314        |
|                 | <u>23,317,837,790</u> | <u>9,565,602,314</u> |

## 27 . FINANCIAL EXPENSES

|                                                      | This period           | Previous period   |
|------------------------------------------------------|-----------------------|-------------------|
|                                                      | VND                   | VND               |
| Interest expense                                     | 65,949,832            | 51,809,051        |
| Allowance for decline in value of trading securities | 18,850,919,999        | -                 |
| Others                                               | 16,127,100            | 18,889,200        |
|                                                      | <u>18,932,996,931</u> | <u>70,698,251</u> |

## 28 . SELLING EXPENSES

|                                  | This period           | Previous period      |
|----------------------------------|-----------------------|----------------------|
|                                  | VND                   | VND                  |
| Labour expenses                  | 555,530,600           | 1,054,867,600        |
| Depreciation expenses            | -                     | 4,260,000            |
| Expenses of outsourcing services | 9,820,089,237         | 7,754,841,963        |
| Other expenses in cash           | 3,459,555             | 203,164,700          |
|                                  | <u>10,379,079,392</u> | <u>9,017,134,263</u> |

## 29 . GENERAL AND ADMINISTRATIVE EXPENSES

|                                  | This period           | Previous period       |
|----------------------------------|-----------------------|-----------------------|
|                                  | VND                   | VND                   |
| Raw materials                    | 300,934,022           | 790,000,324           |
| Labour expenses                  | 5,770,209,449         | 6,890,471,410         |
| Depreciation expenses            | -                     | 481,082,425           |
| Allowance expenses               | 4,379,482,841         | 4,291,934,738         |
| Tax, Charge, Fee                 | -                     | 3,000,000             |
| Expenses of outsourcing services | 1,461,946,236         | 2,020,657,791         |
| Other expenses in cash           | 1,389,601,497         | 509,468,642           |
|                                  | <u>13,302,174,045</u> | <u>14,986,615,330</u> |

## 30 . OTHER INCOME

|                                   | This period | Previous period    |
|-----------------------------------|-------------|--------------------|
|                                   | VND         | VND                |
| Income from contractual penalties | -           | 271,772,514        |
|                                   | <u>-</u>    | <u>271,772,514</u> |

## 31 . OTHER EXPENSES

|        | This period       | Previous period   |
|--------|-------------------|-------------------|
|        | VND               | VND               |
| Fines  | 10,232,996        | 5,000,000         |
| Others | -                 | 32,407,407        |
|        | <u>10,232,996</u> | <u>37,407,407</u> |

## 32 . CURRENT CORPORATE INCOME TAX EXPENSE

|                                                           | This period           | Previous period       |
|-----------------------------------------------------------|-----------------------|-----------------------|
|                                                           | VND                   | VND                   |
| <i>Corporate income tax from main business activities</i> |                       |                       |
| Total profit before tax                                   | 139,595,618,408       | 143,583,299,044       |
| Increases                                                 | 647,192,187           | 555,944,338           |
| - <i>Ineligible expenses</i>                              | 647,192,187           | 555,944,338           |
| Taxable income                                            | 140,242,810,595       | 144,139,243,382       |
|                                                           | <u>28,048,562,119</u> | <u>28,827,848,677</u> |
| Current corporate income tax expense (Tax rate 20%)       |                       |                       |
| Corporate income tax payable at the beginning of period   | 6,328,647,145         | 8,079,558,861         |
| Corporate income tax paid in the period                   | (35,200,000,000)      | (28,500,000,000)      |
| Corporate income tax payable at the end of the period     | <u>(822,790,736)</u>  | <u>8,407,407,538</u>  |

**33 . BASIC EARNINGS PER SHARE**

Basic earnings per share distributed to common shareholders of the Company are calculated as follows:

|                                                                          | This period     | Previous period |
|--------------------------------------------------------------------------|-----------------|-----------------|
|                                                                          | VND             | VND             |
| Net profit after tax                                                     | 111,547,056,289 | 114,755,450,367 |
| Profit distributed to common shares                                      | 111,547,056,289 | 114,755,450,367 |
| Average number of outstanding common shares in circulation in the period | 54,898,000      | 54,898,000      |
| <b>Basic earnings per share</b>                                          | <b>2,032</b>    | <b>2,090</b>    |

The company has not planned to make any distribution to Bonus and welfare fund, bonus for the Executive Board from the net profit after tax at the date of preparing the Interim Financial Statements.

