

Số/No.: 84 /CVNDS

Tp. Hồ Chí Minh, ngày 26 tháng 10 năm 2026
Ho Chi Minh City, 26 October, 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 ĐÀM 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 3 năm 2026 kèm giải trình chênh lệch lợi nhuận riêng và hợp nhất so với cùng kỳ năm trước / *The separate and consolidated financial statements for Q3 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 26/10/2026 tại đường dẫn:
<https://www.damsenwaterpark.com.vn>

This information was disclosed on the Company's website on October 26, 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 3/2026 kèm giải trình lợi nhuận so với cùng kỳ năm trước (tiếng việt + tiếng Anh)/
The separate and consolidated financial statements for Q3 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



Vũ Ngọc Tuấn

Dam Sen Water Park CorporationNo.3 Hoa Binh, Binh Thoi Ward , Ho Chi Minh City,
Vietnam**Separate financial statements**

For the accounting period from 01/01/2026 to 30/09/2026

SEPARATE STATEMENT OF FINANCIAL POSITION*As at 30 September 2026*

Code	ASSETS	Note	30/09/2026 VND	01/01/2026 VND
100	A. CURRENT ASSETS		396,096,798,823	357,501,917,032
110	I. Cash and cash equivalents	03	5,944,903,471	16,823,516,289
111	1. Cash		3,944,903,471	5,286,680,674
112	2. Cash equivalents		2,000,000,000	11,536,835,615
120	II. Short-term financial investments	04	385,664,554,526	336,533,444,595
121	1. Trading securities		42,861,261,375	42,067,256,375
123	2. Short-term held-to-maturity investments		342,803,293,151	294,466,188,220
130	III. Short-term receivables		1,660,689,852	2,270,692,230
131	1. Short-term trade receivables from customers	05	802,437,000	23,085,000
132	2. Short-term prepayments to suppliers	06	174,415,968	1,307,625,328
135	3. Other short-term receivables	07	683,836,884	939,981,902
140	IV. Inventories	08	2,533,556,038	1,643,675,162
141	1. Inventories		2,533,556,038	1,643,675,162
160	VI. Other current assets		293,094,936	230,588,756
161	1. Short-term prepaid expenses	12	293,094,936	230,588,756
200	B. LONG-TERM ASSETS		23,749,259,158	24,713,166,494
220	II. Fixed assets		13,210,430,489	10,912,856,146
221	1. Tangible fixed assets	09	13,210,430,489	10,905,952,746
222	- Cost		102,353,540,651	96,270,020,832
223	- Accumulated depreciation		(89,143,110,162)	(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		616,249,021	231,769,868
271	1. Long-term prepaid expenses	12	616,249,021	231,769,868
280	TOTAL ASSETS		419,846,057,981	382,215,083,526

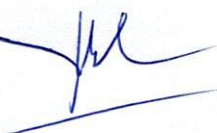


Dam Sen Water Park CorporationNo.3 Hoa Binh, Binh Thoi Ward, Ho Chi Minh City,
Vietnam**Separate financial statements**

For the accounting period from 01/01/2026 to 30/09/2026

SEPARATE STATEMENT OF FINANCIAL POSITION*As at 30 September 2026**(continued)*

Code SOURCES	Note	30/09/2026 VND	01/01/2026 VND
300 C. LIABILITIES		50,733,831,595	26,405,410,909
310 I. Short-term liabilities		50,733,831,595	26,405,410,909
311 1. Short-term trade payables to suppliers	13	1,636,783,905	1,138,209,734
313 2. Dividends and profit payable	14	1,087,135,270	567,199,990
314 3. Short-term taxes and other payables to the State	15	22,364,873,603	3,482,831,114
315 4. Employee payables		13,177,248,178	8,617,636,734
319 5. Short-term unearned revenue		-	6,490,742
320 6. Other short-term payables	16	249,556,732	315,930,955
322 7. Short-term provisions	17	8,000,000,000	8,000,000,000
323 8. Bonus and welfare fund		4,218,233,907	4,277,111,640
400 D. OWNER'S EQUITY		369,112,226,386	355,809,672,617
400 0 Owner's equity	18	369,112,226,386	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		239,832,136,386	226,529,582,617
420a Undistributed earnings brought forward		174,236,969,460	147,318,039,473
420b Undistributed earnings for the current year		65,595,166,926	79,211,543,144
440 TOTAL SOURCES		419,846,057,981	382,215,083,526


