Form No. 01-A

SAI GON VI NA LAND JOINT STOCK COMPANY

SOCIAL REPUBLIC OF VIET NAM
Independence – Freedom – Happiness

Ho Chi Minh City, 17 July 2026

No: 547/LSG-TCKT

PERIODIC DISCLOSURE OF FINANCIAL STATEMENT

To: Ha Noi Stock Exchange

In accordance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, guiding the disclosure of information on the stock market, Sai Gon Vi Na Land Joint Stock Company announces its financial statements (FS) for Q2/2026 to the Hanoi Stock Exchange as follows:

1. *Organization name:*
   - *Stock code: LSG*
   - Address: *628-630 Võ Văn Kiệt Street, Chợ Quán Ward, Ho Chi Minh City.*
   - Tel: 028 22418282 Fax: 028 38381626
   - Email: info@landsaigon.vn Website: www.landsaigon.vn

2. *Contents of disclosed information:*

- *Financial Statement Q2/2026*

☒ *Separate Financial Statements (The listed company does not have subsidiaries and the parent accounting entity has no subordinate units)*

☐ *Consolidated financial statements(the listed company has subsidiaries);*

☐ *Group Financial Statements (The listed company has subordinate accounting units with independent accounting systems).*

- *Circumstances requiring explanation:*

+ The auditing organization provides a non-unqualified opinion on the financial statements (for audited):

Yes ☐ No ☐

Explanation document provided, tick yes:

Yes ☐ No ☐

+ The profit after tax in the reporting period shows a difference of 5% or more before and after the audit, there is a change from a loss to profit or vice versa (for the audited):

Yes ☐ No ☐

Explanation document provided, tick yes:

Yes ☐ No ☐

Signature Not Verified
Ký bởi: CÔNG TY CỔ PHẦN BẤT ĐỘNG SẢN SÀI GÒN VI NA
Ký ngày: 17/7/2026 15:47:25

+ The profit after tax in the income statement of reporting period changes by 10% or more compared to the same period of the previous year:

Yes [X] No [ ]

Explanation document provided, tick yes:

Yes [X] No [ ]

+ The profit after tax in the reporting period shows a loss, changing from a profit in the same period of the previous year to a loss in the current period, or vice versa:

Yes [X] No [ ]

Explanation document provided, tick yes:

Yes [X] No [ ]

This information has been disclosed on the company website on /7/2026 at the following link: www.landsaigon.vn

Recipients:
- As above;
- Archive: VT, BP. TCKT (Tuan).

Enclosed documents:
- FS Q2/2026
- Explanation of the fluctuation in net profit after tax for Q2/2026 of 10% compared to the same period; Transition from Loss in the Same Period Last Year to Profit in This Period

REPRESENTATIVE OF THE ORGANIZATION
(Legal Representative)

M.S.D.N: 0305316946 C.T.C.P CÔNG TY CỔ PHẦN BẤT ĐỘNG SẢN SÀI GÒN VI NA QUẬN 5 - TP. HỒ CHÍ MINH

Trần Thị Minh Tâm

SAI GON VI NA LAND JOINT STOCK COMPANY

SOCIAL REPUBLIC OF VIET NAM
Independence – Freedom – Happiness

No: 546 /LSG-TCKT

Ho Chi Minh City, July 17 2026

Regarding the explanation of 10% net profit after tax fluctuations of Q2/2026 compared to the same period; Transition from Loss in the Same Period Last Year to Profit in This Period

To:

- State Securities Commission of Vietnam;
- Ha Noi Stock Exchange

Company name: Sai Gon Vi Na Land Joint Stock Company.

Address: 628-630 Võ Văn Kiệt Street, Chợ Quán Ward, Hồ Chí Minh City

Stock code: LSG

Pursuant to Clause 4, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance on guidelines for information disclosure in the securities market, the Company hereby explains the reasons for the following changes:

1. Profit after corporate income tax in the Statement of Profit or Loss and Other Comprehensive Income for the reporting period changed by 10% or more compared to the same period of the previous year.

2. Profit after corporate income tax for the reporting period changed from profit to loss or from loss to profit compared to the same period of the previous year.

