CÔNG TY CỔ PHẦN
CÔNG VIÊN NƯỚC ĐẦM SEN
ĐẦM SEN WATER PARK
CORPORATION

CỘNG HOÀ XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc
THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Số/No.: 61 /CVNĐS

Tp.Hồ Chí Minh, ngày 27 tháng 07 năm 2026
Ho Chi Minh City, July 27, 2026

CÔNG BỐ THÔNG TIN ĐỊNH KỲ

ORDINARY INFORMATION DISCLOSURE

Kính gửi/ To: - Ủy ban Chứng khoán Nhà nước/ *The State Securities Commission*
- Sở Giao dịch chứng khoán TP.HCM/ *Hochiminh Stock Exchange*

- Tên tổ chức / *Organization name*: CÔNG TY CỔ PHẦN CÔNG VIÊN NƯỚC ĐẦM SEN / DAM SEN WATER PARK CORPORATION
- Mã chứng khoán/ *Securities Symbol*: DSN
- Địa chỉ trụ sở chính/ *Address*: Số 3 Hòa Bình, P. Bình Thới, TP.HCM/No. 3 Hoa Binh, Binh Thoi Ward, Ho Chi Minh City
- Điện thoại/ *Telephone*: 028.38588418 Fax:
- Người thực hiện công bố thông tin/ *Submitted by: Ông Vũ Ngọc Tuấn - Người được ủy quyền CBTT/ Party authorized to disclose information*
- Chức vụ/ *Position*: Tổng Giám Đốc/ General Director

Nội dung thông tin công bố (*)/ Content of Information disclosure (*):

- Báo cáo tài chính Riêng và Hợp nhất Quý 2 năm 2026 kèm giải trình chênh lệch lợi nhuận riêng và hợp nhất so với cùng kỳ năm trước / *The separate and consolidated finacial statements for Q2 2026 with explanation of profit difference compared to the same period last year.*

Thông tin này đã được công bố trên trang thông tin điện tử của công ty 27/07/2026 tại đường dẫn: https://www.damsenwaterpark.com.vn

This information was disclosed on the Company's website on July 27, 2026 at: https:// www.damsenwaterpark.com.vn

Chúng tôi cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố./
We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.

Tài liệu đính kèm/ Attachment documents:
BCTC riêng và hợp nhất Quý 2/2026 kèm giải trình lợi nhuận so với cùng kỳ năm trước (tiếng việt + tiếng Anh)/ The separate and consolidated finacial statements for Q2 2026 with explanation of profit difference compared to the same period last year
(Vietnamese + English)

Người UQ CBTT
Party authorized to disclose information
TỔNG GIÁM ĐỐC/GENERAL DIRECTOR

M.S.D.N: 0302344... C.T.C.P CÔNG TY CỔ PHẦN CÔNG VIÊN NƯỚC ĐẦM SEN QUẬN 11 - T.P HỒ CHÍ MINH

Vũ Ngọc Tuấn

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30/06/2026

Code	ASSETS	Note	30/06/2026 VND	01/01/2026 VND
100	**A. CURRENT ASSETS**		**361,163,804,132**	**358,878,324,504**
110	**I. Cash and cash equivalents**	**3**	**2,990,503,908**	**16,831,340,915**
111	1. Cash		2,990,503,908	5,294,505,300
112	2. Cash equivalents		-	11,536,835,615
120	**II. Short-term financial investments**	**4**	**353,903,609,800**	**336,533,444,595**
121	1. Trading securities		42,067,256,375	42,067,256,375
123	2. Short-term held-to-maturity investments		311,836,353,425	294,466,188,220
130	**III. Short-term receivables**		**1,159,408,166**	**2,271,692,230**
131	1. Short-term trade receivables from customers	5	104,256,000	23,085,000
132	2. Short-term prepayments to suppliers		254,241,968	1,307,625,328
135	3. Other short-term receivables	7	800,910,198	940,981,902
140	**IV. Inventories**	**8**	**1,434,490,783**	**1,757,033,704**
141	1. Inventories		1,434,490,783	1,757,033,704
160	**V. Other current assets**		**1,675,791,475**	**1,484,813,060**
161	1. Short-term prepaid expenses	12	421,528,638	230,588,756
162	2. Deductible VAT		1,254,262,837	1,254,224,304
200	**B. LONG-TERM ASSETS**		**23,970,793,084**	**23,988,910,642**
220	**II. Fixed assets**		**20,784,909,094**	**17,610,644,817**
221	1. Tangible fixed assets	9	20,784,909,094	17,603,741,417
222	- *Cost*		*111,945,142,162*	*105,861,622,343*
223	- *Accumulated depreciation*		*(91,160,233,068)*	*(88,257,880,926)*
227	2. Intangible fixed assets	10	-	6,903,400
228	- *Cost*		*20,522,931,962*	*20,522,931,962*
229	- *Accumulated amortisation*		*(20,522,931,962)*	*(20,516,028,562)*
250	**V. Long-term assets in progress**		**-**	**3,218,165,093**
252	1. Construction in progress		-	3,218,165,093
270	**VII Other long-term assets**		**3,185,883,990**	**3,160,100,732**
271	1. Long-term prepaid expenses	12	3,185,883,990	3,160,100,732
270	**TOTAL ASSETS**		**385,134,597,216**	**382,867,235,146**

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30/06/2026
(continued)

Code		SOURCES	Note	30/06/2026 VND	01/01/2026 VND
300	**C.**	**LIABILITIES**		**40,558,198,442**	**27,495,335,832**
310	**I.**	**Short-term liabilities**		**39,382,714,371**	**26,405,410,909**
311	1.	Short-term trade payables to suppliers	13	3,032,280,650	1,138,209,734
312	2.	Short-term advances from customers		2,000,000	-
313	3.	Dividends and profit payable		1,173,953,870	567,199,990
314	4.	Short-term taxes and other payables to the State Treasury	15	11,565,065,936	3,482,831,114
315	5.	Payables to employees		11,075,089,849	8,617,636,734
319	6.	Short-term unearned revenues		30,523,577	6,490,742
320	7.	Other short-term payables	16	259,266,582	315,930,955
322	8.	Short-term provisions	17	8,000,000,000	8,000,000,000
323	9.	Bonus and welfare fund		4,244,533,907	4,277,111,640
330	**II.**	**Long-term liabilities**		**1,175,484,071**	**1,089,924,923**
342	1.	Deferred income tax payables	27.a	1,175,484,071	1,089,924,923
400	**D.**	**OWNER'S EQUITY**		**344,576,398,774**	**355,371,899,314**
410	**I.**	**Owner's equity**	**18**	**344,576,398,774**	**355,371,899,314**
411	1.	Contributed capital		120,830,090,000	120,830,090,000
411a		*Ordinary shares with voting rights*		*120,830,090,000*	*120,830,090,000*
418	2.	Development and investment funds		8,450,000,000	8,450,000,000
420	3.	Undistributed earnings		214,668,485,848	225,436,896,992
420a		*Undistributed earnings brought forward*		*173,144,283,835*	*152,972,945,251*
420b		*Undistributed earnings for the current year*		*41,524,202,013*	*72,463,951,741*
429	4.	Non-controlling interests		627,822,926	654,912,322
440		**TOTAL SOURCES**		**385,134,597,216**	**382,867,235,146**

Le Thi Hong Bich	Tran Thi Chau Dan	Vu Ngoc Tuan
Preparer	Chief Accountant	General Director
		Ho Chi Minh City, 25 July 2026

