SONADEZI CORPORATION
SONADEZI CHAU DUC SHAREHOLDING CO.

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No.: 1236 /2026/SZC-KHTH

Dong Nai City, day 20 month 8 year 2026

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

To:
- The State Securities Commission;
- Hochiminh Stock Exchange.

- Organization name: SONADEZI CHAU DUC SHAREHOLDING COMPANY
- Securities Symbol: SZC
- Address: 9th Floor, Sonadezi Building, No. 1, Street 1, An Hao Quarter, Tran Bien Ward, Dong Nai City, Vietnam
- Telephone: 0251.8860788
- Fax: 0251.8860783
- Submitted by: Mr. Nguyen Minh Tan

Position: Deputy General Director

Information disclosure type: ☑Periodic ☐Irregular ☐24 hours ☐On demand

Content of information disclosure:

- The 2026 Semi-Annual Reviewed Separate Financial Statements of Sonadezi Chau Duc Shareholding Company.
- Explanation of the fluctuations in net profit after tax.

This information was disclosed on Company's Potral on date 20../8.../2026 available at: http://www.sonadezichauduc.com.vn

We declare that all information provided in this paper is true and accurate; We will be legally responsible for any mispresentation.

Recipients:
- *As above;*
- *Filed at: Administration Office, KHTH.*

Organization representative
Party authorized to disclose information
DEPUTY GENERAL DIRECTOR

(Signed)

Nguyen Minh Tan

SONADEZI CORPORATION **SONADEZI CHAU DUC SHAREHOLDING COMPANY**	**SOCIALIST REPUBLIC OF VIETNAM** **Independence - Freedom - Happiness**
No.: 1231 / 2026/SZC-TCKT V/v Explanation of the fluctuations in profit after corporate income tax	*Dong Nai City, August 20, 2026*

To: - THE STATE SECURITIES COMMISSION;
- HO CHI MINH CITY STOCK EXCHANGE

1. Listed organization : **Sonadezi Chau Duc Shareholding Company**
2. Trading name : **SZC**
3. Listed stock code : **SZC**
4. Content:

4.1. Explanation of the fluctuations in profit after corporate income tax

Sonadezi Chau Duc Shareholding Company would like to explain the fluctuations in profit after corporate income tax on the reviewed separate financial statements of the Company for the six-month period ended 30 June 2026 as follows:

- ***Separate financial statements***

Expressed in Dong

No.	Items	The first six months of 2026	The first six months of 2025	Rate
1	Revenue	154,189,428,537	615,038,735,701	Decrease 74.9%
2	Expense	126,658,035,254	354,402,309,524	Decrease 64.3%
3	Profit after corporate income tax	24,630,921,703	209,870,662,904	Decrease 88.3%

Reason:

The Company's profit after corporate income tax for the first six months of 2026 amounted to VND 24,630,921,703, a decrease of VND 185,239,741,201, equivalent to a 88.3% decline compared to the corresponding period of the previous year. The primary reasons are as follows:

- **Revenue fluctuations**

Total revenue in the first six months of 2026 reached VND 154,189,428,537, decreasing by VND 460,849,307,164, equivalent to 74.9% compared to the same period of the previous year.

Revenue from the industrial park infrastructure business amounted to VND 68,594,627,534, decrease 87.6% compared to the corresponding period of the previous year. The decrease was mainly attributable to the Company's recognition of revenue from industrial land leases and infrastructure leases using the deferred revenue allocation method in accordance with the lease term and the revenue recognition criteria applicable at the reporting date. As a result, revenue recognized during the period was lower than that recognized under the revenue recognition method applied in the corresponding period of the previous year.

Revenue from the real estate business increased compared to the same period last year. In particular, revenue from property sales at Huu Phuoc Residential Area reached VND 45,826,900,381, In addition, the Company recorded an additional revenue of VND 1,117,218,692 from social housing rental activities, contributing to the increase in revenue of the real estate business segment.

Revenue from other service activities (including revenue from water supply services, wastewater treatment services, factory leasing, and other services) amounted to VND 20,414,686,371, increased compared to the corresponding period of the previous year.

Meanwhile, financial income reached VND 17,968,663,738, increasing by 35% year-on-year, primarily due to higher income generated from financial investments.

Overall, although revenue from the real estate business, other service activities, and financial activities increased compared to the same period last year, such increases were insufficient to offset the decline in revenue from the industrial park infrastructure business. Consequently, total revenue in the first six months of 2026 decreased by 75% compared to the same period of the previous year.

- **Expense fluctuations:**

Total expenses in the first six months of 2026 amounted to VND 126,658,035,254, decreasing by VND 227,744,274,270, equivalent to 64.3%, compared to the same period last year.

Specifically, cost of sales decreased by 71.2%, in line with revenue movements. Finance expenses increased by 10.8%, mainly due to payment discounts incurred in connection with real estate business activities. Selling expenses decreased by 78.4%; general and administrative expenses decreased by 30.6% compared to the same period last year.

As the decrease in total revenue exceeded the decrease in total expenses, particularly due to the significant decline in revenue from the industrial park infrastructure business, the Company's profit after corporate income tax for the first six months of 2026 of the Company decreased by 88.3% compared to the same period last year.

Sonadezi Chau Duc Shareholding Company respectfully presents to the State Securities Commission, Ho Chi Minh City Stock Exchange and Shareholders for information.

Sincerely!

Cc:
- As above;
- Document: VT, TCKT.

GENERAL DIRECTOR

M.S.D.N: 3600899948
CÔNG TY
CỔ PHẦN
SONADEZI
CHÂU ĐỨC
THÀNH PHỐ ĐỒNG NAI

Nguyen Van Tuan

SONADEZI CHAU DUC SHAREHOLDING COMPANY

REVIEWED SEPARATE FINANCIAL STATEMENTS
For the six-month period ended 30 June 2026

RSM

CONTENTS

MANAGEMENT'S REPORT

Management of Sonadezi Chau Duc Shareholding Company (hereinafter referred to as "the Company") hereby presents its report and the reviewed separate financial statements of the Company for the six-month period ended 30 June 2026.

MEMBERS OF THE BOARD OF DIRECTORS, THE SUPERVISORY COMMITTEE AND MANAGEMENT

Members of the Board of Directors during the period and on the date of this report include:

Full name	Position
Mr. Dinh Ngoc Thuan	Chairperson
Mr. Nguyen Van Tuan	Member
Mr. Phan Dinh Tham	Member
Mr. Pham Anh Tuan	Member
Mr. Tran Hao Hiep	Member
Mr. Nguyen Van Luong	Member
Ms. Nguyen Phuong Hang	Member

Members of the Supervisory Committee during the period and on the date of this report include:

Full name	Position
Ms. Pham Thi Kim Hoa	Head
Mr. Le Duc Thuan	Member
Ms. Nguyen Thanh Huong	Member

Members of management during the period and on the date of this report include:

Full name	Position
Mr. Nguyen Van Tuan	General Director
Mr. Tran Trung Chien	Vice General Director
Mr. Nguyen Minh Tan	Vice General Director
Mr. Hoang Van Chi	Vice General Director

AUDITOR

The accompanying separate financial statements were reviewed by RSM Vietnam Auditing & Consulting Company Limited, a member firm of RSM International.

(See the next page)

MANAGEMENT'S REPORT (CONTINUED)

RESPONSIBILITY OF MANAGEMENT

The Company's management is responsible for preparing the separate financial statements of each period which give a true and fair view of the financial position of the Company and the results of its operations and its cash flows. In preparing these separate financial statements, management is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been followed, subject to any departures that need to be disclosed and explained in the separate financial statements;
- Prepare the separate financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business; and
- Design and implement the internal control system effectively for a fair preparation and presentation of the separate financial statements so as to mitigate error or fraud.

Management is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and ensure that the separate financial statements comply with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System, and prevailing accounting regulations in Vietnam. Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Management confirms that the Company has complied with the above requirements in preparing these separate financial statements.

STATEMENT BY MANAGEMENT

In management's opinion, the accompanying separate financial statements give a true and fair view of the financial position of the Company as at 30 June 2026 and the results of its operations and its cash flows for the six-month period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and prevailing accounting regulations in Vietnam.

For and on behalf of management,

M.S.D.N: 3600899948 - C.T.C.P
CÔNG TY CỔ PHẦN SONADEZI CHÂU ĐỨC
THÀNH PHỐ ĐỒNG NAI

Nguyen Van Tuan
General Director

Dong Nai City, 19 August 2026

RSM Vietnam

3A Floor, L'Mak The Signature Building
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Vo Thi Sau Ward, District 3
Ho Chi Minh City, Vietnam

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No: 29/2026/SX-RSMHCM

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To: **Shareholders**
Members of the Board of Directors
Members of management
SONADEZI CHAU DUC SHAREHOLDING COMPANY

We have reviewed the accompanying interim separate financial statements of Sonadezi Chau Duc Shareholding Company prepared on 19 August 2026 as set out from page 05 to page 44, which comprise the statement of financial position as at 30 June 2026 and the income statement and cash-flow statement for the six-month period then ended, and selected notes to the financial statements.

Management's Responsibility

Management is responsible for the preparation and fair presentation of these interim separate financial statements in accordance with Vietnamese Accounting Standards and Vietnamese Corporate Accounting System and relevant legislation as to the preparation and presentation of interim separate financial statements and for such internal control as management determines is necessary to enable the preparation and presentation of the interim separate financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on these interim separate financial statements based on our review. We conducted our review in accordance with the 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.