Land Sai Gon Real Estate Joint Stock Company hereby provides the following explanation for the changes:

Content	***Quarter 2/2026***	***Quarter 2/2025***	**Difference**	**Volatility rate %**
Total revenue	67.757.848.660	26.112.502.323	41.645.346.337	159,48%
Total expense	35.768.747.125	41.578.246.605	(5.809.499.480)	(13,97%)
Net profit before tax	31.989.101.535	(15.465.744.282)	47.454.845.817	306,84%
Net profit after tax	27.776.298.579	(15.435.744.282)	43.212.042.861	279,95%

During the second quarter of 2026, the Company recorded a profit after tax of VND 27.78 billion, an increase of VND 43.21 billion compared to the same period of 2025, representing a change of 279.95%, and a turnaround from a loss of VND 15.44 billion in the second quarter of 2025 to a profit in the second quarter of 2026.

The increase was mainly attributable to the recognition of VND 42 billion in commercial premium income arising from investment cooperation agreements entered into with business partners. In addition, financial income decreased by approximately

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VND 1.28 billion, while finance costs decreased by approximately VND 5.29 billion, equivalent to a decrease of 13.97%.

Respectful.

Recipients:
- As above;
- Archive: VT , BP.TCKT (Tuan).

GENERAL DIRECTOR

CÔNG TY CỔ PHẦN BẤT ĐỘNG SẢN SÀI GÒN VI NA

Trần Thị Minh Tâm

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STATEMENT OF FINANCIAL POSITION

At Day 30 Month 6 Year 2026

Unit: VND

ASSET	Code	Inter-pretation	Closing balance	Opening blance
A – CURRENT ASSETS	100		490.055.466.800	717.136.485.017
I. Cash and cash equivalents	**110**	**V.1**	**27.111.229.819**	**48.593.316.709**
1. Cash	111		4.611.229.819	2.593.316.709
2. cash equivalents	112		22.500.000.000	46.000.000.000
II. Short-term financial investments	**120**	**V.2**	**403.000.000.000**	**587.000.000.000**
1. Current financial assets at amortised cost	123		403.000.000.000	587.000.000.000
III. Short-term receivables	**130**		**15.961.142.998**	**38.176.474.182**
1. Short-term trade receivables	131	V.3.1	1.288.800.000	1.728.300.000
2. Prepayments to suppliers	132	V.3.2	1.752.517.993	4.642.441.593
3. Other short-term receivables	135	V.3.3	12.919.825.005	31.805.732.589
IV. Inventories	**140**		**446.646.680**	-
1. Inventory	141	V.4	446.646.680	-
V. Short-term biological assets	**150**			
VI. Other current assets	**160**	**V.5**	**43.536.447.303**	**43.366.694.126**
1. Short-term prepaid expenses	161		14.019.998	-
2. Value-added tax deductible	162		43.522.427.305	43.366.694.126
3. Taxes and other receivables from State Budget	163		-	
B – NON- CURRENT ASSETS	200		1.446.278.001.947	1.436.566.098.959
I. Long-term receivables	**210**		**86.903.681.147**	**86.903.681.147**
1. Internal receivables	214			-
2. Other receivables	215	V.6	86.903.681.147	86.903.681.147
II. Fixed assets	**220**		**152.738.626**	**225.664.192**
1. Tangible fixed assets	221	V.7	152.738.626	225.664.192
- The original price	222		1.475.570.951	1.475.570.951
- Accumulated depreciation (*)	223		(1.322.832.325)	(1.249.906.759)
2. Intangible fixed assets	227	V.8	-	-
- The original price	228		282.383.660	282.383.660
- Accumulated depreciation (*)	229		(282.383.660)	(282.383.660)
III. Non-current biological assets	**230**		-	-
IV. Investment property	**240**		-	-
V. Long-term work in progress	**250**		**1.270.296.258.741**	**1.265.781.982.624**
1. Long-term production in progress	251	V.4	1.159.779.554.276	1.157.174.278.980
2. Capital Construction in progress	252	V.9	110.516.704.465	108.607.703.644
VI. Long-term financial investment	**260**	**V.10**	-	-
1. Equity instruments of other entities	263		3.000.000.000	3.000.000.000
2. Allowance for impairment of long-term financial investments	264		(3.000.000.000)	(3.000.000.000)
VII. Other non-current assets	**270**	**V.11**	**88.925.323.433**	**83.654.770.996**
1. Long-term prepaid expenses	271		88.290.323.433	82.994.770.996
2. Deferred income tax assets	272		635.000.000	660.000.000
Total assets	**280**		**1.936.333.468.747**	**2.153.702.583.976**