M.S.D.N: 0302844200-C.T.C.P
CÔNG TY CỔ PHẦN CÔNG VIÊN NƯỚC ĐẦM SEN
QUẬN 11 - T.P HỒ CHÍ MINH

CONSOLIDATED INCOME STATEMENT
Q2/ 2026

Unit: Vietnam Dong

	Items	Code	Note	QUARTER		Year to date	
				Q2/ 2026	Q2/ 2025	01/01/2026 -> 30/06/2026	01/01/2025 -> 30/06/2025
1		2	3	4	5	6	7
1.	**Revenue from sales and services**	01	20	**73,201,047,443**	**67,732,587,271**	**109,691,356,802**	105,499,053,129
2.	Revenue deductions	02		-	-	-	-
3.	**Net revenue from sales and services**	10		**73,201,047,443**	**67,732,587,271**	**109,691,356,802**	105,499,053,129
4.	**Cost of goods sold**	11	21	25,036,447,940	25,532,278,837	43,307,136,903	44,395,967,977
5.	**Gross revenue from sales and services**	20		**48,164,599,503**	**42,200,308,434**	**66,384,219,899**	**61,103,085,152**
6.	**Profit/Losses from disposal of investment property**	21					
7.	Financial income	22	22	2,801,092,698	1,851,378,235	3,223,033,569	2,185,244,004
8.	Financial expenses	23		-	-	0	-
	- In which: Interest expenses	*24*		-	-	-	-
9.	Selling expenses	*25*	23	3,665,346,406	3,389,298,996	6,734,925,703	7,163,307,247
10	General and administrative expenses	26	24	6,210,669,739	5,659,818,134	10,892,021,531	10,291,468,622
11.	**Net profit from operating activities**	30		**41,089,676,056**	**35,002,569,539**	**51,980,306,234**	**45,833,553,287**
12.	Other income	31	25	2,331,250	(347,491,250)	4,860,000	13,988,000
13.	Other expenses	32		-	-	-	-
14.	**Other profit**	40	-	**2,331,250**	**(347,491,250)**	**4,860,000**	**13,988,000**
15.	**Accounting profit before tax**	50	-	**41,092,007,306**	**34,655,078,289**	**51,985,166,234**	**45,847,541,287**
16.	Current income tax expense	51	**26**	8,178,551,643	6,894,336,201	10,402,494,469	9,508,322,970
17.	Deferred income tax expense	52	27.b	85,559,148	82,228,893	85,559,148	82,228,893
18.	**Net profit after tax**	60	-	**32,827,896,515**	**27,678,513,195**	**41,497,112,617**	**36,256,989,424**
19.	Net profit after tax attributable to shareholders of the parent		-	32,841,500,482	27,701,287,913	41,524,202,013	36,302,672,143
20.	Net profit after tax attributable to non-controlling interests			(13,603,967)	(22,774,718)	(27,089,396)	(45,682,719)
21.	**Basic earnings per share**	70	28	**2,582**	**2,178**	**3,265**	**2,854**

M.S.D.N: 0302844200 C.T.C.P CÔNG TY CỔ PHẦN CÔNG VIÊN NƯỚC ĐẦM SEN QUẬN 11 - T.P HỒ CHÍ MINH

Le Thi Hong Bich
Preparer

Tran Thi Chau Dan
Chief Accountant

Vu Ngoc Tuan
General Director

Ho Chi Minh City, 25 July 2026

CONSOLIDATED CASH FLOW STATEMENT

For the accounting period from 01/01/2026 to 30/06/2026
(Indirect method)

Code		ITEM	Note	01/01/2026 -> 30/06/2026 VND	01/01/2025 -> 30/06/2025 VND
	I.	**CASH FLOW FOR OPERATING ACTIVITIES**			
01	***1.***	***Profit before tax***		***51,985,166,234***	***45,847,541,287***
	2.	***Adjustments for***			
02	-	Depreciation of fixed assets and investment properties		2,968,255,542	2,511,249,442
05	-	Gains, losess on investing activities, finance		(3,223,033,569)	(2,185,244,004)
08	***3.***	***Operating profit before changes in working capital***		***51,730,388,207***	***46,173,546,725***
09	-	Increase, decrease in receivables		1,112,245,531	165,431,879
10	-	Increase, decrease in inventories		322,542,921	(680,650,108)
11	-	Increase, decrease in payables (exclusive of interest payables, corporate income tax payables)		7,346,995,056	7,378,732,658
12	-	Increase, decrease in prepaid expenses		(216,723,140)	189,072,617
15	-	Corporate income tax paid		(5,346,362,210)	(2,876,024,305)
17	-	Other payments for operating activities		(3,993,154,890)	(13,849,964,668)
20	***Net cash flow from operating activities***			***50,955,931,475***	***36,500,144,798***
	II.	**CASH FLOWS FROM INVESTING ACTIVITIES**			
21	1.	Payments for purchasing, constructing fixed assets, and other long-term assets		(2,924,354,726)	(1,658,140,364)
23	2.	Payments for loan and purchasing debt instruments of other entities		(177,032,000,000)	(145,000,000,000)
24	3.	Receipts from collection of loans and sales of debt instruments of other entities		154,300,000,000	84,800,000,000
27	4.	Receipts of interest on loans, dividends, and distributed profits		8,584,868,364	4,773,453,868
30	***Net cash flows from investing activities***			***(17,071,486,362)***	***(57,084,686,496)***

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CONSOLIDATED CASH FLOW STATEMENT

For the accounting period from 01/01/2026 to 30/06/2026
(Indirect method)

Code	ITEM	Note	01/01/2026 -> 30/06/2026 VND	01/01/2025 -> 30/06/2025 VND
	III CASH FLOWS FROM FINANCING ACTIVITIES			
36	1. Dividends or profits paid to owners		(47,725,282,120)	(48,132,852,635)
40	*Net cash flows from financing activities*		*(47,725,282,120)*	*(48,132,852,635)*
50	**Net cash flows during the period**		**(13,840,837,007)**	**(68,717,394,333)**
60	**Cash and cash equivalents at the beginning of the period**		**16,831,340,915**	**71,659,210,972**
70	**Cash and cash equivalents at the end of the period**	**3**	**2,990,503,908**	**2,941,816,639**

CÔNG TY CỔ PHẦN CÔNG VIÊN NƯỚC ĐẦM SEN

Le Thi Hong Bich
Preparer

Tran Thi Chau Dan
Chief Accountant

Vu Ngoc Tuan
General Director
Ho Chi Minh City, 25 July 2026

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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

1 . CORPORATE INFORMATION

Form of ownership

The predecessor of the company was Dam Sen Water Park Limited Liability Company, established on 29/08/1998, as a joint venture between Phu Tho Tourist Services Company and Saigon Finance Joint Stock Company, aiming to provide water sports and entertainment services.

The company officially began operating under the joint stock company model in accordance with Business Registration Certificate No.0302844200, issued by the Ho Chi Minh City Department of Planning and Investment on 03 January 2003, and amended for the twelfth time on 16 September 2025.

The Company's head office is located at No. 3 Hoa Binh Street, Binh Thoi Ward, Ho Chi Minh City, Vietnam.

The Company's registered charter capital is 120.830.090.000 VND, with the actual contributed capital as at 30/06/2026 amounting to 120.830.090.000 VND; equivalent to 12.083.009 shares, the face value of each share is 10.000 VND.

Total number of employees of the Company as at 30/06/2026 is 167 (as at 31/12/2025: 167).

Business Sector

Services and Trading

Business Lines

The Company's principal business activities include:

- Operation of amusement parks and theme parks
  Details: Entertainment services, recreational activities and water sports;
- Activities in artistic creation and entertainment
  Details: Organizing professional art shows;
- Restaurant and mobile food and beverages services.

Company structure

- **As at 30/06/2026, the Company has the following subsidiaries consolidated in the financial statements:**

Company's name	Address	Ownership	Voting rights	Principal activities
Lotus Aroma Foods Corporation	Ham Kiem 1 Industrial Park, Tuyen Quang Commune, Lam Dong Province	94.05%	94.05%	Manufacturing, trading

2 . ACCOUNTING SYSTEM AND POLICIES APPLIED AT THE COMPANY

2.1 . Accounting period and accounting currency

The Company's fiscal year starts on 01/01 and ends on 31/12.
The currency used in accounting records is Vietnam Dong (VND)

2.2 . Applied accounting standards and systems

Applied accounting system

The Company applies the Accounting Regime for Enterprises promulgated under Circular No. 99/2025/TT-BTC dated 27/10/2025 issued by the Ministry of Finance, and Circular No. 202/2014/TT-BTC providing guidance on the preparation and presentation of consolidated financial statements. Circular No. 43/2026/TT-BTC dated 20/04/2026, amending and supplementing some articles of Circular 202/2014/TT-BTC guiding the method of preparing and presenting consolidated financial statements.