As at 30 June 2026, the Company does not have shares with dilutive potential for earnings per share.

**34 . BUSINESS AND PRODUCTIONS COST BY ITEMS**

|                                  | This period           | Previous period       |
|----------------------------------|-----------------------|-----------------------|
|                                  | VND                   | VND                   |
| Raw materials                    | 2,552,250,394         | 4,735,161,830         |
| Labour expenses                  | 10,689,994,661        | 12,724,526,302        |
| Depreciation expenses            | 34,299,344,848        | 38,176,205,118        |
| Expenses of outsourcing services | 43,519,435,757        | 39,400,573,552        |
| Other expenses in cash           | 1,393,061,052         | 4,809,891,880         |
|                                  | <b>92,454,086,712</b> | <b>99,846,358,682</b> |

**35 . FINANCIAL INSTRUMENTS****Financial risk management**

Financial risks that the Company may face include: market risk, credit risk and liquidity risk. The Company has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. The Board of Management of the Company is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

**Market risk**

The Company may face with the market risk such as: changes in prices, exchange rates and interest rates.

**Price risk:**

The Company bears price risk of equity instruments from short-term and long-term investments in securities due to the uncertainty of future prices of the securities.

|                         | Under 1 year<br>VND    | From 1 to 5 years<br>VND | Over 5 years<br>VND | Total<br>VND           |
|-------------------------|------------------------|--------------------------|---------------------|------------------------|
| <b>As at 30/06/2026</b> |                        |                          |                     |                        |
| Short-term investments  | 199,980,000,000        | -                        | -                   | 199,980,000,000        |
|                         | <u>199,980,000,000</u> | <u>-</u>                 | <u>-</u>            | <u>199,980,000,000</u> |
| <b>As at 01/01/2026</b> |                        |                          |                     |                        |
| Short term investments  | 228,690,000,000        | -                        | -                   | 228,690,000,000        |
|                         | <u>228,690,000,000</u> | <u>-</u>                 | <u>-</u>            | <u>228,690,000,000</u> |

**Exchange rate risk:**

The Company bears exchange rate risk when transactions are made in currencies other than Vietnam Dong such as: loans, revenues, expenses, imports of supplies, goods, machinery and equipment, ...

**Interest rate risk**

The Company bears the risk of interest rates due to the fluctuation in fair value of future cash flow of a financial instrument in line with changes in market interest rates if the Company has time or demand deposits, borrowings and debts subject to floating interest rates. The Company manages interest rate risk by analyzing the market competition situation to obtain interest beneficial for its operation purpose.

**Credit Risk**

Credit risk is the risk of financial loss to the Company if a counterparty fails to perform its contractual obligations. The Company has credit risk from operating activities (mainly to trade receivables) and financial activities (including deposits, loans and other financial instruments), detailed as follows:

|                                      | Under 1 year<br>VND      | From 1 to 5 years<br>VND | Over 5 years<br>VND | Total<br>VND             |
|--------------------------------------|--------------------------|--------------------------|---------------------|--------------------------|
| <b>As at 30/06/2026</b>              |                          |                          |                     |                          |
| Cash and cash equivalents            | 28,609,605,118           | -                        | -                   | 28,609,605,118           |
| Trade receivables, other receivables | 64,738,780,020           | -                        | -                   | 64,738,780,020           |
| Loans                                | 1,018,430,660,274        | -                        | -                   | 1,018,430,660,274        |
|                                      | <u>1,111,779,045,412</u> | <u>-</u>                 | <u>-</u>            | <u>1,111,779,045,412</u> |
| <b>As at 01/01/2026</b>              |                          |                          |                     |                          |
| Cash and cash equivalents            | 704,970,464,110          | -                        | -                   | 704,970,464,110          |
| Trade receivables, other receivables | 672,770,900,809          | 618,257,500,000          | -                   | 1,291,028,400,809        |
|                                      | <u>1,377,741,364,919</u> | <u>618,257,500,000</u>   | <u>-</u>            | <u>1,995,998,864,919</u> |