STATEMENT OF FINANCIAL POSITION (CONTINUED)

At Day 30 Month 6 Year 2026

Unit:VND

RESOURCE	Code	Inter-pretation	Closing balance	Opening blance
C – LIABILITIES	300		**831.714.152.805**	**1.063.527.714.076**
I. Current liabilities	**310**		**567.474.152.805**	**1.010.287.714.076**
1. Trade payables	311	V.12.1	165.048.949	244.291.585
2. Advances from customers	312		-	-
3. Dividends and profit payable	313	V.12.2	5.831.923.581	5.939.978.925
4. Taxes and other payables to the State	314	V.12.3	4.370.227.722	11.086.038.618
5. Payables to Employees	315		-	1.685.935.794
6. Short-term accrued expenses	316	V.12.4	175.000.000	30.648.410.959
7. Short-term deferred revenue	319		-	-
8. Other short-term payables	320	V.12.5	554.518.637.329	959.213.534.251
9. Short-term borrowings and financial leases	321		-	-
10. Short-term provisions	322		-	-
11. Bonus and welfare fund	323		2.413.315.224	1.469.523.944
II. Non-current liabilities	**330**		**264.240.000.000**	**53.240.000.000**
1. Other long-term payables	338	V.13	264.240.000.000	53.240.000.000
2. Long-term borrowings and financial leases liabilities	339		-	-
D – EQUITY	**400**		**1.104.619.315.942**	**1.090.174.869.900**
I. Equity	**410**	**V.14.1**	**1.104.619.315.942**	**1.090.174.869.900**
1. Contributed equity	411		900.000.000.000	900.000.000.000
- Ordinary shares with voting right	*411A*		900.000.000.000	900.000.000.000
2. Other equity	414		1.565.519.629	1.565.519.629
3. Retained earnings	420		**203.053.796.313**	**188.609.350.271**
- Accumulated retained earnings brought forward	*420A*		186.609.350.271	168.104.194.032
- Retained earnings for the current period	*420B*		16.444.446.042	20.505.156.239
II. Other fund	**430**			
Total resources	**440**		**1.936.333.468.747**	**2.153.702.583.976**

Ho Chi Minh City, July 17th 2026

Prepared by	Chief Accountant	General Director
Ngô Anh Tuấn	Trần Thành Nhơn	Trần Thị Minh Tâm

STATEMENT OF PROFIT OR LOSS
Quarter II/2026

Unit:VND

ITEMS	Code	Inter-pretation	Quarter II		Cumulative from the beginning of the year to the end of this quarter.	
			Year 2026	Year 2025	Year 2026	Year 2025
1. Revenue from sales of goods and provision of services	01	V.12	2.610.000.000	1.660.000.000	4.695.000.000	1.660.000.000
2. Sales deductions	02		-	-	-	-
3. Net revenue from sale of goods and provision of services	**10**		**2.610.000.000**	**1.660.000.000**	**4.695.000.000**	**1.660.000.000**
4. Cost of good sold	11	V.13	1.435.468.390	847.639.022	2.330.433.284	847.639.022
5. Gross profit from sales of goods and provision of services	**20**		1.174.531.610	812.360.978	2.364.566.716	812.360.978
6. Finance income	21	V.14	23.089.831.877	24.369.797.323	42.249.181.886	50.956.274.557
7. Finance expenses	**22**	**V.15**	32.661.410.957	37.954.195.019	62.921.136.985	77.655.784.061
- Of which: Interest Expense	23		*32.661.410.957*	*37.954.195.019*	*62.921.136.985*	*77.655.784.061*
8. Selling expenses	25					
9. General and administrative expenses	26	V.16	1.671.514.969	2.776.412.564	3.092.473.687	5.395.982.711
10. Operating loss	**30**		**(10.068.562.439)**	**(15.548.449.282)**	**(21.399.862.07)**	**(31.283.131.237)**
11. Other income	31	V.17	42.058.016.783	82.705.000	42.117.463.877	142.705.000
12. Other expenses	32	V.18	352.809		352.809	-
13. Other profit	**40**		**42.057.663.974**	**82.705.000**	**42.117.111.068**	**142.705.000**
14. Loss before tax	**50**		**31.989.101.535**	**(15.465.744.282)**	**20.717.248.998**	**(31.140.426.237)**
15. Current income tax expense	51		4.247.802.956		4.247.802.956	-
16. Deferred income tax expense	52		(35.000.000)	(30.000.000)	25.000.000	21.000.000
17. Loss after income tax	**60**		**27.776.298.579**	**(15.435.744.282)**	**16.444.446.042**	**(31.161.426.237)**
18. Basic earnings per share (EPS)	70				-	
19. Diluted earning per share (*)	71				-	

