

SONADEZI CORPORATION
SONADEZI LONG THANH
SHAREHOLDING
COMPANY

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No: 126../SZL-TCKT

Dong Nai, day 20 month 07 year 2026

**DISCLOSURE OF INFORMATION
ON THE STATE SECURITIES COMMISSION'S
PORTAL AND HOCHIMINH STOCK EXCHANGE'S PORTAL**

To:

- The State Securities Commission;
- Hochiminh Stock Exchange.

Organization name: SONADEZI LONG THANH SHAREHOLDING COMPANY

- Security symbol: SZL
- Address: Long Thanh Industrial Zone, An Phuoc Commune, Dong Nai City.
- Telephone.: 02513 514 494 Fax: 02513 514 499
- E-mail: longthanhiz@szl.com.vn
- Submitted by: Pham Anh Tuan

Position: Chairman of directors.

Information disclosure type: Periodic ☒ Irregular 24 hours On demand

Content of Information disclosure:

- **Financial Statements for the Second Quarter of 2026 of Sonadezi Long Thanh Shareholding Company**

This information was disclosed on Company backup Website dated 20./07./2026 at link: <http://www.szl.com.vn>

I declare that all information provided in this paper is true and accurate; I shall be legally responsible for any mispresentaion.

Recipients:

- As above;
- Archived: Clerical Dept.,
FA Dept

Organization representative

Legal representative/party authorized to disclose informa
(Signature, full name, title, and company seal)



Pham Anh Tuan



SONADEZI CORPORATION
SONADEZI LONG THANH SHAREHOLDING COMPANY

Address: Long Thanh Industrial Park
An Phuoc Commune,
Dong Nai City, Vietnam

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Website: <http://www.sonadezi.com.vn>

FINANCE - ACCOUNTING DEPARTMENT
TIN: 3600 649539

FINANCIAL STATEMENT

SECOND QUARTER OF 2026

JULY 2026

STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Expressed in VND

ASSETS	CODE	NOTES	ENDING BALANCE	BEGINNING BALANCE
1	2	3	4	5
A. CURRENT ASSETS (100=110+120+130+140+150+160)	100		404.223.100.154	237.171.355.511
I. Cash and cash equivalents	110	V.1	109.044.829.710	37.644.015.409
1. Cash	111		79.044.829.710	37.644.015.409
2. Cash equivalents	112		30.000.000.000	-
II. Current financial investments	120	V.2	44.000.000.000	20.000.000.000
1. Trading securities	121		-	-
2. Provision for trading securities (*)	122		-	-
3. Held to maturity investments	123		44.000.000.000	20.000.000.000
4. Provision for current holding to maturity investments (*)	124			
5. Other current investments	125			
6. Provision for impairment of other current investments (*)	126			
III. Current account receivables	130		110.417.710.147	42.335.472.893
1. Trade receivables	131	V.3	34.888.297.041	27.251.767.778
2. Advances to suppliers	132	V.4	83.960.998.829	14.223.338.256
3. Intra-company receivables	133		-	-
4. Receivables relating to construction contracts under percentage c	134		-	-
5. Other current receivables	135	V.5	2.843.855.443	12.135.808.025
6. Provision for doubtful debts (*)	136	V.6	(11.275.441.166)	(11.275.441.166)
7. Shortage of assets pending resolution	137		-	-
IV. Inventories	140	V.7	117.807.183.776	117.531.016.279
1. Inventories	141		117.807.183.776	117.531.016.279
2. Provision for decline in value of inventories (*)	142		-	-
V. Current biological assets	150		-	-
1. Livestock raised for short-term, one-time production	151		-	-
2. Seasonal crops or crops grown for short-term, one-time harvest	152		-	-
3. Provision for impairment of short-term biological assets (*)	153		-	-
VI. Other current assets	160		22.953.376.521	19.660.850.930
1. Current prepayments	161	V.11	15.204.179.598	6.508.773.019
2. Value added tax deductible	162		7.749.196.923	13.152.077.911
3. Tax and other receivables from the state budget	163	V.14	-	-
4. Government bonds resale and purchase transactions	164		-	-
5. Other current assets	165		-	-
B. NON-CURRENT ASSETS (200=210+220+230+240+250+260)	200		1.851.732.274.551	1.790.844.495.670
I. Non-current account receivables	210		3.680.592.539	3.680.592.539
1. Non-current trade receivables	211		-	-
2. Non-current advances to suppliers	212		-	-
3. Operating capital in dependent units	213		-	-
4. Intra-company non-current receivables	214		-	-
5. Other non-current receivables	215		3.680.592.539	3.680.592.539
6. Provision for doubtful non-current receivables (*)	216		-	-
II. Fixed assets	220		196.091.237.619	193.050.111.842

ASSETS	CODE	NOTES	ENDING BALANCE	BEGINNING BALANCE
1	2	3	4	5
1. Tangible fixed assets	221	V.9	195.986.443.619	192.905.925.842
- Cost	222		669.403.649.710	654.111.796.055
- Accumulated depreciation	223		(473.417.206.091)	(461.205.870.213)
2. Finance lease assets	224		-	-
- Cost	225		-	-
- Accumulated depreciation	226		-	-
3. Intangible fixed assets	227		104.794.000	144.186.000
- Cost	228		1.324.811.134	1.324.811.134
- Accumulated depreciation	229		(1.220.017.134)	(1.180.625.134)
III. Non-current biological assets	230		-	-
1. Livestock held for periodic production	231		-	-
a) Immature livestock held for periodic production	232		-	-
b) Mature livestock held for periodic production	233		-	-
- Cost	234		-	-
- Accumulated depreciation (*)	235		-	-
2. Livestock held for long-term, one-time production	236		-	-
3. Seasonal or long-term crops that are harvested once	237		-	-
4. Provision for impairment of long-term biological assets (*)	238		-	-
IV. Investment property	240	V.10	594.306.493.051	524.821.923.690
- Cost	241		1.113.614.197.065	1.011.948.914.321
- Accumulated depreciation (*)	242		(519.307.704.014)	(487.126.990.631)
V. Non-current assets in process	250	V.8	367.264.035.316	377.269.999.516
1. Non-current work in process	251		-	-
2. Construction in progress	252		367.264.035.316	377.269.999.516
VI. Non-current financial investments	260	V.2	398.046.400.000	398.046.400.000
1. Investments in subsidiaries	261		-	-
2. Investments in associates, joint-ventures	262		104.500.000.000	104.500.000.000
3. Investment in other entities	263		293.546.400.000	293.546.400.000
4. Provision for non-current investments (*)	264		-	-
5. Held to maturity investments	265		-	-
6 Provision for current holding to maturity investments (*)	266		-	-
VII. Other non-current assets	270		292.343.516.026	293.975.468.083
1. Non-current prepayments	271	V.11	281.625.133.858	283.137.051.115
2. Deferred income tax assets	272	V.12	10.718.382.168	10.838.416.968
3. Non-current reserved spare parts	273		-	-
4. Other non-current assets	274		-	-
TOTAL ASSETS (280=100+200)	280		2.255.955.374.705	2.028.015.851.181

RESOURCES				
C. LIABILITIES (300=310+330)	300		1.488.147.775.521	1.345.537.289.146
I. Current liabilities	310		275.120.891.170	244.848.118.328
1. Trade payables	311	V.13	36.068.351.686	35.687.751.893
2. Advances from customers	312		2.601.400.844	3.285.212.277
3. Dividends and profit payable	313	V.14	286.403.000	287.843.000
4. Current taxes and amounts payable to the state budget	314	V.15	7.159.777.129	3.618.985.269
5. Payables to employees	315		4.277.063.820	11.108.544.223
6. Accrued expenses	316	V.16	45.564.193.439	45.429.367.734
7. Intra-company payables	317		-	-
8. Payables relating to construction contracts under percentage of cost	318		-	-
9. Current unearned revenue	319	V.19	54.852.527.577	31.164.170.147

