| CÔNG TY CỔ PHẦN<br>CÔNG VIÊN NƯỚC ĐẦM SEN<br>ĐẦM SEN WATER PARK<br>CORPORATION | CỘNG HOÀ XÃ HỘI CHỦ NGHĨA VIỆT NAM<br>**Độc lập - Tự do - Hạnh phúc**<br>*THE SOCIALIST REPUBLIC OF VIETNAM*<br>***Independence - Freedom - Happiness*** |
|---|---|
| Số/No.: 67 /CVNĐS | *Tp.Hồ Chí Minh, ngày 18 tháng 8 năm 2026*<br>*Ho Chi Minh City, August 18 ,2026* |

# CÔNG BỐ THÔNG TIN ĐỊNH KỲ
# PERIODIC 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 / ĐẦM SEN WATER PARK CORPORATION
- Mã chứng khoán/ *Securities Symbol*: DSN
- Địa chỉ trụ sở chính/ *Address*: Số 3 Hòa Bình, Phường 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 giữa niên độ cho kỳ kế toán 6 tháng kết thúc ngày 30/06/2026 (đã được soát xét) kèm theo giải trình chênh lệch lợi nhuận so với cùng kỳ năm trước/ Interim Separate and Consolidated Financial Statements for the six-months period ended June 30, 2026 (Reviewed) 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 18/08/2026 tại đường dẫn: https://www.damsenwaterpark.com.vn

*This information was disclosed on the Company's website on August 18 ,2026 at the following link: https://* www.damsenwaterpark.com.vn

Chúng tôi xin 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 disclosed information is true and take full legal responsibility for the content of the disclosed information.*

*Tài liệu đính kèm/Attached files:*
BCTC riêng và hợp nhất bán niên 2026 đã soát xét kèm giải trình lợi nhuận so với cùng kỳ năm trước
Interim Separate and Consolidated FS for six-months period ended 30/06/2026 (reviewed) with explanation of profit difference compared to the same period last year

**Đại diện tổ chức/ *Organization representative***
**Người UQ CBTT/**
***Party authorized to disclose information***

CÔNG TY CỔ PHẦN CÔNG VIÊN NƯỚC ĐẦM SEN
M.S.D.N: 0301900066-C.T.C.P. QUẬN 11 - T.P HỒ CHÍ MINH

**Vũ Ngọc Tuấn**

# INTERIM CONSOLIDATED FINANCIAL STATEMENTS

**DAM SEN WATER PARK CORPORATION**

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

## CONTENTS

# REPORT OF THE BOARD OF MANAGEMENT

Board of Management of Dam Sen Water Park Corporation ("the Corporation") presents its report and the Corporation's Interim Consolidated Financial Statements for the accounting period from 01/01/2026 to 30/06/2026.

## THE CORPORATION

The predecessor of the Corporation is Dam Sen Water Park Co., Ltd., established on 29 August 1998, based on a joint venture between Phu Tho Tourist Service Joint Stock Company and Saigon Joint Stock Finance Company, with the purpose of operating in the field of providing entertainment and water sports services.

Dam Sen Water Park Corporation was established and operates activities under Enterprise registration certificate of joint stock company No. 0302844200 issued by Ho Chi Minh City Department of Investment and Planning (now Ho Chi Minh City Department of Finance) for the first time on 03/012003, amended for the 12th time on 16/09/2025.

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

## BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND BOARD OF SUPERVISION

Members of the Board of Directors, the Board of Management and the Board of Supervision of the Corporation during the period and to the preparation of these statements are:

**The Board of Directors:**

| | | | |
|---|---|---|---|
| Mr. | Tran Viet Anh | Chairman | |
| Mr. | Hoang Van Ba | Vice Chairman | |
| Mr. | Phuong Xuan Thuy | Member | |
| Mrs. | Yabe Hiroko | Member | Assigned on 22/04/2026 |
| Mr. | Le Thanh Tri | Member | Assigned on 22/04/2026 |
| Mr. | Tran Oanh | Member | Resigned on 22/04/2026 |
| Mr. | Yabe Hirotaka | Member | Resigned on 22/04/2026 |

**The Board of Management:**

| | | |
|---|---|---|
| Mr. | Vu Ngoc Tuan | General Director |
| Mr. | Nguyen Quang Truong | Vice General Director |

**The Board of Supervision:**

| | | |
|---|---|---|
| Mrs. | Bui Thi Kim Tuyen | Head of Board of Supervision |
| Mrs. | Nguyen Thi Nguyen | Member |
| Mr. | Huynh Ngoc Cach | Member |

## LEGAL REPRESENTATIVE

The legal representative of the Corporation during the period and until the preparation of these Interim Consolidated Financial Statements is Mr. Tran Viet Anh - Chairman of the Board of Directors.

Mr. Vu Ngoc Tuan – General Director is authorized by Mr. Tran Viet Anh to sign these Interim Consolidated Financial Statements for the accounting period from 01/01/2026 to 30/06/2026, under Power of Attorney No. 57/CVNĐS dated 02/06/2022 issued by Dam Sen Water Park Corporation.

## AUDITORS

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

## STATEMENT OF THE BOARD OF MANAGEMENT' RESPONSIBILITY IN RESPECT OF THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

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

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

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

## OTHER COMMITMENTS

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

**On behalf of the Board of Management**

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

**Vu Ngoc Tuan**
General Director
(PoA No. 57/CVNĐS dated 02/06/2022)
*Approved, 18 August 2026*

No. 180826.002/BCTC.HCM

# REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

**To:** **The shareholders, the Board of Directors and the Board of Management**
**Dam Sen Water Park Corporation**

We have reviewed Interim Consolidated Financial Statements of Dam Sen Water Park Corporation prepared on 18 August 2026, from page 05 to page 33 including: Interim Consolidated Statement of Financial position as at 30 June 2026, Interim Consolidated Statement of Income, Interim Consolidated Statement of Cash flows for the six-month accounting period then ended and Notes to the Interim Consolidated Financial Statements.

### The Board of Management's Responsibility

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

### Auditors' Responsibility

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

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

### Auditors' Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Consolidated Financial Statements does not give a true and fair view, in all material respects, of the financial position of Dam Sen Water Park Corporation as at 30/06/2026, and of its financial performance and its cash flows for the six-month accounting period then ended, in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Interim Consolidated Financial Statements.

**Branch of AASC Auditing Firm Company Limited**

M.S.C.N:0100111105-006-C.T.T.N.H.H
CHI NHÁNH
CÔNG TY TNHH
HÃNG KIỂM TOÁN
AASC
THÀNH PHỐ HỒ CHÍ MINH

**Tran Trung Hieu**
Director
Certificate of registration for audit practising
No. 2202-2023-002-1
*Ho Chi Minh City, 18 August 2026*



T: (84) 24 3824 1990 | F: (84) 24 3825 3973 | 1 Le Phung Hieu, Hanoi, Vietnam A member of HLB International

# INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

*As at 30 June 2026*

| Code | ASSETS | | Note | Ending balance VND | Beginning balance VND |
|---|---|---|---|---|---|
| **100** | **A.** | **CURRENT ASSETS** | | **361,163,804,132** | **358,878,324,504** |
| **110** | **I.** | **Cash and cash equivalents** | **03** | **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** | **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** | | **1,159,408,166** | **2,271,692,230** |
| 131 | 1. | Short-term trade receivables | | 104,256,000 | 23,085,000 |
| 132 | 2. | Short-term prepayments to suppliers | 05 | 254,241,968 | 1,307,625,328 |
| 135 | 3. | Other short-term receivables | 06 | 800,910,198 | 940,981,902 |
| **140** | **IV.** | **Inventories** | **07** | **1,434,490,783** | **1,757,033,704** |
| 141 | 1. | Inventories | | 1,434,490,783 | 1,757,033,704 |
| **160** | **V.** | **Other short-term assets** | | **1,675,791,475** | **1,484,813,060** |
| 161 | 1. | Short-term deferred expenses | 11 | 421,528,638 | 230,588,756 |
| 162 | 2. | Deductible VAT | | 1,254,262,837 | 1,254,224,304 |
| **200** | **B.** | **NON-CURRENT ASSETS** | | **23,970,793,084** | **23,988,910,642** |
| **220** | **I.** | **Fixed assets** | | **20,784,909,094** | **17,610,644,817** |
| 221 | 1. | Tangible fixed assets | 08 | 20,784,909,094 | 17,603,741,417 |
| *222* | - | *Historical costs* | | *111,945,142,162* | *105,861,622,343* |
| *223* | - | *Accumulated depreciation* | | *(91,160,233,068)* | *(88,257,880,926)* |
| 227 | 2. | Intangible fixed assets | 09 | - | 6,903,400 |
| *228* | - | *Historical costs* | | *20,522,931,962* | *20,522,931,962* |
| *229* | - | *Accumulated amortization* | | *(20,522,931,962)* | *(20,516,028,562)* |
| **250** | **II.** | **Long-term assets in progress** | | **-** | **3,218,165,093** |
| 252 | 1. | Construction in progress | 10 | - | 3,218,165,093 |
| **270** | **III.** | **Other long-term assets** | | **3,185,883,990** | **3,160,100,732** |
| 271 | 1. | Long-term deferred expenses | 11 | 3,185,883,990 | 3,160,100,732 |
| **280** | **TOTAL ASSETS** | | | **385,134,597,216** | **382,867,235,146** |

# INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

*As at 30 June 2026*

*(continued)*

| Code | CAPITAL | | Note | Ending balance VND | Beginning balance VND |
|---|---|---|---|---|---|
| 300 | C. | **LIABILITIES** | | **40,558,198,442** | **27,495,335,832** |
| 310 | I. | **Current liabilities** | | **39,382,714,371** | **26,405,410,909** |
| 311 | 1. | Short-term trade payables | 12 | 3,032,280,650 | 1,138,209,734 |
| 312 | 2. | Short-term prepayments from customers | | 2,000,000 | - |
| 313 | 3. | Dividend and profit payables | 13 | 1,173,953,870 | 567,199,990 |
| 314 | 4. | Short-term taxes and other payables to State | 14 | 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 deferred revenues | | 30,523,577 | 6,490,742 |
| 320 | 7. | Other short-term payables | 15 | 259,266,582 | 315,930,955 |
| 322 | 8. | Provisions for short-term payables | 16 | 8,000,000,000 | 8,000,000,000 |
| 323 | 9. | Bonus and welfare fund | | 4,244,533,907 | 4,277,111,640 |
| 330 | II. | **Non-current liabilities** | | **1,175,484,071** | **1,089,924,923** |
| 342 | 1. | Deferred income tax liabilities | 26.a | 1,175,484,071 | 1,089,924,923 |
| 400 | D. | **OWNER'S EQUITY** | **17** | **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. | Retained earnings | | 214,668,485,848 | 225,436,896,992 |
| *420a* | | *RE accumulated till the end of the previous year* | | *173,144,283,835* | *152,972,945,251* |
| *420b* | | *RE of the current period* | | *41,524,202,013* | *72,463,951,741* |
| 429 | 4. | Non-controlling interests | 18 | 627,822,926 | 654,912,322 |
| 440 | **TOTAL CAPITAL** | | | **385,134,597,216** | **382,867,235,146** |

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 | Tran Thi Chau Dan | Vu Ngoc Tuan |
|---|---|---|
| Preparer | Chief Accountant | General Director |
| | | (PoA No. 57/CVNĐS dated 02/06/2022) |
| | | *Approved, 18 August 2026* |

# INTERIM CONSOLIDATED STATEMENT OF INCOME

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

| Code | ITEMS | Note | Current period VND | Previous period VND |
|---|---|---|---|---|
| 01 | **1. Revenues from sales of goods and rendering of services** | 20 | **109,691,356,802** | **105,499,053,129** |
| 02 | 2. Revenue deductions | | - | - |
| 10 | **3. Net revenues from sales of goods and rendering of services** | | **109,691,356,802** | **105,499,053,129** |
| 11 | **4. Cost of goods sold** | 21 | **43,307,136,903** | **44,395,967,977** |
| 20 | **5. Gross profit from sales of goods and rendering of services** | | **66,384,219,899** | **61,103,085,152** |
| 21 | 6. Gain/(loss) on liquidation or disposal of investment properties | | - | - |
| 22 | 7. Financial income | 22 | 3,223,033,569 | 2,185,244,004 |
| 23 | 8. Financial expenses | | - | - |
| *24* | *In which: Interest expenses* | | - | - |
| 25 | 9. Selling expenses | 23 | 6,734,925,703 | 7,163,307,247 |
| 26 | 10. General administrative expenses | 24 | 10,892,021,531 | 10,291,468,622 |
| 27 | 11. Share of joint ventures and associates' profit or loss | | - | - |
| 30 | **12. Net profit from operating activities** | | **51,980,306,234** | **45,833,553,287** |
| 31 | 13. Other income | | 4,860,000 | 13,988,000 |
| 32 | 14. Other expenses | | - | - |
| 40 | **15. Other profit** | | **4,860,000** | **13,988,000** |
| 50 | **16. Total profit before tax** | | **51,985,166,234** | **45,847,541,287** |
| 51 | 17. Current corporate income tax expenses | 25 | 10,402,494,469 | 9,508,322,970 |
| 52 | 18. Deferred corporate income tax expenses | 26.b | 85,559,148 | 82,228,893 |
| 60 | **19. Profit after corporate income tax** | | **41,497,112,617** | **36,256,989,424** |
| 61 | **20. Profit after tax attributable to shareholders of the parent** | | **41,524,202,013** | **36,302,672,143** |
| 62 | **21. Profit after tax attributable to non-controlling interests** | | **(27,089,396)** | **(45,682,719)** |
| 70 | **22. Basic earnings per share** | 27 | **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

| Preparer | Chief Accountant | General Director |
|---|---|---|
| **Le Thi Hong Bich** | **Tran Thi Chau Dan** | **Vu Ngoc Tuan** |
| Preparer | Chief Accountant | General Director |
| | | (PoA No. 57/CVNĐS dated 02/06/2022) |
| | | *Approved, 18 August 2026* |

# INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

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

| Code | ITEMS | Note | Current period VND | Previous period VND |
|---|---|---|---|---|
| | **I. CASH FLOWS FROM 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 | | 2,968,255,542 | 2,511,249,442 |
| 05 | - Gains/losses from investing, financing activities | | (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 | | 91,121,531 | 165,431,879 |
| 10 | - Increase/Decrease in inventories | | 322,542,921 | (680,650,108) |
| 11 | - Increase/Decrease in payables (excluding interest payables, enterprise income tax payables) | | 7,346,995,056 | 7,378,732,658 |
| 12 | - Increase/Decrease in deferred expenses | | (216,723,140) | 189,072,617 |
| 15 | - Corporate income tax paid | | (5,346,362,210) | (2,876,024,305) |
| 17 | - Other payments on operating activities | | (3,993,154,890) | (13,849,964,668) |
| ***20*** | ***Net cash flows from operating activities*** | | ***49,934,807,475*** | ***36,500,144,798*** |
| | **II. CASH FLOWS FROM INVESTING ACTIVITIES** | | | |
| 21 | 1. Purchase or construction of fixed assets and other long-term assets | | (1,903,230,726) | (1,658,140,364) |
| 23 | 2. Loans and purchase of debt instruments from other entities | | (177,032,000,000) | (145,000,000,000) |
| 24 | 3. Collection of loans and resale of debt instrument of other entities | | 154,300,000,000 | 84,800,000,000 |
| 27 | 4. Interest and dividend received | | 8,584,868,364 | 4,773,453,868 |
| *30* | *Net cash flows from investing activities* | | *(16,050,362,362)* | *(57,084,686,496)* |
| | **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 within 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** | **03** | **2,990,503,908** | **2,941,816,639** |

