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

CÔNG TY CỔ PHẦN CÔNG VIÊN NƯỚC ĐẦM SEN
QUẬN 11 - T.P HỒ CHÍ MINH

Vũ Ngọc Tuấn

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Code	ASSETS	Note	30/06/2026 VND	01/01/2026 VND
100	**A. CURRENT ASSETS**		**359,790,144,026**	**357,501,917,032**
110	**I. Cash and cash equivalents**	**03**	**2,985,465,181**	**16,823,516,289**
111	1. Cash		2,985,465,181	5,286,680,674
112	2. Cash equivalents		-	11,536,835,615
120	**II. Short-term financial investments**	**04**	**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**		**1,158,408,166**	**2,270,692,230**
131	1. Short-term trade receivables from customers	05	104,256,000	23,085,000
132	2. Short-term prepayments to suppliers	06	254,241,968	1,307,625,328
135	3. Other short-term receivables	07	799,910,198	939,981,902
140	**IV. Inventories**	**08**	**1,321,132,241**	**1,643,675,162**
141	1. Inventories		1,321,132,241	1,643,675,162
160	**VI. Other current assets**		**421,528,638**	**230,588,756**
161	1. Short-term prepaid expenses	12	421,528,638	230,588,756
200	**B. LONG-TERM ASSETS**		**24,719,607,681**	**24,713,166,494**
220	**II. Fixed assets**		**14,492,993,465**	**10,912,856,146**
221	1. Tangible fixed assets	09	14,492,993,465	10,905,952,746
222	- *Cost*		*102,353,540,651*	*96,270,020,832*
223	- *Accumulated depreciation*		*(87,860,547,186)*	*(85,364,068,086)*
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	11	-	3,218,165,093
260	**VI. Long-term investments**	**04**	**9,922,579,648**	**10,350,375,387**
261	1. Investments in subsidiaries		15,800,000,000	15,800,000,000
264	2. Provision for impairment of long-term investments in other entities (*)		(5,877,420,352)	(5,449,624,613)
270	**VII Other long-term assets**		**304,034,568**	**231,769,868**
271	1. Long-term prepaid expenses	12	304,034,568	231,769,868
280	**TOTAL ASSETS**		**384,509,751,707**	**382,215,083,526**

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(continued)

Code	SOURCES	Note	30/06/2026 VND	01/01/2026 VND
300	**C. LIABILITIES**		**39,382,714,371**	**26,405,410,909**
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	14	1,173,953,870	567,199,990
314	4. Short-term taxes and other payables to the State	15	11,565,065,936	3,482,831,114
315	5. Employee payables		11,075,089,849	8,617,636,734
319	6. Short-term unearned revenue		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
400	**D. OWNER'S EQUITY**		**345,127,037,336**	**355,809,672,617**
400	**0 Owner's equity**	**18**	**345,127,037,336**	**355,809,672,617**
411	1. Contributed capital		120,830,090,000	120,830,090,000
411a	*Ordinary shares with voting right*		*120,830,090,000*	*120,830,090,000*
418	2. Investment and Development fund		8,450,000,000	8,450,000,000
420	3. Undistributed earnings		215,846,947,336	226,529,582,617
420a	*Undistributed earnings brought forward*		*174,236,969,460*	*147,318,039,473*
420b	*Undistributed earnings for the current year*		*41,609,977,876*	*79,211,543,144*
440	**TOTAL SOURCES**		**384,509,751,707**	**382,215,083,526**