ASSETS	CODE	NOTES	ENDING BALANCE	BEGINNING BALANCE
1	2	3	4	5
10. Other current payables	320	V.17	6.338.601.082	22.238.759.989
11. Current loans and obligations under finance leases	321	V.20	90.607.621.589	73.223.412.522
12. Current provisions	322		-	-
13. Bonus and welfare fund	323	V.18	27.364.951.004	18.804.071.274
14. Price stabilisation fund	324		-	-
15. Government bonds resale and purchase transactions	325		-	-
II. Non-current liabilities	330		1.213.026.884.351	1.100.689.170.818
1. Non-current trade payables	331		-	-
2. Advances from customers	332		11.584.000.000	13.584.000.000
3. Non-current taxes and amounts payable to the state budget	333		-	-
4. Accrued expenses	334	V.16	7.710.382.036	8.249.466.036
5. Intra-company payables relating to operating capital	335		-	-
6. Non-current intra-company payables	336		-	-
7. Non-current unearned revenue	337	V.19	726.650.056.933	649.760.341.962
8. Other non-current payables	338	V.17	298.969.366.899	292.802.450.441
9. Non-current loans and obligations under finance leases	339	V.20	168.113.078.483	136.292.912.379
10. Convertible bonds	340		-	-
11. Preference shares	341		-	-
12. Deferred income tax liabilities	342		-	-
13. Non-current provisions	343		-	-
14. Scientific and technological development fund	344		-	-
D. OWNER'S EQUITY (400=410+430)	400		767.807.599.184	682.478.562.035
1. Owner's contributed capital	411		291.148.400.000	291.148.400.000
- Ordinary shares carrying voting rights	411a		291.148.400.000	291.148.400.000
- Preference shares	411b		-	-
2. Share premiums	412		28.794.617.138	5.486.321.235
3. Convertible bond option	413		-	-
4. Other contributed capital	414		-	-
5. Treasury shares (*)	415		(14.246.901.949)	(22.323.606.949)
6. Asset revaluation reserve	416		-	-
7. Exchange difference reserve	417		-	-
8. Investment and development fund	418		108.906.585.396	94.837.585.396
9. Other reserves	419		-	-
10. Retained earnings	420		353.204.898.599	313.329.862.353
- Beginning accumulated retained earnings	420a		289.328.537.353	172.643.265.410
- Retained earnings of the current year	420b		63.876.361.246	140.686.596.943
TOTAL RESOURCES (440=300+400)	440		2.255.955.374.705	2.028.015.851.181

Preparer



Tieu Thi Cam Anh

Chief Accountant



Pham Tran Hung Thinh



Approved, 15 July 2026

Legal representative



Pham Anh Tuan

INCOME STATEMENT
Quarter II in 2026

Expressed in VND

NO.	ITEMS	CODE	NOTES	Quarter II		Accumulated from the beginning of the year to the end of the current period	
				Year 2026	Year 2025	Year 2026	Year 2025
1.	Revenue	01	VI.1	157.930.194.846	141.555.875.655	296.853.607.606	266.648.067.116
2.	Deductions	02		-	-	-	-
3.	Net revenue (10=01-02)	10		157.930.194.846	141.555.875.655	296.853.607.606	266.648.067.116
4.	Cost of sales	11	VI.2	102.989.605.110	86.070.107.582	185.494.348.620	162.771.291.977
5.	Gross profit (20=10-11)	20		54.940.589.736	55.485.768.073	111.359.258.986	103.876.775.139
6.	Gain/(loss) on disposal of investment properties	21		-	-	-	-
7.	Finance income	22	VI.3	583.101.926	8.576.914.747	979.469.283	8.867.644.503
8.	Finance expense	23	VI.4	1.484.195.216	898.846.491	2.459.750.841	1.420.617.087
	Of which, interest expense	24		1.484.195.216	898.846.491	2.459.750.841	1.420.617.087
9.	Selling expense	25	VI.5	1.373.773.291	1.054.894.743	2.488.560.870	2.147.805.282
10.	General and administrative expense	26	VI.6	12.698.537.612	16.666.754.734	27.082.131.799	30.086.125.094
11.	Operating profit/(loss) {30=20+21+22-(23+25+26)}	30		39.967.185.543	45.442.186.852	80.308.284.759	79.089.872.179
12.	Other income	31	VI.7	81.478.124	59.555.280	106.749.147	456.245.713
13.	Other expense	32	VI.8	64	3.736.622.822	82.864.091	4.611.962.232
14.	Net other income/(loss) (40=31-32)	40		81.478.060	(3.677.067.542)	23.885.056	(4.155.716.519)
15.	Accounting profit/(loss) before tax (50=30+40)	50		40.048.663.603	41.765.119.310	80.332.169.815	74.934.155.660
16.	Current corporate income tax expense	51	VI.10	8.235.571.003	7.478.274.826	16.335.773.769	14.160.523.856
17.	Deferred corporate income tax expense	52		60.019.800	55.139.892	120.034.800	113.630.892
18.	Net profit/(loss) after tax (60=50-51-52)	60		31.753.072.800	34.231.704.592	63.876.361.246	60.660.000.912
19.	Basic earnings per share	70	V.19	929	1.111	1.853	1.970
20.	Diluted earnings per share	71					

Preparer



Tieu Thi Cam Anh

Chief Accountant



Pham Tran Hung Thinh

Approved, 15 July 2026

Legal representative



Pham Anh Tuan

CASH FLOW STATEMENT

(Indirect method)

For the accounting period from 01 January 2026 to 30 June 2026

Expressed in VND

ITEMS	CODE	NOTES	Accumulated from the beginning of the year to the end of the current period	
			Year 2026	Year 2025
1	2	3	4	5
I. Cash flows from operating activities				
1. Net profit /(loss) before taxes	01		80.332.169.815	74.934.155.660
2. Adjustment for:				
- Depreciation and amortisation	02		43.892.357.261	39.774.350.629
- Provisions	03		-	4.473.954.337
- Lãi, lỗ chênh lệch tỷ giá hối đoái do đánh giá lại các khoản mục tiền tệ có gốc ngoại tệ	04		(74.556)	(144.142)
- Gains/losses from investment, finance	05		(979.394.727)	(8.408.677.201)
- Interest expense	06		2.459.750.841	1.420.617.087
- Other adjustments	07		-	-
3. Operating profit /(loss) before adjustments to working capital	08		125.704.808.634	112.194.256.370
- Increase or decrease in accounts receivable	09		(62.384.947.414)	(27.288.476.567)
- Increase or decrease in inventories	10		(276.167.497)	928.233.727
- Increase or decrease in accounts payable (excluding interest expense and CIT payable)	11		184.550.094.095	84.197.616.250
- Increase or decrease prepayment	12		(7.183.489.322)	(5.059.327.510)
- Increase or decrease in trading securities	13		-	-
- Interest paid	14		(2.541.575.781)	(1.480.275.087)
- Corporate income tax paid	15		(19.635.113.189)	(14.514.629.683)
- Other cash inflows from operating activities	16		-	109.610.000
- Other cash outflows from operating activities	17		(7.217.131.270)	(7.321.613.930)
<i>Net cash from operating activities</i>	20		211.016.478.256	141.765.393.570
II. Cash flows from investing activities				
1. Acquisition and construction of fixed assets and other non-current assets	21		(196.876.110.312)	(118.835.904.093)
2. Proceeds from disposals of fixed assets and other long-term assets	22		-	378.307.452
3. Loans to other entities and payments for purchase of debt instruments of other entities	23		(24.000.000.000)	-