(See the next page)

RSM

REPORT ON REVIEW
OF INTERIM FINANCIAL INFORMATION (CONTINUED)

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim separate financial statements do not give a true and fair view of the financial position of Sonadezi Chau Duc Shareholding Company as at 30 June 2026, and of its financial performance and its cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards and Vietnamese Corporate Accounting System and relevant legislation as to the preparation and presentation of interim separate financial statements.

pp GENERAL DIRECTOR

M.S.D.N: 0302361789 - C.T.N.H.H
CÔNG TY TNHH KIỂM TOÁN & TƯ VẤN RSM VIỆT NAM
THÀNH PHỐ HỒ CHÍ MINH

Luc Thi Van
Vice General Director
Audit Practice Registration Certificate:
0172-2023-026-1

RSM Vietnam Auditing & Consulting Company Limited

Ho Chi Minh City, 19 August 2026

Form B 01a - DN

STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Expressed in VND

ASSETS	Code	Notes	As at 30 Jun. 2026	As at 01 Jan. 2026
A. CURRENT ASSETS	**100**		**2,681,202,739,327**	**2,505,885,513,793**
I. Cash and cash equivalents	**110**	5.1	**462,602,495,263**	**413,942,145,385**
1. Cash	111		172,480,162,547	133,819,358,127
2. Cash equivalents	112		290,122,332,716	280,122,787,258
II. Current financial investments	**120**		**175,044,840,855**	**16,979,742,225**
1. Held to maturity investments	123	5.2	175,044,840,855	16,979,742,225
III. Current account receivables	**130**		**124,155,674,213**	**119,986,696,532**
1. Trade receivables	131	5.3	65,811,577,234	65,617,712,138
2. Advances to suppliers	132	5.4	17,222,724,765	4,306,875,588
3. Other current receivables	135	5.5	47,869,462,579	56,037,157,360
4. Provision for doubtful debts	136	5.6	(6,748,090,365)	(5,975,048,554)
IV. Inventories	**140**		**1,850,751,302,902**	**1,892,683,364,091**
1. Inventories	141	5.7	1,850,751,302,902	1,892,683,364,091
V. Other current assets	**160**		**68,648,426,094**	**62,293,565,560**
1. Current prepayments	161		6,170,929,159	7,321,568,889
2. Value added tax deductible	162	5.14	51,725,992,040	52,856,346,294
3. Tax and other receivables from the State budget	163	5.14	10,751,504,895	2,115,650,377
B. NON-CURRENT ASSETS	**200**		**5,707,259,250,347**	**5,616,082,295,773**
I. Non-current account receivables	**210**		**85,943,202,910**	**118,404,613,869**
1. Other non-current receivables	215	5.5	85,943,202,910	118,404,613,869
II. Fixed assets	**220**		**413,275,154,581**	**431,728,430,272**
1. Tangible fixed assets	221	5.9	411,705,918,704	430,369,780,679
Cost	222		593,345,364,393	591,777,523,478
Accumulated depreciation	223		(181,639,445,689)	(161,407,742,799)
2. Intangible fixed assets	227		1,569,235,877	1,358,649,593
Cost	228		2,727,558,424	2,351,358,424
Accumulated amortisation	229		(1,158,322,547)	(992,708,831)
III. Investment property	**240**	5.10	**1,093,932,565,129**	**1,079,532,622,867**
1. Cost	241		2,215,737,330,533	2,161,609,938,231
2. Accumulated depreciation	242		(1,121,804,765,404)	(1,082,077,315,364)
IV. Non-current assets in progress	**250**		**3,676,290,298,690**	**3,554,427,319,009**
1. Construction in progress	252	5.8	3,676,290,298,690	3,554,427,319,009
V. Non-current financial investments	**260**	5.2	**218,568,125,000**	**208,568,125,000**
1. Investments in subsidiaries	261		162,000,000,000	152,000,000,000
2. Investment in other entities	263		56,568,125,000	56,568,125,000
VI. Other non-current assets	**270**		**219,249,904,037**	**223,421,184,756**
1. Non-current prepayments	271	5.11	219,249,904,037	223,421,184,756
TOTAL ASSETS (280 = 100 + 200)	**280**		**8,388,461,989,674**	**8,121,967,809,566**

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STATEMENT OF FINANCIAL POSITION (CONTINUED)
As at 30 June 2026

Expressed in VND

RESOURCES	Code	Notes	As at 30 Jun. 2026	As at 01 Jan. 2026
C. LIABILITIES	**300**		**5,202,747,334,980**	**4,932,884,076,575**
I. Current liabilities	**310**		**1,257,990,261,397**	**1,442,376,239,544**
1. Trade payables	311	5.12	154,059,034,053	187,858,981,621
2. Advances from customers	312	5.13	127,641,606,272	285,296,675,014
3. Dividends and profits payable	313		3,363,120,911	3,678,772,611
4. Taxes and amounts payable to the State budget	314	5.14	14,849,295,134	37,426,146,164
5. Payables to employees	315	5.15	6,826,693,500	9,240,124,000
6. Accrued expenses	316		1,612,439,817	4,347,111,579
7. Current unearned revenue	319	5.17	34,849,183,546	18,827,839,828
8. Other current payables	320	5.18	300,131,123,844	328,324,431,615
9. Current loans	321	5.20	553,388,199,134	510,157,759,415
10. Current provisions	322		-	5,206,482,462
11. Bonus and welfare fund	323	5.19	61,269,565,186	52,011,915,235
II. Non-current liabilities	**330**		**3,944,757,073,583**	**3,490,507,837,031**
1. Accrued expenses	334	5.16	1,220,394,569,530	1,250,491,314,976
2. Non-current unearned revenue	337	5.17	783,556,745,293	290,633,670,716
3. Other non-current payables	338	5.18	2,100,833,475	2,350,823,475
4. Non-current loans	339	5.20	1,938,704,925,285	1,947,032,027,864
D. OWNER'S EQUITY	**400**	5.21	**3,185,714,654,694**	**3,189,083,732,991**
1. Owner's contributed capital	411		1,799,858,630,000	1,799,858,630,000
Ordinary shares carrying voting rights	411a		1,799,858,630,000	1,799,858,630,000
2. Share premiums	412		604,276,698,765	604,276,698,765
3. Investment and development fund	418		257,832,827,134	207,832,827,134
4. Retained earnings	420		523,746,498,795	577,115,577,092
Beginning accumulated retained earnings	420a		499,115,577,092	246,119,851,155
Retained earnings of the current year	420b		24,630,921,703	330,995,725,937
TOTAL RESOURCES (440 = 300 + 400)	**440**		**8,388,461,989,674**	**8,121,967,809,566**

Approved, 19 August 2026

PREPARED BY	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
Dang Thi Thuy Hang	Tran Ngoc Tong	Nguyen Van Tuan

M.S.D.N: 3600899948-C.T.C.P
CÔNG TY CỔ PHẦN SONADEZI CHÂU ĐỨC
THÀNH PHỐ ĐỒNG NAI

Form B 02a - DN

INCOME STATEMENT

For the six-month period ended 30 June 2026

Expressed in VND

ITEMS	Code	Notes	Current period	Previous Period
1. Revenue	01	5.23	135,953,432,978	600,203,914,557
2. Deductions	02		-	17,000,000
3. Net revenue	10		135,953,432,978	600,186,914,557
4. Cost of sales	11	5.24	83,832,199,335	291,216,494,500
5. Gross profit	20		52,121,233,643	308,970,420,057
6. Finance income	22	5.25	17,968,663,738	13,311,311,501
7. Finance expense	23	5.26	14,881,821,068	13,428,762,865
Of which, interest expense	24		*11,278,513,603*	*13,423,322,865*
8. Selling expense	25		2,962,626,472	13,724,351,455
9. General and administrative expense	26	5.27	24,980,286,106	36,032,690,967
10. Operating profit/(loss)	30		27,265,163,735	259,095,926,271
11. Other income	31		267,331,821	1,523,509,643
12. Other expense	32		1,102,273	9,737
13. Net other income/(loss)	40		266,229,548	1,523,499,906
14. Accounting profit/(loss) before tax	50		27,531,393,283	260,619,426,177
15. Current corporate income tax expense	51	5.29	2,900,471,580	50,748,763,273
16. Net profit/(loss) after tax	60		24,630,921,703	209,870,662,904

Approved, 19 August 2026

PREPARED BY	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
Dang Thi Thuy Hang	Tran Ngoc Tong	Nguyen Van Tuan

M.S.D.N: 3600899948 - C.T.C.P. CÔNG TY CỔ PHẦN SONADEZI CHÂU ĐỨC THÀNH PHỐ ĐỒNG NAI

Form B 03a - DN

CASH FLOW STATEMENT
(Indirect method)
For the six-month period ended 30 June 2026