Ho Chi Minh City, July 17th 2026

Prepared by	Chief Accountant	General Director
Ngô Anh Tuấn	Trần Thành Nhơn	Trần Thị Minh Tâm

STATEMENT OF CASH FLOWS
(Direct method)
Quarter II/2026

Unit: Dong

Indicator	Code	Inter-pretation	Cumulative from the beginning of the year to the end of this quarter.	
			Year 2026	Year 2025
I. Cash flow from operating activities			-	-
1. Cash received from sales of goods, services and other revenues	01		5.670.000.000	8.663.400.000
2. Cash paid to suppliers of goods and services	02		(5.561.747.468)	(8.618.998.843)
3. Cash paid to employees	03		(8.549.350.155)	(11.729.694.474)
4. Interest paid	04		(88.681.369.866)	(140.954.766.745)
5. Income taxes paid	05		(10.945.876.672)	(2.384.113.367)
6. Other cash received from operating activities	06		42.724.823.169	88.041.065.275
7. Other cash paid for operating activities	07		(2.795.294.664)	(5.786.346.993)
Net cash flows from operating activities	***20***		***(68.138.815.656)***	***(72.769.455.147)***
II. Cash flows from investing activities			-	-
1. Cash paid for purchases/construction of fixed assets and other long-term assets	21		-	-
2. Cash paid for lending and purchasing debt instruments of other entities	23		(403.000.000.000)	(15.000.000.000)
3. Cash received from repayment of loans and resale of debt instruments of other entities	24		587.000.000.000	189.000.000.000
4. Cash paid for investments in other entities	25		-	-
5. Cash received from investments in other entities	26			
6. Interest received, dividends, and profit shares	27		60.656.728.766	139.948.641.921
Net cash flows from investing activities	***30***		***244.656.728.766***	***313.948.641.921***
III. Cash flows from financing activities			-	-
1. Cash paid for capital contributions to owners or repurchase of issued shares	32			
2. Cash received from borrowings	33		746.000.000.000	53.000.000.000
3. Cash paid for principal repayment of borrowings	34		(944.000.000.000)	(318.000.000.000)
4. Dividends and profits paid to owners	36		-	-
Net cash flows from financing activities	***40***		***(198.000.000.000)***	***(265.000.000.000)***
Net cash flows during the period	***50***		**(21.482.086.890)**	**(23.820.813.226)**
Cash and cash equivalents at the beginning of the period	***60***		48.593.316.709	72.414.129.935
Effect of exchange rate changes on foreign currency conversions	61		-	-
Cash and cash equivalents at the end of the period	***70***	***V.1***	**27.111.229.819**	**48.593.316.709**

Ho Chi Minh City, July 17th 2026

Prepared by	Chief Accountant	General Director
Ngô Anh Tuấn	Trần Thành Nhơn	Trần Thị Minh Tâm

FINANCIAL STATEMENT FOODNOTES
Quarter II/2026

I. CHARACTERISTICS OF BUSINESS OPERATIONS

1. Form of capital ownership

Sai Gon Vi Na Land Joint Stock Company (hereinafter referred to as the "Company") is a joint-stock company established in Vietnam under Certificate of Business Registration, business registration code: 0305316946, issued by Department of Planning and Investment of Ho Chi Minh City on November 16, 2007. During its operation, the Company has amended its Certificate of Business Registation 14 times, most recently on June 04, 2025.