ITEMS	CODE	NOTES	Accumulated from the beginning of the year to the end of the current period	
			Year 2026	Year 2025
4. Repayments from borrowers and proceeds from sales of debts instruments of other entities	24		-	-
5. Investments in other entities	25		-	-
6. Proceeds from sales of investments in other entities	26		-	-
7. Interest and dividends received	27		672.435.727	555.378.361
<i>Net cash from investing activities</i>	<i>30</i>		<i>(220.203.674.585)</i>	<i>(117.902.218.280)</i>
III. Cash flows from investing activities				
1. Proceeds from issuing stocks and capital contribution from owners	31		31.385.000.903	-
2. Capital redemption, payments for shares repurchases	32		-	-
3. Proceeds from borrowings	33		87.972.874.000	50.908.709.774
4. Repayment of borrowings	34		(38.768.498.829)	(40.947.200.040)
5. Finance lease principal paid	35		-	-
6. Dividends and distributions to owners	36		(1.440.000)	-
<i>Net cash from financing activities</i>	<i>40</i>		<i>80.587.936.074</i>	<i>9.961.509.734</i>
Net increase/(decrease) in cash	50		71.400.739.745	33.824.685.024
Cash and cash equivalents at beginning of period	60		37.644.015.409	51.311.807.978
Impact of exchange rate fluctuation	61		74.556	144.142
Cash and cash equivalents at end of period	70		109.044.829.710	85.136.637.144

Preparer

Tieu Thi Cam Anh

Chief Accountant

Pham Tran Hung Thinh

Approved, 15 July 2026

Legal representative

Pham Anh Tuan



SONADEZI LONG THANH SHAREHOLDING COMPANY

Address: Long Thanh Industrial Park, An Phuoc Commune, Dong Nai City

SECOND QUARTER 2026 FINANCIAL STATEMENTS

For the financial period ended 30 June 2026

Notes to the financial statements (Continued)**SELECTED NOTES TO THE FINANCIAL STATEMENTS****SECOND QUARTER 2026****I. ĐẶC CORPORATE INFORMATION****1. Structure of ownership**

Sonadezi Long Thanh Shareholding Company (hereinafter referred to as “the Company”) has been incorporated in accordance with the initial Business Registration Certificate No. 4703000058 dated 18 August 2023 issued by the Dong Nai province’s Department of Planning. Since 29 May 2009, the Company’s Business Registration Certificate number has been changed to 3600649539 and subsequent amended certificates were issued with the most recent change being the 17th amendment on 15 August 2025, relating to the change of the Company’s address.

The charter capital as stipulated in the Business Registration Certificate is VND 291,148,400,000, as follows:

Investors	Nation	As at 30 Jun. 2026		As at 01 Jan. 2026	
		Amount (VND)	Percent (%)	Amount (VND)	Percent (%)
Sonadezi Corporation	Vietnam	153,570,000,000	52,75	153,570,000,000	52,75
Other shareholders		137,578,400,000	47,25	137,578,400,000	47,25
Total		291,148,400,000	100.00	291,148,400,000	100.00

The Company’s registered head office is at Long Thanh Industrial Park, An Phuoc Commune, Dong Nai Province, Vietnam.

The number of employees as at 30 June 2026 was 114 (31 December 2025: 112).

2. Business field

Investment in the construction and business of industrial park infrastructure.

3. Operating industry and principal activities

The Company is principally engaged in:

- Consulting, brokerage, real estate auction, land use rights auction. Real estate brokerage services, real estate trading floor, real estate consulting, render real estate management;
- Warehouses and commodity storage;
- Installing water supply and drainage, radiator and air-conditioning systems;
- Completing construction works;
- Exploiting, treating and supplying water;
- Recycling scrap;
- Building other civil engineering works;
- Collecting harmful waste;
- Architectural practice and related technical consultancy: architectural design of industrial and civil buildings; construction design of civil and industrial engineering works; construction design of urban technical works;
- Collecting harmless waste;
- Building houses of all types;
- Destroying and dismantling;
- Treating pollution and other waste management;
- Installing other construction systems;

SONADEZI LONG THANH SHAREHOLDING COMPANY

Address: Long Thanh Industrial Park, An Phuoc Commune, Dong Nai City

SECOND QUARTER 2026 FINANCIAL STATEMENTS

For the financial period ended 30 June 2026

Notes to the financial statements (Continued)

- Wholesale of solid, liquid, gas fuels and other related products: Wholesale of gasoline, oil, liquefied petroleum gas;
- Treating and annulling harmful waste;
- Doing business in real-estate, land use rights of owner, users or leased land;
- Building railways and highway construction;
- Other specialized construction activities;
- Building public utility works;
- Management consultancy;
- Installing electricity systems;
- Preparing construction sites;
- Short-time accommodation: Hotel, guesthouse business;
- Draining and treating sewage;
- Treating and annulling harmless waste;
- Retail of engine fuel in specialized stores.

II. FINANCIAL YEAR, REPORTING AND FUNCTIONAL CURRENCY

1. Financial year

The Company's financial year is from 01 January to 31 December 12.

The financial year ended 31 December 2026 represents the Company's twenty-third year of operations.

2. Reporting and functional currency

The Company maintains its accounting records in Vietnamese dong (VND).

III. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

1. Accounting system

The Company applies the Vietnamese Corporate Accounting System as issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance, along with other circulars that guide the implementation of accounting standards and regulations issued by the Ministry of Finance.

2. Declaration of compliance with accounting standards and accounting system

Management ensures compliance with the requirements of the accounting standards and the Vietnamese Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance, as well as other circulars guiding the implementation of accounting standards and regulations by the Ministry of Finance in the preparation of the financial statements.

IV. SIGNIFICANT ACCOUNTING POLICIES

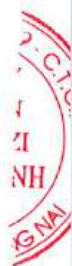
1. Basis of preparation

The financial statements are prepared on an accrual basis (except for information related to cash flows).

2. Cash and cash equivalents

Cash and cash equivalents comprise cash in hand, cash at bank, cash in transit and current investments for a period not exceeding 3 months or highly liquid investments which are readily convertible to known amounts of cash, and which are subject to an insignificant risk of changes in value.

3. Financial investments



SONADEZI LONG THANH SHAREHOLDING COMPANY

Address: Long Thanh Industrial Park, An Phuoc Commune, Dong Nai City

SECOND QUARTER 2026 FINANCIAL STATEMENTS

For the financial period ended 30 June 2026

Notes to the financial statements (Continued)

Held to maturity investments

Held to maturity investments comprise term deposits.

If there is any certain evidence that part or all the investments are irrecoverable, impairment losses are recognised as a finance expense in the current year.

Equity investments in other entities

Investments in associates

Investments are classified as investments in associates when the Company directly or indirectly holds from 20% to under 50% of the voting shares of the investee without any other agreement.

Investments in associates are accounted for under the equity method. Under the equity method, on initial recognition the investment in an associate is recognised at cost. In case of investments of non-monetary assets, the cost of investments is recognised at the fair values of the assets as incurred.

Dividends for the period after the acquisition date are recognised as finance income when the shareholder's right to receive payment is established.

Other investments

Investments classified as other investments are investments other than investments in subsidiaries, investments in associates or investments on joint ventures.

Other investments are accounted for under the cost method which comprise purchase prices and acquisition-related costs (if any). In case of investments of non-monetary assets, the cost of investments is recognised at the fair values of the assets as incurred.

4. Inventories

Inventories are measured based on historical cost. The costs of inventories shall comprise all costs of purchase, costs of conversion, and other costs incurred in bringing inventories to their present location and condition.

Inventories are measured using the weighted average method and are recorded under the perpetual inventory method.

Fuel loss is determined in accordance with Circular No. 43/2015/TT-BCT dated 08 December 2015.

Provisions for decline in value of inventories are recognized when the cost exceeds the net realizable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

5. Trade receivables and other receivables

Trade receivables and other receivables are recognized based on invoices and supporting documents.

Provision for doubtful debts is made for each receivable based on the aging of the receivables or the estimated potential loss.