*Liquidity Risk*

Liquidity risk is the risk that the Company has trouble in settlement of its financial obligations due to the lack of funds. Liquidity risk of the Company mainly arises from different maturity of its financial assets and liabilities.

Due date for payment of financial liabilities based on expected payment under the contracts (based on cash flow of the original debts) as follows:

|                                | Under 1 year<br>VND    | From 1 to 5 years<br>VND | Over 5 years<br>VND | Total<br>VND           |
|--------------------------------|------------------------|--------------------------|---------------------|------------------------|
| <b>As at 30/06/2026</b>        |                        |                          |                     |                        |
| Trade payables, other payables | 156,555,386,988        | 45,219,949,840           | -                   | 201,775,336,828        |
| Accrued expenses               | 19,549,994,646         | 15,889,801,125           | -                   | 35,439,795,771         |
|                                | <u>176,105,381,634</u> | <u>61,109,750,965</u>    | <u>-</u>            | <u>237,215,132,599</u> |
| <b>As at 01/01/2026</b>        |                        |                          |                     |                        |
| Trade payables, other payables | 42,852,816,043         | 49,713,218,856           | -                   | 92,566,034,899         |
| Accrued expenses               | 19,614,530,576         | 16,145,242,089           | -                   | 35,759,772,665         |
|                                | <u>62,467,346,619</u>  | <u>65,858,460,945</u>    | <u>-</u>            | <u>128,325,807,564</u> |

The Company believes that risk level of loan repayment is controllable. The Company has the ability to pay due debts from cash flows from its operating activities and cash received from mature financial assets.

### 36 . SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the Interim Financial Statements.

### 36 . TRANSACTIONS AND BALANCES WITH RELATED PARTIES

List and relations between related parties and the Company are as follows:

| Related parties                          | Relation                                                |
|------------------------------------------|---------------------------------------------------------|
| Dong Nai Port JSC                        | The Company has same significant influence shareholders |
| Sonadezi Long Thanh Shareholding Company | The Company has same significant influence shareholders |
| Sonadezi Environment JSC                 | The Company has same significant influence shareholders |
| Sonadezi An Binh JSC                     | The Company has same significant influence shareholders |
| Sonadezi Services JSC                    | The Company has same significant influence shareholders |
| Sonadezi Security Services Co.,Ltd       | The Company has same significant influence shareholders |
| Sonadezi Chau Duc Shareholding Company   | The Company has same significant influence shareholders |
| Sonadezi Long Binh Shareholding Company  | The Company has same significant influence shareholders |
| Sonadezi Binh Thuan Shareholding Company | The Company has same significant influence shareholders |
| Sonadezi Khanh Hoa Shareholding Company  | The Company has same significant influence shareholders |