CÔNG TY CỔ PHẦN CÔNG VIÊN NƯỚC ĐẦM SEN
M.S.D.N: 0302844200-C.T.C.P
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

SEPARATE 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 profit from sales and services**	**20**		**48,164,599,503**	**42,200,308,434**	**66,384,219,899**	**61,103,085,152**
6.	**Profit/Loss on disposal or liquidation of investment property**	**21**					
7.	Financial income	22	22	2,801,084,983	1,851,364,137	3,223,017,946	2,185,214,490
8.	Financial expenses	23	23	427,795,739	411,144,467	427,795,739	411,144,467
	- In which: borrowing costs	*24*		-	-	-	-
9.	Selling expenses	*25*	24	3,665,346,406	3,389,298,996	6,734,925,703	7,163,307,247
10.	General and administrative expenses	26	25	5,982,115,377	5,432,056,853	10,436,904,058	9,834,611,922
11.	**Net profit from operating activities**	**30**		**40,890,426,964**	**34,819,172,255**	**52,007,612,345**	**45,879,236,006**
12.	Other income	31	26	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**		**40,892,758,214**	**34,471,681,005**	**52,012,472,345**	**45,893,224,006**
16.	Current income tax expense	51	**27**	8,178,551,643	6,894,336,201	10,402,494,469	9,508,322,970
17.	Deffered income tax expense	52		-	-	-	-
18.	**Net profit after tax**	**60**		**32,714,206,571**	**27,577,344,804**	**41,609,977,876**	**36,384,901,036**

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

Preparer	Chief Accountant	General Director
Le Thi Hong Bich	**Tran Thi Chau Dan**	**Vu Ngoc Tuan**
Preparer	Chief Accountant	General Director

Ho Chi Minh City, 25 July 2026

SEPARATE CASH FLOW STATEMENT

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

(Indirect method)

Code		ITEMS	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***		***52,012,472,345***	***45,893,224,006***
	2.	***Adjustments for***			
02	-	Depreciation of fixed assets and investment properties		2,562,382,500	2,105,376,400
03	-	Provisions		427,795,739	411,144,467
05	-	Profit/Loss from investing and financing activities		(3,223,017,946)	(2,185,214,490)
08	***3.***	***Operating profit before changes in working capital***		***51,779,632,638***	***46,224,530,383***
09	-	Increase, decrease in receivables		1,112,284,064	165,527,680
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		(263,204,582)	142,591,175
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 flows from operating activities***		***50,958,732,997***	***36,504,742,815***
	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		8,584,852,741	4,773,424,354
30		***Net cash flows from investing activities***		***(17,071,501,985)***	***(57,084,716,010)***

M.S.D.N:0302... CÔNG TY CỔ PHẦN CÔNG VIÊN ĐẦM ... QUẬN 11 - T.P

SEPARATE CASH FLOW STATEMENT

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

Code	ITEMS	Note	01/01/2026 -> 30/06/2026 VND	01/01/2025 -> 30/06/2025 VND
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
36	1. Dividends, 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**		**(13,838,051,108)**	**(68,712,825,830)**
60	**Cash and cash equivalents at the beginning of the period**		**16,823,516,289**	**71,643,379,835**
70	**Cash and cash equivalents at the end of the period**	**03**	**2,985,465,181**	**2,930,554,005**

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	Tran Thi Chau Dan	Vu Ngoc Tuan
Preparer	Chief Accountant	General Director

Ho Chi Minh City, 25 July 2026

NOTES TO THE SEPARATE 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: 167 employees (As at 31/12/2025: 167 employees).

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.

Refer to Note 4 for detailed information about the Company's subsidiaries.

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 Vietnamese Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated 27/10/2025 of the Ministry of Finance.

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 separate financial statements

The separate financial statements have been prepared under historical cost convention.

Users of these Separate Financial Statements should read them in conjunction with the Consolidated Financial Statements of the Company and its subsidiaries for the accounting period from 01/01/2026 to 30/06/2026 in order to obtain a comprehensive understanding of the financial position, results of operations, and cash flows of the Company as a whole.

2.4 . Accounting estimates

The preparation of the Separate Financial Statements in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant legal regulations governing the preparation and presentation of Separate Financial Statements requires the Executive Board to make estimates and assumptions that affect the reported amounts of liabilities and assets, as well as the disclosure of contingent liabilities and assets at the end of the fiscal year, and the reported amounts of revenue and expenses throughout the fiscal year.