Le Thi Hong Bich
Preparer

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

Ho Chi Minh City, 24 October 2026



SEPARATE INCOME STATEMENT

Q3/ 2026

Unit: Vietnam Dong

Items	Code	Note	QUARTER		Year to date	
			Q3/ 2026	Q3/ 2025	01/01/2026 -> 30/09/2026	01/01/2025 -> 30/09/2025
<i>I</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>
1. Revenue from sales and services	01	20	55,216,460,589	60,175,227,071	164,907,817,391	165,674,280,200
2. Revenue deductions	02		-	-	-	-
3. Net revenue from sales and services	10		55,216,460,589	60,175,227,071	164,907,817,391	165,674,280,200
4. Cost of goods sold	11	21	21,354,039,813	23,485,091,330	64,661,176,716	67,881,059,307
5. Gross profit from sales and services	20		33,862,420,776	36,690,135,741	100,246,640,675	97,793,220,893
6. Profit/Loss on disposal or liquidation of investment property	21					
7. Financial income	22	22	5,043,848,139	5,454,062,402	8,266,866,085	7,639,276,892
8. Financial expenses	23	23	91,004,000	-	518,799,739	411,144,467
- In which: borrowing costs	24		-	-	-	-
9. Selling expenses	25	24	3,933,396,233	3,692,808,809	10,668,321,936	10,856,116,056
10. General and administrative expenses	26	25	5,020,544,370	5,122,363,629	15,457,448,428	14,956,975,551
11. Net profit from operating activities	30		29,861,324,312	33,329,025,705	81,868,936,657	79,208,261,711
12. Other income	31	26	7,502,000	2,806,250	12,362,000	16,794,250
13. Other expenses	32		-	-	-	-
14. Other profit	40		7,502,000	2,806,250	12,362,000	16,794,250
15. Accounting profit before tax	50		29,868,826,312	33,331,831,955	81,881,298,657	79,225,055,961
16. Current income tax expense	51	27	5,883,637,262	6,513,538,191	16,286,131,731	16,021,861,161
17. Deffered income tax expense	52		-	-	-	-
18. Net profit after tax	60		23,985,189,050	26,818,293,764	65,595,166,926	63,203,194,800



Le Thi Hong Bich
Preparer



Tran Thi Chau Dan
Chief Accountant



Vu Ngoc Tuan
General Director

Ho Chi Minh City, 24 October 2026

SEPARATE CASH FLOW STATEMENT

*For the accounting period from 01/01/2026 to 30/09/2026
(Indirect method)*

Code ITEMS	Note	01/01/2026 -> 30/09/2026 VND	01/01/2025 -> 30/09/2025 VND
I. CASH FLOW FOR OPERATING ACTIVITIES			
01 1. Profit before tax		81,881,298,657	79,225,055,961
2. Adjustments for			
02 - Depreciation of fixed assets and investment properties		3,844,945,476	3,093,199,792
03 - Provisions		427,795,739	411,144,467
05 - Profit/Loss from investing and financing activities		(7,476,861,085)	(7,639,276,892)
08 3. Operating profit before changes in working capital		78,677,178,787	75,090,123,328
09 - Increase, decrease in receivables		(411,121,622)	361,743,922
10 - Increase, decrease in inventories		(889,880,876)	(450,819,941)
11 - Increase, decrease in payables (exclusive of interest payables, corporate income tax payables)		12,927,593,618	15,465,745,951
12 - Increase, decrease in prepaid expenses		(446,985,333)	320,031,546
13 - Increase, decrease in trading securities		(794,005,000)	-
15 - Corporate income tax paid		(5,346,362,210)	(5,672,382,874)
17 - Other payments for operating activities		(4,019,454,890)	(13,851,464,668)
20 Net cash flows from operating activities		79,696,962,474	71,262,977,264
II. CASH FLOWS FROM INVESTING ACTIVITIES			
21 1. Payments for purchasing, constructing fixed assets, and other long-term assets		(1,903,230,726)	(4,963,555,457)
22 2. Proceeds from disposals of fixed assets and other long-term assets		4,000,000	-
23 3. Payments for loan and purchasing debt instruments of other entities		(309,932,000,000)	(280,400,000,000)
24 4. Receipts from collection of loans and sales of debt instruments of other entities		253,500,000,000	191,700,000,000
27 5. Receipts of interest on loans, dividends, and distributed profits		15,567,756,154	12,696,856,619
30 Net cash flows from investing activities		(42,763,474,572)	(80,966,698,838)