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

| Le Thi Hong Bich | Tran Thi Chau Dan | Vu Ngoc Tuan |
|---|---|---|
| Preparer | Chief Accountant | General Director |
| | | (PoA No. 57/CVNĐS dated 02/06/2022) |
| | | *Approved, 18 August 2026* |

# NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

## 1 . GENERAL INFORMATION OF THE CORPORATION

### 1.1 . Forms of ownership

The predecessor of the Corporation is Dam Sen Water Park Co., Ltd., established on 29 August 1998, based on a joint venture between Phu Tho Tourist Service Joint Stock Company and Saigon Joint Stock Finance Company, with the purpose of operating in the field of providing entertainment and water sports services.

Dam Sen Water Park Corporation was established and operates activities under Enterprise registration certificate of joint stock company No. 0302844200 issued by Ho Chi Minh City Department of Investment and Planning (now Ho Chi Minh City Department of Finance) for the first time on 03/012003, amended for the 12th time on 16/09/2025.

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

The Corporation's Charter capital is VND 120,830,090,000, the actual contributed as at 30/06/2026 is VND 120,830,090,000; equivalent to 12,083,009 shares, par value per share is VND 10,000.

The number of employees of the Corporation and its subsidiaries as at 30/06/2026 was 167 (as at 01/01/2026: 167).

### 1.2 . Business field

Services, commerce.

### 1.3 . Business activities

Main business activities of the Company include:

- Activities of amusement parks and theme parks
  Details: Entertainment, recreation, and water sports services;
- Creative, arts and entertainment activities
  Details: Organizing professional art performances;
- Restaurants and mobile food service activities.

### 1.4 . The Corporation's operation in the period that affects the Interim Consolidated Financial Statements

Profit after tax for the period increased by VND 5.24 billion, equivalent to a 14.45% rise compared to the same period previous year, primarily due to the following factors:

- Revenue from sales and services for the period increased by VND 4.19 billion, primarily due to higher ticket sales volume driven by the recovery in public demand for leisure and entertainment activities;
- Cost of goods sold for the period decreased by VND 1.09 billion, primarily due to a reduction in the land rental rate in accordance with decisions issued by competent authorities;
- Financial income for the period increased by VND 1.04 billion, driven by a sharp rise in bank interest rates.

### 1.5 . Group structure

**The Corporation's subsidiaries consolidated in Interim Consolidated Financial Statements as at 30/06/2026**

| Name | Location | Rate of interest | Rate of voting rights | Principle activities |
|---|---|---|---|---|
| Lotus Aroma Foods Corporation | Lam Dong | 94.05% | 94.05% | Manufacturing, trading |

## 2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

### 2.1 . Accounting period and accounting currency

Annual accounting period commences from 1 January and ends as at 31 December.
The Corporation maintains its accounting records in VND.

### 2.2 . Standards and Applicable Accounting Policies

Applicable Accounting Policies
The Corporation applies Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated 27/10/2025 by the Ministry of Finance and Circular No. 202/2014/TT-BTC dated 22/12/2014 issued by the Ministry of Finance, Circular No. 43/2026/TT-BTC dated 20/04/2026 issued by the Ministry of Finance amending and supplementing some articles of Circular No. 202/2014/TT-BTC guiding the preparation and presentation of Consolidated Financial Statements.

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

### 2.3 . Changes in accounting policies and notes

On 27/102025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises, replacing Circular No. 200/2014/TT-BTC dated 22/12/2014 and Circular No. 53/2016/TT-BTC dated 21/032016 amending and supplementing some articles of Circular No. 200/2014/TT-BTC. The Circular is effective for annual accounting periods beginning on or after 01/01/2026. On 20/04/2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC amending and supplementing some articles of Circular No. 202/2014/TT-BTC guiding the preparation and presentation of Consolidated Financial Statements, effective from 01/01/2026.

The Corporation has adopted the applicable requirements of Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC effective from 01/01/2026 on a prospective basis. The Circulars introduced changes in the presentation of items in the Financial Statements. The comparative information is reclassified to conform to the current period's presentation. Details on the reclassification of comparative information are disclosed in Note No. 32 of the Interim Consolidated Financial Statements.

### 2.4 . Basis for the preparation of the Interim Consolidated Financial Statements

Interim Consolidated Financial Statements are prepared based on consolidating Interim Separate Financial Statements of the Corporation and Financial Statements of its subsidiaries under its control for the accounting period from 01/01/2026 to 30/06/2026.
Control right is achieved when the Corporation has power to govern the financial and operating policies of invested companies to obtain benefits from their activities.

Consistent accounting policies are applied in Financial Statements of subsidiaries and the Corporation. If necessary, adjustments are made to the Financial Statements of subsidiaries to ensure the consistency of application of accounting policies among the Corporation and its subsidiaries.

Balance, main incomes and expenses, including unrealized profits from intra-group transactions are eliminated in full from Interim Consolidated Financial Statements.

Non – controlling interests
Non – controlling interests represents the portion of profit or loss and net assets of subsidiaries not held by owners.

**2.5 . Accounting estimates**

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

The estimates and assumptions that have a material impact in the Interim Consolidated Financial Statements

- Provision for doubtful debts
- Provision for devaluation of inventories
- Provision for payables
- Estimated allocation of deferred expenses
- Estimated useful life of fixed assets
- Classification and provision of financial investments
- Estimated corporate income tax

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

**2.6 . Financial Instruments**

Initial recognition

Financial assets

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

Financial liabilities

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

Subsequent measurement after initial recognition

Financial assets and financial liabilities are not revalued according to fair value at the end of the period because the prevailing statutory regulations require to present Financial statements and Notes to financial instruments but not provide any relevant instruction for assessment and recognition of fair value of financial assets and financial liabilities.

**2.7 . Cash and cash equivalents**

Cash comprises cash on hand, demand deposits.

Cash equivalents are short-term investments with the maturity of not over than 3 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

**2.8 . Financial investments**

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

*Investments held to maturity* are term deposits held to maturity to earn profits periodically.

Provision for devaluation of investments is made at the end of the period as followings:

- Investments in trading securities: provision shall be made on the basis of the excess of original cost of the investments recorded in the accounting book over their market value at the provision date.
- Investments held to maturity: provision for impairment of held to maturity investments shall be made based on the recovery capacity in accordance with statutory regulations.

### 2.9 . Receivables

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

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

### 2.10 . Inventories

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

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

The cost of inventories is calculated using weighted average method.

Provision for devaluation of inventories made at the end of the period are the excess of original cost of inventory over their net realizable value.