Material estimates and assumptions in the separate financial statements include:
- Provisions for doubtful debts
- Provisions for decline in value of inventories
- Provision for liabilities
- Estimation of prepaid expense allocation
- Estimation of useful life of fixed assets
- Classification and Provisions for financial investments
- 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 separate 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, non-term deposits at banks, and cash in transit.

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 recognized at the fair value of consideration paid at the transaction date. Any acquisition costs of trading securities (if any), such as brokerage fees, transaction costs, information service fees, taxes, bank charges, etc., are recognized as finance expenses in the period. Upon disposal or transfer, the cost of trading securities is determined using the weighted average method.

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

Investments in subsidiaries are initially recorded in the accounting records at cost. Subsequent to initial recognition, these investments are measured at cost less any Provision for decline in their value.

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 investments in subsidiaries: Provisions for a decline in the value of investments are calculated when the invested subsidiary incurs a loss, based on the subsidiary's financial statements at the time the Provision is recognized.
- 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 shall be recorded in details in terms of collection periods, debtors, currencies, and other elements as required by the company's management. Receivables are classified as current or non-current in the separate 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 . Inventories

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, at the reporting date, inventories are stated at the lower of cost and 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.

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	years
- Machinery and equipment	03 - 05	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	5	years

2.11. 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:

- Tools and equipment, which are assets held for use in the Company's normal business operations, each with a cost of less than VND 30 million 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.

2.12. Accounts payable

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

2.13. 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. The excess of provisions recognized in the prior accounting period that remains unused and exceeds the provisions required to be recognized in the current reporting period is reversed and recorded as a reduction of production and operating expenses in the period, except for any excess related to provisions for construction warranty obligations, which is reversed and recognized as other income in the period.

The annual salary reserve fund is recognized as a provision for liabilities, representing an amount appropriated from the Company's net profit after tax to cover potential salary obligations in case of operational suspension or slowdown caused by natural disasters or pandemics.

2.14. 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.

2.15. 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 separate 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.

2.16. 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.

2.17 . 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;
- Provisions for the decline in value of trading securities, Provisions for investment losses in other entities,...

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

2.18 . Corporate income tax

a) Corporate income tax expenses

Corporate income tax expenses are recognized based on taxable income and the applicable corporate income tax rate for the current accounting period.

b) 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.

2.19 . 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 operating 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 separate financial statements, the Company places emphasis on the nature of the relationship rather than its legal form.

2.20 . Segment information

As the company's principal activity is the operation of amusement parks within Vietnam, it 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	1,123,307,435	3,196,077,430
- *Joint Stock Commercial Bank for Foreign Trade of Vietnam – Ho Chi Minh City Branch*	*165,420,305*	*372,583,356*
- *Vietnam Asia Commercial Joint Stock Bank – LLQ 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 Corporaion*	*96,257,257*	*99,510,748*
Cash equivalents (*)	-	11,536,835,615
- *Vietnam Asia Commercial Joint Stock Bank – Lac Long Quan Branc*	-	*11,536,835,615*
	2,985,465,181	**16,823,516,289**

4 . FINANCIAL INVESTMENTS

a) Held-to-maturity investments

	30/06/2026			01/01/2026		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
- 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 interest receivable on term deposits (**)	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 ranging from 06 months to 13 months, amounting to 308.732.000.000 VND placed with Vietnam Asia Commercial Joint Stock Bank, bearing interest rates ranging from 6.4% from 8.8% per annum.