Dam Sen Water Park Corporation
No.3 Hoa Binh, Binh Thoi Ward , Ho Chi
Minh City, Vietnam

Separate financial statements
For the accounting period from 01/01/2026 to 30/09/2026

SEPARATE CASH FLOW STATEMENT

*For the accounting period from 01/01/2026 to 30/09/2026
(Indirect method)*

Code	ITEMS	Note	01/01/2026 -> 30/09/2026	01/01/2025 -> 30/09/2025
			VND	VND
III. CASH FLOWS FROM FINANCING ACTIVITIES				
36	1. Dividends, profits paid to owners		(47,812,100,720)	(48,233,798,875)
40	Net cash flows from financing activities		(47,812,100,720)	(48,233,798,875)
50	Net cash flows during the period		(10,878,612,818)	(57,937,520,449)
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	5,944,903,471	13,705,859,386



Le Thi Hong Bich
Preparer



Tran Thi Chau Dan
Chief Accountant



Ngoc Tuan
General Director

Ho Chi Minh City, 24 October 2026



NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the accounting period from 01/01/2026 to 30/09/2026

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 30/09/2026 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 30/09/2026: 165 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 30/09/2026 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 30/09/2026, 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

	30/09/2026	01/01/2026
	VND	VND
Cash	1,638,443,232	2,090,603,244
Non-term bank deposits	2,306,460,239	3,196,077,430
- Joint Stock Commercial Bank for Foreign Trade of Vietnam – Ho Chi Minh City Branch	299,631,348	372,583,356
- Vietnam Asia Commercial Joint Stock Bank – LLQ Branch	1,475,630,681	2,588,575,175
- Vietnam Asia Commercial Joint Stock Bank – Ho Chi Minh City Branch	72,865,273	135,408,151
- National Securities Corporaion	458,332,937	99,510,748
Cash equivalents (*)	2,000,000,000	11,536,835,615
- Vietnam Asia Commercial Joint Stock Bank – Lac Long Quan Bran	2,000,000,000	11,536,835,615
	5,944,903,471	16,823,516,289

(*) As at 30/09/2026, cash equivalents comprise 1-month term deposits amounting to 2.000.000.000 VND, deposited on 03/09/2026 at Vietnam Asia Commercial Joint Stock Bank – Lac Long Quan Branch, with an interest rate of 4.75% per annum.

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4 . FINANCIAL INVESTMENTS**a) Held-to-maturity investments**

	30/09/2026			01/01/2026		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
- Term deposits (*)	342,432,000,000	342,432,000,000	-	286,000,000,000	286,000,000,000	-
+ Vietnam Asia Commercial Joint Stock Bank – Lac Long Quan Branch	249,632,000,000	249,632,000,000	-	188,400,000,000	188,400,000,000	-
+ Vietnam Asia Commercial Joint Stock Bank – Ho Chi Minh City Branch	92,800,000,000	92,800,000,000	-	97,600,000,000	97,600,000,000	-
- Accrued interest receivable on term deposits (**)	371,293,151	371,293,151	-	8,466,188,220	8,466,188,220	-
+ Vietnam Asia Commercial Joint Stock Bank – Lac Long Quan Branch	22,602,740	22,602,740	-	5,945,822,467	5,945,822,467	-
+ Vietnam Asia Commercial Joint Stock Bank – Ho Chi Minh City Branch	348,690,411	348,690,411	-	2,520,365,753	2,520,365,753	-
	<u>342,803,293,151</u>	<u>342,803,293,151</u>	<u>-</u>	<u>294,466,188,220</u>	<u>294,466,188,220</u>	<u>-</u>