Expressed in VND

ITEMS	Code	Notes	Current period	Previous Period
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Net profit /(loss) before taxes	**01**		**27,531,393,283**	**260,619,426,177**
2. Adjustment for:				
Depreciation and amortisation	02	5.28	30,028,021,200	158,340,519,794
Provisions	03		773,041,811	1,514,589,379
Foreign exchange gains/losses from revaluation of foreign currency monetary items	04		3,307,465	(22,317,083)
Gains/losses from investment and financing activities	05		(17,893,921,672)	(13,275,335,581)
Interest expense	06	5.26	11,278,513,603	13,423,322,865
3. Operating profit /(loss) before adjustments to working capital	**08**		**51,720,355,690**	**420,600,205,551**
Increase or decrease in accounts receivable	09		20,013,891,203	(7,007,501,621)
Increase or decrease in inventories	10		41,932,061,189	(55,797,629,973)
Increase or decrease in accounts payable (excluding interest expense and CIT payable)	11		290,701,431,291	(222,386,327,488)
Increase or decrease prepaid expenses	12		5,321,920,449	(37,360,778,148)
Interest paid	14		(11,338,629,467)	(13,029,013,690)
Corporate income tax paid	15	5.14	(47,461,705,768)	(46,708,424,014)
Other cash inflows from operating activities	16		-	19,420,000
Other cash outflows from operating activities	17		(18,742,350,049)	(6,420,813,010)
Net cash from operating activities	**20**		**332,146,974,538**	**31,909,137,607**
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Acquisition and construction of fixed assets and other long-term assets	21		(167,899,825,677)	(491,422,057,661)
2. Proceeds from disposals of fixed assets and other long-term assets	22		-	69,090,909
3. Loans to other entities and payments for purchase of debt instruments of other entities	23		(160,000,000,000)	-
4. Repayments from borrowers and proceeds from sales of debts instruments of other entities	24		-	220,000,000,000
5. Investments in other entities	25		(10,000,000,000)	(39,000,000,000)
6. Interest and dividends received	27		19,828,823,042	21,024,737,823
Net cash from investing activities	**30**		**(318,071,002,635)**	**(289,328,228,929)**

(See the next page)

Form B 03a - DN

CASH FLOW STATEMENT (CONTINUED)
(Indirect method)
For the six-month period ended 30 June 2026

Expressed in VND

ITEMS	Code	Notes	Current period	Previous Period
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from borrowings	33	5.30	250,240,064,274	369,222,297,677
2. Repayment of borrowings	34	5.31	(215,336,727,134)	(512,491,933,185)
3. Dividends paid	36		(315,651,700)	(22,473,200)
Net cash from financing activities	**40**		**34,587,685,440**	**(143,292,108,708)**
NET INCREASE/(DECREASE) IN CASH (50 = 20+30+40)	**50**		**48,663,657,343**	**(400,711,200,030)**
Cash and cash equivalents at beginning of year	60		413,942,145,385	705,293,019,852
Impact of exchange rate fluctuation	61		(3,307,465)	22,317,083
CASH AND CASH EQUIVALENTS AT END OF PERIOD (70 = 50+60+61)	**70**	5.1	**462,602,495,263**	**304,604,136,905**

Approved, 19 August 2026

PREPARED BY	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
Dang Thi Thuy Hang	**Tran Ngoc Tong**	**Nguyen Van Tuan**

M.S.D.N: 3600899948 - C.T.C.P
CÔNG TY CỔ PHẦN SONADEZI CHÂU ĐỨC
THÀNH PHỐ ĐỒNG NAI

Form B 09a - DN

SELECTED NOTES TO THE FINANCIAL STATEMENTS

1. CORPORATE INFORMATION

1.1. Structure of ownership

Sonadezi Chau Duc Shareholding Company (hereinafter referred to as "the Company") has been incorporated in accordance with the Business Registration Certificate No. 3600899948 dated 26 June 2007 and other amended certificates thereafter with the latest one dated 10 August 2026 issued by Dong Nai City's Department of Finance to update the Company's head office address following the administrative boundary changes associated with the reorganisation of Dong Nai Province into a centrally governed city.

The charter capital, as stipulated in the latest Business Registration Certificate, is VND 1,799,858,630,000.

The Company's registered head office is at 9th Floor, Sonadezi Building, No. 1, Street 1, An Hao Quarter, Tran Bien Ward, Dong Nai City, Vietnam.

On 15 January 2019, the Company was officially listed on the Ho Chi Minh City Stock Exchange (HOSE) with the stock code SZC.

1.2. Business field

Investments in construction and infrastructure business of industrial parks, real estate businesses, and golf sports service businesses.

1.3. Operating industry and principal activities

The Company is principally engaged in:

- Investing in infrastructures of industrial parks, industrial clusters, residential areas;
- Surveying, measuring terrain, drilling for geological exploration;
- Trading in infrastructure projects;
- Activities of sports clubs;
- Trading in restaurants and hotel businesses (not operating at headquarter);
- Leasing buildings, offices, warehouses.

1.4. Normal operating cycle

The Company's normal operating cycle is carried out for a period of 12 months.

(See the next page)

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

1.5. The Company's structure

As at 30 June 2026, the Company's subsidiaries were as follows:

Name	Operating industry	Address	Voting rights	Per cent capital	Per cent interest
BOT 768 One Member Company Limited	BOT project toll collection business	8th Floor, Sonadezi Tower, No. 1, Street 1, An Hao Quarter, Tran Bien Ward, Dong Nai City, Vietnam	100%	100%	100%
Chau Duc Golf Service Company Limited	Golf business	Clubhouse, Chau Duc Golf Course, No. 01, D. 01 Street, Chau Duc Urban Area, Ngai Giao Commune, Ho Chi Minh City, Vietnam	100%	100%	100%

The Company's dependent unit as at 30 June 2026 was as follows:

Name	Operating industry	Address
Chau Duc Urban Industrial Park	Leasing in industrial park and real estate business	Hoi Bai - Chau Pha - Da Bac Street, Huu Phuoc Village, Ngai Giao Commune, Ho Chi Minh City, Vietnam

1.6. The number of employees

The number of employees as at 30 June 2026 was 141 (31 December 2025: 262).

2. FINANCIAL YEAR AND REPORTING AND FUNCTIONAL CURRENCY

2.1. Financial year

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

2.2. Reporting and functional currency

The Company maintains its accounting records in VND.

3. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

3.1. Accounting system

Effective from the 2026 financial year, the Company has adopted the Vietnamese Corporate Accounting System under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance ("Circular 99"), replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 issued by the Ministry of Finance ("Circular 200") guiding the corporate accounting system.

3.2. Statement of compliance with Vietnamese accounting standards, Vietnamese corporate accounting system

The accompanying separate financial statements, expressed in Vietnamese Dong ("VND"), are prepared under the historical cost convention, and in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System issued under Circular 99, and prevailing accounting regulations in Vietnam.

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3.3. Basis of preparation of the interim separate financial statement

The interim separate financial statements for the six-month accounting period ended 30 June 2026 have been prepared in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System issued under Circular 99, and prevailing accounting regulations in Vietnam.

These interim separate financial statements do not include all the disclosures required for annual separate financial statements and should therefore be read in conjunction with the Corporation's separate financial statements for the financial year ended 31 December 2025.

In preparing these interim separate financial statements, the Company has focused on presenting significant transactions and events occurring during the reporting period.

3.4. Forms of accounting records

The form of accounting records applied in the Company is the General Journal.

4. ACCOUNTING POLICIES

The accounting policies applied during the period are consistent with those adopted in the preceding period, except for the change in the accounting policy for rental income as below.

Rental income

Rental income is recognised on an accrual basis over the period in which the right to use the leased assets is provided to the lessee. Rental payments received in advance for multiple years, or accounting periods are recorded as deferred revenue and recognised as revenue on a systematic basis over the lease term in accordance with the contractual terms and the revenue recognition requirements applicable at the reporting date.

(See the next page)

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE STATEMENT OF FINANCIAL POSITION, THE INCOME STATEMENT, AND THE CASH FLOW STATEMENT

5.1. Cash and cash equivalents

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Cash in hand	134,934,929	253,467,957
Cash at bank (i)	172,345,227,618	133,565,890,170
Cash equivalents (ii)	290,122,332,716	280,122,787,258
Total	**462,602,495,263**	**413,942,145,385**

(i) The balances of cash at bank are detailed as follows:

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Vietnam Joint Stock Commercial Bank for Industry and Trade - Branch 7	120,028,679,552	26,249,655,366
Joint Stock Commercial Bank for Investment and Development of Vietnam - Dong Nai Branch	43,523,298,334	18,616,612,952
Other banks	8,793,249,732	88,699,621,852
Total	**172,345,227,618**	**133,565,890,170**

(ii) The balances of cash equivalents are detailed as follows:

	As at 30 Jun. 2026 VND
Term deposits with an original term of 01 month	10,122,332,716
Term deposits with an original term of 03 months	280,000,000,000
Total	**290,122,332,716**

5.2. Financial investments

Current held to maturity investments are analysed as follows:

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Term deposits with an original from 06 to 12 months	174,784,500,000	14,784,500,000
Interest receivables	260,340,855	2,195,242,225
Total	**175,044,840,855**	**16,979,742,225**

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.2. Financial investments (continued)

Investments in other entities are analysed as follows:

	As at 30 Jun. 2026 VND			As at 01 Jan. 2026 VND		
	Cost	Fair value	Provisions	Cost	Fair value	Provisions
Investments in subsidiaries:						
BOT 768 One Member Company Limited	152,000,000,000	(*)	-	152,000,000,000	(*)	-
Chau Duc Golf Service Company Limited	10,000,000,000	(*)	-	-	(*)	-
Total	**162,000,000,000**		**-**	**152,000,000,000**		**-**
Investments in other entities:						
Sonadezi Long Bình Share Holding Company (a)	31,518,125,000	55,818,000,000	-	31,518,125,000	47,277,187,500	-
Chau Duc Water Supply Shareholding Company (b)	19,800,000,000	(*)	-	19,800,000,000	(*)	-
Sonadezi Service Joint Stock Company (c)	5,250,000,000	9,777,000,000	-	5,250,000,000	9,092,000,000	-
Total	**56,568,125,000**		**-**	**56,568,125,000**		**-**

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.2. Financial investments (continued)

(a) This investment accounts for 4.20% of the charter capital of Sonadezi Long Bình Shareholding Company, a company established and operating in Vietnam, listed on the HNX with the stock code SZB. The main business activities of Sonadezi Long Bình Shareholding Company are trading real estates and land use rights of owners, users, and lessees. The Company has determined the fair value of this investment based on the price quoted on the stock exchange and the number of shares that the Company holds as at 30 June 2026.