The Company's charter capital is VND 900.000.000.000, divided into 90.000.000 shares with a par value of VND 10.000 per share. The fully contributed capital is VND 900.000.000.000, equivalent to 90.000.000 shares

The Company's headquarter is located at 628 - 630 Võ Văn Kiệt Street, Chợ Quán Ward, Ho Chi Minh City.

As of June 30th 2026, the Company has total 27 employees.

2. Business Activities and main operations

According to Certificate of Business Registation, the Company's main operations include:

- Investment, construction and real estate business;
- Real estate Exchange;
- Real estaterokerage, valuation, advertising, auction and management services;
- Construction consultancy, project management, design for civil and industrial projects.

II. FISCAL YEAR AND ACCOUNTING CURRENCY

1. Fiscal year

The Company's fiscal year starts on January 1 and ends on December 31 each year.

2. Accounting Currency

The currency used for accounting purposes is the Vietnamese Dong (VND).

III. APPLIED ACCOUNTING STANDARDS AND POLICIES

1. Applied Accounting Regime

The Company applies the corporate accounting regime issued under Circular 99/2025/TT-BTC dated Octorber 27, 2025, by the Ministry of Finance.

2. Compliance with Accounting Standards and Regime

The Company adheres to the Vietnamese Accounting Standards, the Vietnamese Corporate Accounting Regime and other applicable regulations in Vietnam for preparing financial statements.

3. Applied Accounting Method

The Company uses a computerized accounting method.

IV. KEY ACCOUNTING POLICIES

1. Basis for Preparing Financial Statements

The financial statements are prepared under the historical cost principle and in compliance with the Vietnamese Accounting Standards, the Vietnamese Corporate Accounting Regime and other applicable regulations.

2. Accounting Estimates

The preparation of financial statements requires Board of Directors to make estimates and assumptions that affect reports of liabilities, assets and disclosure of contingent liabilities and assets as of the financial statement date as well as reported amounts of

revenue and expenses during the fiscal year. Actual business results may differ from these estimates.

3. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank deposits, cash in transit, savings deposits, deposits for guarantees and other short-term investments with a maturity of less than three months or investments with high liquidity. High liquidity is easy to turn them back into cash and low risk of value fluctuation.

4. Securities Investments

Securities investments are recorded at purchase date and initially measured at original price, including transaction-related costs.

Subsequently, they are stated at original price less impairment.

Provision for investment impairment is made in accordance with regulations of the Ministry of Finance.

5. Inventories

Inventories are measured at the lower of original price or net realizable value. The original price of inventories consists of the purchasing cost, processing cost and other directly-related costs incurred for having the inventories stored in the present place and conditions

Net realizable value means the estimated selling price of inventories in a normal production and business period minus the estimated cost for completing the products and the estimated selling cost. When necessary, provisions are made for obsolete, slow-moving and defective inventories in accordance with regulations issued by the Ministry of Finance.

6. Fixed Assets and Depreciation

Fixed assets are presented at original price and accumulated depreciation. Original price of fixed assets includes purchase price and any direct attributable costs to put the asset into the ready-for-use state.

Depreciation is calculated on a straight-line basis over the estimated useful life as per Circular 203/2009/TT-BTC and Circular 45/2013/TT-BTC issued by the Ministry of Finance, which is valid from 10 June 2023

Examples of useful lives for specific assets:

Vehicles: 8 years

Office equipment: 3-5 years

Fixed assets are depreciated using the straight-line method based on their estimated useful lives, in accordance with Circular No. 203/2009/TT-BTC dated October 20, 2009, and Circular No. 45/2013/TT-BTC dated April 25, 2013, issued by the Ministry of Finance, effective from June 10, 2013, regarding the management, utilization, and depreciation of fixed assets.

The estimated useful lives of specific fixed assets are as follows:

Fixed asset group	Useful life (Years)
Means of transport	08
Managerial equipment and instrument	03-05

7. Prepaid Expenses

Prepaid expenses which are only related to the production cost of one fiscal year or one business cycle are categorized as short-term and included in the production cost in that fiscal year.