Statement of Compliance with Accounting Standards and Accounting System

The Company has applied Vietnamese Accounting Standards and the accompanying guidance on these standards issued by the Government. The financial statements have been prepared and presented in full compliance with the current Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System, and their accompanying guidance circulars.

2.3 . Basis of preparation of the consolidated financial statements

The Company's consolidated financial statements are prepared based on the consolidation of the Company's separate financial statements and the financial statements of the subsidiaries under its control (the subsidiaries), which are prepared for the accounting period from 01/01/2026 to 30/06/2026. Control is achieved where the Company has the power to govern the financial and operating policies of an investee so as to obtain benefits from its activities.

The financial statements of the subsidiaries apply accounting policies consistent with those of the Company. When necessary, the financial statements of the subsidiaries are adjusted to ensure consistency in accounting policies applied by the Company and its subsidiaries.

Major balances, income, and expenses, including unrealized gains or losses arising from intercompany transactions, are eliminated during the consolidation of the financial statements.

Non-controlling interests

Non-controlling interests represent the portion of profit or loss and net assets of a subsidiary attributable to equity holders who do not have control over the subsidiary.

2.4 . Accounting estimates

The preparation and presentation of the consolidated financial statements in compliance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and the relevant statutory requirements applicable to the preparation and presentation of the consolidated financial statements require the Executive Board to make estimates and assumptions that affect the reported amounts of liabilities, assets, and the presentation of contingent liabilities and assets as at the reporting date, as well as the reported amounts of revenue and expenses throughout the fiscal year.

Material estimates and assumptions in the consolidated financial statements include:

- Provisions for doubtful debts
- Provisions for decline in value of inventories
- Estimated useful life of fixed assets
- Classification and Provisions for financial investments
- Provisions for liabilities
- Estimation of prepaid expense allocation
- Estimation of corporate income tax

Estimates and assumptions are regularly evaluated based on past experience and other factors, including expectations of future events that may have a material impact on the consolidated financial statements and are considered reasonable by the Executive Board.

2.5 . Financial instruments

Initial recognition

Financial assets

The company's financial assets include cash and cash equivalents, trade receivables, other receivables, loans, and short-term investments. Upon initial recognition, financial assets are measured at their purchase price or cost, including any directly attributable expenses incurred during their acquisition or issuance.

Financial liabilities

Financial liabilities include payables to suppliers and other payables. Upon initial recognition, financial liabilities are measured at their issue price, plus any directly attributable costs incurred in connection with their issuance.

Subsequent measurement

Financial assets and liabilities were not measured at fair value as at the end of the fiscal year because Circular No. 210/2009/TT-BTC and current regulations require the presentation of financial statements and disclosures for financial instruments but do not provide guidance on the measurement and recognition of fair value for financial assets and liabilities.

2.6 . Cash and cash equivalents

Cash includes cash on hand and non-term deposits at banks.

Cash equivalents are short-term investments with maturities of no more than three months from the investment date. They are highly liquid, easily convertible into known amounts of cash, and not subject to significant risk of value changes during conversion to cash.

2.7 . Financial investments

Trading securities are initially recorded in the accounting records at cost, which includes the purchase price plus any purchase-related costs (if any), such as brokerage fees, transaction fees, information fees, taxes, levies, and bank charges. Subsequent to initial recognition, trading securities are measured at cost less any provision for impairment. Upon disposal or sale, the cost of trading securities is determined using the weighted average method.

Held-to-maturity investments comprise term deposits with banks held to maturity for the purpose of earning periodic interest income, and other held-to-maturity investments.

The Provisions for decline in value of investments as at the end of the period are as follows:

- For trading securities investments: Provisions are calculated based on the difference between the cost recorded in the accounting books and their market value at the time the Provision is recognized, provided the recorded cost is higher.
- For held-to-maturity investments: Provisions for doubtful debts are established based on the recoverability assessment, in accordance with legal regulations.

2.8 . Accounts receivable

Accounts receivable are closely monitored based on various factors, including collection periods, debtors, currencies, and other elements as required by the company's management. Receivables are classified as current or non-current in the consolidated financial statements based on their remaining maturity as at the reporting date.

Provisions for doubtful debts are made for overdue receivables based on payment terms in contracts, loan agreements, contractual commitments, or debt commitments, as well as for receivables that are not yet due but are deemed unlikely to be collected. In addition, Provisions for doubtful debts are based on the principal payment period specified in the original contract, without any debt extensions agreed upon by the parties. Provisions are also made for receivables not yet due when the debtor is bankrupt, undergoing liquidation, missing, evading obligations, or when potential losses are anticipated.

2.9 . Inventory

Inventories are initially recorded at cost, which comprises the purchase price, processing costs, and other directly attributable expenses incurred to place the inventories in their present location and condition at the time of initial recognition. Subsequent to initial recognition, if the net realizable value of the inventories is lower than its cost at the time of preparing the financial statements, the inventories are measured at their net realizable value.

The net realizable value is estimated based on the inventories' selling price, less the estimated costs of completion and selling expenses.

The inventories' value is determined using the weighted average cost method.

Inventories are recorded using the perpetual method.

The Provision for a decline in inventory value at the end of the period is calculated as the difference between the inventory's cost and its net realizable value, provided the cost exceeds the net realizable value.

2.10 . Fixed assets

Tangible and intangible fixed assets are initially recorded at cost. During their use, these assets are presented at their cost, accumulated depreciation, and net carrying amount.

Subsequent measurement
If these costs lead to an increase in the future economic benefits expected from the tangible fixed asset, exceeding the initially assessed standard operating level, they are capitalized as an addition to the asset's cost.

Costs incurred after a fixed asset has been put into operation, such as repairs, maintenance, and overhauls, are recognized in the income statement for the period in which they are incurred.

Depreciation of fixed assets is calculated using the straight-line method, with the estimated depreciation periods as follows:

- Buildings and structures	05 - 20 years
- Machinery and equipment	03 - 07 years
- Means of transportation	05 - 06 years
- Office equipment	03 - 05 years
- Other tangible fixed assets	03 - 05 years
- Time-limited land use rights	As per land use rights certificate
- Software	05 years

2.11 . Construction in progress

Construction in progress includes fixed assets under acquisition or construction that have not been completed as at the end of the accounting period and are recognized at cost. These costs include expenses for construction, machinery and equipment installation, and other directly attributable cost.

2.12 . Prepaid expenses

Expenses incurred that relate to the results of multiple accounting periods are recognized as prepaid expenses and gradually allocated to the income statements of subsequent periods.

The calculation and allocation of long-term prepaid expenses to operating expenses in each accounting period are based on the nature and extent of the expenses, ensuring the selection of an appropriate allocation method and criteria.

The Company's prepaid expenses include:

- Prepaid land expenses include prepaid land lease payments, including amounts related to leased land for which the Company has obtained land use rights certificates but does not meet the criteria for recognition as intangible fixed assets in accordance with Circular No. 45/2013/TT-BTC issued by the Ministry of Finance on 25 April 2013, which provides guidance on the management, use, and depreciation of fixed assets. It also includes other costs incurred to secure the use of leased land. These expenses are recognized in the consolidated income statement using the straight-line method over the lease term as stated in the land lease agreement.

- Tools and equipment, which are assets held for use in the Company's normal business operations, each with a cost of less than 30 million VND and therefore not qualifying as fixed assets under prevailing regulations. The cost of such tools and equipment is allocated using the straight-line method over a period of one to two years.

- Repair expenses, which are recorded at cost and allocated using the straight-line method over their useful life, ranging from one to two years.
- Other prepaid expenses are recorded at cost and allocated using the straight-line method over their useful life, ranging from one to two years.