(b) This investment accounts for 4.73% of the charter capital of Chau Duc Water Supply Shareholding Company, a company established and operating in Vietnam. The main business activities of Chau Duc Water Supply Shareholding Company are water exploitation, treatment, and supply.

(c) This investment accounts for 3.00% of the charter capital of Sonadezi Service Joint Stock Company, a company established and operating in Vietnam, trading on the UpCOM exchange with the stock code SDV. The main business activities of Sonadezi Service Joint Stock Company are non-toxic waste collection. The Company has determined the fair value of this investment based on the price quoted on the stock exchange and the number of shares that the Company holds as at 30 June 2026.

(*) At the reporting date, the Company did not determine fair values of this investment for disclosure in the separate financial statements because information about their market prices is not available and there is currently no guidance on determination of fair value using valuation techniques under the Vietnamese Accounting Standards or the Vietnamese Corporate Accounting System. The fair values of this investment may differ from their carrying amounts.

5.3. Current trade receivables

	As at 30 Jun. 2026 VND		As at 01 Jan. 2026 VND	
	Amount	Provisions	Amount	Provisions
Trade receivables from related parties - Refer to Note 6.1	8,556,529,961	-	4,501,791,959	-
Other customers	57,255,047,273	(6,748,090,365)	61,115,920,179	(5,975,048,554)
Total	**65,811,577,234**	**(6,748,090,365)**	**65,617,712,138**	**(5,975,048,554)**

5.4. Current advances to suppliers

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Advances to suppliers greater than or equal to 10% of total current advances to suppliers:		
Truong An Thinh Construction Limited Liability Company	5,300,000,000	-
Project Management Board for Construction Investment of Nghia Thanh Commune and Ngai Giao Commune (KPPV)	5,000,000,000	-
Other suppliers	6,922,724,765	4,306,875,588
Total	**17,222,724,765**	**4,306,875,588**

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.5. Other receivables

	As at 30 Jun. 2026 VND		As at 01 Jan. 2026 VND	
	Amount	Provisions	Amount	Provisions
Current:				
Receivables from related parties for investment cooperation in Huu Phuoc residential area project - Refer to Note 6.1	1,864,094,063	-	-	-
Receivables for investment cooperation in Huu Phuoc residential area project	45,361,588,423	-	55,808,190,257	-
Other receivables	643,780,093	-	228,967,103	-
Total	**47,869,462,579**	**-**	**56,037,157,360**	**-**
Non-current:				
Other receivables from related parties (*)	85,549,665,593	-	118,011,076,552	-
Deposits to related parties - Refer to Note 6.1	388,537,317	-	388,537,317	-
Deposits	5,000,000	-	5,000,000	-
Total	**85,943,202,910**	**-**	**118,404,613,869**	**-**

(*) Representing the receivables from BOT 768 One Member Company Limited ("BOT 768") according to Decision No. 110.2025/QD-SZC-HDQT dated 29 April 2025 of the Board of Directors, which approved the valuation of assets contributed by Sonadezi Chau Duc Shareholding Company to BOT 768 and Decision No. 11.2026/QĐ-BOT-HDTV dated 01 June 2026 regarding matters related to the value of investment assets transferred and the financial obligations of BOT 768 One Member Limited Liability Company, detailed as below:

	Amount VND
The Company's investment capital at BOT 768 Project (1)	350,011,076,552
The charter capital of BOT 768 (2)	152,000,000,000
The payable from BOT 768 to the Company (3) = (1) - (2)	198,011,076,552
Amount reimbursed by BOT 768 to the Company until 30/06/2026 (4):	(112,461,410,959)
Amount remaining payable by BOT 768 to the Company as at 30 June 2026 (3) - (4) - Refer to Note 6.1	**85,549,665,593**

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.6. Doubtful debts

	As at 30 Jun. 2026 VND		As at 01 Jan. 2026 VND	
	Cost	Recoverable amount	Cost	Recoverable amount
Overdue trade receivables	7,524,466,381	776,376,016	7,006,513,831	1,031,465,277

Overdue trade receivables are analysed by debtor as follows:

	As at 30 Jun. 2026 VND			As at 01 Jan. 2026 VND		
	Cost	Recoverable amount	Overdue days	Cost	Recoverable amount	Overdue days
Phuc An Construction Trading and Services Company Limited	4,702,524,883	-	Over 03 years	4,702,524,883	617,656,045	Over 02 years
LTP Global Vina Company Limited	1,199,760,551	395,451,864	Over 01 year	935,757,436	210,649,684	Over 01 year
Dong Thuan Investment Joint Stock Company	778,375,003	-	Over 03 years	778,375,003	-	Over 03 years
HHA-Pro Company Limited	761,848,305	380,924,152	Over 01 year	507,898,870	203,159,548	Over 01 year
Aurelia Apparels Vietnam Company Limited	81,957,639	-	Over 03 years	81,957,639	-	Over 03 years
Total	**7,524,466,381**	**776,376,016**		**7,006,513,831**	**1,031,465,277**	

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.7. Inventories

	As at 30 Jun. 2026 VND		As at 01 Jan. 2026 VND	
	Cost	Provisions	Cost	Provisions
Raw materials	223,241,276	-	223,241,276	-
Tools and supplies	-	-	238,167,821	-
Work in progress	1,850,528,061,626	-	1,892,198,569,644	-
Merchandise	-	-	23,385,350	-
Total	**1,850,751,302,902**	**-**	**1,892,683,364,091**	**-**

Work in progress are detailed by project as follows:

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Chau Duc urban area project	1,600,408,252,869	1,579,192,529,032
Huu Phuoc residential area project	200,599,816,825	210,518,036,527
Social housing project	49,519,991,932	102,488,004,085
Total	**1,850,528,061,626**	**1,892,198,569,644**

The interest expense capitalised in work in progress during the period totalled VND 16,882,334,176 - Refer to Note 5.26.

5.8. Construction in progress

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Chau Duc Industrial Park project (*)	3,638,351,675,368	3,516,488,695,687
Golf Chau Duc project	37,310,561,765	37,310,561,765
Others	628,061,557	628,061,557
Total	**3,676,290,298,690**	**3,554,427,319,009**

(*) Construction in progress at the Chau Duc Industrial Park project represent mainly compensation costs for site clearance, construction consultancy, and project investment construction costs. Assets to be formed in the future of Chau Duc Industrial Park project were mortgaged as loan security - Refer to Note 5.20.

The interest expense capitalised in construction in progress during the period totalled VND 89,468,283,324 - Refer to Note 5.26.

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.9. Tangible fixed assets

Items	Buildings, structures VND	Machinery and equipment VND	Motor vehicles VND	Office equipment VND	Other VND	Total VND
Cost:						
As at 01 Jan. 2026	230,012,161,514	37,102,328,218	34,706,621,918	6,058,262,825	283,898,149,003	591,777,523,478
Purchase	-	45,890,000	1,486,756,471	35,194,444	-	1,567,840,915
Other increase	-	145,383,560	-	-	-	145,383,560
Other decrease	-	-	-	-	(145,383,560)	(145,383,560)
As at 30 Jun. 2026	**230,012,161,514**	**37,293,601,778**	**36,193,378,389**	**6,093,457,269**	**283,752,765,443**	**593,345,364,393**
Accumulated depreciation:						
As at 01 Jan. 2026	44,296,484,251	10,230,614,876	20,581,279,467	4,338,535,199	81,960,829,006	161,407,742,799
Depreciation	5,051,115,959	1,342,710,926	2,323,558,100	339,172,171	11,175,145,734	20,231,702,890
As at 30 Jun. 2026	**49,347,600,210**	**11,573,325,802**	**22,904,837,567**	**4,677,707,370**	**93,135,974,740**	**181,639,445,689**
Net book value:						
As at 01 Jan. 2026	185,715,677,263	26,871,713,342	14,125,342,451	1,719,727,626	201,937,319,997	430,369,780,679
As at 30 Jun. 2026	**180,664,561,304**	**25,720,275,976**	**13,288,540,822**	**1,415,749,899**	**190,616,790,703**	**411,705,918,704**

The amount of period-end net book value of tangible fixed assets formed from the golf course totalling VND 393,978,545,397 was mortgaged as loan security - Refer to Note 5.20.

The historical cost of tangible fixed assets fully depreciated but still in use totalled VND 6,521,752,228.