### 2.11 . Fixed assets and Finance lease fixed assets

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

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

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

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

| | | |
|---|---|---|
| - Buildings, structures | 05 | years |
| - Machineries, equipments | 03 - 05 | years |
| - Vehicles, transportation equipments | 05 - 06 | years |
| - Office equipments and furnitures | 03 - 05 | years |
| - Other fixed assets | 03 - 05 | years |
| - Land use rights | Based on certificate of land use rights | |
| - Managerment softwares | 05 | years |

### 2.12 . Construction in progress

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

### 2.13 . Operating lease

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

### 2.14 . Deferred expenses

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

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

Types of deferred expenses include:
- Deferred land expenses include prepaid land rental, including those related to leased land for which the Corporation has received certificate of land use right but not eligible for recording as intangible fixed asset in accordance with current regulations. These expenses are recognized in the Interim Consolidated Statement of Income on a straight-line basis according to the lease term of the contract.
- Tools and supplies include assets which are possessed by the Corporation in an ordinary course of business, with historical cost of each asset less than VND 30 million and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from 01 year to 02 years.
- Overhauling expenses are recorded according to their historical costs and allocated on the straight-line basis in the useful life of 02 years.
- Other deferred expenses are recorded at their historical costs and allocated on the straight-line basis from 01 year to 02 years.

### 2.15 . Payables

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

### 2.16 . Dividend and profit payables

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

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

### 2.17 . Provision for payables

Provision for payables is only recognized when meeting all of the following conditions:
- The Corporation has a present debt obligation (legal obligation or joint obligation) as a result of past events;
- It is probable that the decrease in economic benefits may lead to the requirement for debt settlement;
- Debt obligation can be estimated reliably.

Value recorded as a provision for payables is the most reasonably estimated amount required to settle the current debt obligation at the end of the accounting period.

Only expenses related to the previously recorded provision for payable shall be offset by that provision for payables.

Provision for payables is the annual salary reserve fund when operations must be halted or run at a standstill due to natural disasters or epidemics, deducted from the Corporation's after-tax profit.

**2.18 . Owner's equity**

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

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

**2.19 . Revenues**

Revenue is recognized to extent that it is probable that the economic benefits will flow to the Corporation and the revenue can be reliably measures regardless of when payment is being made. Revenue is measured at fair value of the consideration received, excluding discounts, rebates, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

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

Rendering of services
- The percentage of completion of the transaction at the preparation date of Interim Consolidated Financial Statements can be measured reliably.

Financial income
Financial incomes include income from assets yielding interest and other financial gains by the Corporation shall be recognised when the two conditions are satisfied:
- It is probable that the economic benefits associated with the transaction will flow to the Corporation;
- The amount of the revenue can be measured reliably.

**2.20 . Cost of goods sold and services rendered**

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

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

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

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

## 2.22 . Corporate income tax

a) Deferred income tax liabilities
Deferred income tax liability is recognized for taxable temporary differences.

Deferred income tax liability are determined based on prevailing corporate income tax rate, tax rates and tax laws enacted at the end of accounting period.

b) Current corporate income tax expenses and Deferred corporate income tax expenses
Current income tax expense includes the current corporate income tax expense in accordance with the Corporate Income Tax Law.

Current corporate income tax expenses are determined based on taxable income during the period and current corporate income tax rate.

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

Current corporate income tax expenses and deferred corporate income tax expenses are not offset against each

c) Current corporate income tax rate
For the accounting period from 01/01/2026 to 30/06/2026, the Corporation applies the corporate income tax rate of 20% for the operating activities which has taxable income.

## 2.23 . Earnings per shares

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

## 2.24 . Related parties

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

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

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

## 2.25 . Segment report

Because the main business activity of the Corporation is amusement park business, the Corporation does not prepare segment reports by business segment and geographical segment.

## 3 . CASH AND CASH EQUIVALENTS

| | Ending balance | Beginning balance |
|---|---|---|
| | VND | VND |
| Cash on hand | 1,862,157,746 | 2,090,603,244 |
| Demand deposits | 1,128,346,162 | 3,203,902,056 |
| Cash equivalents | - | 11,536,835,615 |
| | **2,990,503,908** | **16,831,340,915** |

Detailed information on demand deposits as at 30/06/2026 as follows:

| | Currency | Ending balance | Beginning balance |
|---|---|---|---|
| | | VND | VND |
| Vietnam Asia Commercial JS Bank | VND | 861,629,873 | 2,723,983,326 |
| JS Commercial Bank for Foreign Trade of Vietnam | VND | 167,215,157 | 374,508,405 |
| Other banks | VND | 99,501,132 | 105,410,325 |
| | | **1,128,346,162** | **3,203,902,056** |

## 4 . SHORT-TERM FINANCIAL INVESTMENTS

### a) Trading securities

| | | Ending balance | | | Beginning balance | | |
|---|---|---|---|---|---|---|---|
| | Code | Original cost | Fair value | Provision | Original cost | Fair value | Provision |
| | | VND | VND | VND | VND | VND | VND |
| **Total share value** | | | | | | | |
| Vietnam Pharmaceutical Corporation (1) | DVN | 29,373,995,000 | 33,855,200,000 | - | 29,373,995,000 | 37,710,000,000 | - |
| OPC - Pharmaceutical JSC (2) | OPC | 12,693,261,375 | 13,350,210,000 | - | 12,693,261,375 | 13,519,200,000 | - |
| | | **42,067,256,375** | **47,205,410,000** | **-** | **42,067,256,375** | **51,229,200,000** | **-** |

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

(2) The fair value of trading securities are closing price listed on HOSE on 31/12/2025 and 30/06/2026.

### b) Held to maturity investments

| | Ending balance | | | Beginning balance | | |
|---|---|---|---|---|---|---|
| | Value | Recoverable value | Provision | Value | Recoverable value | 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 | - |
| Interest receivables | 3,104,353,425 | 3,104,353,425 | - | 8,466,188,220 | 8,466,188,220 | - |
| | **311,836,353,425** | **311,836,353,425** | **-** | **294,466,188,220** | **294,466,188,220** | **-** |

Detailed information on term deposits as at 30/06/2026 is as follows:

| | Currency | Term | Annual interest rate | Ending balance | Beginning balance |
|---|---|---|---|---|---|
| | | | | VND | VND |
| Vietnam Asia Commercial JS Bank | VND | 6 -13 months | 6.4% - 8.8% | 308,732,000,000 | 286,000,000,000 |
| Interest receivables | | | | 3,104,353,425 | 8,466,188,220 |
| | | | | **311,836,353,425** | **294,466,188,220** |

## 5 . SHORT-TERM PREPAYMENTS TO SUPPLIERS

| | Ending balance | | Beginning balance | |
|---|---|---|---|---|
| | Book value | Provision | Book value | Provision |
| | VND | VND | VND | VND |
| **Other parties** | | | | |
| Dang Phat Mechanical Construction Environmental JSC | 105,000,000 | - | 105,000,000 | - |
| Hai Water sports - Tourism and Service JSC | 99,360,000 | - | - | - |
| Nguyen Tai Services Co., Ltd | 38,500,000 | - | - | - |
| HPT Environmental JSC | - | - | 1,021,124,000 | - |
| Others | 11,381,968 | - | 181,501,328 | - |
| | **254,241,968** | **-** | **1,307,625,328** | **-** |

## 6 . OTHER SHORT-TERM RECEIVABLES

| | Ending balance | | Beginning balance | |
|---|---|---|---|---|
| | Book value | Provision | Book value | Provision |
| | VND | VND | VND | VND |
| Advances | 714,131,000 | - | 764,669,000 | - |
| Deposits | 51,000,000 | - | 51,000,000 | - |
| Others | 35,779,198 | - | 125,312,902 | - |
| | **800,910,198** | **-** | **940,981,902** | **-** |