2.13 . Accounts payable

Accounts payable are monitored based on payment terms, creditors, currencies, and other factors as required by the Company's management. In the consolidated financial statements, accounts payable are classified as current or non-current based on their remaining maturity as at the reporting date.

2.14 . Provisions for liabilities

Provisions for liabilities can only be recorded under the following conditions:

- The company has a current obligation (legal or constructive) resulting from an event that has already occurred;

- A reduction in potential economic benefits may lead to the requirement to settle the liability;
- A reliable estimate of the liability value can be provided.

The provision for liabilities represents the most reasonable estimate of the amount required to settle current obligations as at the end of the fiscal year.

Expenses related to provisions for liabilities that were initially recognized can only be offset against those provisions.

Provisions for liabilities are recognized as operating expenses of the accounting period. Any excess of the unused provisions from prior period over the provision amount for the accounting period shall be reversed and recorded as a reduction in operating expenses.

The provision for liabilities is an annual salary reserve fund established to cover periods of operational suspension or reduced business activity due to natural disasters or pandemics, and is appropriated from the Company's net profit after tax.

2.15 . Owner's Equity

Owner's equity is recorded based on the actual capital contributed by the shareholders.

Undistributed earnings reflect the business performance (profit or loss) after corporate income tax, including the allocation of profits or the handling of losses by the company.

Dividends payable to shareholders are recognized as liabilities on the company's Statement of financial position after the Board of Directors announces the dividend distribution and the Viet Nam Securities Depository and Clearing Corporation (VSDC) confirms the record date for dividend entitlement.

2.16 . Revenue

Revenue is recognized when the economic benefits that the company will receive can be reliably measured. Revenue is determined based on the fair value of amounts received or expected, less trade discounts, sales Provisions, and sales returns. The following specific conditions must also be met for revenue recognition:

Revenue from sale of goods

- The Company has transferred significant risks and rewards associated with ownership of the products or goods to the buyer;
- The Company no longer retains control over or managerial involvement in the goods as an owner;

Revenue from services

- The amount of work completed as at the consolidated Statement of financial position date is measurable;

Financial income

Income from interest, royalties, dividends, shared profits, and other financial activities is recognized when both of the following conditions are met:

- The economic benefits from the transaction are anticipated to be realized;
- Revenue can be measured reliably.

Dividends and shared profits are recognized when the company is entitled to receive them from its equity investments.

2.17 . Cost of goods sold and services rendered

The cost of goods sold and services rendered represents the total costs incurred for finished goods, merchandise, materials sold, and services rendered to customers during the period. These costs are recognized in accordance with the revenue generated during the period and in compliance with the principle of prudence. Losses of materials and goods in excess of allowable limits, abnormal costs beyond standard levels, and inventory losses—after accounting for the responsibilities of related individuals or entities—are fully and promptly recognized in the cost of goods sold for the period, even if the related goods or products have not yet been confirmed as sold.

2.18 . Financial expenses

The expenses recorded as financial expenses include:

- Expenses or losses associated with financial investment activities;
- Losses from the liquidation or transfer of short-term securities, as well as transaction costs related to the sale of securities;

The items mentioned above are recognized based on the total amount incurred during the accounting period, without being offset against financial income.

2.19 . Corporate income tax

a) Deferred income tax liabilities

Deferred income tax liabilities are determined based on taxable temporary differences.

Deferred income tax liabilities are determined using the current corporate income tax rates, based on the applicable tax rates and tax laws effective as at the end of the fiscal year.

b) Current and deferred corporate income tax expenses

Current corporate income tax expenses are determined based on taxable income for the year and the corporate income tax rate applicable during the current fiscal year.

Deferred corporate income tax expenses are determined based on deductible temporary differences, taxable temporary differences, and the corporate income tax rate.

Current corporate income tax expenses are not offset against deferred corporate income tax expenses.

c) Current corporate income tax rate

During the accounting period from 01/01/2026 to 30/06/2026, the applicable corporate income tax rate is 20% for taxable income derived from business activities.

2.20 . Basic earnings per share

Basic earnings per share is calculated by dividing the net profit or loss after tax attributable to ordinary shareholders of the Company (adjusted for appropriations to the Bonus and welfare Fund and the executive bonus fund) by the weighted average number of outstanding ordinary shares during the year.

2.21 . Related parties

Parties are considered related if they have the ability to control or exert significant influence over the other party's decisions relating to financial and operational policies. The Company's related parties include:

- Entities that, directly or indirectly through one or more intermediaries, have control over, are controlled by, or are under common control with the Company, including parent companies, subsidiaries, and associates;
- Individuals who, directly or indirectly, hold voting rights in the Company and have significant influence over it, key management personnel of the Company, and close family members of such individuals;
- Entities over which the individuals mentioned above, directly or indirectly, hold significant voting power or exercise significant influence.

In identifying related party relationships for the preparation and presentation of the consolidated financial statements, the Company places emphasis on the nature of the relationship rather than its legal form.

2.22 . Segment information

As the company's principal activity is the operation of amusement parks within Vietnam, the Company does not prepare segment reports by business sector or geographical area.

3 . CASH AND CASH EQUIVALENTS

	30/06/2026	01/01/2026
	VND	VND
Cash	1,862,157,746	2,090,603,244
Non-term bank deposits	1,128,346,162	3,203,902,056
- *Nam A Commercial Joint Stock Bank – Ben Thanh Transaction Office, Tan Dinh Branch*	*3,243,875*	*5,899,577*
- *Joint Stock Commercial Bank for Foreign Trade of Viet Nam – Binh Thuan Branch*	*1,794,852*	*1,925,049*
- *Joint Stock Commercial Bank for Foreign Trade of Viet Nam – Ho Chi Minh City Branch*	*165,420,305*	*372,583,356*
- *Vietnam Asia Commercial Joint Stock Bank – Lac Long Quan Branch*	*811,777,001*	*2,588,575,175*
- *Vietnam Asia Commercial Joint Stock Bank – Ho Chi Minh City Branch*	*49,852,872*	*135,408,151*
- *National Securities Incorporation*	*96,257,257*	*99,510,748*
Cash equivalents (*)	-	11,536,835,615
- *Vietnam Asia Commercial Joint Stock Bank – Lac Long Quan Branch*	-	*11,536,835,615*
	2,990,503,908	**16,831,340,915**

4 . FINANCIAL INVESTMENTS

a) Held-to-maturity investments

	30/06/2026			01/01/2026		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
	VND	VND	VND	VND	VND	VND
- Term deposits (*)	308,732,000,000	308,732,000,000	-	286,000,000,000	286,000,000,000	-
+ *Vietnam Asia Commercial Joint Stock Bank – Lac Long Quan Branch*	*219,332,000,000*	*219,332,000,000*	-	*188,400,000,000*	*188,400,000,000*	-
+ *Vietnam Asia Commercial Joint Stock Bank – Ho Chi Minh City Branch*	*89,400,000,000*	*89,400,000,000*	-	*97,600,000,000*	*97,600,000,000*	-
- Accrued term deposit interest (**)	3,104,353,425	3,104,353,425	-	8,466,188,220	8,466,188,220	-
+ *Vietnam Asia Commercial Joint Stock Bank – Lac Long Quan Branch*	*1,802,742,466*	*1,802,742,466*	-	*5,945,822,467*	*5,945,822,467*	-
+ *Vietnam Asia Commercial Joint Stock Bank – Ho Chi Minh City Branch*	*1,301,610,959*	*1,301,610,959*	-	*2,520,365,753*	*2,520,365,753*	-
	311,836,353,425	**311,836,353,425**	**-**	**294,466,188,220**	**294,466,188,220**	**-**

(*) As at 30/06/2026, term deposits with maturities from 6 to 13 months amounting to 308.732.000.000 VND, placed at Vietnam Asia Commercial Joint Stock Bank, with interest rates ranging from 6.4% per annum to 8.8% per annum.