6. Tangible fixed assets

SONADEZI LONG THANH SHAREHOLDING COMPANY

Address: Long Thanh Industrial Park, An Phuoc Commune, Dong Nai City

SECOND QUARTER 2026 FINANCIAL STATEMENTS

For the financial period ended 30 June 2026

Notes to the financial statements (Continued)

Tangible fixed assets are measured at cost less accumulated depreciation. The cost of purchased tangible fixed assets comprises the purchase price and any directly attributable costs of bringing the assets to their present location and working condition for their intended use. Costs incurred after initial recognition are only added to the carrying amount of a fixed asset only if these costs are expected to increase the future economic benefits from the use of the asset. Costs that do not meet this condition are recognized as expenses immediately.

When a tangible fixed asset is sold or disposed of, its cost and accumulated depreciation are removed from the books, and any resulting gain or loss from the disposal is recognized in the income or expense for the year.

The costs of fixed assets are depreciated on a straight-line method over their estimated useful lives. The estimated useful lives are as follows:

<u>Type</u>	<u>Time of depreciation</u>
Buildings, structures	05 – 25
Machinery and equipment	03 – 12
Motor vehicles	06 – 15
Management equipment and tools	03 – 04
Other fixed assets	04

7. Operating leases

The Company as a lessor

Lease income from operating leases is recognised in the income statement on a straight-line basis over the lease term. Initial direct costs to generate income from operating leases are recognised as expenses in the year as incurred or amortised over the lease term.

The Company as a lessee

Leases are classified as operating leases if the majority of the risks and rewards associated with owning the asset remain with the lessor. Lease income from operating leases is recognised in the income statement on a straight-line basis over the lease term regardless of payment methods.

8. Investment property

Investment property refers to land use rights, buildings, part of a building, or infrastructure owned by the Company or leased under a finance lease, which is held for the purpose of earning rental income or capital appreciation. Investment property is presented at cost less accumulated depreciation. The cost of investment property includes all expenses the Company incurs or the fair value of consideration exchanged to acquire the investment property as of the purchase date or upon completion of construction.

Expenses related to investment property incurred after initial recognition are recognized as expenses, unless these costs are expected to result in future economic benefits that exceed the initially assessed value of the property, in which case they are capitalized to the cost of the investment property.

When investment property is sold, the cost and accumulated depreciation are removed from the books, and any resulting gain or loss is recognized in income or expense.

Investment property is depreciated using the straight-line method based on the estimated useful life. The number of years for depreciation of the investment property is disclosed in Note IV.5.

9. Intangible fixed assets

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Notes to the financial statements (Continued)

Intangible fixed assets are measured at cost less accumulated amortization.

Intangible fixed assets are computer software

The purchase cost of computer software, which is not an integral part of related hardware, is capitalized. The cost of computer software is the total amount spent by the Company up to the point where the software is ready for use. Computer software is amortized using the straight-line method over a period of 3 to 5 years.

10. Prepayments

Prepayments are classified as current and non-current based on their original term. Prepayments mainly comprise prepaid expenses related to land lease in Chau Duc Industrial Park and Tan Duc Industrial Park, expenses of operating houses, expenses of operating factories, expenses of operating real estate, etc. which are amortised over the period for which they are paid or the period in which economic benefits are generated in relation to these expenses.

11. Trade payables and other payables

Trade payables and other payables are recognized based on invoices and supporting documents.

12. Borrowing costs

Capitalisation of borrowing costs

Borrowing costs directly attributable to the acquisition, construction, or production of qualifying assets, that necessarily take a substantial period of time to get ready for their intended use or sale, are capitalised as part of the cost of those assets until the assets are put into use or sale.

Investment income earned on temporary investment of borrowings is deducted from the cost of the respective assets.

All other borrowing costs are recognised as an expense in the income statement when incurred.

13. Accrued expenses

Accrued expenses represent expenses that will be paid in the future for goods or services received but not yet paid due to lack of invoices or accounting documents. These expenses are recognised as operating expenses of the reporting year.

14. Owners' equity

The owners' contributed equity

The owners' contributed equity is recognised when contributed.

Share premiums

Share premiums are recognised as the difference between the issue price and the par value of shares, and the difference between the re-purchase price and the re-issue price of treasury shares.

Treasury shares

Treasury shares are recognised at purchased cost and presented in the statement of financial position as a deduction from equity.

Dividends

Dividends are recognised as a liability at the date of declaring dividends.

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Notes to the financial statements (Continued)

Retained earnings

Net profit after income tax can be distributed to shareholders after the distribution is approved by the Annual General Meeting of Shareholders and reserves are created in accordance with the Company's Charter and legal regulations in Vietnam.

15. Corporate income tax

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

Current corporate income tax expense

Current income tax is the tax calculated based on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting, non-deductible expenses, as well as adjustments for income that is tax-exempt and carried forward losses. The corporate income tax rate for the current year is 20%.

Deferred corporate income tax expense

Deferred income tax is the corporate income tax that will be paid or refunded due to temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for tax purposes. Deferred tax liabilities are recognized for all taxable temporary differences. Deferred tax assets are only recognized when it is certain that there will be future taxable profits available to utilize the deductible temporary differences.

The carrying amount of deferred income tax assets is reviewed at the end of each financial year and will be reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow the benefit of some or all of the deferred tax asset to be utilized. Deferred income tax assets that have not been previously recognized are reviewed at the end of each financial year and are recognized when it is certain that there will be sufficient taxable profits to utilize the unrecognized deferred tax assets.

Deferred income tax assets and deferred tax liabilities are determined based on the tax rates expected to apply in the year when the asset is recovered or the liability is settled, using the tax rates enacted at the end of the financial year. Deferred income tax is recognized in the income statement unless it relates to items directly credited or debited to equity, in which case the deferred tax will be recognized directly in equity.

16. Foreign currency

- The exchange rates announced by Vietnam Joint Stock Commercial Bank for Industry and Trade – Bien Hoa Industrial Park Branch are applied in accounting;
- The exchange rate applicable to asset recognition and re-evaluation is the foreign currency-buying rate;
- The exchange rate applicable to liability recognition and re-evaluation is the foreign currency-selling rate.

Transactions in foreign currencies are recorded, on initial recognition, in the reporting currency, by applying to the foreign currency amount the spot exchange rate between the reporting currency and the foreign currency at the date of the transaction. The exchange differences arising on the settlement of monetary items are recognised in profit or loss in the year in which they arise. At the end of the reporting year, monetary items excluding advances to suppliers, prepaid expenses, and unearned revenues, which are denominated in foreign currency, are reported using the closing rate and resultant exchange differences resulting from the reporting after offset are recognised in profit or loss in the year in which they arise.

Exchange rate at the reporting date:	31 Dec. 2025 :	25,908 VND/USD
	30 Jun. 2026 :	25,735 VND/USD

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17. Revenue and income recognition

Revenue from selling goods

Revenue from selling goods and finished products is recognised when the majority of risks and rewards associated with ownership, as well as control over the goods and finished products, are transferred to the buyer, and there are no significant uncertainties related to payment, associated costs, or the possibility of returns of goods sold.

Revenue involving the rendering of services

Revenue involving the rendering of services is recognised when there are no significant uncertainties regarding the payment or associated costs.

Revenue from operating leases

The principle for recognizing revenue from operating leases is presented in Note IV.6.

Revenue from land use rights transfer

Revenue from the transfer of land use rights for a plot of land with completed infrastructure is recognized when the basic construction of the infrastructure is finished and the land has been handed over to the customer.

Interest income

Interest income is recognized on the basis of time and the actual interest rate for each period.

Dividends and profit received

Dividends and profits received are recognized when the Company has the right to receive them from its investments. Dividends received in the form of shares are not recognized as income but are only tracked as an increase in the number of shares.

18. Related parties

Parties are considered related if one party has the ability to control or exercise significant influence over the other party in making financial and operating policy decisions. Parties are also considered related if they are under joint control or significant joint influence.

In considering the relationship of related parties, the substance of the relationship is given more attention than its legal form.

Transactions with related parties during the year are disclosed in Note VII.1.