## 7 . INVENTORIES

| | Ending balance | | Beginning balance | |
|---|---|---|---|---|
| | Original cost | Provision | Original cost | Provision |
| | VND | VND | VND | VND |
| Raw materials, supplies | 870,686,507 | - | 881,226,078 | |
| Tools, instruments | - | - | 547,825,920 | - |
| Merchandise | 563,804,276 | - | 327,981,706 | - |
| | **1,434,490,783** | **-** | **1,757,033,704** | **-** |

## 8 . TANGIBLE FIXED ASSETS

| | Buildings, structures | Machineries, equipment | Transportation equipment | Management equipment | Others | Total |
|---|---|---|---|---|---|---|
| | VND | VND | VND | VND | VND | VND |
| **Historical 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 |
| - Purchase | - | 126,000,000 | - | 40,520,000 | - | 166,520,000 |
| - Finished construction investment | 509,654,000 | 5,466,345,819 | - | - | - | 5,975,999,819 |
| - Liquidating, disposing | - | (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** |
| **Accumulated 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 | 1,848,350,599 | 939,171,013 | 122,762,727 | 12,943,557 | 38,124,246 | 2,961,352,142 |
| - Liquidating, disposing | - | (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** |
| **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** |

Detail of major tangible fixed assets as at the end of the period and tangible fixed assets disposed during the period are as follows:

| Asset name | Status during the period | Historical cost | Liquidation value | Amount received from liquidation | Carrying amount |
|---|---|---|---|---|---|
| | | VND | VND | VND | VND |
| Imported game equipment | In use | 27,453,109,359 | - | - | - |
| Donper soft serve ice cream machine | Disposed | 59,000,000 | - | - | - |

Cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND 76,876,554,866.

## 9 . INTANGIBLE FIXED ASSETS

| | Land use rights (*) | Computer 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 | - | 6,903,400 | 6,903,400 |
| **Ending balance** | **20,315,829,962** | **207,102,000** | **20,522,931,962** |
| **Carrying amount** | | | |
| Beginning balance | - | 6,903,400 | 6,903,400 |
| **Ending balance** | **-** | **-** | **-** |

Detail of major intangible fixed assets as at the end of the period are as follows:

| Asset name | Location | Area | Term | Usage purpose |
|---|---|---|---|---|
| | | m2 | VND | VND |
| Land use rights (*) | Binh Thoi Ward, Ho Chi Minh City | 19,300 | 02/07/2018 | Amusement park |

Cost of fully amortized intangible fixed assets but still in use at the end of the period: VND 20,522,931,962.

(*) The land use rights paid in one lump sum under Land Use Rights Certificate number 2817/UB dated 13/11/2013, issued by the Ho Chi Minh City People's Committee, expired on 02/07/2018. From 02/07/2018, until now, the Corporation has continued to use this plot of land and pay the annual land rental fee.

## 10 . CONSTRUCTION IN PROGRESS

| | Ending balance | | Beginning balance | |
|---|---|---|---|---|
| | Original cost | Recoverable value | Original cost | Recoverable value |
| | VND | VND | VND | VND |
| Waste water treatment system | - | - | 3,218,165,093 | 3,218,165,093 |
| | **-** | **-** | **3,218,165,093** | **3,218,165,093** |

## 11 . DEFERRED EXPENSES

| | | Ending balance | Beginning balance |
|---|---|---|---|
| | | VND | VND |
| a) | **Short-term** | | |
| | Insurance expenses | 229,812,589 | 25,497,955 |
| | Uniform expenses | 107,514,719 | 106,889,497 |
| | Others | 84,201,330 | 98,201,304 |
| | | **421,528,638** | **230,588,756** |
| b) | **Long-term** | | |
| | Land leasing expense (*) | 2,881,849,422 | 2,928,330,864 |
| | Dispatched tools and supplies | 193,300,655 | 154,664,618 |
| | Overhauling expenses | 95,733,851 | 77,105,250 |
| | Others | 15,000,062 | - |
| | | **3,185,883,990** | **3,160,100,732** |

(*) The lump-sum prepaid land lease for the land lot at Lot C7-6/1, N4 Road, Ham Kiem 1 Industrial Zone, Tuyen Quang Commune, Lam Dong Province, with a total area of 5,000 m², the lease term is from 11/07/2019 to 06/07/2057.

## 12 . SHORT-TERM TRADE PAYABLES

| | Ending balance | Beginning balance |
|---|---|---|
| | VND | VND |
| **Related parties** | **481,481,482** | **260,000,000** |
| Phu Tho Tourist Service JSC | 481,481,482 | 260,000,000 |
| **Other parties** | **2,550,799,168** | **878,209,734** |
| Nguyen Ha Food Co., Ltd | 750,173,485 | 139,265,756 |
| Phuoc Ngoc Thanh Trading Co., Ltd | 269,144,122 | 110,052,259 |
| Phuoc Tho Food Trading and Service Co., Ltd | 243,164,570 | 127,998,294 |
| Others | 1,288,316,991 | 500,893,425 |
| | **3,032,280,650** | **1,138,209,734** |

## 13 . DIVIDEND AND PROFIT PAYABLES

| | Ending balance | Beginning balance |
|---|---|---|
| | VND | VND |
| Dividend and profit payables | 1,173,953,870 | 567,199,990 |
| - From 2025 profit after tax | 729,499,960 | - |
| - From 2024 profit after tax | 71,531,960 | 192,549,040 |
| - From 2023 profit after tax | 65,835,000 | 67,564,000 |
| - From 2022 and previous years profit after tax | 307,086,950 | 307,086,950 |
| | **1,173,953,870** | **567,199,990** |

(*) Unpaid dividends refer to dividends on non-deposited shares where the owners have not yet come to the Corporation to receive dividends.

## 14 . SHORT-TERM TAX AND OTHER PAYABLES TO THE STATE BUDGET

| | Tax payable at the beginning of the period | Tax payable in the period | Tax paid in the period | Tax payable at the end of the period |
|---|---|---|---|---|
| | 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 | 2,855,440 | 21,078,400 | 20,146,560 | 3,787,280 |
| Property tax and land rental | - | 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 Corporation's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the Interim Consolidated Financial Statements could be changed at a later date upon final determination by the tax authorities.

## 15 . OTHER SHORT-TERM PAYABLES

| | Ending balance | Beginning balance |
|---|---|---|
| | VND | VND |
| Trade union fund | 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, collateral received | 81,000,000 | 81,000,000 |
| Others | 69,922,632 | 56,846,030 |
| | **259,266,582** | **315,930,955** |

## 16 . PROVISION FOR SHORT-TERM PAYABLES

| | Beginning balance | During the period: Increase | During the period: Decrease | Ending balance |
|---|---|---|---|---|
| | VND | VND | VND | VND |
| Reserve salary fund (*) | 8,000,000,000 | - | - | 8,000,000,000 |
| | **8,000,000,000** | **-** | **-** | **8,000,000,000** |

(*) The salary reserve fund is used when operations are suspended or halted due to natural disasters or pandemics, and it is allocated from after-tax profit in accordance with Shareholders' General Meeting Resolution No. 01/NQ-ĐHCĐ-CVNĐS dated 03/02/2021.