(**) As at 30/06/2026, details by counterparties of interest receivables on deposits:

	Counterparty	Accrued interest amount VND	Interest rate	Description	Timing of interest receipt
-	Vietnam Asia Commercial Joint Stock Bank – Lac Long Quan Branch	1,802,742,466	From 6.4% to 7.5%	- Accrued interest receivable on 21 term deposit agreements from the contract inception date to 31/12/2025, - Total deposit value: 70.7 billion VND	In accordance with the terms of each deposit agreement
-	Vietnam Asia Commercial Joint Stock Bank – Ho Chi Minh City Branch	1,301,610,959	From 6.4% to 6.6%	- Accrued interest receivable on 14 term deposit agreements from the contract inception date to 31/12/2025, - Total deposit value: 61 billion VND	In accordance with the terms of each deposit agreement
		3,104,353,425			

b) Trading securities

		30/06/2026				01/01/2026			
	Stock Symbol	Number of securities	Cost	Fair value	Provision	Number of securities	Cost	Fair value	Provision
			VND	VND	VND		VND	VND	VND
Total value of shares									
Vietnam Pharmaceutical Corporation [1]	*DVN*	*1,676,000*	*29,373,995,000*	*33,855,200,000*	-	*1,676,000*	*29,373,995,000*	*37,710,000,000*	-
OPC Pharmaceutical JSC [2]	*OPC*	*563,300*	*12,693,261,375*	*13,350,210,000*	-	*563,300*	*12,693,261,375*	*13,519,200,000*	-
		2,239,300	**42,067,256,375**	**47,205,410,000**	**-**	**2,239,300**	**42,067,256,375**	**51,229,200,000**	**-**

[1] The fair value of trading securities was determined based on the closing prices on the UPCOM as at 31/12/2025 and 30/06/2026

[2] The fair value of trading securities was determined based on the closing prices on the HOSE as at 31/12/2025 and 30/06/2026

5 . SHORT-TERM TRADE RECEIVABLES FROM CUSTOMERS

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Other parties				
Other customers	104,256,000	-	23,085,000	-
	104,256,000	**-**	**23,085,000**	**-**

6 . SHORT-TERM PREPAYMENTS TO SUPPLIERS

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
HPT ENVIRONMENTAL JOINT STOCK COMPANY	-	-	1,021,124,000	-
HAI WATER SPORTS - TOURISM AND SERVICE JOINT STOCK COMPANY	99,360,000	-	-	-
Nguyen Tai Services Company Limited	38,500,000	-	-	-
Dang Phat Mechanical and Environmental Construction Joint Stock Company	105,000,000	-	105,000,000	-
Prepayments for other suppliers	11,381,968	-	181,501,328	-
	254,241,968	**-**	**1,307,625,328**	**-**

7 . OTHER RECEIVABLES

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Advances	714,131,000	-	764,669,000	-
Deposits	51,000,000	-	51,000,000	-
Other receivables	35,779,198	-	125,312,902	-
	800,910,198	**-**	**940,981,902**	**-**

8 . INVENTORIES

	30/06/2026		01/01/2026	
	Cost	Provision	Cost	Provision
	VND	VND	VND	VND
Raw materials	479,671,740	-	504,444,372	-
Tools and equipment	-	-	547,825,920	-
Supplies	317,430,654	-	315,595,591	-
Chemicals	73,584,113	-	61,186,115	-
Goods	563,804,276	-	327,981,706	-
	1,434,490,783	**-**	**1,757,033,704**	**-**

9 . TANGIBLE FIXED ASSETS

	Buildings and Structures	Machinery and Equipment	Means of transportation and transmitters	Office equipment	Other tangible fixed assets	**Total**
	VND	VND	VND	VND	VND	**VND**
Cost						
Beginning balance	52,029,666,741	44,040,908,258	7,845,466,553	404,327,865	1,541,252,926	105,861,622,343
- Additions	509,654,000	5,592,345,819	-	40,520,000	-	6,142,519,819
- Liquidating, disposed	-	(59,000,000)	-	-	-	(59,000,000)
Ending balance	**52,539,320,741**	**49,574,254,077**	**7,845,466,553**	**444,847,865**	**1,541,252,926**	**111,945,142,162**
Accummulated Depreciation						
Beginning balance	37,927,557,171	41,460,561,431	7,170,271,555	342,316,129	1,357,174,640	88,257,880,926
- Depreciation for the period	1,848,350,599	939,171,013	122,762,727	12,943,557	38,124,246	2,961,352,142
- Liquidating, disposed	-	(59,000,000)	-	-	-	(59,000,000)
Ending balance	**39,775,907,770**	**42,340,732,444**	**7,293,034,282**	**355,259,686**	**1,395,298,886**	**91,160,233,068**
Net carrying amount						
Beginning balance	14,102,109,570	2,580,346,827	675,194,998	62,011,736	184,078,286	17,603,741,417
Ending balance	**12,763,412,971**	**7,233,521,633**	**552,432,271**	**89,588,179**	**145,954,040**	**20,784,909,094**

- The cost of fully depreciated fixed assets still in use amounts to 76.876.554.866 VND.

10 . INTANGIBLE FIXED ASSETS

	Land use rights (*)	Software	**Total**
	VND	VND	**VND**
Historical cost			
Beginning balance	20,315,829,962	207,102,000	20,522,931,962
Ending Balance	**20,315,829,962**	**207,102,000**	**20,522,931,962**
Accumulated amortisation			
Beginning balance	20,315,829,962	200,198,600	20,516,028,562
- Amortisation for the period	-	6,903,400	6,903,400
Ending Balance	**20,315,829,962**	**207,102,000**	**20,522,931,962**
Net carrying value			
Beginning balance	-	6,903,400	6,903,400
Ending Balance	-	-	-

- The cost of fully depreciated fixed assets that were still in use amounts to 20.522.931.962 VND.

(*) Land use rights with a one-time payment for the property at No.3 Hoa Binh, Binh Thoi Ward, Ho Chi Minh City, under map declaration No. 02, with a total area of 19.300 m², as per the Certificate of land use rights No. 2817/UB dated 13 November 2013, issued by the People's Committee of Ho Chi Minh City. The land use rights expired on 02/07/2018. From 02/07/2018 to the present, the Company has continued to use this land plot and has paid land lease fees on an annual basis.

11 . CONSTRUCTION IN PROGRESS

	30/06/2026	01/01/2026
	VND	VND
Domestic wastewater treatment system project	-	3,218,165,093
	-	**3,218,165,093**

12 . PREPAID EXPENSES

		30/06/2026	01/01/2026
		VND	VND
a)	**Short-term**		
	Insurance expense	229,812,589	25,497,955
	Uniform expenses	107,514,719	106,889,497
	Other short-term prepaid expenses	84,201,330	98,201,304
		421,528,638	**230,588,756**
b)	**Long-term**		
	Prepaid land lease expenses of Lotus Aroma Foods Corporation (*)	2,881,849,422	2,928,330,864
	Tools and equipment	193,300,655	154,664,618
	Maintenance costs	95,733,851	77,105,250
	Other long-term prepaid expenses	15,000,062	-
		3,185,883,990	**3,160,100,732**

(*) The one-time prepaid land lease payment pertains to the plot at Lot C7-6/1, N4 Street, Ham Kiem 1 Industrial Park, Tuyen Quang Commune, Lam Dong Province with a total area of 5.000 m² and a lease term from 11/07/2019 to 06/07/2057.