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

Counterparty	**Accrued interest amount**	**Interest rate**	**Description**	**Timing of interest receipt**
	VND			
- 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 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 HOSE as at 31/12/2025 and 30/06/2026

c) Investments in other entities

	30/06/2026			01/01/2026		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
	VND	VND	VND	VND	VND	VND
Investments in subsidiaries	**15,800,000,000**	**9,922,579,648**	**(5,877,420,352)**	**15,800,000,000**	**10,350,375,387**	**(5,449,624,613)**
- Lotus Aroma Foods Corporation	15,800,000,000	9,922,579,648	(5,877,420,352)	15,800,000,000	10,350,375,387	(5,449,624,613)
	15,800,000,000	**9,922,579,648**	**(5,877,420,352)**	**15,800,000,000**	**10,350,375,387**	**(5,449,624,613)**

Detailed information on Invested Entities:

Invested Entities	Place of incorporation and operation	Ownership	Voting rights	Principal activity
Subsidiaries				
- Lotus Aroma Foods Corporation	Ham Kiem 1 Industrial Park, Tuyen Quang Commune, Lam Dong Province	94.05%	94.05%	Manufacturing, Trading

5 . SHORT-TERM TRADE RECEIVABLES FROM CUSTOMERS

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Other parties	***104,256,000***	-	**23,085,000**	-
Others	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	50,000,000	-	50,000,000	-
Other receivables	35,779,198	-	125,312,902	-
	799,910,198	-	**939,981,902**	-

8 . INVENTORIES

	30/06/2026		01/01/2026	
	Cost	Provision	Cost	Provision
	VND	VND	VND	VND
Raw materials	366,313,198	-	391,085,830	-
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	-
	1,321,132,241	-	**1,643,675,162**	-

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	45,494,302,030	40,984,671,458	7,845,466,553	404,327,865	1,541,252,926	96,270,020,832
- Additions	509,654,000	5,592,345,819	-	40,520,000	-	6,142,519,819
- Disposals/Written-off	-	(59,000,000)	-	-	-	(59,000,000)
Ending balance	**46,003,956,030**	**46,518,017,277**	**7,845,466,553**	**444,847,865**	**1,541,252,926**	**102,353,540,651**
Accummulated Depreciation						
Beginning balance	36,485,682,720	40,008,623,042	7,170,271,555	342,316,129	1,357,174,640	85,364,068,086
- Depreciation for the period	1,668,116,293	713,532,277	122,762,727	12,943,557	38,124,246	2,555,479,100
- Disposals/Written-off	-	(59,000,000)	-	-	-	(59,000,000)
Ending balance	**38,153,799,013**	**40,663,155,319**	**7,293,034,282**	**355,259,686**	**1,395,298,886**	**87,860,547,186**
Net carrying amount						
Beginning balance	9,008,619,310	976,048,416	675,194,998	62,011,736	184,078,286	10,905,952,746
Ending balance	**7,850,157,017**	**5,854,861,958**	**552,432,271**	**89,588,179**	**145,954,040**	**14,492,993,465**

- 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 are still in use at the end of the period is: 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		
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	-
	304,034,568	**231,769,868**

13 . SHORT-TERM TRADE PAYABLES TO SUPPLIERS

	30/06/2026		01/01/2026	
	Value	Repayment capacity	Value	Repayment capacity
	VND	VND	VND	VND
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 COMPANY	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 Separate 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	**Total**
	VND	VND	VND	**VND**
Beginning balance as at 01/01/2025	**120,830,090,000**	**8,450,000,000**	**180,577,969,429**	**309,858,059,429**
Net profit for the previous year	-	-	79,211,543,144	79,211,543,144
Appropriation to funds	-	-	(13,927,115,556)	(13,927,115,556)
Second dividend for 2024	-	-	(19,332,814,400)	(19,332,814,400)
Ending balance as at 31/12/2025	**120,830,090,000**	**8,450,000,000**	**226,529,582,617**	**355,809,672,617**
Beginning balance as at 01/01/2026	**120,830,090,000**	**8,450,000,000**	**226,529,582,617**	**355,809,672,617**
Net profit for the current period	-	-	41,609,977,876	41,609,977,876
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**	**215,846,947,336**	**345,127,037,336**