| Related parties                                                                         | Relation                                                |
|-----------------------------------------------------------------------------------------|---------------------------------------------------------|
| Sonadezi Khanh Hoa Shareholding Company                                                 | The Company has same significant influence shareholders |
| Dong Nai Construction JSC                                                               | The Company has same significant influence shareholders |
| Dong Nai Paint Corporation                                                              | The Company has same significant influence shareholders |
| Sonadezi College Of Technology and Management                                           | The Company has same significant influence shareholders |
| National Way Can Tho - An Giang Investment JSC                                          | The Company has same significant influence shareholders |
| Dong Nai Housing JSC                                                                    | The Company has same significant influence shareholders |
| Nhon Trach Green Trees Corporation                                                      | The Company has same key management personnel           |
| Tin Nghia Corporation                                                                   | The Company has same key management personnel           |
| Nhon Trach Investment JSC                                                               | The Company has same key management personnel           |
| Tin Nghia Industrial Park Development JSC                                               | The Company has same key management personnel           |
| Petro VietNam Phuoc An Port Investment & Operation JSC                                  | The Company has same key management personnel           |
| Toan Thinh Phat Architecture Investment Construction JSC                                | The Company has same key management personnel           |
| Japanese Smes Development JSC                                                           | The Company has same key management personnel           |
| Icd Bien Hoa - Tin Nghia Logistics JSC                                                  | The Company has same key management personnel           |
| Dong Nai Import Export Processing Agricultural Products and Foods JSC                   | The Company has same key management personnel           |
| Members of the Board of Directors, the Board of Management and the Board of Supervision |                                                         |

In addition to the information with related parties presented in the above Notes, during the year, the Company has transactions with related parties as follows:

|                                                        | This period<br>VND | Previous period<br>VND |
|--------------------------------------------------------|--------------------|------------------------|
| Revenue from sales of goods and provision of services  | -                  | 4,743,010,860          |
| Sonadezi Corporation                                   | -                  | 2,412,784,092          |
| Sonadezi Services JSC                                  | -                  | 1,447,678,095          |
| Sonadezi Chau Duc Shareholding Company                 | -                  | 882,548,673            |
| Dividend distribution                                  | 51,000,000,000     | 38,250,000,000         |
| Sonadezi Corporation                                   | 51,000,000,000     | 38,250,000,000         |
| Purchase of goods and services                         | 645,240,001,700    | 15,868,515,077         |
| Sonadezi Services JSC                                  | 143,500,000        | 1,657,242,297          |
| Sonadezi Environment JSC                               | 38,300,000         | 145,378,800            |
| Sonadezi Security Services Co.,Ltd                     | 1,007,650,000      | 2,406,026,081          |
| Dong Nai Water JSC                                     | 14,448,369,700     | 11,272,319,875         |
| Sonadezi Corporation                                   | 3,680,000          | 220,881,358            |
| Nhon Trach Investment JSC                              | -                  | 166,666,666            |
| Petro VietNam Phuoc An Port Investment & Operation JSC | 629,598,502,000    | -                      |

Transactions with other related parties:

|                                          | Relation                                      | This period<br>VND | Previous period<br>VND |
|------------------------------------------|-----------------------------------------------|--------------------|------------------------|
| <b>Key management personnel's income</b> |                                               |                    |                        |
| Mrs. Nguyen Thi Hanh                     | Chairman of the BoD                           | 93,000,000         | 148,419,355            |
| Mr. Tran Hoai Nam                        | Member of the BoD                             | 81,000,000         | 136,419,355            |
| Mr. Tran Tuan Nhat                       | Member of the BoD                             | 81,000,000         | 136,419,355            |
| Mr. Hoang Sy Quyet                       | General Director/<br>Member of the BoD        | 629,450,000        | 429,419,355            |
| Mr. Ngo Xuan Quang                       | Deputy General Director/<br>Member of the BoD | 451,700,000        | 429,419,355            |
| Mr. Nguyen Duy Hoa                       | Chief Accountant                              | 258,400,000        | 205,402,151            |
| Mrs. Trinh Thi Hoa                       | Head of the BoS                               | 81,000,000         | 24,480,000             |
| Mrs. Nguyen Thi Huyen Trang              | Head of the BoS (*)                           | -                  | 64,627,527             |
| Mrs. Nguyen Tu Loan                      | Member of the BoS                             | 51,000,000         | 60,806,451             |
| Mr. Tran Viet Long                       | Member of the BoS                             | 51,000,000         | 60,806,451             |

(\*) Resigned on 18/04/2025

In addition to the above related parties' transactions, other related parties did not have any transactions during the period and have no balance at the end of the accounting period with the Company.