13 . SHORT-TERM TRADE PAYABLES TO SUPPLIERS

		30/06/2026		01/01/2026	
		Value	Repayment capacity	Value	Repayment capacity
		VND	VND	VND	VND
a)	***Related parties***	***481,481,482***	***481,481,482***	***260,000,000***	***260,000,000***
	Phu Tho Tourist Service Joint Stock Company	481,481,482	481,481,482	260,000,000	260,000,000
	Others	***2,550,799,168***	***2,550,799,168***	***878,209,734***	***878,209,734***
	Phuoc Ngoc Thanh Trading One Member Limited Liability Company	269,144,122	269,144,122	110,052,259	110,052,259
	SIDO SMILE TRADE SERVICES COMPANY LIMITED	81,000,000	81,000,000	-	-
	SAO VIET TRAVEL SERVICES AND EVENTS TRADING COMPANY LIMITED	81,500,000	81,500,000	-	-
	NEXT PANDO GENERATION JOINT STOCK	78,781,667	78,781,667	60,000,000	60,000,000
	Bach Duong Food Technology Limited Company	101,952,000	101,952,000	-	-
	Lam Nhung TM DV TV XD Company Limited	158,103,050	158,103,050	29,027,160	29,027,160
	Phuoc Tho Food Trading and Service Company Limited	243,164,570	243,164,570	127,998,294	127,998,294
	Thien Phu Development Food Company Limited	134,440,000	134,440,000	75,390,000	75,390,000
	Nguyen Ha Food Company Limited	750,173,485	750,173,485	139,265,756	139,265,756
	TAN VIET SON PETROLEUM COMPANY LIMITED	74,252,416	74,252,416	41,987,289	41,987,289
	Other payables to suppliers	578,287,858	578,287,858	294,488,976	294,488,976
		3,032,280,650	**3,032,280,650**	**1,138,209,734**	**1,138,209,734**

14 . DIVIDENDS AND PROFIT PAYABLE (*)

	30/06/2026	01/01/2026
	VND	VND
Dividends and profit payable (*)	1,173,953,870	567,199,990
	1,173,953,870	**567,199,990**

(*) Dividends are paid directly at the Company's office to shareholders who have not yet registered their DSN shares for custody. As at 30/06/2026, certain shareholders have not yet collected their dividends.

15 . TAXES AND OTHER PAYABLES TO THE STATE TREASURY

	Beginning balance	Payables during the period	Payments during the period	Ending balance
	VND	VND	VND	VND
Value added Tax	195,654,500	7,423,845,278	4,960,493,786	2,659,005,992
Corporate income Tax	3,122,419,384	10,402,494,469	5,346,362,210	8,178,551,643
Personal income Tax	161,901,790	2,553,520,254	1,991,701,023	723,721,021
Natural resource Tax	2,855,440	21,078,400	20,146,560	3,787,280
Land rental fees	-	3,501,020,000	3,501,020,000	-
	3,482,831,114	**23,901,958,401**	**15,819,723,579**	**11,565,065,936**

The Company's tax finalization will be subject to inspection by the tax authorities. As the application of tax laws and regulations to various types of transactions can be interpreted in different ways, the amount of tax presented in the Consolidated Financial Statements may be adjusted based on the decisions of the tax authorities.

16 . OTHER PAYABLES

	30/06/2026	01/01/2026
	VND	VND
- Trade union fees	101,706,400	168,851,000
- Social insurance	-	3,844,515
- Health insurance	6,637,550	5,110,907
- Unemployment insurance	-	278,503
- Short-term deposits and collaterals received	81,000,000	81,000,000
- Other payables	69,922,632	56,846,030
	259,266,582	**315,930,955**

17 . SHORT-TERM PROVISIONS

	30/06/2026	01/01/2026
	VND	VND
- Salary reserve fund (*)	8,000,000,000	8,000,000,000
	8,000,000,000	**8,000,000,000**

(*) The annual Salary reserve fund, established to cover operational suspension or reduced operations due to natural disasters or pandemics, is appropriated from after-tax profits in accordance with the Resolution of the General Meeting of Shareholders No. 01/NQ-ĐHCĐ-CVNĐS dated 03/02/2021.

18 . OWNER'S EQUITY

a) Statement of changes in owner's equity

	Contributed Capital	Investment and Development fund	Undistributed earnings	Non-controlling interests	**Total**
	VND	VND	VND	VND	**VND**
Beginning balance as at 01/01/2025	**120,830,090,000**	**8,450,000,000**	**186,458,267,870**	**511,499,486**	**316,249,857,356**
Net profit for the previous period	-	-	72,463,951,741	(81,979,827)	72,381,971,914
Appropriation to funds	-	-	(13,927,115,556)	-	(13,927,115,556)
Second dividend for 2024 (*)	-	-	(19,332,814,400)	-	(19,332,814,400)
Increase/(decrease) due to changes in ownership interest	-	-	(225,392,663)	225,392,663	-
Ending balance as at 31/12/2025	**120,830,090,000**	**8,450,000,000**	**225,436,896,992**	**654,912,322**	**355,371,899,314**
Beginning balance as at 01/01/2026	**120,830,090,000**	**8,450,000,000**	**225,436,896,992**	**654,912,322**	**355,371,899,314**
Net profit for the current period	-	-	41,524,202,013	(27,089,396)	41,497,112,617
Appropriation to funds (*)	-	-	(3,960,577,157)	-	(3,960,577,157)
Dividend payment for 2025 (*)	-	-	(48,332,036,000)	-	(48,332,036,000)
Ending balance as at 30/06/2026	**120,830,090,000**	**8,450,000,000**	**214,668,485,848**	**627,822,926**	**344,576,398,774**

- According to General Meeting of Shareholders Resolution No. 01/NQ-ĐHĐCĐ-CVNĐS dated 22/04/2026, the Company announces the profit distribution for 2025 as follows:

	Appropriation rate	Amount
	(%)	VND
Net profit after tax	100.00	79,211,543,144
Bonus and Welfare fund	5.00	3,960,577,157
Dividends (40% of Charter capital)	61.02	48,332,036,000
Undistributed earnings	33.98	26,918,929,987

- Pursuant to Resolution No. 12/2025/NQ-HĐQT-CVNĐS dated 22/12/2025, the Company announced the first interim cash dividend for 2025 at a rate of 24% of par value. The record date was 14/01/2026, and the payment date was 11/02/2026.

- Pursuant to Resolution No. 08/2026/NQ-HĐQT-CVNĐS dated 29/04/2026, the Company announced the final cash dividend for 2025 at a rate of 16% of par value. The record date was 19/05/2026, and the payment date was 17/06/2026.

b) Details of owner's equity

	Ratio	30/06/2026	Ratio	01/01/2026
	(%)	VND	(%)	VND
Phu Tho Tourist Service Joint Stock Company	33.54	40,524,340,000	33.54	40,524,340,000
Mr. Kenji Yabe	10.63	12,840,860,000	10.63	12,840,860,000
Other shareholders	55.83	67,464,890,000	55.83	67,464,890,000
	100	**120,830,090,000**	**100**	**120,830,090,000**

c) Equity transactions with owners and the distribution of dividends and profits

	First half of 2026	First half of 2025
	VND	VND
Owner's equity		
- *Beginning balance*	*120,830,090,000*	*120,830,090,000*
- *Ending balance*	*120,830,090,000*	*120,830,090,000*
Dividends and distributed profits		
- *Dividends, distributed profits payable at the beginning of the period*	*567,199,990*	*29,598,729,665*
- *Dividends, distributed profits payable during the period*		
+ Dividends, distributed profits allocated from prior period profits	*48,332,036,000*	*19,332,814,400*
- *Dividends, distributed profits paid in cash*	-	-
+ Dividends, distributed profits allocated from prior period profits	*(47,725,282,120)*	*(48,132,852,635)*
- *Dividends, distributed profits payable at the end of the period*	**1,173,953,870**	**798,691,430**

d) Shares

	30/06/2026	01/01/2026
Number of shares registered for issuance	12,083,009	12,083,009
Number of shares sold in public offerings		
- *Ordinary shares*	*12,083,009*	*12,083,009*
Number of outstanding shares		
- *Ordinary shares*	*12,083,009*	*12,083,009*

Face value of outstanding shares: 10.000 VND/share

e) Funds

	30/06/2026	01/01/2026
	VND	VND
Investment and Development fund	8,450,000,000	8,450,000,000
	8,450,000,000	**8,450,000,000**