## 17 . OWNER'S EQUITY

### a) Changes in owner's equity

| | Contributed capital | Development and investment funds | Retained earnings | Non-controlling interests | Total |
|---|---|---|---|---|---|
| | VND | VND | VND | VND | **VND** |
| **Beginning balance of previous period** | **120,830,090,000** | **8,450,000,000** | **186,458,267,870** | **511,499,486** | **316,249,857,356** |
| Profit of previous period | - | - | 36,302,672,143 | (45,682,719) | 36,256,989,424 |
| Fund appropriation | - | - | (13,927,115,556) | - | (13,927,115,556) |
| Dividends | - | - | (19,332,814,400) | - | (19,332,814,400) |
| **Ending balance of previous period** | **120,830,090,000** | **8,450,000,000** | **189,501,010,057** | **465,816,767** | **319,246,916,824** |
| **Beginning balance of current period** | **120,830,090,000** | **8,450,000,000** | **189,501,010,057** | **465,816,767** | **319,246,916,824** |
| Profit of current period | - | - | 41,524,202,013 | (27,089,396) | 41,497,112,617 |
| Bonus, welfare fund appropriation (*) | - | - | (3,960,577,157) | - | (3,960,577,157) |
| Dividends (*) | - | - | (48,332,036,000) | - | (48,332,036,000) |
| **Ending balance of current period** | **120,830,090,000** | **8,450,000,000** | **214,668,485,848** | **627,822,926** | **344,576,398,774** |

(*) According to the Resolution No. 01/NQ-ĐHĐCĐ-CVNĐS dated 22/04/2026 of the 2026 General Meeting of Shareholders, the Corporation announced the 2025 profit distribution as follows:

| | Amount |
|---|---|
| | VND |
| Profit after tax | 79,211,543,144 |
| Bonus and welfare fund appropriation | 3,960,577,157 |
| Dividend (40% of charter capital) | 48,332,036,000 |
| Retained earnings | 26,918,929,987 |

**b) Details of owner's contributed capital**

| | Rate | 30/06/2026 | Rate | 01/01/2026 |
|---|---|---|---|---|
| | (%) | VND | (%) | VND |
| Phu Tho Tourist Service JSC | 33.54 | 40,524,340,000 | 33.54 | 40,524,340,000 |
| Mr. Yabe Kenji | 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) Capital transactions with owners and distribution of dividends and profits**

| | Current period | Previous period |
|---|---|---|
| | VND | VND |
| Owner's contributed capital | | |
| - *At the beginning of the period* | *120,830,090,000* | *120,830,090,000* |
| - *At the end of the period* | *120,830,090,000* | *120,830,090,000* |
| Dividend, profit | | |
| - *Dividend, profit payable at the beginning of the period* | *567,199,990* | *29,598,729,665* |
| - *Dividend, profit payable in the period* | | |
| + From the previous year profit | 48,332,036,000 | 19,332,814,400 |
| - *Dividend, profit paid in cash during the period* | | |
| + From the previous year profit | (47,725,282,120) | (48,132,852,635) |
| - *Dividend, profit payable at the end of the period* | ***1,173,953,870*** | ***798,691,430*** |

**d) Share**

| | Ending balance | Beginning balance |
|---|---|---|
| Quantity of Authorized issuing shares | 12,083,009 | 12,083,009 |
| Quantity of issued shares | | |
| - *Common shares* | *12,083,009* | *12,083,009* |
| Quantity of circulation shares | | |
| - *Common shares* | *12,083,009* | *12,083,009* |
| Par value per share: VND 10,000 | | |

**e) Company's funds**

| | Ending balance | Beginning balance |
|---|---|---|
| | VND | VND |
| Development and investment funds | 8,450,000,000 | 8,450,000,000 |
| | **8,450,000,000** | **8,450,000,000** |

## 18 . NON-CONTROLLING INTERESTS

Detail information on non–controlling interests as at 30/06/2026 is as follows:

| | Non-controlling interests in contributed capital | Profit attributable to non-controlling interests | Adjustments to non-controlling interests | Total |
|---|---|---|---|---|
| | VND | VND | VND | VND |
| Lotus Aroma Foods Corporation | 1,000,000,000 | (27,089,396) | (345,087,678) | 627,822,926 |
| | **1,000,000,000** | **(27,089,396)** | **(345,087,678)** | **627,822,926** |

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

**a) Operating leased assets**

The Corporation leases land in No. 3 Hoa Binh Street, Binh Thoi Ward, Ho Chi Minh City for business purposes, with the leased area being 19,300 m2, the Corporation has not yet renewed the land lease contract. The Corporation pays annual land rental fees in accordance with notice issued by Tax authorities (Detailed as in Note No. 9).

**b) Doubtful debts written-off**

| | Ending balance | Beginning balance |
|---|---|---|
| | VND | VND |
| Doubtful debts written-off | 416,290,285 | 416,290,285 |
| | **416,290,285** | **416,290,285** |

## 20 . TOTAL REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

| | Current period | Previous period |
|---|---|---|
| | VND | VND |
| Revenue from sales of merchandise | 22,977,835,306 | 22,509,979,404 |
| Revenue from rendering of 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** |

*(Detailed as in Note No. 31)*

## 21 . COST OF GOODS SOLD

| | Current period | Previous period |
|---|---|---|
| | VND | VND |
| Cost of merchandise 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

| | Current period | Previous period |
|---|---|---|
| | VND | VND |
| Interest income | 3,223,033,569 | 2,185,244,004 |
| | **3,223,033,569** | **2,185,244,004** |

## 23 . SELLING EXPENSES

| | Current period | Previous period |
|---|---|---|
| | VND | VND |
| Raw materials | 814,141,955 | 829,733,480 |
| Labor expenses | 2,223,757,964 | 2,151,016,977 |
| Expenses of outsourcing services, other expenses in cash | 3,697,025,784 | 4,182,556,790 |
| | **6,734,925,703** | **7,163,307,247** |
| **In which: Expenses purchased from related parties** | **1,446,759,261** | **1,444,444,446** |

*(Detailed as in Note No. 31)*

## 24 . GENERAL ADMINISTRATIVE EXPENSES

| | Current period | Previous period |
|---|---|---|
| | VND | VND |
| Raw materials | 895,407,573 | 958,671,447 |
| Labor expenses | 7,415,816,959 | 7,086,816,763 |
| Depreciation expenses | 417,850,687 | 431,657,484 |
| Tax, Charge, Fee | - | 5,000,000 |
| Expenses of outsourcing services, other expenses in cash | 2,162,946,312 | 1,809,322,928 |
| | **10,892,021,531** | **10,291,468,622** |
| **In which: Expenses purchased from related parties** | **53,897,821** | **94,753,862** |
| *(Detailed as in Note No. 31)* | | |

## 25 . CURRENT CORPORATE INCOME TAX EXPENSE

| | Current period | Previous period |
|---|---|---|
| | VND | VND |
| Current corporate income tax expense in Parent company | 10,402,494,469 | 9,508,322,970 |
| Current corporate income tax expense in the subsidiary | - | - |
| **Total current corporate income tax expenses** | **10,402,494,469** | **9,508,322,970** |

## 26 . DEFERRED INCOME TAX

### a) Deferred income tax liabilities

| | Ending balance | Beginning balance |
|---|---|---|
| | VND | VND |
| Corporate income tax rate used to determine the value of Deferred income tax payable | 20% | 20% |
| Deferred income tax payable raised from taxable temporary difference | 1,175,484,071 | 1,089,924,923 |
| **Deferred income tax liabilities** | **1,175,484,071** | **1,089,924,923** |

### b) Deferred income tax expenses

| | Current period | Previous period |
|---|---|---|
| | VND | VND |
| Deferred CIT expense relating to taxable temporary difference | 85,559,148 | 82,228,893 |
| | **85,559,148** | **82,228,893** |

## 27 . BASIC EARNINGS PER SHARE

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

| | Current period | Previous period |
|---|---|---|
| | VND | VND |
| Profit after tax | 41,524,202,013 | 36,302,672,143 |
| Adjustment | (2,076,210,101) | (1,815,133,607) |
| - *Bonus, welfare fund and Bonus fund for the Board of Directors* | *(2,076,210,101)* | *(1,815,133,607)* |
| Profit distributed to common shares | 39,447,991,912 | 34,487,538,536 |
| Average number of outstanding common shares in circulation in the period | 12,083,009 | 12,083,009 |
| **Basic earnings per share** | **3,265** | **2,854** |

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

As at 30/06/2026, the Corporation does not have shares with dilutive potential for earnings per share.