Expenses that have been incurred during the fiscal year but relate to the business results over multiple accounting periods are recorded as long-term prepaid expenses and allocated to business results in the following accounting periods.

The calculation and allocation of long-term prepaid expenses into production costs for each accounting period are based on their nature and level of expense type to determine an appropriate allocation method and criteria. Prepaid expenses are gradually allocated to production costs using the straight-line method.

8. Accrued Expenses

Actual expenses that have not been incurred but are accrued in advance as production cost for that period to ensure that the actual arising expenses do not cause a sudden increase in production and business costs. This is based on the principle of matching revenue and expenses. When these expenses occur, if there is any discrepancy with the amount that has been accrued, the accountant will make an adjustment by either increasing or decreasing the expenses to match the difference.

9. Provisions

The recognized value of a provision for liabilities is the most reasonably estimated amount that will be required to settle the current debt obligation at the end of the fiscal year.

Only expenses related to the provision that was initially set up can be offset by that provision.

If the difference between the provision for liabilities established in the previous accounting period that has not been fully used is higher than the provision for liabilities established in that reporting period, these difference will be reversed and recorded as a reduction in production and business expenses for the period. Except for the excess difference of the warranty provision for construction work, which is reversed into other income in the period

10. Owner's Equity

Owner's equity is recognized based on the actual capital contributed by the owner.

Other equity from the owner is recorded based on the remaining value between the fair value of assets that the company receives as gifts or donations from other organizations or individuals, after deducting (-) any taxes payable (if any) related to these donated assets and any additional contributions from business operations.

The revaluation surplus reflected in the balance sheet is the difference arising from the revaluation of assets according to current government regulations. Retained earnings represent the profit from the company's activities after deducting (-) adjustments due to retrospective application of changes in accounting policies and retrospective adjustments for material errors in prior years.

11. Các nghiệp vụ bằng ngoại tệ Foreign Currency Transactions

Transactions conducted in currencies other than the company's functional currency (VND) are recorded at the exchange rate on the transaction date. Any actual exchange rate differences arising during the year are recognized in the financial income or expenses for that fiscal year.

At the end of the fiscal year, monetary items denominated in foreign currencies are revalued at the average interbank exchange rate published by the State Bank of Vietnam at that time. Exchange rate differences arising from the revaluation of year-end balances of cash, cash equivalents, receivables, and short-term liabilities in foreign currencies are reflected under the "Exchange Rate Differences" item in the "Owner's Equity" section of the balance sheet and will be recognized in the following year. Exchange rate differences resulting from the revaluation of long-term liabilities in foreign currencies are recorded in the profit and loss statement of the fiscal year..

12. Revenue Recognition

Sale Revenue

Sales revenue is recognized when the following conditions are met:

- Most of the risks and rewards associated with ownership of the product or goods have been transferred to the buyer;
- The company no longer retains control over the goods,
- Revenue is reasonably certain;
- The company has received or will receive economic benefits from the sales transaction;
- The costs related to the sales transaction can be identified.

Service Revenue

Service revenue is recognized when the result of the transaction can be reliably determined.

In cases where the service is provided over multiple periods, revenue is recognized for the period based on the portion of the work completed as of the balance sheet date of that period. The result of the service transaction is determined when the following conditions are met:

- Revenue is reasonably certain;
- There is a possibility of receiving economic benefits from the service transaction;
- The portion of work completed as of the balance sheet date can be determined;
- The costs incurred for the transaction and the costs to complete the service transaction can be identified.

The portion of work completed is determined using the method of evaluating work completed

Income from financial activities

Income arising from interest, royalties, dividends, profit distribution, and other financial income is recognized when both of the following conditions are met:

- There is a possibility of receiving economic benefits from the transaction;
- Revenue is reasonably certain.

Dividends and profit distributions are recognized when the company has the right to receive the dividends or profits from its investment.

13. Taxes

Current Tax

Tax assets and liabilities for the current year and prior years are determined based on the amount expected to be paid to (or recovered from) the tax authorities, using the tax rates and tax laws in effect as of the end of the fiscal year.