19 . OFF-BALANCE SHEET ITEMS AND OPERATING LEASE OBLIGATIONS

a) Leased Assets

The Company is currently leasing land at No.3 Hoa Binh, Binh Thoi Ward, Ho Chi Minh City for business purposes. The leased land area is 19.300 m². The Company has not yet completed the procedures for signing the official land lease contract. The Company has paid land lease fees on an annual basis. (Details on Notes 10).

b) Doubtful debts settled

	30/06/2026	01/01/2026
	VND	VND
Doubtful debts settled	416,290,285	416,290,285
	416,290,285	**416,290,285**

20 . TOTAL REVENUE FROM SALES AND SERVICES

	First half of 2026	First half of 2025
	VND	VND
Revenue from the sale of goods	22,977,835,306	22,509,979,404
Revenue from services	86,680,334,340	82,963,802,444
Other revenues	33,187,156	25,271,281
	109,691,356,802	**105,499,053,129**
In which: Revenue from related parties	**9,898,148**	**22,770,370**

(Refer to Note 31 for detailed information)

21 . COST OF GOODS SOLD

	First half of 2026	First half of 2025
	VND	VND
Cost of goods sold	10,323,367,672	10,218,444,141
Cost of services rendered	32,983,769,231	34,177,523,836
	43,307,136,903	**44,395,967,977**

22 . FINANCIAL INCOME

	First half of 2026	First half of 2025
	VND	VND
Interest income from deposits	3,223,033,569	2,185,244,004
	3,223,033,569	**2,185,244,004**

23 . SELLING EXPENSES

	First half of 2026	First half of 2025
	VND	VND
Material and supplies costs	814,141,955	829,733,480
Labor cost	2,223,757,964	2,151,016,977
External services expenses and other cash expenses	3,697,025,784	4,182,556,790
	6,734,925,703	**7,163,307,247**
In which: Purchase costs incurred with related parties	**1,446,759,261**	**1,444,444,446**
(Refer to Note 31 for detailed information)		

24 . GENERAL AND ADMINISTRATIVE EXPENSES

	First half of 2026	First half of 2025
	VND	VND
Material and supplies costs	895,407,573	958,671,447
Labor cost	7,415,816,959	7,086,816,763
Depreciation of fixed assets	417,850,687	431,657,484
Taxes, fees, and charges	-	5,000,000
External services expenses and other cash expenses	2,162,946,312	1,809,322,928
	10,892,021,531	**10,291,468,622**
In which: Purchases from related parties	**53,897,821**	**94,753,862**
(Refer to Note 31 for detailed information)		

25 . OTHER INCOME

	First half of 2026	First half of 2025
	VND	VND
Other income	4,860,000	13,988,000
	4,860,000	**13,988,000**

26 . CURRENT CORPORATE INCOME TAX EXPENSES

	First half of 2026	First half of 2025
	VND	VND
Current corporate income tax expense at the parent company	10,402,494,469	9,508,322,970
Current corporate income tax expense at the subsidiaries	-	-
Current corporate income tax expense	**10,402,494,469**	**9,508,322,970**
Corporate income tax payable at the beginning of the period	3,122,419,384	2,876,024,305
Corporate income tax payments during the period	(5,346,362,210)	(2,876,024,305)
Corporate income tax payable at the end of the period	**8,178,551,643**	**9,508,322,970**

27 . DEFERRED INCOME TAX EXPENSE

a) Deferred income tax liabilities

	30/06/2026	01/01/2026
	VND	VND
The corporate income tax rate used to determine the deferred income tax liabilities	20%	20%
Deferred income tax liabilities arise from taxable temporary differences	1,175,484,071	1,089,924,923
Deferred income tax liabilities	**1,175,484,071**	**1,089,924,923**

b) Deferred corporate income tax expense

	First half of 2026	First half of 2025
	VND	VND
Deferred corporate income tax expenses arise from taxable temporary differences.	85,559,148	82,228,893
	85,559,148	**82,228,893**

28 . BASIC EARNINGS PER SHARE

The calculation of basic earnings per share attributable to ordinary shareholders of the Company is based on the followings:

	First half of 2026	First half of 2025
	VND	VND
Net profit after tax	41,524,202,013	36,302,672,143
Appropriated to	(2,076,210,101)	(1,815,133,607)
- *Bonus and welfare fund*	*(2,076,210,101)*	*(1,815,133,607)*
Net profit attributable to ordinary shares	39,447,991,912	34,487,538,536
Weighted average number of outstanding ordinary shares during the period	12,083,009	12,083,009
Basic earnings per share	**3,265**	**2,854**

According to Resolution No. 01/NQ-ĐHĐCĐ-CVNĐS dated 22/04/2026 of the General Meeting of Shareholders, the Company plans to appropriate 5% of profit after tax for the fiscal year 2026 to the bonus fund.

As at 30/06/2026, the Company had no potentially dilutive ordinary shares.

29 . COST CATEGORIZED BY FACTOR

	First half of 2026	First half of 2025
	VND	VND
Material and supplies costs	13,176,232,888	12,635,887,393
Labor cost	29,813,932,952	28,274,568,782
Depreciation of fixed assets	2,968,255,542	2,511,249,442
External services expenses and other cash expenses	13,374,866,667	16,704,475,345
	59,333,288,049	**60,126,180,962**

30 . FINANCIAL INSTRUMENT

Financial risk management

The Company is exposed to various types of financial risks, including market risk, credit risk, and liquidity risk.

A control framework has been established to ensure a reasonable balance between the cost of risks incurred and the cost of risk management. The Executive Board is responsible for overseeing the risk management process to maintain an appropriate balance between risk exposure and risk controls.

Market Risk

The Company may be exposed to market risks, such as fluctuations in market prices and interest rates.

Price risk

The Company is exposed to price risk arising from equity instruments related to its short-term equity investments, due to the inherent uncertainty in future share prices.

	Within 1 year	From 1 year to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Short-term investments	47,205,410,000	-	-	47,205,410,000
	47,205,410,000	**-**	**-**	**47,205,410,000**
As at 01/01/2026				
Short-term investments	51,229,200,000	-	-	51,229,200,000
	51,229,200,000	**-**	**-**	**51,229,200,000**

Interest rate risk:

The Company is exposed to interest rate risk due to fluctuations in the fair value or future cash flows of financial instruments resulting from changes in market interest rates. This risk arises from interest-bearing deposits (both term and non-term), borrowings, and debt instruments with floating interest rates. The Company manages interest rate risk by analyzing market competitiveness to secure interest rates that are favorable for its business objectives.

Credit risk

Credit risk is the risk that a counterparty to a financial instrument or contract is unable to meet its contractual obligations, resulting in a financial loss to the Company. The Company is exposed to credit risk arising from its operating activities (primarily trade receivables) and financial activities (including bank deposits, loans, and other financial instruments).

	Within 1 year	From 1 year to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Cash and cash equivalents	1,128,346,162	-	-	1,128,346,162
Trade receivables from customers, Other receivables	905,166,198	-	-	905,166,198
Loans	311,836,353,425	-	-	311,836,353,425
	313,869,865,785	**-**	**-**	**313,869,865,785**
As at 01/01/2026				
Cash and cash equivalents	14,740,737,671	-	-	14,740,737,671
Trade receivables from customers, Other receivables	964,066,902	-	-	964,066,902
Loans	294,466,188,220	-	-	294,466,188,220
	310,170,992,793	**-**	**-**	**310,170,992,793**

Liquidity risk

Liquidity risk is the risk that the Company may encounter difficulty in meeting its financial obligations due to the lack of funds. The Company's liquidity risk primarily arises from mismatches in the maturities of its financial assets and financial 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:

	Within 1 year	From 1 year to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Payables to suppliers, Other payables	4,465,501,102	-	-	4,465,501,102
	4,465,501,102	**-**	**-**	**4,465,501,102**
As at 01/01/2026				
Payables to suppliers, Other payables	2,021,340,679	-	-	2,021,340,679
	2,021,340,679	**-**	**-**	**2,021,340,679**

The Company assesses that the concentration of liquidity risk related to debt settlement is low. The Company expects to fulfill its obligations as they fall due by utilizing cash inflows from operations and the maturity of financial assets.