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Details of tangible fixed assets in existence during the period are as follows:

	Cost VND	Depreciation during the period VND	Accumulated depreciation VND	Net book value VND	Remaining useful life
Buildings, structures:					
Chau Duc Industrial Park Office Building	26,050,234,019	665,729,910	13,866,730,608	12,183,503,411	Under 18 years
Chau Duc Golf Course	203,961,927,495	4,385,386,049	35,480,869,602	168,481,057,893	Under 27 years
Machinery and equipment:					
Chau Duc Industrial Park Office Building	1,406,692,650	66,097,706	924,654,700	482,037,950	Under 05 years
Chau Duc Golf Course	35,886,909,128	1,276,613,220	10,677,367,274	25,209,541,854	Under 11 years
Motor vehicles:					
Chau Duc Industrial Park Office Building	13,623,000,513	711,388,250	9,201,393,842	4,421,606,671	Under 08 years
Chau Duc Golf Course	22,570,377,876	1,612,169,850	13,703,443,725	8,866,934,151	Under 03 years
Office equipment:					
Chau Duc Industrial Park Office Building	3,402,890,874	108,343,267	2,854,261,874	548,629,000	Under 05 years
Chau Duc Golf Course	2,690,566,395	230,828,904	1,794,749,324	895,817,071	Under 07 years
Other:					
Chau Duc Industrial Park Office Building	623,360,327	19,126,056	503,067,880	120,292,447	Under 17 years
Chau Duc Golf Course	283,129,405,116	11,156,019,678	92,632,906,860	190,496,498,256	Under 21 years
As at 30 Jun. 2026	**593,345,364,393**	**20,231,702,890**	**181,639,445,689**	**411,705,918,704**	

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.10. Investment property

Investment property for leases	As at 30 Jun. 2026 VND	Additions VND	As at 01 Jan. 2026 VND
Cost:			
Land use rights	385,597,509,500	-	385,597,509,500
Infrastructure	1,752,042,900,303	-	1,752,042,900,303
Factory	23,969,528,428	-	23,969,528,428
Social housing	54,127,392,302	54,127,392,302	-
Total	**2,215,737,330,533**	**54,127,392,302**	**2,161,609,938,231**
Accumulated depreciation:			
Land use rights	344,542,158,308	1,483,103,080	343,059,055,228
Infrastructure	766,474,196,413	36,827,576,917	729,646,619,496
Factory	9,946,429,024	574,788,384	9,371,640,640
Social housing	841,981,659	841,981,659	-
Total	**1,121,804,765,404**	**39,727,450,040**	**1,082,077,315,364**
Net book value:			
Land use rights	41,055,351,192		42,538,454,272
Infrastructure	985,568,703,890		1,022,396,280,807
Factory	14,023,099,404		14,597,887,788
Social housing	53,285,410,643		-
Total	**1,093,932,565,129**		**1,079,532,622,867**

The amount of period-end net book value of investment property was mortgaged as loan security - Refer to Note 5.20.

The historical cost of investment property fully depreciated but still held for rental totalled VND 34,907,979,771.

(See the next page)

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Details of Investment property for leases in existence during the period are as follows:

	Cost VND	Accumulated depreciation VND	Net book value VND	Remaining useful life
Land use rights:				
Land use fee for the Chau Duc Industrial Park Project (Phases 1 to 4)	200,135,146,150	167,161,180,353	32,973,965,797	Under 33 years
Land clearance compensation for the Chau Duc Industrial Park - Phase 1A	185,462,363,350	177,380,977,955	8,081,385,395	Under 33 years
Social housing:				
Social housing apartments for lease	54,127,392,302	841,981,659	53,285,410,643	Under 30 years
Factories:				
Factory for lease at Chau Duc Industrial Park (Building)	21,855,042,150	9,499,553,351	12,355,488,799	Under 12 years
Factory for lease at Chau Duc Industrial Park (Land Use Rights)	2,114,486,278	446,875,673	1,667,610,605	Under 33 years
Infrastructure:				
Technical infrastructure of Chau Duc Industrial Park	1,752,042,900,303	766,474,196,413	985,568,703,890	Under 33 years
As at 30 Jun. 2026	**2,215,737,330,533**	**1,121,804,765,404**	**1,093,932,565,129**	

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Rental income and expenses related to investment property are presented as follows:

	Current period VND	Previous period VND
Rental income from investment property	68,594,627,534	555,186,121,189
Direct operating expenses from property that generated rental income	24,562,237,885	229,635,881,976

At the reporting date, the Company could not determine the fair values of investment properties held for lease to be disclosed in the separate financial statements because currently there is no guidance on determination of fair values using valuation techniques under the Vietnamese Accounting Standards, the Corporate Vietnamese Accounting System. The fair values of these investment properties may differ from their carrying amounts.

5.11. Non-current repayments

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Rental cost of premises with technical infrastructure (a)	147,637,189,130	148,468,885,902
Compensation costs for site clearance (b)	64,409,882,697	66,378,645,187
Other	7,202,832,210	8,573,653,667
Total	**219,249,904,037**	**223,421,184,756**

(a) Representing the value of the sublease of the land plot under:

- Contract No. 02/HDCQ-SZC-KD dated 17 January 2025 regarding the transfer of the sublease rights at Chau Duc Industrial Park between the Company and Kuk Il Spinning Vina Company Limited and;
- Contract No. 03/HDCQ-SZC-KD dated 29 July 2025 regarding the transfer of the sublease rights at Chau Duc Industrial Park between the Company and Sonadezi Long Binh Shareholding Company.

(b) Representing the compensation costs for site clearance of the Chau Duc urban area project, which is amortised to the area where infrastructure construction has been completed and brought into use for the golf Chau Duc project.

(See the next page)

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.12. Current trade payables

	As at 30 Jun. 2026 VND		As at 01 Jan. 2026 VND	
	Amount	Payable amount	Amount	Payable amount
Trade payables to related parties - Refer to Note 6.1	10,010,218,581	10,010,218,581	26,536,219,054	26,536,219,054
Trade payables greater than or equal to 10% of total current trade payables:				
Project Management Board for Construction Investment of Nghia Thanh Commune and Ngai Giao Commune (KPPV)	116,393,051,231	116,393,051,231	117,351,957,834	117,351,957,834
Other suppliers	27,655,764,241	27,655,764,241	43,970,804,733	43,970,804,733
Total	**154,059,034,053**	**154,059,034,053**	**187,858,981,621**	**187,858,981,621**

5.13. Current advances from customers

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Advances from related parties - Refer to Note 6.1	8,056,373,698	4,231,823,213
Advances from customers greater than 10% of total balance:		
Bao Van Joint Stock Company	15,036,440,064	15,036,440,064
Other customers	104,548,792,510	266,028,411,737
Total	**127,641,606,272**	**285,296,675,014**

Current advances from customers represent prepayments for land leases and industrial park infrastructure.

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.14. Tax and amounts receivable from/payable to the State budget

	As at 30 Jun. 2026 VND	Incurred VND	Deductible VND	As at 01 Jan. 2026 VND
Value added tax deductible	51,725,992,040	6,869,363,928	(7,999,718,182)	52,856,346,294

	As at 30 Jun. 2026 VND		Movements in the period VND		As at 01 Jan. 2026 VND	
	Receivable	Payable	Payable	Paid	Receivable	Payable
Value added tax	-	14,678,952,501	38,050,720,101	(23,371,767,600)	-	-
Corporate income tax	8,635,854,518	-	2,900,471,580	(47,461,705,768)	-	35,925,379,670
Personal income tax	-	170,342,633	1,939,123,833	(2,681,056,900)	-	912,275,700
Special consumption tax	-	-	-	(588,490,794)	-	588,490,794
Fees, charges, and other payables	2,115,650,377	-	-	-	2,115,650,377	-
Total	**10,751,504,895**	**14,849,295,134**	**42,890,315,514**	**(74,103,021,062)**	**2,115,650,377**	**37,426,146,164**

5.15. Payables to employees

Representing the salary funds payable to employees as at 30 June 2026.

(See the next page)

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.16. Non-current accrued expenses

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Accrued expenses for Chau Duc industrial park land lease	1,220,394,569,530	1,250,491,314,976

Representing the accrued cost of sales relating to industrial land lease activities, recognized in line with the corresponding revenue already recorded, while certain industrial park infrastructure development items have not yet been completed. The accrued expense is determined based on the estimated total investment cost of the project, including compensation and site clearance costs, construction costs, and other related expenses, as determined in accordance with prevailing State regulations.

5.17. Deferred revenue

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Current:		
Deferred revenue for industrial park land leases	34,849,183,546	13,422,711,596
Deferred revenue for golf services	-	5,405,128,232
Total	**34,849,183,546**	**18,827,839,828**
Non-current:		
Deferred revenue for industrial park land leases	783,556,745,293	288,492,153,377
Deferred revenue for golf services	-	2,141,517,339
Total	**783,556,745,293**	**290,633,670,716**

For deferred revenue relating to industrial park land leases, the risk of non-fulfilment of contractual obligations was assessed as low. This assessment is based on the fact that the customers have already invested substantially in the construction of facilities, and the lease payments have been received in full.