## 28 . BUSINESS AND PRODUCTIONS COST BY ITEMS

| | Current period | Previous period |
|---|---|---|
| | VND | VND |
| Raw materials | 13,176,232,888 | 12,635,887,393 |
| Labour expenses | 29,813,932,952 | 28,274,568,782 |
| Depreciation expenses | 2,968,255,542 | 2,511,249,442 |
| Expenses of outsourcing services, other expenses in cash | 13,374,866,667 | 16,704,475,345 |
| | **59,333,288,049** | **60,126,180,962** |

## 29 . FINANCIAL INSTRUMENTS

**Financial risk management**

Financial risks that the Corporation may face risks including: market risk, credit risk and liquidity risk.

The Corporation has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. The Board of Management of the Corporation is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

*Market risk*

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

Price risk

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

| | Under 1 year | From 1 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 Corporation bears the risk of interest rates due to the fluctuation in fair value of future cash flow of a financial instrument in line with changes in market interest rates if the Corporation has time or demand deposits, borrowings and debts subject to floating interest rates. The Corporation manages interest rate risk by analyzing the market competition situation to obtain interest beneficial for its operation purpose.

*Credit risk*

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

| | Under 1 year | From 1 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, other receivables | 905,166,198 | - | - | 905,166,198 |
| Lendings | 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, other receivables | 964,066,902 | - | - | 964,066,902 |
| Lendings | 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 Corporation has trouble in settlement of its financial obligations due to the lack of funds. Liquidity risk of the Corporation mainly arises from different maturity of its financial assets and liabilities.

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

| | Under 1 year | From 1 to 5 years | Over 5 years | Total |
|---|---|---|---|---|
| | VND | VND | VND | VND |
| **As at 30/06/2026** | | | | |
| Trade payables, other payables | 4,465,501,102 | - | - | 4,465,501,102 |
| | **4,465,501,102** | **-** | **-** | **4,465,501,102** |
| **As at 01/01/2026** | | | | |
| Trade payables, other payables | 2,021,340,679 | - | - | 2,021,340,679 |
| | **2,021,340,679** | **-** | **-** | **2,021,340,679** |

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

## 30 . SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

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

## 31 . TRANSACTIONS AND BALANCES WITH RELATED PARTIES

List and relation between related parties and the Corporation are as follows:

| Related parties | Relation |
|---|---|
| Phu Tho Tourist Service JSC | Major shareholder |
| Ông Kenji Yabe | Major shareholder |
| Sam Holdings Corporation | Enterprise related to the Chairman of the BoD |
| Binh Duong Producing and Trading Corporation | Enterprise related to the Chairman of the BoD |
| Sacom Land Corporation | Enterprise related to the Chairman of the BoD |
| Sacom Tuyen Lam JSC | Enterprise related to a member of the BoD |
| National Securities JSC | Organisation related to an insider |
| Sai Gon Da Lat JS Corporation | Enterprise related to the Vice Chairman of the BoD |
| Sai Gon Dong Ha Tourist JSC | Enterprise related to the Vice Chairman of the BoD |
| Infinity Investment Group JSC | Enterprise related to a member of the BoD |
| SJ Group JSC | Enterprise related to a member of the BoD |
| Jueikai Medical JSC | Enterprise related to a member of the BoD |
| Vico Quang Tri Investment and Mineral JSC | Enterprise related to the Head of the BoS |
| Members of the Board of Directors, the Board of Management and the Board of Supervision | Key managers |

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

| | Current period<br>VND | Previous period<br>VND |
|---|---|---|
| **Revenue from sales of goods and rendering of services** | **9,898,148** | **22,770,370** |
| Phu Tho Tourist Service JSC | 9,898,148 | 22,770,370 |
| **Selling expenses** | **1,446,759,261** | **1,444,444,446** |
| Phu Tho Tourist Service JSC | 1,446,759,261 | 1,444,444,446 |
| **General administrative expenses** | **53,897,821** | **94,753,862** |
| Phu Tho Tourist Service JSC | - | 27,753,862 |
| National Securities JSC | 53,897,821 | 67,000,000 |

Transactions with other related parties:

| | Position | Current period<br>VND | Previous period<br>VND |
|---|---|---|---|
| **Remuneration to the key managers:** | | **4,834,909,139** | **6,996,453,357** |
| Mr. Tran Viet Anh | Chairman of the BoD | 707,155,558 | 1,091,111,113 |
| Mr. Hoang Van Ba | Vice Chairman of the BoD | 416,211,112 | 641,111,112 |
| Mr. Phuong Xuan Thuy | Member of the BoD | 360,244,442 | 551,111,110 |
| Mrs. Yabe Hiroko | Member of the BoD<br>*(Assigned on 22/04/2026)* | 51,367,521 | - |
| Mr. Le Thanh Tri | Member of the BoD<br>*(Assigned on 22/04/2026)* | 51,367,521 | - |
| Mr. Tran Oanh | Member of the BoD | 222,521,366 | 551,111,110 |
| Mr. Yabe Hirotaka | Member of the BoD<br>*(Resigned on 22/04/2026)* | 186,282,050 | 138,888,889 |

| | Position | Current period | Previous period |
|---|---|---|---|
| | | VND | VND |
| Mr. Vu Ngoc Tuan | General Director | 817,808,878 | 1,104,110,752 |
| Mr. Nguyen Quang Truong | Vice General Director | 696,206,905 | 923,561,106 |
| Mrs. Tran Thi Chau Dan | Chief Accountant | 425,132,676 | 612,114,831 |
| Mrs. Bui Thi Kim Tuyen | Head of the BoS | 416,766,668 | 641,111,112 |
| Mrs. Nguyen Thi Nguyen | Member of the BoS | 242,199,999 | 371,111,111 |
| Mr. Huynh Ngoc Cach | Member of the BoS | 241,644,443 | 371,111,111 |

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

## 32 . COMPARATIVE FIGURES

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

The comparative figures in the Interim Consolidated Statement of Financial position and related notes are those of the Consolidated Financial Statements for the fiscal year ended 31 December 2025. Comparative information in the Interim Consolidated Statement of Income, Interim Consolidated Statement of Cash flows, and related notes is that of the Interim Consolidated Financial Statements for the accounting period from 01 January 2025 to 30 June 2025. These figures have been audited and reviewed by AASC Auditing Firm Company Limited.