(*) 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:

	Rate	Total
	(%)	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 profits	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 VND	Ratio (%)	01/01/2026 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 VND	First half of 2025 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 VND	01/01/2026 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	334,030,285	334,030,285
	334,030,285	**334,030,285**

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 30 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	3,223,017,946	2,185,214,490
	3,223,017,946	**2,185,214,490**

23 . FINANCIAL EXPENSES

	First half of 2026	First half of 2025
	VND	VND
Provision for investment losses	427,795,739	411,144,467
	427,795,739	**411,144,467**

24 . 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 30 for detailed information)

25 . 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	11,977,645	25,784,442
Taxes, fees, and charges	-	3,000,000
External services expenses and other cash expenses	2,113,701,881	1,760,339,270
	10,436,904,058	**9,834,611,922**
In which: Purchases from related parties	**53,897,821**	**94,753,862**

(Refer to Note 30 for detailed information)

26 . 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**

27 . CURRENT CORPORATE INCOME TAX EXPENSES

	First half of 2026 VND	First half of 2025 VND
Accounting profit before tax	52,012,472,345	45,893,224,006
Adjustments for increases	-	1,648,390,843
- *Non-deductible expenses*	-	*1,648,390,843*
Corporate taxable Income	52,012,472,345	47,541,614,849
Corporate Income tax Rate	20%	20%
Current corporate income tax expense (at a 20% tax rate)	**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**

28 . COST CATEGORIZED BY FACTOR

	First half of 2026 VND	First half of 2025 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	2,562,382,500	2,105,376,400
External services expenses and other cash expenses	13,325,622,236	16,653,491,687
	58,878,170,576	**59,669,324,262**

29 . 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	1,123,307,435	-	-	1,123,307,435
Trade receivables from customers, Other receivables	904,166,198	-	-	904,166,198
Loans	311,836,353,425	-	-	311,836,353,425
	313,863,827,058	**-**	**-**	**313,863,827,058**
As at 01/01/2026				
Cash and cash equivalents	14,732,913,045	-	-	14,732,913,045
Trade receivables from customers, Other receivables	963,066,902	-	-	963,066,902
Loans	294,466,188,220	-	-	294,466,188,220
	310,162,168,167	**-**	**-**	**310,162,168,167**

Liquidity risk

Liquidity risk is the risk that the Company may encounter difficulty in meeting its financial obligations due to the lack of funds.

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.

30 . 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
Lotus Aroma Foods Corporation	Subsidiary
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 a member of the Board of Directors
Sacom - Tuyen Lam Joint Stock Company	A company related to a member of the Board of Directors
SJ Group Joint Stock Company	A company related to a member of the Board of Directors
Jueikai Medical Corporation	A company related to a member 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	First half of 2025
	VND	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 Directors	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 the 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.

31 . COMPARATIVE FIGURES

The comparative figures presented in the Statement of Financial Position and the corresponding notes are derived from the separate 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 Separate Statement of income, Interim Separate Statement of Cash flows and corresponding Notes are taken from the Interim Separate 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 on a non-retrospective basis, effective from 01/01/2026. Certain comparative information has been reclassified to conform with the presentation requirements of Circular No. 99 relating to the presentation of the financial statements. The comparison between the previously reported amounts and the reclassified amounts is presented as follows:

Separate 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	9,443,005,737	939,981,902
Dividends and profit payable	313	-	567,199,990
Other short-term payables	320	883,130,945	315,930,955

M.S.D.N:0302344200-C.T.C.P
CÔNG TY CỔ PHẦN CÔNG VIÊN NƯỚC ĐẦM SEN
QUẬN 11-T.P HỒ CHÍ MINH

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.: 601/CV.NĐS

SOCIALIST REPUBLIC OF VIETNAM
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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

CÔNG TY CỔ PHẦN CÔNG VIÊN NƯỚC ĐẦM SEN

VU NGOC TUAN