Deferred Tax

Deferred income tax is determined for temporary differences at the end of the fiscal year between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes.

Value Added Tax (VAT)

The Value Added Tax (VAT) for goods and services provided by the Company is as follows:

Revenue from the sale of apartments:	10%
Services related to the sale of apartments:	10%
Other services:	10%

Other Taxes: Other taxes are applied in accordance with the current tax laws in Vietnam.

14. Profit Distribution and Allocation to Funds

The Company's profit after tax may be distributed to shareholders after being approved by the General Meeting of Shareholders and after allocating funds in accordance with the Company's Charter and current regulations in Vietnam.

Allocations to funds, as stipulated in the Company's Charter and current regulations in Vietnam, shall be approved by the Board of Directors. Additionally, as per the Company's Charter, the Company must allocate a portion of its profit after tax to the Reserve Fund for Charter Capital supplementation as required by law every year. This allocation shall not exceed 5% of the Company's profit after tax and will continue until the reserve fund reaches 10% of the Company's charter capital.

15. Earning per Share

Earnings per share are calculated by dividing the Company's profit after tax for the year by the weighted average number of common shares outstanding, including common shares repurchased and held as treasury shares (if any).

V. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

1. Cash and Cash Equivalents

	End of Quarter	Beginning of Year
Cash	135.696.345	46.404.912
Bank Deposits	4.475.533.474	2.546.911.797
Cash Equivalents	22.500.000.000	46.000.000.000
Total	**27.111.229.819**	**48.593.316.709**

2. Current financial assets at amortised cost

	End of Quarter	Beginning of Year
Short-term loans receivable :		
Song Hung Investment Construction Trading Co., Ltd.	403.000.000.000	-
Trang An Construction Investment JSC	-	101.000.000.000
Dynamic & Development JSC	-	231.000.000.000
Flexibility Investment Co., Ltd.	-	154.000.000.000
Viet Phu Capital Financial Investment Co., Ltd.	-	86.000.000.000
Other loans	-	15.000.000.000
Total	**403.000.000.000**	**587.000.000.000**

3. Short-term account receivables

3.1. Short-term trade receivables from customers

	End of Quarter	Beginning of Year
Short-term trade Receivables	1.288.800.000	1.728.300.000
Total	**1.288.800.000**	**1.728.300.000**

3.2. Short-term advances to suppliers

	End of Quarter	Beginning of Year
Indochina Management Consulting Joint Stock Company	1.361.758.593	4.473.313.593
RSM Vietnam Auditing and Consulting Co., Ltd. – Hanoi Branch	189.000.000	162.000.000
Meliá Ho Tram Beach Resort	191.759.400	
Other Suppliers	10.000.000	7.128.000
Total	**1.752.517.993**	**4.642.441.593**

3.3. Other short-term receivables

	End of Quarter	Beginning of Year
Interest receivable from loans	18.219.177	29.694.276.720
Interest receivable from escrow deposits	8.439.813.699	1.972.525.406
Employee advances	76.921.462	71.787.997
Interest receivable from bank deposits	4.384.870.667	67.142.466
Total	**12.919.825.005**	**31.805.732.589**

3.4. Provision

	End of Quarter	Beginning of Year
Investment in shares of Vietnam Electrical Construction and Investment Joint Stock Company	3.000.000.000	3.000.000.000
Total	**3.000.000.000**	**3.000.000.000**

4. Inventories

	End of Quarter	Beginning of Year
Inventories	446.646.680	
Total	**446.646.680**	

5. Other current assets

	End of Quarter	Beginning of Year
Short-term Prepaid Expenses	14.019.998	-
Value-added Tax to be deducted	43.522.427.305	43.366.694.126
Taxes and other receivables from State Budget	-	-
Total	**43.536.447.303**	**43.366.694.126**

6. Other receivables

	End of Quarter	Beginning of Year
Deposit to guarantee the implementation of Dragon Riverside City 628 - 630 Võ Văn Kiệt Complex Project	86.869.181.147	86.869.181.147
Other long-term deposits and guarantees	34.500.000	34.500.000
Total	**86.903.681.147**	**86.903.681.147**