(*) As at 30/09/2026, term deposits with maturities ranging from 06 months to 13 months, amounting to 342.432.000.000 VND placed with Vietnam Asia Commercial Joint Stock Bank, bearing interest rates ranging from 6.5% from 9% per annum.

(**) As at 30/09/2026, 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	22,602,740	7.5%	- Accrued interest receivable on 2 term deposit agreements from the contract inception date to 31/12/2025, - Total deposit value: 5.5 billion VND	In accordance with the terms of each deposit agreement
- Vietnam Asia Commercial Joint Stock Bank – Ho Chi Minh City Branch	348,690,411	From 6.5% to 6.6%	- Accrued interest receivable on 7 term deposit agreements from the contract inception date to 31/12/2025, - Total deposit value: 27 billion VND	In accordance with the terms of each deposit agreement
	<u>371,293,151</u>			

b) Trading securities

30/09/2026						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	30,168,000,000	28,994,800,000	-	1,676,000	29,373,995,000	37,710,000,000	-
OPC Pharmaceutical JSC ⁽²⁾	OPC	659,061	12,693,261,375	13,115,313,900	-	563,300	12,693,261,375	13,519,200,000	-
		<u>2,335,061</u>	<u>42,861,261,375</u>	<u>42,110,113,900</u>	<u>-</u>	<u>2,239,300</u>	<u>42,067,256,375</u>	<u>51,229,200,000</u>	<u>-</u>

⁽¹⁾ The fair value of trading securities was determined based on the closing prices on UPCOM as at 31/12/2025 and 30/09/2026

⁽²⁾ The fair value of trading securities was determined based on the closing prices on HOSE as at 31/12/2025 and 30/09/2026 (On August 12, 2026, the Company received a stock dividend of 95,761 shares of the security with the ticker symbol OPC, the record date was 10/07/2026)

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c) Investments in other entities

	30/09/2026			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)
	<u>15,800,000,000</u>	<u>9,922,579,648</u>	<u>(5,877,420,352)</u>	<u>15,800,000,000</u>	<u>10,350,375,387</u>	<u>(5,449,624,613)</u>

Detailed information on Invested Entities:

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

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5 . SHORT-TERM TRADE RECEIVABLES FROM CUSTOMERS

	30/09/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Related parties	319,910,000		4,145,000	
Phu Tho Tourist Service Joint Stock Company	319,910,000	-	4,145,000	-
Other parties	482,527,000	-	18,940,000	-
Others	482,527,000	-	18,940,000	-
	802,437,000	-	23,085,000	-

6 . SHORT-TERM PREPAYMENTS TO SUPPLIERS

	30/09/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
HPT ENVIRONMENTAL JOINT STOCK COMPANY	-	-	1,021,124,000	-
NGOC NGUYEN AN LIMITED LIABILITY COMPANY	100,000,000	-	-	-
NET DUYEN ART DESIGN COMPANY LIMITED	73,872,000	-	25,920,000	-
Dang Phat Mechanical and Environmental Construction Joint Stock Company	-	-	105,000,000	-
Prepayments for other suppliers	543,968	-	155,581,328	-
	174,415,968	-	1,307,625,328	-



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7 . OTHER RECEIVABLES

	30/09/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Advances	606,406,000	-	764,669,000	-
Deposits	50,000,000	-	50,000,000	-
Other receivables	27,430,884	-	125,312,902	-
	683,836,884	-	939,981,902	-