As presented in Note 2.3, the Corporation applies to retrospectively adjustment in accordance with Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC from 01/01/2026, resulting in changes to certain items in the Financial Statements. Certain figures as at 01/01/2026 and for the accounting period from 01/01/2025 to 30/06/2025 have been reclassified to comply with the Financial Statements presentation requirements under Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC. Details are as follows:

| | Figures according to the Consolidated Financial Statements for the fiscal year ended as at 31/12/2025 | | | Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27/10/2025 and Circular No. 43/2026/TT-BTC dated 20/04/2026 | | |
|---|---|---|---|---|---|---|
| Code | Items | Value | Code | Items | Value | Change |
| | | VND | | | VND | |
| | CONSOLIDATED STATEMENT OF FINANCIAL POSITION | | | CONSOLIDATED STATEMENT OF FINANCIAL POSITION | | |
| | CURRENT ASSETS | | | CURRENT ASSETS | | |
| **110** | **I. Cash and cash equivalents** | **16,794,505,300** | **110** | **I. Cash and cash equivalents** | **16,831,340,915** | **Restatement** |
| 112 | 1. Cash equivalents | 11,500,000,000 | 112 | 1. Cash equivalents | 11,536,835,615 | Restatement |
| **120** | **II. Short-term financial investments** | **328,067,256,375** | **120** | **II. Short-term financial investments** | **336,533,444,595** | **Restatement** |
| 123 | 1. Held-to-maturity investments | 286,000,000,000 | 123 | 1. Short-term held-to-maturity investments | 294,466,188,220 | Restatement, name change |
| **130** | **III. Short-term receivables** | **10,774,716,065** | **130** | **III. Short-term receivables** | **2,271,692,230** | **Restatement** |
| 136 | 1. Other short-term receivables | 9,444,005,737 | 135 | 1. Other short-term receivables | 940,981,902 | Restatement, code change |
| **150** | **IV. Other short-term assets** | **1,484,813,060** | **160** | **IV. Other short-term assets** | **1,484,813,060** | **Code change** |
| 151 | 1. Short-term prepaid expenses | 230,588,756 | 161 | 1. Short-term deferred expenses | 230,588,756 | Name change, code change |
| | NON-CURRENT ASSETS | | | NON-CURRENT ASSETS | | |
| **240** | **I. Long-term assets in progress** | **3,218,165,093** | **250** | **I. Long-term assets in progress** | **3,218,165,093** | **Code change** |
| 242 | 1. Construction in progress | 3,218,165,093 | 252 | 1. Construction in progress | 3,218,165,093 | Code change |
| **260** | **II. Other long-term assets** | **3,160,100,732** | **270** | **II. Other long-term assets** | **3,160,100,732** | **Code change** |
| 261 | 1. Long-term prepaid expenses | 3,160,100,732 | 271 | 1. Long-term deferred expenses | 3,160,100,732 | Name change, code change |

| Code | Items | | Value | Code | Items | | Value | Change |
|---|---|---|---|---|---|---|---|---|
| | **Figures according to the Consolidated Financial Statements for the fiscal year ended as at 31/12/2025** | | | | **Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27/10/2025 and Circular No. 43/2026/TT-BTC dated 20/04/2026** | | | |
| | | | VND | | | | VND | |
| | **LIABILITIES** | | | | **LIABILITIES** | | | |
| **310** | **I.** | **Current liabilities** | **26,405,410,909** | **310** | **I.** | **Current liabilities** | **26,405,410,909** | |
| | | | | 313 | 1. | Dividend and profit payables | 567,199,990 | Restatement |
| 313 | 2. | Taxes and other payables to State budget | 3,482,831,114 | 314 | 2. | Short-term taxes and other payables to State budget | 3,482,831,114 | Name change, code change |
| 314 | 3. | Payables to employees | 8,617,636,734 | 315 | 3. | Payables to employees | 8,617,636,734 | Code change |
| 318 | 4. | Short-term unearned revenues | 6,490,742 | 319 | 4. | Short-term deferred revenues | 6,490,742 | Name change, code change |
| 319 | 5. | Other short-term payables | 883,130,945 | 320 | 5. | Other short-term payables | 315,930,955 | Restatement, code change |
| 321 | 6. | Provisions for short-term payables | 8,000,000,000 | 322 | 6. | Provisions for short-term payables | 8,000,000,000 | Code change |
| 322 | 7. | Bonus and welfare fund | 4,277,111,640 | 323 | 7. | Bonus and welfare fund | 4,277,111,640 | Code change |
| **330** | **II.** | **Non-current liabilities** | **1,089,924,923** | **330** | **II.** | **Non-current liabilities** | **1,089,924,923** | |
| 341 | 1. | Deferred income tax liabilities | 1,089,924,923 | 342 | 1. | Deferred income tax liabilities | 1,089,924,923 | Code change |
| | **OWNER'S EQUITY** | | | | **OWNER'S EQUITY** | | | |
| 421 | 1. | Retained earnings | 225,436,896,992 | 420 | 1. | Retained earnings | 225,436,896,992 | Code change |
| 421a | | RE accumulated till the end of the previous year | 152,972,945,251 | 420a | | RE accumulated till the end of the previous year | 152,972,945,251 | Code change |
| 421b | | RE of the current period | 72,463,951,741 | 420b | | RE of the current period | 72,463,951,741 | Code change |

| Figures according to the Interim Consolidated Financial Statements for the accounting period from 01/01/2025 to 30/06/2025 | | | Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27/10/2025 and Circular No. 43/2026/TT-BTC dated 20/04/2026 | | | |
|---|---|---|---|---|---|---|
| Code | Items | Value | Code | Items | Value | Change |
| | | VND | | | VND | |
| | **INTERIM CONSOLIDATED STATEMENT OF INCOME** | | | **INTERIM CONSOLIDATED STATEMENT OF INCOME** | | |
| 21 | 1. Financial income | 2,185,244,004 | 22 | 1. Financial income | 2,185,244,004 | Code change |
| | **INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS** | | | **INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS** | | |
| 05 | - Gains/losses from investing activities | (2,185,244,004) | 05 | - Gains/losses from investing, financing activities | (2,185,244,004) | Name change |
| 12 | - Increase/Decrease in prepaid expenses | 189,072,617 | 12 | - Increase/Decrease in deferred expenses | 189,072,617 | Name change |

M.S.D.N:0302844200-C.T.C.
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
(PoA No. 57/CVNĐS dated 02/06/2022)
*Approved, 18 August 2026*

DAM SEN WATER PARK CORPORATION

No.: 661/CVNĐS

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

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*About: Explanation of the profit after tax difference for first half of 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 the first half of 2026 compared to the same period in 2025.

| **Items** | **First half of 2026** | **First half of 2025** | **Compared to the same period** |
|---|---|---|---|
| | *VND* | *VND* | % |
| Net profit after tax in the Consolidated Financial Statements | 41,497,112,617 | 36,256,989,424 | 114.45% |
| Net profit after tax in the Separate Financial Statements | 41,609,977,876 | 36,384,901,036 | 114.36% |

Reason:

Profit after tax for the first half of 2026 increased to 114,45% of the corresponding period last year on the consolidated financial statements (an increase of 14,45%, equivalent to 5,24 billion VND) and to 114,36% of the corresponding period last year on the separate financial statements (an increase of 14,36%, equivalent to 5,22 billion VND). The increase was primarily attributable to the Company's implementation of family combo ticket promotions and the expansion of its online ticket sales channels, making it more convenient for customers to access the Company's services. As a result, revenue increased by 3,97% compared to the corresponding period last year (equivalent to 4,19 billion VND). In addition, interest income from term deposits increased by 47,49% compared to the corresponding period last year (equivalent to 1,03 billion VND) and land lease expenses decreased due to the adjustment of the land lease rates further contributing to the increase in profit after tax for the period.

Recipients:

- *As above;*
- *Archived: Office*

Ho Chi Minh City, 18 August 2026

DAM SEN WATER PARK CORPORATION

GENERAL DIRECTOR

CÔNG TY CỔ PHẦN CÔNG VIÊN NƯỚC ĐẦM SEN

M.S.D.N: 030284... QUẬN 11 - T.P HỒ CHÍ MINH

VU NGOC TUAN