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Notes to the financial statements (Continued)

V. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE STATEMENT OF FINANCIAL POSITION**1. Cash**

	<u>Ending balance</u>	<u>Beginning balance</u>
Cash in hand	79,856,635	46,268,726
Cash at bank	78,964,973,075	37,597,746,683
<i>Vietnam Bank for Agriculture and Rural Development – Bac Dong Nai Branch</i>	41,469,851,423	26,886,010,481
<i>Woori Bank Vietnam Limited – Bien Hoa Branch</i>	13,322,008,981	4,803,933,429
<i>Shinhan Bank Vietnam Limited – Bien Hoa Branch</i>	12,601,683,450	1,628,110,115
<i>Other banks</i>	11,571,429,221	4,279,692,658
Cash equivalent (*)	30,000,000,000	-
<i>Vietnam Joint Stock Commercial Bank for Industry an</i>	20,000,000,000	-
<i>Shinhan Bank Vietnam Limited – Bien Hoa Branch</i>	10,000,000,000	-
Total	109,044,829,710	37,644,015,409

(*) Representing term bank deposits less than 03 months.

2. Financial investments**a) Held to maturity investments**

	<u>Ending balance</u>		<u>Beginning balance</u>	
	<u>Cost</u>	<u>Carrying amount</u>	<u>Cost</u>	<u>Carrying amount</u>
a) Held to maturity investments				
a1) Current				
Term deposits	44.000.000.000	44.000.000.000	20.000.000.000	20.000.000.000
<i>Dong Nai Province Development Investment Fund</i>	20.000.000.000	20.000.000.000	20.000.000.000	20.000.000.000
<i>Woori Bank Vietnam Limited – Bien Hoa Branch</i>	24.000.000.000	24.000.000.000	-	-
<i>Others</i>	-	-	-	-
a2) Non-current				
Term deposits	-	-	-	-

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Notes to the financial statements (Continued)**b) Investments in other entities**

	Ending balance			Beginning balance		
	Cost	Fair value	Provisions	Cost	Fair value	Provisions
- Investments in joint ventures and associates:						
Sonadezi An Binh Joint Stock Company	24,500,000,000	(*)	-	24,500,000,000	(*)	-
Sonadezi Binh Thuan Shareholding Company	80,000,000,000	(*)	-	80,000,000,000	(*)	-
Total	104,500,000,000		-	104,500,000,000		-
- Investments in other entities:						
Sonadezi Services Joint Stock Company	8,750,000,000	16,295,000,000	-	8,750,000,000	15,153,333,333	-
Sonadezi Chau Duc Shareholding Company	221,760,000,000	407,332,800,000	-	221,760,000,000	528,897,600,000	-
Sonadezi Long Binh Share Holding Company	63,036,400,000	111,700,500,800	-	63,036,400,000	94,554,600,000	-
Total	293,546,400,000	535,328,300,800	-	293,546,400,000	638,605,533,333	-

(*) At the reporting date, the Company has not determined the fair value of these investments for disclosure in the financial statements due to the absence of quoted prices in the market. Additionally, the Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting System currently do not provide guidance on how to calculate fair value using valuation techniques. The fair value of these investments may differ from their carrying amount.

The fair value of investments in other entities is determined based on the average listed transaction price at the end of the year on the UPCOM and HOSE markets.

3. Trade receivables

	Ending balance	Beginning balance
a) Current trade receivables	34,791,069,194	27,245,005,247
Hoang Hung Electromechanical JSC	14,127,359,466	14,127,359,466
Samil Vina Company Limited	6,268,165,139	5,436,563,418
Global Dyeing Company Limited	6,351,914,852	3,144,473,550
Other customers	8,043,629,737	4,536,608,813
b) Non - current trade receivables	-	-
c) Trade receivable from related parties	97,227,847	6,762,531
Total	34,888,297,041	27,251,767,778

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Notes to the financial statements (Continued)**4. Current advances to suppliers**

	<u>Ending balance</u>	<u>Beginning balance</u>
a) Current advances to suppliers	83,960,998,829	9,803,429,987
Phuc Hieu Company Limited	46,983,528,000	-
SEEN Technologies Corporation	16,388,397,962	-
Other suppliers	20,589,072,867	9,803,429,987
b) Non - current advances to suppliers	-	-
c) Advances to related parties	-	4,419,908,269
Total	83,960,998,829	14,223,338,256

5. Other receivables

	<u>Ending balance</u>		<u>Beginning balance</u>	
	Cost	Provisions	Cost	Provisions
a) Current:	2,603,365,566	-	11,936,169,702	-
Accrued interest receivables	283,167,000	-	-	-
Advances to employees	305,932,113	-	217,951,672	-
Receivables for compensation	1,420,260,988	-	11,250,269,997	-
Others	594,005,465	-	467,948,033	-
b) Non - current:	-	-	-	-
c) Other receivables from related parties	240,289,877	-	199,638,323	-
Total	2,843,655,443	-	12,135,808,025	-

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Notes to the financial statements (Continued)**6. Doubtful debts**

	Ending balance		Beginning balance	
	Cost	Recoverable amount	Cost	Recoverable amount
Overdue receivables	14,498,100,303	3,218,659,137	14,498,100,303	3,218,659,137
Total	14,498,100,303	3,218,659,137	14,498,100,303	3,218,659,137

Overdue receivables are analysed by debtor as follows:

	Ending balance		Opening balance		
	Cost	Recoverable amount	Cost	Recoverable amount	Overdue days
Hoang Hung Electromechanic Corporation	14,127,359,466	3,218,659,137	14,127,359,466	3,218,659,137	From over 01 year to 03 years
Passion & Fashion Co., Ltd	366,740,837	-	366,740,837	-	Over 03 years
Total	14,494,100,303	3,218,659,137	14,494,100,303	3,218,659,137	

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Notes to the financial statements (Continued)**7. Inventory**

	Ending balance		Beginning balance	
	Cost	Provisions	Cost	Provisions
Tools and supplies	151,462,037	-	133,925,000	-
Work in progress	75,839,778,753	-	75,839,778,753	-
Finished goods	40,369,896,875	-	40,369,896,875	-
Merchandise	1,446,046,111	-	1,187,415,651	-
Total	117,807,183,776	-	117,531,016,279	-

Work in progress mainly includes the costs for levelling and constructing unfinished items in the Tam An residential area.

8. Non-current assets**a) Construction in progress**

	Ending balance	Beginning balance
Capital expenditure on fixed assets	-	21,818,182
Construction items of the Long Thanh Industrial Park	914,769,853	1,162,522,989
Construction items of the Tam An – Bo Sua Resettlement area	13,892,726,361	13,892,726,361
Construction items of the rental factory buildings	34,631,148,579	3,831,017,648
Construction items of the Long Phuoc Industrial Cluster	312,891,275,658	295,863,753,883
Construction items of the Sonadezi Long Thanh residential area project	1,204,719,144	1,204,719,144
Construction items of the Long Thanh Branch Mixed-use project	9,000,000	9,000,000
Construction items of the Chau Duc Industrial Park factory buildings	2,987,916,159	60,551,961,747
Construction items of the Sona Riverview Urban area project	732,479,562	732,479,562
Total	367,264,035,316	377,269,999,516

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Notes to the financial statements (Continued)**9. Tangible fixed assets**