8 . INVENTORIES

	30/09/2026		01/01/2026	
	Cost	Provision	Cost	Provision
	VND	VND	VND	VND
Raw materials	311,176,476	-	391,085,830	-
Tools and Equipment	1,503,739,180	-	547,825,920	-
Supplies	290,790,152	-	315,595,591	-
Chemicals	60,143,231	-	61,186,115	-
Goods	367,706,999	-	327,981,706	-
	2,533,556,038	-	1,643,675,162	-

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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	-	126,000,000	-	40,520,000	-	166,520,000
- Transferred from Construction in Progress	509,654,000	5,466,345,819	-	-	-	5,975,999,819
- 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
Accumulated 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	2,506,193,861	1,071,527,585	184,144,090	20,681,586	55,494,954	3,838,042,076
- Disposals/Written-off	-	(59,000,000)	-	-	-	(59,000,000)
Ending balance	38,991,876,581	41,021,150,627	7,354,415,645	362,997,715	1,412,669,594	89,143,110,162
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	7,012,079,449	5,496,866,650	491,050,908	81,850,150	128,583,332	13,210,430,489

- Disposal of a Donper soft-serve ice cream machine with an original cost of 59,000,000 VND
- The cost of fully depreciated fixed assets still in use amounts to 76.907.000.321 VND.

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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

	30/09/2026	01/01/2026
	VND	VND
Domestic wastewater treatment system project	-	3,218,165,093
	-	3,218,165,093

12 . PREPAID EXPENSES

	30/09/2026	01/01/2026
	VND	VND
a) Short-term		
Insurance expense	140,416,175	25,497,955
Uniform expenses	53,757,372	106,889,497
Other short-term prepaid expenses	98,921,389	98,201,304
	293,094,936	230,588,756
b) Long-term		
Tools and equipment	164,089,922	154,664,618
Maintenance costs	439,659,036	77,105,250
Other long-term prepaid expenses	12,500,063	-
	616,249,021	231,769,868

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13 . SHORT-TERM TRADE PAYABLES TO SUPPLIERS

	30/09/2026		01/01/2026	
	Value	Repayment capacity	Value	Repayment capacity
	VND	VND	VND	VND
Related parties	526,138,890	526,138,890	260,000,000	260,000,000
Phu Tho Tourist Service Joint Stock Company	526,138,890	526,138,890	260,000,000	260,000,000
Others	1,110,645,015	1,110,645,015	878,209,734	878,209,734
Phuoc Ngoc Thanh Trading One Member Limited Liability Company	94,140,706	94,140,706	110,052,259	110,052,259
Vien My Spa Development Joint Stock Company	340,141,032	340,141,032	-	-
FOV VIETNAM COMPANY LIMITED	186,384,259	186,384,259	-	-
NEXT PANDO GENERATION JOINT STOCK COMPANY	54,545,455	54,545,455	60,000,000	60,000,000
Phuoc Tho Food Trading and Service Company Limited	98,147,920	98,147,920	127,998,294	127,998,294
Thien Phu Development Food Company Limited	47,248,700	47,248,700	75,390,000	75,390,000
Other payables to suppliers	290,036,943	290,036,943	504,769,181	504,769,181
	1,636,783,905	1,636,783,905	1,138,209,734	1,138,209,734

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14 . DIVIDENDS AND PROFIT PAYABLE

	30/09/2026	01/01/2026
	VND	VND
Dividends and profit payable (*)	1,087,135,270	567,199,990
	1,087,135,270	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 30/09/2026, certain shareholders have not yet collected their dividends.



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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	11,045,283,631	4,960,493,786	6,280,444,345
Corporate income tax	3,122,419,384	16,286,131,731	5,346,362,210	14,062,188,905
Personal income tax	161,901,790	2,823,524,528	2,715,817,244	269,609,074
Natural resource tax	2,855,440	30,720,480	31,454,640	2,121,280
Land rental fees	-	5,251,529,999	3,501,020,000	1,750,509,999
	3,482,831,114	35,437,190,369	16,555,147,880	22,364,873,603

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.