(See the next page)

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.18. Other payables

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Current:		
Deposits from related parties - Refer to Note 6.1	174,000,000	-
Deposits	12,537,518,080	43,633,841,824
Capital contribution social housing business cooperation received from related parties - Refer to Note 6.1	26,287,529,203	26,287,529,203
Deposit payables for house purchase and investment cooperation in Huu Phuoc residential project to related parties - Refer to Note 6.1	8,629,666,938	11,839,749,921
Deposit payables for house purchase and investment cooperation in Huu Phuoc residential project	233,602,999,706	232,955,612,528
Other payables	18,899,409,917	13,607,698,139
Total	**300,131,123,844**	**328,324,431,615**
Non-current:		
Deposits	2,100,833,475	2,350,823,475

5.19. Bonus and welfare funds

	Current period VND	Previous period VND
Beginning balance	52,011,915,235	36,165,386,338
Additions during the period	28,000,000,000	25,740,000,000
Other increases	-	19,420,000
Utilizations during the period	(15,742,350,049)	(6,420,813,010)
Other decreases	(3,000,000,000)	(1,500,000,000)
Ending balance	**61,269,565,186**	**54,003,993,328**

(See the next page)

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.20. Loans

	As at 30 Jun. 2026 VND		Movements in the period VND		As at 01 Jan. 2026 VND	
	Amount	Payable amount	Increase	Decrease	Amount	Payable amount
Current:						
Bank loans (a)	65,976,365,796	65,976,365,796	65,976,365,796	96,176,270,077	96,176,270,077	96,176,270,077
Current portion of non-current bank loans (b)	487,411,833,338	487,411,833,338	192,590,801,057	119,160,457,057	413,981,489,338	413,981,489,338
Subtotal	**553,388,199,134**	**553,388,199,134**	**258,567,166,853**	**215,336,727,134**	**510,157,759,415**	**510,157,759,415**
Non-current:						
Bank loans (c)	1,938,704,925,285	1,938,704,925,285	183,383,814,090	191,710,916,669	1,947,032,027,864	1,947,032,027,864
Total	**2,492,093,124,419**	**2,492,093,124,419**	**441,950,980,943**	**407,047,643,803**	**2,457,189,787,279**	**2,457,189,787,279**

(See the next page)

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

(a) Details of the current bank loans are as follows:

	Loan term	Interest rate	Mortgage	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Woori Bank Vietnam Limited	6 months	5.125% per annum	Unsecured	65,976,365,796	35,795,084,431
Vietnam Joint Stock Commercial Bank for Industry and Trade - Branch 7 Ho Chi Minh City	9 months	6.10% per annum	The mortgaged assets are detailed in Note (c.1)	-	60,381,185,646
Total				**65,976,365,796**	**96,176,270,077**

The purpose of the above current bank loans is to supplement working capital for the Company's business activities.

(b) Details of the non-current bank loans at 30 June 2026 are as follows:

	Current portion of non-current VND	Non-current VND	Total VND
Vietnam Joint Stock Commercial Bank for Industry and Trade - Branch 7 Ho Chi Minh City (b.1)	351,000,000,000	1,452,004,555,516	1,803,004,555,516
Joint Stock Commercial Bank for Investment and Development of Vietnam - Dong Nai Branch (b.2)	83,050,000,000	170,605,703,116	253,655,703,116
Military Commercial Joint Stock Bank - Vung Tau Branch (b.3)	15,028,500,004	296,927,999,990	311,956,499,994
Woori Bank Vietnam Limited (b.4)	38,333,333,334	19,166,666,663	57,499,999,997
Total	**487,411,833,338**	**1,938,704,925,285**	**2,426,116,758,623**

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Detailed information of the non-current bank loans is as follows:

(b.1) Non-current loans from Vietnam Joint Stock Commercial Bank for Industry and Trade - Branch 7 Ho Chi Minh City:

Credit line VND	Loan term	Interest rate	Purpose
400,000,000,000	7 years	10.30% per annum	Payment for legal expense of Chau Duc Industrial Park Infrastructure project
1,000,000,000,000	7 years	10.30% per annum	Payment of compensation cost for site clearance and other costs of the Chau Duc Industrial Park project in the period 2022 - 2028
2,000,000,000,000	10 years	10.30% per annum	Payment for legal expense of Chau Duc Industrial Park Infrastructure project

The mortgage of the non-current loans from Vietnam Joint Stock Commercial Bank for Industry and Trade - Branch 7 Ho Chi Minh City are as follows:

- A part of land use rights and assets formed in the future of land plots in Nghia Thanh Commune and Suoi Nghe Commune, Chau Duc District and Song Xoai Commune, Chau Pha Commune, Tan Thanh District, Ba Ria - Vung Tau Province that the Company was assigned to implement the "Chau Duc Industrial Park Project" according to Real Estate Mortgage Contract No. 0903/2019-HDBD/NHCT924-SZC dated 08 April 2019, Real Estate Mortgage Contract No. 1109/2019-HDBD/NHCT924-SZC dated 11 November 2019, Real Estate Mortgage Contract No. 1017/2020-HDBD/NHCT924-SZC dated 20 October 2020 and amended and supplemented documents between the Company and Vietnam Joint Stock Commercial Bank for Industry and Trade - Branch 7 Ho Chi Minh City;

- Property rights arise from the investment in Chau Duc Industrial Park Technical Infrastructure project according to property rights mortgage Contract No. 1022/2020/NHCT924-SZC dated 23 October 2020 and amended and supplemented documents between the Company and Vietnam Joint Stock Commercial Bank for Industry and Trade - Branch 7 Ho Chi Minh City;

- Property rights (including: the right to collect debts and enjoy debt amounts...) according to Property Rights Mortgage Contract No. 1023/2020/NHCT924-SZC dated 23 October 2020 and amended and supplemented documents between the Company and Vietnam Joint Stock Commercial Bank for Industry and Trade - Branch 7 Ho Chi Minh City;

- Exploitation rights arise from plots of land that are eligible for business and have the origin of use as the State leases land with annual payments in Chau Duc Industrial Park under the mining rights mortgage Contract No. 1024/2020/NHCT924-SZC dated 23 October 2020 and amended and supplemented documents between the Company and Vietnam Joint Stock Commercial Bank for Industry and Trade - Branch 7 Ho Chi Minh City;

- Assets attached to the land that have been formed, will be formed and are owned in the future (including, but not limited to, major construction works and auxiliary facilities such as roads, power systems, water supply and drainage systems, wastewater treatment systems, landscaping,...) within the Chau Duc Industrial Park Project, pursuant to the Asset Mortgage Agreement No. 0311/2024/HĐBĐ/NHCT924-SZC dated 19 March 2024 entered into between the Company and Vietnam Joint Stock Commercial Bank for Industry and Trade - Branch 7 Ho Chi Minh City.

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

(b.2) Non-current loans from Joint Stock Commercial Bank for Investment and Development of Vietnam - Dong Nai Branch:

(i) Credit line:	VND 455,000,000,000.
Loan term:	120 months.
Interest rate:	8.7% per annum.
Purpose:	Payment for investment, construction, machinery, and equipment costs (including loan interest during construction period) of the project "Investment and construction of Chau Duc golf course - Phase 1".
Mortgage:	- Land use rights for the land plot are according to the Certificate of Land Use Rights, Certificate of Ownership of Houses and Assets attached to land No. BM 510880 issued by the Department of Natural Resources and Environment of Ba Ria - Vung Tau Province issued under Real Estate Mortgage Contract No. 148/2019/3211825/HDBD dated 10 December 2019; - Assets formed in the future from all work and construction items in the project "Investment and construction of Chau Duc Golf Course - Phase 1"; - The Clubhouse and auxiliary facilities under the Chau Duc Golf Course Project pursuant to the Real Estate Mortgage Agreement No. 109/2026/3211825/HĐBĐ dated 12 February 2026 entered into between the Company and Joint Stock Commercial Bank for Investment and Development of Vietnam - Dong Nai Branch.
(ii) Credit line:	VND 106,000,000,000.
Loan term:	60 months.
Interest rate:	7.2% per annum.
Purpose:	Payment for reasonable expenses of the project “Investment in construction of social housing (phase 1) - Sonadezi Huu Phuoc Residential Area”.
Mortgage:	Assets formed from loan capital related to the project Investment in construction of social housing (phase 1) - Sonadezi Huu Phuoc Residential Area according to the Real Estate and Property Rights Mortgage Contract No. 89/2024/3211825/HDTC dated 06 December 2024 between the Company and Joint Stock Commercial Bank for Investment and Development of Vietnam - Dong Nai Branch.

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

(b.3) Non-current loans from Military Commercial Joint Stock Bank - Vung Tau Branch:

Credit line:	VND 450,000,000,000.
Loan term:	84 months.
Interest rate:	10.89% - 12.1% per annum.
Purpose:	Sponsoring compensation costs for site clearance and technical infrastructure construction costs of the Chau Duc Urban Area project.
Mortgage:	Land use right certificate number CU 756194, 756195, 756196, Land plot number 12, Map sheet number 21 in Suoi Nghe Commune, Chau Duc District, Ba Ria - Vung Tau Province issued by the Department of Natural Resources and Environment of Ba Ria - Vung Tau Province on 20 July 2020.

(b.4) Non-current loans from Woori Bank Vietnam Limited:

Credit line:	VND 230,000,000,000.
Loan term:	84 months.
Interest rate:	6.7% per annum.
Purpose:	Compensation costs for site clearance and other expenses of the Chau Duc Urban Area project.
Mortgage:	- Guarantee commitment of the parent company - Refer to Note 6.1; - Certificate of Land Use Rights No. CU756198; CU756199, Land plot number 42, 43 Map sheets number 18, Suoi Nghe Commune, Chau Duc District, Ba Ria - Vung Tau Province issued by the Department of Natural Resources and Environment of Ba Ria - Vung Tau Province on 20 July 2020.