	Buildings, structures	Machinery and equipment	Motor vehicles	Management equipment and tools	Other fixed assets	Total
Cost:						
Beginning balance	612,651,887,057	20,526,346,356	12,562,058,270	8,067,795,323	303,709,049	654,111,796,055
Additions	9,924,385,985	-	5,021,818,182	345,649,488	-	15,291,853,655
Purchase	-	-	5,021,818,182	-	-	5,021,818,182
Construction	9,924,385,985	-	-	345,649,488	-	10,270,035,473
Decreases	-	-	-	-	-	-
Ending balance	622,576,273,042	20,526,346,356	17,583,876,452	8,413,444,811	303,709,049	669,403,649,710
In which:						
The fixed assets fully depreciated but still in use	286,727,771,500	11,536,104,487	8,420,859,819	4,424,548,051	303,709,049	311,412,992,906
Accumulated depreciation:						
Beginning balance	431,132,453,171	13,587,838,487	10,266,914,455	5,914,955,051	303,709,049	461,205,870,213
Depreciation	10,772,005,514	422,875,000	636,905,364	379,550,000	-	12,211,335,878
Decreases	-	-	-	-	-	-
Ending balance	441,904,458,685	14,010,713,487	10,903,819,819	6,294,505,051	303,709,049	473,417,206,091
Net book value:						
Beginning balance	181,519,433,886	6,938,507,869	2,295,143,815	2,152,840,272	-	192,905,925,842
Ending balance	180,671,814,357	6,515,632,869	6,680,056,633	2,118,939,760	-	195,986,443,619

These notes form an integral part of and should be read in conjunction with the accompanying financial statements

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Notes to the financial statements (Continued)**10. Investment property**

Items	Beginning balance VND	Additions VND	Decreases VND	Ending balance VND
Cost:				
Buildings	982,579,355,403	101,015,360,303	(11,603,282)	1,083,583,112,424
Infrastructure	29,369,558,918	661,525,723	-	30,031,084,641
Total	1,011,948,914,321	101,676,886,026	(11,603,282)	1,113,614,197,065
Accumulated depreciation:				
Buildings	475,126,111,631	31,197,663,383	-	506,323,775,014
Infrastructure	12,000,879,000	983,050,000	-	12,983,929,000
Total	487,126,990,631	32,180,713,383	-	519,307,704,014
Net book value:				
Buildings	507,453,243,772			577,259,337,410
Infrastructure	17,368,679,918			17,047,155,641
Total	524,821,923,690			594,306,493,051

The historical cost of investment property fully depreciated but still in use totalled VND 142,696,991,787.

11. Prepayment

Items	Ending balance	Beginning balance
a) Current	15,204,179,598	6,508,773,019
Prepaid expenses for land business	6,830,458,596	-
Management expenses of the company's office	-	688,802,258
Prepaid expenses for factory rental business	982,001,014	2,788,061,014
Land lease prepayment at Chau Duc Industrial Park	7,391,719,988	3,031,909,747
b) Non - current	281,625,133,858	283,137,051,115
Prepaid expenses for land business	45,555,594,437	45,978,060,079
Management expenses of the company's office	1,232,486,617	1,012,031,781
Prepaid expenses for land compensation at Long Thanh Industrial Park	13,331,564,539	13,622,750,539
Prepaid expenses for factory rental business	2,438,786,172	2,651,572,071
Prepaid expenses for gasoline station business	84,348,942	143,862,631
Land lease payment at Chau Duc Industrial Park	147,870,437,888	148,277,032,751
Project costs of Long Phuoc Industrial Cluster	450,000,000	-
Prepaid expenses for the Long Phuoc Mixed-Use Project	367,352,475	367,352,475
Land lease payment at Tan Duc Industrial Park	70,294,562,788	71,084,388,788
Total	296,829,313,456	289,645,824,134

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For the financial period ended 30 June 2026

Notes to the financial statements (Continued)**12. Deferred income tax assets and deferred income tax liabilities**

Items	Ending balance	Beginning balance
Deferred income tax assets:		
Income tax rate used to calculate deferred income tax assets	20%	20%
Deferred income tax assets relating to the deductible temporary differences	10,718,382,168	10,838,416,968
Total	10,718,382,168	10,838,416,968

13. Trade payables

Items	Ending balance		Beginning balance	
	Amount	Payable amount	Amount	Payable amount
		-		
a) Current trade payables	13,093,137,932	13,093,137,932	28,518,322,347	28,518,322,347
<i>Other suppliers</i>	<i>13,093,137,932</i>	<i>13,093,137,932</i>	<i>28,518,322,347</i>	<i>28,518,322,347</i>
b) Non - current trade payables	-	-	-	-
c) Trade payables to related parties	22,975,213,754	22,975,213,754	7,169,429,546	7,169,429,546
Total	36,068,351,686	36,068,351,686	35,687,751,893	35,687,751,893

14. Dividends and profit payable

Items	Ending balance	Beginning balance
Dividends and profit payable	286,403,000	287,843,000
Total	286,403,000	287,843,000

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Notes to the financial statements (Continued)

	As at 30 Jun. 2026	Arising	Deducted	As at 01 Jan. 2026
Value added tax deductible	7,749,196,923	15,632,485,751	21,035,366,739	13,152,077,911

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Notes to the financial statements (Continued)

16. Accrued expenses

	<u>Ending balance</u>	<u>Beginning balance</u>
a) Current	45,564,193,439	45,429,367,734
Amount for additional rental at Long Thanh Industrial Park	44,265,169,191	44,265,169,191
Accrued other expenses	1,299,024,248	1,164,198,543
b) Non - current	7,710,382,036	8,249,466,036
Accrued expenses for factory rental business	7,710,382,036	8,249,466,036
Total	<u>53,274,575,475</u>	<u>53,678,833,770</u>

17. Other payables

	<u>Ending balance</u>	<u>Beginning balance</u>
a) Current	6,338,601,082	22,238,759,989
Deposits received from related parties	230,000,000	180,000,000
Deposits received from other parties	5,880,027,348	20,466,537,459
Other payables	228,573,734	1,592,222,530
b) Non - current	298,969,366,899	292,802,450,441
Deposits received	146,981,527,595	134,968,925,137
Other payables	151,987,839,304	157,833,525,304
Total	<u>305,307,967,981</u>	<u>315,041,210,430</u>

18. Bonus and welfare fund

	<u>As at 30 Jun. 2026</u>	<u>Increase</u>	<u>Decrease</u>	<u>As at 01 Jan. 2026</u>
	27,364,951,004	15,778,011,000	7,217,131,270	18,804,071,274
Total	<u>27,364,951,004</u>	<u>15,778,011,000</u>	<u>7,217,131,270</u>	<u>18,804,071,274</u>

19. Unearned revenue

	<u>Ending balance</u>	<u>Beginning balance</u>
a) Current	54,852,527,577	31,164,170,147
Unearned revenue from leasing land	54,852,527,577	31,164,170,147
b) Non - current	726,650,056,933	649,760,341,962
Unearned revenue from leasing land	726,650,056,933	649,760,341,962
Total	<u>781,502,584,510</u>	<u>680,924,512,109</u>

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SECOND QUARTER 2026 FINANCIAL STATEMENTS

For the financial period ended 30 June 2026

Notes to the financial statements (Continued)**20. Loans and finance lease liabilities**

	<u>Ending balance</u>	<u>Beginning balance</u>
a) Current	90,607,621,589	73,223,412,522
Current portion of long-term debt from related parties - Refer to Note VII	27,000,000,000	27,607,640,696
Current portion of long-term debt from other parties	63,607,621,589	45,615,771,826
b) Non - current	168,113,078,483	136,292,912,379
Non - current loans from related parties – Refer to Note VII	3,620,120,987	17,120,120,987
Non - current loans from other parties	164,492,957,496	119,172,791,392
Total	<u>258,720,700,072</u>	<u>209,516,324,901</u>

(See the next page)

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Notes to the financial statements (Continued)