31 . TRANSACTIONS AND BALANCES WITH RELATED PARTIES

List of related parties and their relationship with the Company:

Related parties	**Relationship**
Phu Tho Tourist Service Joint Stock Company	Major Shareholder
Mr. Kenji Yabe	Major Shareholder
National Securities Incorporation	A company related to an internal person
Sam Holdings Corporation	A company related to the Chairman of the Board of Directors
Binh Duong Producing and Trading Corporation	A company related to the Chairman of the Board of Directors
Sacom Land Corporation	A company related to the Chairman of the Board of Directors
Saigon-Da Lat Joint Stock Corporation	A company related to the Vice Chairman of the Board of Directors
Saigon DongHa Tourist Joint-Stock Company	A company related to the Vice Chairman of the Board of Directors
Infinity Investment Group Joint Stock Company	A company related to the Vice Chairman of the Board of Directors
Sacom - Tuyen Lam Joint Stock Company	A company related to the Vice Chairman of the Board of Directors
SJ Group Joint Stock Company	A company related to the Vice Chairman of the Board of Directors
Jueikai Medical Corporation	A company related to the Vice Chairman of the Board of Directors
Vico Quang Tri Investment and Mineral Joint Stock Company	A company related to the Head of the Supervisory Board
Members of the Board of Directors, the Board of Management and the Board of Supervision	Key management personnel

In addition to the related party information presented in the notes above, the Company also had the following transactions with related parties during the period:

Transactions during the period:

	First half of 2026 VND	First half of 2025 VND
Revenue from sales and services	**9,898,148**	**22,770,370**
- Phu Tho Tourist Service Joint Stock Company	9,898,148	22,770,370
Selling expenses	**1,446,759,261**	**1,444,444,446**
- Phu Tho Tourist Service Joint Stock Company	1,446,759,261	1,444,444,446
General and administrative expenses	**53,897,821**	**94,753,862**
- Phu Tho Tourist Service Joint Stock Company	-	27,753,862
- National Securities Incorporation	53,897,821	67,000,000
Dividends paid	**21,346,080,000**	**21,346,080,000**
- Phu Tho Tourist Service Joint Stock Company	16,209,736,000	16,209,736,000
- Mr. Kenji Yabe	5,136,344,000	5,136,344,000

Transactions with other related parties are as follows:

	Position	First half of 2026	First half of 2025
		VND	VND
Key management personnel compensation:		**4,834,909,139**	**6,996,453,357**
Mr. Tran Viet Anh	Chairman of the Board of Directors	707,155,558	1,091,111,113
Mr. Hoang Van Ba	Vice Chairman of the Board of Directc	416,211,112	641,111,112
Mr. Phuong Xuan Thuy	Member of the Board of Directors	360,244,442	551,111,110
Mr. Tran Oanh	Member of the Board of Directors (Dismissed on 22/04/2026)	222,521,366	551,111,110
Mr. Yabe Hirotaka	Member of the Board of Directors (Dismissed on 22/04/2026)	186,282,050	138,888,889
Mr. Le Thanh Tri	Member of the Board of Directors *(Appointed on 22/04/2026)*	51,367,521	-
Ms. Yabe Hiroko	Member of the Board of Directors *(Appointed on 22/04/2026)*	51,367,521	-
Mr. Vu Ngoc Tuan	General Director	817,808,878	1,104,110,752
Mr. Nguyen Quang Truong	Deputy General Director	696,206,905	923,561,106
Ms. Tran Thi Chau Dan	Chief Accountant	425,132,676	612,114,831
Ms. Bui Thi Kim Tuyen	Head of the Board of Supervisors	416,766,668	641,111,112
Ms. Nguyen Thi Nguyen	Member of the Board of Supervisors	242,199,999	371,111,111
Mr. Huynh Ngoc Cach	Member of Board of Supervisors	241,644,443	371,111,111

Except for the related party transactions mentioned above, no transactions were incurred with other related parties during the period.

32 . COMPARATIVE FIGURES

The comparative figures presented in the Statement of Financial Position and the corresponding notes are derived from the Consolidated Financial Statements for the fiscal year ended 31/12/2025, which were audited by AASC Auditing Firm Company Limited. The comparative figures on the Interim Consolidated Statement of income, Interim Consolidated Statement of Cash flows and corresponding Notes are taken from the Interim Consolidated Financial Statements which have been reviewed for the period from 01/01/2025 to 30/06/2025.

The Company adopted Circular No. 99/2025/TT-BTC dated 27/10/2025 and Circular No. 43/2026/TT-BTC dated 20/04/2026 on a non-retrospective basis, effective from 1/01/2026. Certain comparative information has been reclassified to conform with the presentation requirements of Circular No. 99 and Circular No. 43 relating to the presentation of the financial statements. The comparison between the previously reported amounts and the reclassified amounts is presented as follows:

Consolidated Statement of Financial Position

	Note	**01/01/2026** **VND** **(Previously reported)**	**01/01/2026** **VND** **(Reclassified)**
Cash equivalents	112	11,500,000,000	11,536,835,615
Short-term held-to-maturity investments	123	286,000,000,000	294,466,188,220
Other short-term receivables	135	9,444,005,737	940,981,902
Dividends and profit payable	313	-	567,199,990
Other short-term payables	320	883,130,945	315,930,955

CÔNG TY CỔ PHẦN CÔNG VIÊN NƯỚC ĐẦM SEN

Le Thi Hong Bich	**Tran Thi Chau Dan**	**Vu Ngoc Tuan**
Preparer	Chief Accountant	General Director
		Ho Chi Minh City, 25 July 2026

DAM SEN WATER PARK CORPORATION
No.: 60/CVNĐS

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness
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About: Explanation of the profit after tax difference for Q2/2026 compared to the same period of the previous year

To: STATE SECURITIES COMMISSION OF VIETNAM

HO CHI MINH CITY STOCK EXCHANGE

Based on:

- Law on Securities No. 54/2019/QH14 dated 06/12/019 issued by National Assembly of the Socialist Republic of Vietnam
- Circular No. 96/2020/TT-BTC dated 16/11/2020 issued by the Ministry of Finance, guiding the disclosure of information on the securities market
- Dam Sen Water Park Corporation's Company Charter.

Dam Sen Water Park Corporation (stock symbol: DSN) explains the Net profit after tax fluctuation exceeding 10% in the Separate Financial Statements and Consolidated Financial Statements for Q2/2026 compared to the same period in 2025.

Items	Q2/2026	Q2/2025	Compared to the same period
	VND	*VND*	%
Net profit after tax in the Consolidated Financial Statements	32,827,896,515	27,678,513,195	118.60%
Net profit after tax in the Separate Financial Statements	32,714,206,571	27,577,344,804	118.63%

Reason:

Profit after tax for Q2/2026 increased to 118,60% of the corresponding period last year on the consolidated financial statements (an increase of 18,60%, equivalent to 5,15 billion VND) and to 118,63% of the corresponding period last year on the separate financial statements (an increase of 18,63%, equivalent to 5,14 billion VND).

The increase was primarily attributable to the Company's implementation of family combo ticket promotions and the expansion of online ticket sales channels, making it more convenient for customers to access the Company's services. As a result, revenue increased by 8,07% compared to the corresponding period last year (equivalent to 5,46 billion VND). In addition, interest income from term deposits increased by 51,30% compared to the corresponding period last year (equivalent to 949,72 million VND), further contributing to the increase in profit after tax for the period.

Recipients:
- As above;
- Archived: Office

Ho Chi Minh City, 25 July 2026
DAM SEN WATER PARK CORPORATION
GENERAL DIRECTOR

M.S.D.N: 0302...
CÔNG TY CỔ PHẦN CÔNG VIÊN NƯỚC ĐẦM SEN
QUẬN 11 - T.P HỒ CHÍ MINH

VU NGOC TUAN