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SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.21. Owners' equity

5.21.1. Changes in owners' equity

	Items of owners' equity				
	Owner's contributed capital VND	**Capital surplus VND**	**Investment and development funds VND**	**Retained earnings VND**	**Total VND**
As at 01 Jan. 2025	1,799,858,630,000	604,276,698,765	157,832,827,134	501,845,714,155	3,063,813,870,054
First six months of previous year's profits	-	-	-	209,870,662,904	209,870,662,904
Distribution to development investment fund	-	-	50,000,000,000	(50,000,000,000)	-
Distribution to bonus and welfare fund	-	-	-	(25,740,000,000)	(25,740,000,000)
Dividends	-	-	-	(179,985,863,000)	(179,985,863,000)
As at 30 Jun. 2025	1,799,858,630,000	604,276,698,765	207,832,827,134	455,990,514,059	3,067,958,669,958
Last six months of previous year's profits	-	-	-	121,125,063,033	121,125,063,033
As at 01 Jan. 2026	1,799,858,630,000	604,276,698,765	207,832,827,134	577,115,577,092	3,189,083,732,991
First six months of current year's profits	-	-	-	24,630,921,703	24,630,921,703
Distribution to development investment fund	-	-	50,000,000,000	(50,000,000,000)	-
Distribution to bonus and welfare fund	-	-	-	(28,000,000,000)	(28,000,000,000)
As at 30 Jun. 2026	**1,799,858,630,000**	**604,276,698,765**	**257,832,827,134**	**523,746,498,795**	**3,185,714,654,694**

Profit distributions for the current period were executed in accordance with Resolution No. 04/2026/NQ-SZC-DHDCD dated 16 April 2026 of the General Annual Meeting of Shareholders

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.21.2. Details of owners' equity

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Sonadezi Corporation	843,120,000,000	843,120,000,000
Sonadezi Long Thanh Shareholding Company	181,440,000,000	181,440,000,000
Other shareholders	775,298,630,000	775,298,630,000
Total	**1,799,858,630,000**	**1,799,858,630,000**

5.21.3. Shares

	As at 30 Jun. 2026	As at 01 Jan. 2026
Number of ordinary shares registered for issue	179,985,863	179,985,863
Number of ordinary shares sold to public	179,985,863	179,985,863
Number of ordinary shares outstanding	179,985,863	179,985,863

Par value per outstanding share: VND 10,000 per share.

5.22. Off statement of financial position items

	As at 30 Jun. 2026	As at 01 Jan. 2026
Foreign currencies:		
USD	34,097.5	34,110.8
Dividend shares issued by Chau Duc Water Supply Shareholding Company	742,500	742,500

(See the next page)

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.23. Revenue from selling goods and rendering services

	Current period VND	Previous period VND
Revenue from industrial park infrastructure business recognized overtime	68,594,627,534	37,156,477,868
Revenue from industrial park infrastructure business recognized one-time	-	518,029,643,321
Revenue from golf services and restaurant	-	25,407,193,572
Revenue from selling townhouses on commercial streets in Sonadezi Huu Phuoc residential area	45,826,900,381	4,902,594,930
Revenue from supplying water	12,342,875,706	7,836,400,200
Revenue from wastewater treatment	5,368,234,500	3,360,131,100
Revenue from leasing factory and management fees	2,067,167,305	2,698,397,986
Revenue from leasing social housing and management fees	1,117,218,692	-
Other revenues	636,408,860	813,075,580
Total	**135,953,432,978**	**600,203,914,557**
Including, revenue from rendering services to related parties - Refer to Note 6.1	10,275,606,071	10,626,265,006

During the period, the Company entered into an agreement with Golf Chau Duc One Member Company Limited, a subsidiary, for the lease of the 18-hole resort golf course, the clubhouse, and related ancillary facilities with a lease term ending on 31 December 2030. In accordance with the terms of the agreement, no rental income from these assets was recognised during the six-month accounting period ended 30 June 2026.

5.24. Cost of sales

	Current period VND	Previous period VND
Cost of industrial park infrastructure business	24,562,237,885	229,635,881,976
Cost of golf services and restaurant	21,675,421,355	49,125,139,074
Cost of selling townhouses on commercial streets in Sonadezi Huu Phuoc residential area	21,313,059,089	2,595,739,947
Cost of supplying water	11,750,526,700	6,999,589,200
Cost of wastewater treatment	2,674,420,651	2,163,454,205
Cost of leasing factory and management fees	613,709,108	613,728,568
Cost of leasing social housing and management fees	1,061,984,386	-
Others	180,840,161	82,961,530
Total	**83,832,199,335**	**291,216,494,500**

Cost of goods sold in the current period decreased compared to the corresponding period of the previous year, in line with the decrease in revenue.

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.25. Finance income

	Current period VND	Previous period VND
Dividends, profits received - Refer to Note 6.1	13,029,035,383	2,722,500,000
Term deposit interest	4,864,886,289	10,483,744,672
Demand deposit interest	74,742,066	82,749,746
Foreign exchange gains from revaluation of foreign currency monetary items	-	22,317,083
Total	**17,968,663,738**	**13,311,311,501**

5.26. Finance expense

	Current period VND	Previous period VND
Interest expense	11,278,513,603	13,423,322,865
Payment discount	3,600,000,000	5,440,000
Foreign exchange losses from revaluation of foreign currency monetary items	3,307,465	-
Total	**14,881,821,068**	**13,428,762,865**

Total interest expense capitalized in work in progress at the Chau Duc urban area project and construction in progress at the Chau Duc Industrial Park project in the current period totalled VND 106,350,617,500 - Refer to Notes 5.7 and 5.8.

5.27. General and administrative expense

	Current period VND	Previous period VND
Employee expense	13,303,508,267	24,378,259,327
Stationery expense	489,288,020	263,321,551
Depreciation expense	1,206,829,413	995,590,473
Taxes, fees, and charges	559,601,191	802,024,204
Provision expenses for doubtful debts	773,041,811	1,514,589,379
Services expense	3,687,663,463	2,629,075,095
Other expenses	4,960,353,941	5,449,830,938
Total	**24,980,286,106**	**36,032,690,967**

General and administrative expenses for the current period decreased by nearly 31% compared to the corresponding period of the previous year, primarily due to a reduction in employee-related expenses following the Company's spin-off and the establishment of Chau Duc Golf Services Company Limited, which resulted in a lower headcount compared to the previous period.

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.28. Production and business costs by element

	Current period VND	Previous period VND
Material expense	-	616,729,182
Employee expense	16,665,115,267	37,134,298,357
Depreciation expense (*)	30,028,021,200	158,340,519,794
Provision expenses	773,041,811	1,514,589,379
Services expense	35,802,575,734	84,068,414,745
Other expenses	40,963,242,185	113,038,578,757
Total	**124,231,996,197**	**394,713,130,214**

(*) Depreciation expense is detailed as below:

	Current period VND	Previous period VND
Depreciation expense for the period	21,814,086,649	20,490,696,237
Accrued depreciation expense of Chau Duc Industrial Park land leasing activities due to part of the project not being completed	8,213,934,551	137,849,823,557
Total	**30,028,021,200**	**158,340,519,794**

5.29. Current corporate income tax expense

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

	Current period VND	Previous period VND
Accounting profit before taxation for the period	27,531,393,283	260,619,426,177
Less: Adjustments according to CIT law (dividends)	(13,029,035,383)	(2,722,500,000)
Taxable income from business activities	14,502,357,900	257,896,926,177
Current CIT expense	**2,900,471,580**	**50,748,763,273**

Current corporate income tax expense is determined on the basis of taxable income and the rate of corporate income tax (CIT) of the current period at 20%.

Current corporate income tax expense for the period is estimated based on taxable income and may be subject to adjustments upon examination by the tax authorities.

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5.30. Cash receipts from loans in the period

	Current period VND	Previous period VND
Cash receipts from loans under normal contracts	250,240,064,274	369,222,297,677

5.31. Cash repayments of principal amounts borrowed

	Current period VND	Previous period VND
Cash repayment of principal amounts under normal contracts	(215,336,727,134)	(312,491,933,185)
Cash repayment of principal amounts of bonds	-	(200,000,000,000)
Total	**(215,336,727,134)**	**(512,491,933,185)**

6. SIGNIFICANT EVENTS AND TRANSACTIONS DURING THE INTERIM PERIOD

6.1. Related parties

List of related parties	Relationship
1. Sonadezi Corporation	Parent company
2. BOT 768 One Member Company Limited	Subsidiary
3. Chau Duc Golf Service Company Limited	Subsidiary
4. Sonadezi An Binh Joint Stock Company	Fellow subsidiary
5. Sonadezi Service Joint Stock Company	Fellow subsidiary
6. Sonadezi Long Thanh Shareholding Company	Fellow subsidiary
7. Sonadezi Environment Joint Stock Company	Fellow subsidiary
8. Sonadezi Long Binh Shareholding Company	Fellow subsidiary
9. Industrial Urban Development Joint Stock Company No. 2	Fellow subsidiary
10. Dong Nai Water Supply Joint Stock Company	Fellow subsidiary
11. Sonadezi Giang Dien Shareholding Company	Fellow subsidiary
12. Dong Nai Construction Joint Stock Company	Fellow subsidiary
13. Sonadezi College of Technology and Management	Fellow subsidiary
14. Sonadezi Security Services Company Limited	Fellow subsidiary
15. Chau Duc Water Supply Shareholding Company	Having key management personnel in common
16. The Board of Directors ("BOD"), management, the Supervisory Committee and Chief Accountant	Key management personnel
17. Ms. Do Tran Chan Nhi	Family member of key management personnel
18. Ms. Le Thi Giang	Family member of key management personnel
19. Ms. Pham Thi Anh Thi	Family member of key management personnel
20. Mr. Phan Hoang Nam Anh	Family member of key management personnel
21. Mr. Phan Hoang Nam	Family member of key management personnel
22. Ms. Do Thi My Uyen	Family member of key management personnel