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16 . OTHER PAYABLES

	30/09/2026	01/01/2026
	VND	VND
- Trade union fees	102,610,100	168,851,000
- Social insurance	-	3,844,515
- Health insurance	5,219,000	5,110,907
- Unemployment insurance	-	278,503
- Short-term deposits and collaterals received	81,000,000	81,000,000
- Other payables	60,727,632	56,846,030
	249,556,732	315,930,955

17 . SHORT-TERM PROVISIONS

	30/09/2026	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-DHCD-CVNĐS dated 03/02/2021.

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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	-	-	65,595,166,926	65,595,166,926
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 30/09/2026	120,830,090,000	8,450,000,000	239,832,136,386	369,112,226,386

(*) According to General Meeting of Shareholders Resolution No. 01/NQ-DHDCD-CVNDS 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-HDQT-CVNDS 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-HDQT-CVNDS 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.

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b) Details of owner's equity

	Ratio	30/09/2026	Ratio	01/01/2026
	(%)	VND	(%)	VND
- Phu Tho Tourist Service Joint Stock Company	33.54	40,524,340,000	33.54	40,524,340,000
- Mr. Kenji Yabe	10.63	12,840,860,000	10.63	12,840,860,000
- Other shareholders	55.83	67,464,890,000	55.83	67,464,890,000
	100	120,830,090,000	100	120,830,090,000

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

	First 9 months of 2026 VND	First 9 months 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	(47,812,100,720)	(48,233,798,875)
- Dividends, distributed profits payable at the end of the period	1,087,135,270	697,745,190

d) Shares

	30/09/2026	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

	30/09/2026 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

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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

	30/09/2026	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 9 months of 2026	First 9 months of 2025
	VND	VND
Revenue from the sale of goods	31,906,366,161	31,450,158,902
Revenue from services	132,801,319,838	134,182,006,036
Other revenues	200,131,392	42,115,262
	164,907,817,391	165,674,280,200
In which: Revenue from related parties (Refer to Note 30 for detailed information)	1,046,685,184	22,770,370

21 . COST OF GOODS SOLD

	First 9 months of 2026	First 9 months of 2025
	VND	VND
Cost of goods sold	14,734,776,920	14,442,739,416
Cost of services rendered	49,926,399,796	53,438,319,891
	64,661,176,716	67,881,059,307
In which: Purchases from related parties (Refer to Note 30 for detailed information)	152,115,740	-

22 . FINANCIAL INCOME

	First 9 months of 2026	First 9 months of 2025
	VND	VND
Interest income from deposits	7,022,221,085	5,963,276,892
Gain on sale of trading securities	794,005,000	-
Dividends and profits received	450,640,000	1,676,000,000
	8,266,866,085	7,639,276,892

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23 . FINANCIAL EXPENSES

	First 9 months of 2026 VND	First 9 months of 2025 VND
Losses, selling expenses of trading securities	91,004,000	-
Provision for investment losses	427,795,739	411,144,467
	518,799,739	411,144,467
In which: Purchase costs incurred with related parties. (Refer to Note 30 for detailed information)	91,004,000	-

24 . SELLING EXPENSES

	First 9 months of 2026 VND	First 9 months of 2025 VND
Material and supplies costs	1,119,013,793	1,030,888,161
Labor cost	3,345,299,072	3,365,675,206
External services expenses and other cash expenses	6,204,009,071	6,459,552,689
	10,668,321,936	10,856,116,056
In which: Purchase costs incurred with related parties. (Refer to Note 30 for detailed information)	2,168,981,484	2,166,666,669

25 . GENERAL AND ADMINISTRATIVE EXPENSES

	First 9 months of 2026 VND	First 9 months of 2025 VND
Material and supplies costs	1,200,496,504	1,195,981,537
Labor cost	11,133,793,782	11,102,090,606
Depreciation of fixed assets	12,823,352	38,676,663
Taxes, fees, and charges	-	3,000,000
External services expenses and other cash expenses	3,110,334,790	2,617,226,745
	15,457,448,428	14,956,975,551
In which: Purchases from related parties (Refer to Note 30 for detailed information)	358,454,466	299,701,196