21. Owners' equity**a) Changes in owners' equity**

	Owners'			Investment and	Retained earnings	Total
	contributed capital	Capital surplus	Treasury shares	development fund		
As at 01 Jan. 2025	291,148,400,000	5,486,321,235	(22,323,606,949)	84,380,585,396	271,418,368,410	630,110,068,092
Previous year's profits	-	-	-	-	140,686,596,943	140,686,596,943
Allocation of retained earnings for dividend distribution in 2025	-	-	-	-	5,845,686,000	5,845,686,000
Distribution to Investment and development fund	-	-	-	10,457,000,000	(10,457,000,000)	-
Distribution to bonus and welfare fund	-	-	-	-	(12,130,169,000)	(12,130,169,000)
Dividends of 2024	-	-	-	-	(82,033,620,000)	(82,033,620,000)
As at 01 Jan. 2026	291,148,400,000	5,486,321,235	(22,323,606,949)	94,837,585,396	313,329,862,353	682,478,562,035
Current year's profits	-	-	-	-	63,876,361,246	63,876,361,246
Share premium	-	23,308,295,903	-	-	-	23,308,295,903
Treasury shares	-	-	8,076,705,000	-	-	8,076,705,000
Distribution to Investment and development fund	-	-	-	14,069,000,000	(14,069,000,000)	-
Distribution to bonus and welfare fund	-	-	-	-	(15,778,011,000)	(15,778,011,000)
Allocation of retained earnings for dividend distribution in 2026	-	-	-	-	5,845,686,000	5,845,686,000
As at 30 Jun. 2026	291,148,400,000	28,794,617,138	(14,246,901,949)	108,906,585,396	353,204,898,599	767,807,599,184

These notes form an integral part of and should be read in conjunction with the accompanying financial statements

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Notes to the financial statements (Continued)**b) Details of owners' equity**

	<u>Ending balance</u>	<u>Beginning balance</u>
Capital contributed by the parent company	153,570,000,000	153,570,000,000
Capital contributed by others	137,578,400,000	137,578,400,000
Total	291,148,400,000	291,148,400,000

c) Transactions with owners in their capacity as owners and distributions of dividends and profits

	<u>Ending balance</u>	<u>Beginning balance</u>
- Owners' contributed capital	291,148,400,000	291,148,400,000

d) Shares

	<u>Ending balance</u>	<u>Beginning balance</u>
Number of ordinary shares registered for issue	29,114,840	29,114,840
Number of ordinary shares sold to public	29,114,840	29,114,840
- Ordinary shares	18,190,900	18,190,900
- Preference shares	-	-
Number of ordinary shares repurchased	(1,129,800)	(1,770,300)
Number of treasury shares reissued to the public	640,500	
Number of ordinary shares outstanding	27,985,040	27,344,540
- Ordinary shares	27,985,040	27,344,540
- Preference shares	-	-
Par value per outstanding share:	10,000 VND	VND 10,000

e) Basic earnings per share

	<u>Quarter II/2026</u>	<u>Quarter II/2025</u>
Profit after tax attributable to ordinary shareholders	31,753,072,800	34,231,704,592
Adjusted for distribution to bonus and welfare fund (*)	(6,350,614,560)	(3,839,085,670)
Earnings for the purpose of calculating basic earnings per share	25,402,458,240	30,392,618,922
Weighted average number of ordinary shares outstanding during the year	27,582,390	27,344,540
Basic earnings per share	921	1,111

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Notes to the financial statements (Continued)**22. Off statement of financial position items**

	<u>Ending balance</u>	<u>Beginning balance</u>
Foreign currencies (USD)	248.52	248.52

	<u>Ending balance</u>	<u>Beginning balance</u>
Doubtful debts written off:		
Yo Limited Co., Ltd	1,400,476,344	1,400,476,344
Sai Gon Vinashin Technology Trade		
Manufacture Joint Stock Company	518,387,336	518,387,336
KJ Engineering and Construction Co., Ltd.	739,612,109	739,612,109

VI. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INCOME STATEMENT**1. Revenue from selling goods and rendering services**

	<u>Quarter II/2026</u>	<u>Quarter II/2025</u>
Total revenue	157,930,194,846	141,555,875,655
Deductions		
Net revenue	157,930,194,846	141,555,875,655
<i>In which:</i>		
- Revenue from land leasing activities,	21,244,320,416	25,583,684,531
- Revenue from leasing activities at Long	62,960,046,915	57,362,061,061
- Revenue from clean water business	22,892,900,500	21,229,701,500
- Revenue from wastewater treatment	20,173,012,911	18,817,883,811
- Revenue from leasing activities at Chau		
Duc Industrial Park	3,352,861,124	3,003,518,208
- Revenue from real estate activities	1,300,097,376	1,268,083,680
- Revenue from petroleum business	25,750,655,595	14,248,942,864
- Revenue from charging station operations	214,300,009	-
- Other revenue	42,000,000	42,000,000

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Notes to the financial statements (Continued)**2. Cost of sales**

	<u>Quarter II/2026</u>	<u>Quarter II/2025</u>
Cost of land leasing activities, management fees	15,717,882,027	15,341,479,568
Cost of leasing activities at Long Thanh	18,410,989,260	19,250,841,788
Cost of clean water business	21,050,573,635	19,483,827,000
Cost of wastewater treatment business	16,538,747,261	15,754,196,700
Cost of leasing activities at Chau Duc Industrial Park	4,404,973,047	1,519,707,512
Cost of real estate business	727,950,304	726,795,097
Cost of petroleum business	25,442,870,954	13,849,750,191
Cost of charging station operations	122,938,000	-
Other cost of sales	572,680,622	143,509,726
Total	102,989,605,110	86,070,107,582

3. Finance income

	<u>Quarter II/2026</u>	<u>Quarter II/2025</u>
Interest in demand deposits	50,223,972	53,183,413
Interest in term deposits	532,866,274	209,241,559
Gains from exchange differences	11,680	121,775
Dividends	-	8,314,368,000
Total	583,101,926	8,576,914,747

4. Finance expense

	<u>Quarter II/2026</u>	<u>Quarter II/2025</u>
Interest expense	1,484,195,216	898,846,491
Total	1,484,195,216	898,846,491

5. Selling expense

	<u>Quarter II/2026</u>	<u>Quarter II/2025</u>
Selling expenses for real estate and factory business	803,476,995	882,934,743
Advertising and marketing expenses	570,296,296	171,960,000
Total	1,373,773,291	1,054,894,743

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Notes to the financial statements (Continued)**6. General and administrative expense**

	Quarter II/2026	Quarter II/2025
Employee expense	8,229,346,217	8,549,490,500
Material expense	482,407,233	420,718,452
Office supplies expenses	280,650,000	6,000,000
Depreciation expense	745,675,364	602,591,335
Taxes, fees and charges	75,970,044	-
Provision expense	-	4,473,954,337
Service expense	2,536,048,718	1,666,024,226
Other expenses	348,440,036	947,975,884
Total	12,698,537,612	16,666,754,734

7. Other income

	Quarter II/2026	Quarter II/2025
Penalty income from contract breaches	81,478,045	59,555,275
Others	79	5
Total	81,478,124	59,555,280

8. Other expense

	Quarter II/2026	Quarter II/2025
Disposal expenses of property, plant and equipment	-	3,736,622,820
Others	64	2
Total	64	3,736,622,822

9. Production and business costs by element

	Quarter II/2026	Quarter II/2025
Cost of merchandise	25,032,431,754	13,591,135,899
Material expense	8,161,631,134	7,876,909,377
Employee expense	8,229,319,217	8,549,490,500
Depreciation expense	22,265,792,548	20,076,185,280
Provision expense	-	4,473,954,337
Service expense	50,770,026,975	46,740,776,761
Other expenses	2,610,746,002	2,483,304,905
Total	117,069,947,630	103,791,757,059

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Notes to the financial statements (Continued)**10. Current corporate income tax expense**

CIT expense calculated on the taxable income of the current year is determined as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
Accounting profit before tax for the year	80,332,169,815	74,934,155,660
- Incremental adjustment items	1,407,786,532	4,182,831,618
- Decremental adjustment items	(61,087,500)	(8,314,368,000)
Taxable income	81,678,868,847	70,802,619,278
Current CIT rate	20%	20%
Current CIT expense	16,335,773,769	14,160,523,856