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Current trade receivables:		
Sonadezi Long Thanh Shareholding Company	6,223,842,616	3,370,944
Sonadezi Corporation	1,688,348,439	1,716,332,112
Ms. Le Thi Giang	595,000,000	595,000,000
Dong Nai Construction Joint Stock Company	45,207,750	-
Sonadezi An Binh Joint Stock Company	4,131,156	7,314,234
Industrial Urban Development Joint Stock Company No. 2	-	2,179,774,669
Total - Refer to Note 5.3	**8,556,529,961**	**4,501,791,959**
Other receivables for investment cooperation in Huu Phuoc residential area project - Refer to Note 5.5:		
Industrial Urban Development Joint Stock Company No. 2	1,864,094,063	-
Other receivables from handover of assets to subsidiaries - Refer to Note 5.5:		
BOT 768 One Member Company Limited	85,549,665,593	118,011,076,552
Deposits - Refer to Note 5.5:		
Sonadezi Corporation	388,537,317	388,537,317
Current trade payables:		
Chau Duc Golf Service Company Limited	(5,581,286,155)	-
Chau Duc Water Supply Shareholding Company	(2,241,770,580)	(1,477,991,340)
Sonadezi An Binh Joint Stock Company	(1,182,734,054)	(23,231,557,309)
Dong Nai Construction Joint Stock Company	(989,367,382)	(989,367,382)
Sonadezi Corporation	(15,060,410)	(16,178,483)
Sonadezi Service Joint Stock Company	-	(821,124,540)
Total - Refer to Note 5.12	**(10,010,218,581)**	**(26,536,219,054)**
Current advances from customers - Refer to Note 5.13:		
Mr. Phan Hoang Nam	(4,231,823,213)	(4,231,823,213)
Ms. Do Thi My Uyen	(3,824,550,485)	-
Total - Refer to Note 5.13	**(8,056,373,698)**	**(4,231,823,213)**

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

	As at 30 Jun. 2026 VND	As at 01 Jan. 2026 VND
Receiving deposit - Refer to Note 5.18:		
Chau Duc Golf Service Company Limited	(174,000,000)	
Other payables for investment cooperation in Huu Phuoc residential project:		
Sonadezi An Binh Joint Stock Company	(1,159,333,905)	(1,713,388,591)
Mr. Phan Hoang Nam Anh	(1,235,398,889)	(1,235,398,889)
Mr. Pham Anh Tuan - Member of the BOD	(1,111,859,000)	(1,111,859,000)
Ms. Nguyen Phuong Hang - Member of the BOD	(1,111,859,000)	(1,111,859,000)
Ms. Do Tran Chan Nhi	(1,061,030,302)	(1,061,030,302)
Mr. Nguyen Van Luong - Member of the BOD	(1,038,018,825)	(1,038,018,825)
Mr. Nguyen Minh Tan - Vice General Director	(1,010,201,443)	(1,010,201,443)
Ms. Pham Thi Anh Thi	(901,965,574)	(901,965,574)
Industrial Urban Development Joint Stock Company No. 2	-	(2,656,028,297)
Total - Refer to Note 5.18	**(8,629,666,938)**	**(11,839,749,921)**
Other payables for investment cooperation in social housing projects:		
Industrial Urban Development Joint Stock Company No. 2	(20,328,000,000)	(20,328,000,000)
Dong Nai Construction Joint Stock Company	(5,959,529,203)	(5,959,529,203)
Total - Refer to Note 5.18	**(26,287,529,203)**	**(26,287,529,203)**

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

	Current period VND	Previous period VND
Selling goods and rendering services:		
Sonadezi Long Thanh Shareholding Company	5,882,661,813	4,241,612,552
Sonadezi Corporation	2,176,651,079	2,199,849,833
Industrial Urban Development Joint Stock Company No. 2	922,911,965	922,911,965
Chau Duc Water Supply Shareholding Company	691,735,153	671,833,874
Sonadezi Long Bình Shareholding Company	470,012,060	8,495,600
Sonadezi An Binh Joint Stock Company	101,239,001	250,612,389
Dong Nai Construction Joint Stock Company	30,395,000	-
Mr. Nguyen Minh Tan - Vice General Director	-	2,330,948,793
Total - Refer to Note 5.23	**10,275,606,071**	**10,626,265,006**

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

	Current period VND	Previous period VND
Purchase of goods:		
Chau Duc Water Supply Shareholding Company	11,798,389,200	8,050,401,200
Chau Duc Golf Service Company Limited	10,397,807,450	-
Sonadezi Corporation	881,455,939	-
Sonadezi Security Services Company Limited	264,000,000	264,000,000
Sonadezi Service Joint Stock Company	103,581,900	1,209,087,850
Dong Nai Water Supply Joint Stock Company	3,900,000	1,153,450
Dong Nai Construction Joint Stock Company	-	24,539,512,735
Sonadezi Giang Dien Shareholding Company	-	882,548,673
Total	**23,449,134,489**	**34,946,703,908**
Dividends, profits received - Refer to Note 5.25:		
BOT 768 One Member Company Limited	10,188,164,383	-
Chau Duc Water Supply Shareholding Company	2,840,871,000	2,722,500,000
Total	**13,029,035,383**	**2,722,500,000**

Guarantee commitment:

Sonadezi Corporation (the parent company) has issued a letter of guarantee in respect of the Company's borrowings from Woori Bank Vietnam Limited - Bien Hoa Branch, covering the outstanding principal, accrued interest, and other financial obligations arising from the underlying loan agreement, up to a maximum amount of VND 107,732,000,000 - Refer to Note 5.20.

(See the next page)

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Remunerations of the Board of Directors ("BOD") are as follows:

Name	Position	Current period VND	Previous period VND
Mr. Dinh Ngoc Thuan	Chairman of the BOD	80,000,000	68,000,000
Mr. Nguyen Van Tuan	Member of the BOD	48,000,000	48,000,000
Mr. Phan Dinh Tham	Member of the BOD	58,000,000	58,000,000
Mr. Pham Anh Tuan	Member of the BOD	58,000,000	58,000,000
Mr. Tran Hao Hiep	Member of the BOD	58,000,000	58,000,000
Mr. Nguyen Van Luong	Member of the BOD	58,000,000	58,000,000
Ms. Nguyen Phuong Hang	Member of the BOD	58,000,000	58,000,000
Total		**418,000,000**	**406,000,000**

Salaries of management and the Chief Accountant are as follows:

Name	Position	Current period VND	Previous period VND
Mr. Nguyen Van Tuan	General Director	824,720,000	1,090,754,000
Mr. Tran Trung Chien	Vice General Director	636,290,000	822,803,000
Mr. Nguyen Minh Tan	Vice General Director	662,502,000	836,495,000
Mr. Hoang Van Chi	Vice General Director	629,069,000	671,347,000
Mr. Tran Ngoc Tong	Chief Accountant	507,123,000	663,801,000
Total		**3,259,704,000**	**4,085,200,000**

(See the next page)

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Remunerations and salaries of the Supervisory Committee are as follows:

Name	Position	Current period VND	Previous period VND
Ms. Pham Thi Kim Hoa	Head	406,925,000	619,815,000
Mr. Le Duc Thuan	Member	29,000,000	29,000,000
Ms. Nguyen Thanh Huong	Member (appointed on 11 April 2025)	29,000,000	17,000,000
Ms. Trinh Thi Hoa	Member (resigned on 11 April 2025)	-	12,000,000
Total		**464,925,000**	**677,815,000**

6.2. Comparative figures

Reclassification

During the period, the Company reclassified certain comparative figures for the prior period to conform with the current period presentation in accordance with Circular 99.

The effects of the reclassification are as follows:

Items	Before reclassification VND	Reclassification adjustment VND	After reclassification VND
Statement of financial position:			
Held-to-maturity investments	14,784,500,000	2,195,242,225	16,979,742,225
Current other receivables	58,232,399,585	(2,195,242,225)	56,037,157,360
Dividend or profit payables	-	3,678,772,611	3,678,772,611
Current other payables	332,003,204,226	(3,678,772,611)	328,324,431,615
Cash-flow statement:			
Gains/losses from investing and financing activities	(13,358,085,327)	82,749,746	(13,275,335,581)
Interest and dividends received	21,107,487,569	(82,749,746)	21,024,737,823

The reclassification of comparative information affects presentation only and has no impact on the Company's previously reported total assets, total liabilities, equity, profit for the prior period, or net cash flows for the prior period.

SELECTED NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6.3. Events after the end of the reporting period

There have been no significant events occurring after the end of the reporting period that require adjustment to the financial statements.

Approved, 19 August 2026

PREPARED BY	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
Dang Thi Thuy Hang	**Tran Ngoc Tong**	**Nguyen Van Tuan**

M.S.D.N: 3600899948-C.T.C.P
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