**37 . COMPARATIVE FIGURES**

The comparative figures in the Statement of Financial Statements are presented in corresponding figures. According to this method, the comparative information of the previous period is presented regarding the financial position, operating results and cash flow of Company during the previous period.

The comparative figures in the Interim Statement of Financial Position and related notes are those of the Financial Statements for the fiscal year ended 31 December 2025. Comparative information in the Interim Statement of Income, Interim Statement of Cash flows, and related notes is that of the Interim Financial Statements for the accounting period from 01 January 2025 to 30 June 2025. These figures have been audited and reviewed by A&C Auditing and Consulting Co., Ltd.

As presented in Note 2.3, the Company applies to retrospectively adjustment in accordance with Circular No. 99/2025/TT-BTC from 01 January 2026, resulting in changes to certain items in the Financial Statements. Certain figures as of 01 January 2026 and for the accounting period from 01 January 2025 to 30 June 2025 have been reclassified to comply with the Financial statements presentation requirements under Circular No. 99/2025. Details are presented in Appendix No. 01(items for which only the reference codes or descriptions have changed are not presented in detail in this Appendix).

  
Luong Anh Tu  
Preparer

  
Nguyen Duy Hoa  
Chief Accountant

  
Tran Tan Nhat  
General Director  
Approved, 14 August 2026



## APPENDIX I: COMPARATIVE INFORMATION

| Figures according to the Financial Statements<br>for the fiscal year ended as at 31/12/2025 |                                                          |                 | Adjusted figures according to Circular No. 99/2025/TT-BTC |                                                                    |                 | Changes               |
|---------------------------------------------------------------------------------------------|----------------------------------------------------------|-----------------|-----------------------------------------------------------|--------------------------------------------------------------------|-----------------|-----------------------|
| Code                                                                                        | Items                                                    | Amount<br>VND   | Code                                                      | Items                                                              | Amount<br>VND   |                       |
| a) Statement of Financial Position                                                          |                                                          |                 | a) Statement of Financial Position                        |                                                                    |                 |                       |
| ASSETS                                                                                      |                                                          |                 | ASSETS                                                    |                                                                    |                 |                       |
| 110                                                                                         | 1. Cash and cash equivalents                             |                 | 110                                                       | 1. Cash and cash equivalents                                       |                 |                       |
| 112                                                                                         | 2. Cash equivalents                                      | 679,100,000,000 | 112                                                       | 2. Cash equivalents                                                | 680,582,499,455 | Restated              |
| 130                                                                                         | III. Short-term receivables                              |                 | 130                                                       | III. Short-term receivables                                        |                 |                       |
| 136                                                                                         | 6. Other short-term receivables                          | 617,449,004,917 | 135                                                       | 3. Other short-term receivables                                    | 615,966,505,462 | Restated, code change |
| Figures according to the Financial Statements<br>for the fiscal year ended as at 31/12/2025 |                                                          |                 | Adjusted figures according to Circular No. 99/2025/TT-BTC |                                                                    |                 | Changes               |
| Code                                                                                        | Items                                                    | Amount<br>VND   | Code                                                      | Items                                                              | Amount<br>VND   |                       |
| b) Statement of income                                                                      |                                                          |                 | b) Statement of income                                    |                                                                    |                 |                       |
| 01                                                                                          | 1. Revenue from sales of goods and provision of services | 248,565,696,062 | 01                                                        | 1. Revenue from sales of goods and provision of services           | 218,065,696,062 | Restated              |
| 11                                                                                          | 4. Cost of goods sold                                    | 90,707,916,595  | 11                                                        | 4. Cost of goods sold                                              | 75,528,590,287  | Restated              |
|                                                                                             |                                                          |                 | 21                                                        | 6. Gain/(loss) on liquidation or disposal of investment properties | 15,320,673,692  | Restated, new code    |