26 . OTHER INCOME

	First 9 months of 2026 VND	First 9 months of 2025 VND
Proceeds from disposal, liquidation of fixed assets	4,000,000	-
Other income	8,362,000	16,794,250
	12,362,000	16,794,250

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27 . CURRENT CORPORATE INCOME TAX EXPENSES

	First 9 months of 2026 VND	First 9 months of 2025 VND
Accounting profit before tax	81,881,298,657	79,225,055,961
Adjustments for increases	-	2,560,249,843
- <i>Non-deductible expenses</i>	-	2,560,249,843
Adjustments for decreases	(450,640,000)	(1,676,000,000)
- <i>Dividends, distributed profit</i>	(450,640,000)	(1,676,000,000)
Corporate taxable Income	81,430,658,657	80,109,305,804
Corporate Income tax Rate	20%	20%
Current corporate income tax expense (at a 20% tax rate)	16,286,131,731	16,021,861,161
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)	(5,672,382,874)
Corporate income tax payable at the end of the period	14,062,188,905	13,225,502,592

28 . COST CATEGORIZED BY FACTOR

	First 9 months of 2026 VND	First 9 months of 2025 VND
Material and supplies costs	18,770,177,576	18,749,831,467
Labor cost	44,792,022,109	44,512,240,652
Depreciation of fixed assets	3,844,945,476	3,093,199,792
External services expenses and other cash expenses	21,081,363,187	24,876,062,276
	88,488,508,348	91,231,334,187

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.

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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 30/09/2026				
Short-term investments	42,110,113,900	-	-	42,110,113,900
	<u>42,110,113,900</u>	<u>-</u>	<u>-</u>	<u>42,110,113,900</u>
As at 01/01/2026				
Short-term investments	51,229,200,000	-	-	51,229,200,000
	<u>51,229,200,000</u>	<u>-</u>	<u>-</u>	<u>51,229,200,000</u>

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 30/09/2026				
Cash and cash equivalents	4,306,460,239	-	-	4,306,460,239
Trade receivables from customers, Other receivables	1,486,273,884	-	-	1,486,273,884
Loans	342,803,293,151	-	-	342,803,293,151
	<u>348,596,027,274</u>	<u>-</u>	<u>-</u>	<u>348,596,027,274</u>
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
	<u>310,162,168,167</u>	<u>-</u>	<u>-</u>	<u>310,162,168,167</u>

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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 30/09/2026				
Payables to suppliers,	2,973,475,907	-	-	2,973,475,907
Other payables				
	2,973,475,907	-	-	2,973,475,907
As at 01/01/2026				
Payables to suppliers,	2,021,340,679	-	-	2,021,340,679
Other payables				
	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:

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Transactions during the period:

	First 9 months of VND	First 9 months of VND
Revenue from sales and services	1,046,685,184	22,770,370
- Phu Tho Tourist Service Joint Stock Company	1,046,685,184	22,770,370
Purchases of materials, goods and services	152,115,740	-
- Phu Tho Tourist Service Joint Stock Company	152,115,740	-
Financial expenses	91,004,000	-
- National Securities Incorporation	91,004,000	-
Selling expenses	2,168,981,484	2,166,666,669
- Phu Tho Tourist Service Joint Stock Company	2,168,981,484	2,166,666,669
General and administrative expenses	358,454,466	299,701,196
- Phu Tho Tourist Service Joint Stock Company	302,764,999	232,701,196
- National Securities Incorporation	55,689,467	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

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. Figures presented in the Statement of Profit or Loss, the Statement of Cash Flows and the corresponding notes for the accounting period from 01/01/2025 to 30/09/2025 are based on the Company's records.

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


Le Thi Hong Bich
Preparer


Tran Thi Chau Dan
Chief Accountant


Tran Ngoc Tuan
General Director

Ho Chi Minh City, 24 October 2026

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