VII. OTHER INFORMATION**1. Related parties****List of related parties****Relationship**

Sonadezi Corporation	Parent company
Dong Nai Development Investment Fund	Significant influence shareholder
Sonadezi An Binh Joint Stock Company	Associate
Sonadezi Binh Thuan Shareholding Company	Associate
Dong Nai Water Joint Stock Company	Subsidiary of Sonadezi Corporation
Sonadezi Environment Joint Stock Company	Subsidiary of Sonadezi Corporation
Sonadezi Chau Duc Shareholding Company	Indirect subsidiary of Sonadezi Corporation
Sonadezi Long Binh Share Holding Company	Indirect subsidiary of Sonadezi Corporation
Sonadezi Giang Dien Shareholding Company	Indirect subsidiary of Sonadezi Corporation
Sonadezi Services Joint - Stock Company	Indirect subsidiary of Sonadezi Corporation
Dong Nai Construction Joint Stock Company	Associates with Sonadezi Corporation
Dong Nai Housing Joint Stock Company	Associates with Sonadezi Corporation
Sonadezi College of Technology and Management	Associates with Sonadezi Corporation
Sonadezi Security Services Co., Ltd	Subsidiary of Sonadezi Services Joint - Stock Company
Member of the Board of Directors	Key management personnel
Member of management	Key management personnel

At the end of the reporting year, the balances with related parties are as follows:

	<u>Ending balance</u>	<u>Beginning balance</u>
Held to maturity investments:		
Dong Nai Development Investment Fund	20,000,000,000	20,000,000,000
Total	20,000,000,000	20,000,000,000

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Notes to the financial statements (Continued)

	<u>Ending balance</u>	<u>Beginning balance</u>
Current trade receivables - Refer to Note V.3		
Dong Nai Construction Joint - Stock Company	16.637.847	6.762.531
Sonadezi Services Joint - Stock Company	80.590.000	-
Total	97.227.847	6.762.531

	<u>Ending balance</u>	<u>Beginning balance</u>
Current other receivables - Refer to Note V.5		
Accrued interest receivables of Dong Nai Development Investment Fund	208.011.000	184.219.000
Electricity expenses paid on behalf of Dong Nai Construction Joint - Stock Company	32.278.877	15.419.323
Total	240.289.877	199.638.323

	<u>Ending balance</u>	<u>Beginning balance</u>
Current advances to suppliers - Refer to Note V.4		
Dong Nai Housing Joint - Stock Company	-	4.419.908.269
Total	-	4.419.908.269

	<u>Ending balance</u>	<u>Beginning balance</u>
Current trade payables - Refer to Note V.14		
Dong Nai Construction Joint - Stock Company	7.889.382.229	340.127.790
Sonadezi An Binh Joint Stock Company	6.751.849.013	1.117.179.389
Sonadezi Chau Duc Shareholding Company	6.223.842.616	3.370.944
Sonadezi Environment Joint Stock Company	1.365.868.796	1.831.514.193
Sonadezi Services Joint - Stock Company	400.572.540	289.491.300
Dong Nai Housing Joint - Stock Company	226.799.360	-
Sonadezi Security Services Co., Ltd	112.644.000	109.404.000
Dong Nai Water Joint Stock Company	4.255.200	3.478.341.930
Total	22.975.213.754	7.169.429.546

	<u>Ending balance</u>	<u>Beginning balance</u>
Other current payables - Refer to Note V.16		
Dong Nai Construction Joint - Stock Company	130.000.000	80.000.000
Sonadezi An Binh Joint Stock Company	50.000.000	50.000.000
Dong Nai Housing Joint - Stock Company	50.000.000	50.000.000
Total	230.000.000	180.000.000

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Notes to the financial statements (Continued)

	<u>Ending balance</u>	<u>Beginning balance</u>
Loans		
Dong Nai Development Investment Fund	30,620,120,987	44,727,761,683
Total	30,620,120,987	44,727,761,683

During the reporting period, the Company has had related party transactions as follows:

	Accumulated from the beginning of the year to the end of the current period	
	<u>Current year</u>	<u>Previous year</u>
Sale of goods and rendering of services:		
Sonadezi Services Joint Stock Company	292,146,141	327,946,766
Dong Nai Construction Joint Stock Company	19,182,000	-
Sonadezi Binh Thuan Joint Stock Company	3,228,859	909,212
Sonadezi An Binh Joint Stock Company	-	2,308,377,712
Sonadezi Enviroment Joint Stock Company	-	3,277,553
Total	314,557,000	2,640,511,243

	Accumulated from the beginning of the year to the end of the current period	
	<u>Current year</u>	<u>Previous year</u>
Purchase:		
Dong Nai Water Joint Stock Company	38,980,289,300	37,446,505,300
Sonadezi Services Joint Stock Company	29,339,334,370	28,674,986,864
Sonadezi Chau Duc Shareholding Company	5,865,898,113	4,241,612,552
Sonadezi An Binh Joint Stock Company	15,972,017,827	6,805,910,480
Dong Nai Construction Joint Stock Company	14,856,401,175	10,480,616,466
Sonadezi Enviroment Joint Stock Company	2,561,775,161	32,460,000
Sonadezi Security Services Co., Ltd	645,396,774	517,103,226
Dong Nai Housing Joint - Stock Company	13,390,981,937	-
Total	121,612,094,657	88,199,194,888

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Notes to the financial statements (Continued)

Remunerations of the Board of Directors, Salaries of management and other key management personnel are as follows:

<u>Full name</u>	<u>Position</u>	Accumulated from the beginning of the year to the end of the current period	
		<u>Current year</u>	<u>Previous year</u>
Mr. Nguyen Van Tuan	Chairman (term expired with effect from 17 April 2026)	148,000,000	138,000,000
Mr. Pham Anh Tuan	Chairman (appointed on 17 April 2026)	124,000,000	138,000,000
Mr. Dinh Ngoc Thuan	Member	144,000,000	138,000,000
Ms. Tran Thi Thanh Thuy	Member	144,000,000	138,000,000
Mr. Nguyen Minh Khoa	Member (appointed on 17 April 2026)	20,000,000	-
Mr. Le Xuan Sam	Member (appointed on 17 April 2026)	20,000,000	-
Mr. Nguyen Tien Hung	Member (appointed on 17 April 2026)	20,000,000	-
Mr. Nguyen Nam Thanh	Member (appointed on 17 April 2026)	20,000,000	-
Mr. Tran Anh Tuan	Member (term expired with effect from 17 April 2026)	28,000,000	138,000,000
Mr. Nguyen The Phong	Member (term expired with effect from 17 April 2026)	28,000,000	138,000,000
Ms. Do Thi Quynh An	Member (term expired with effect from 17 April 2026)	28,000,000	138,000,000
Total		<u>1,012,000,000</u>	<u>966,000,000</u>

Salaries and remunerations of management and other key management personnel are as follows:

<u>Full name</u>	<u>Position</u>	Accumulated from the beginning of the year to the end of the current period	
		<u>Current year</u>	<u>Previous year</u>
Mr. Pham Anh Tuan	- Full-time Chairman and Legal Representative (appointed on 17 April 2026) - General Director (term expired with effect from 17 April 2026)	1,065,463,000	861,598,000
Mr. Le Xuan Sam	Vice General Director	852,630,339	803,234,598
Mr. Tran Anh Tuan	Vice General Director	879,012,000	682,903,000
Ms. Le Thi Giang	Vice General Director	877,512,000	555,234,000
Mr. Pham Tran Hung Thinh	Chief accountant	693,321,000	571,000,000
Total		<u>4,367,938,339</u>	<u>3,473,969,598</u>

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Notes to the financial statements (Continued)

Remunerations of Supervisory Committee	Accumulated from the beginning of the year to the end of the current period	
	<u>Current year</u>	<u>Previous year</u>
Salary and operating expenses	941,600,000	709,500,000

Approved, 15 July 2026


TIEU THI CAM ANH
Preparer
PHAM TRAN HUNG THINH
Chief accountant
PHAM ANH TUAN
Legal representative