7. Tangible fixed assets

	Means of transport, transmission	Machinery, equipment	Management equipment, tools	Total
ORIGINAL COST				
Beginning of the Period(as of April 1st 2026)	1.166.809.091	218.872.987	89.888.873	1.475.570.951
Increase during the period	-	-		-
Decrease during the period	-	-	-	-
End of the Period(as of June 30th 2026)	1.166.809.091	218.872.987	89.888.873	1.475.570.951
ACCUMULATED DEPRECIATION				
Beginning of the Period(as of April 1st 2026)	977.607.682	218.872.987	89.888.873	1.286.369.542
Increase during the period	36.462.783	-		36.462.783
Decrease during the period	-		-	-
End of the Period(as of June 30th 2026)	1.014.070.465	218.872.987	89.888.873	1.322.832.325
CARRYING AMOUNT				
Beginning of the Period (as of April 1st 2026)	**189.201.409**	-	-	**189.201.409**
End of the Period(as of June 30th 2026)	**152.738.626**	-	-	**152.738.626**

8. Long-term work in progress

	End of Quarter	Beginning of Year
Investment cost for Dragon Riverside City project, including:		
- Dragon Hill Premier Project	1.159.779.554.276	1.157.174.278.980
- Dragon Mall Project	33.952.297.220	33.342.534.556
- Dragon Tower Project	76.564.407.245	75.265.169.088
Total	**1.270.296.258.741**	**1.265.781.982.624**

9. Other non-current assets

	End of Quarter	Beginning of Year
Long-term prepaid expenses	88.290.323.433	82.994.770.996
Deferred income tax Assets	635.000.000	660.000.000
Total	**88.925.323.433**	**83.654.770.996**

10. Liabilities

10.1. Short-term trade payables

	End of Quarter	Beginning of Year
BK Vietnam Company Limited	118.110.000	118.110.000
Other suppliers	46.938.949	126.181.585
Total	**165.048.949**	**244.291.585**

10.2 Dividends and profits payable

	End of Quarter	Beginning of Year
Dividends and profits payable	5.831.923.581	5.939.978.925
Total	**5.831.923.581**	**5.939.978.925**

10.3. Taxes and other payables to the State

	Beginning Balance	Amount Payable during the period	Amount Paid/Refunded in the previous perious	Remaining amount payable at the end of period
Value added tax	-	363.054.546	363.054.546	-
Corporate income tax	-	4.247.802.956	-	4.247.802.956
Personal income tax	-	121.857.509	-	121.857.509
Personal income tax(Dividends)	296.625	3.863.945	3.593.313	567.257
Total	**296.625**	**4.736.578.956**	**366.647.859**	**4.370.227.722**

10.4. Short-term accrued expenses

	End of Quarter	Beginning of Year
Interest expense	-	30.348.410.959
Other payables	175.000.000	300.000.000
Total	**175.000.000**	**30.648.410.959**

10.5. Other short-term payables

	End of Quarter	Beginning of Year
Interest payable	11.361.712.329	6.773.534.251
Other payables	116.925.000	
Deposit for Purchasing Dragon Hill Premier Apartment	8.040.000.000	8.440.000.000
Business cooperation capital contributions received	**535.000.000.000**	**944.000.000.000**
Phat Loc Trading and Services Co., Ltd	-	514.000.000.000
Trang Lam Trading and Services Co., Ltd.	-	430.000.000.000
Kim Huy Investment Trading and Services Co., Ltd.	272.000.000.000	-
Thanh Le Trading Services and Investment Co., Ltd	263.000.000.000	-
Total	**554.518.637.329**	**959.213.534.251**

10.6 Other long-term payables

	End of Quarter	Beginning of Year
Long-term deposits, pledges	240.000.000	240.000.000
Jount Venture Capital contributions	264.000.000.000	53.000.000.000
Total	**264.240.000.000**	**53.240.000.000**

11. Equity

11.1 Equity

	Paid-in capital	Other capital	Undistributed earnings	Total
Beginning of the Period(as of April 1st 2026)	900.000.000.000	1.565.519.629	177.277.497.734	1.078.843.017.363
Profit during the period			27.776.298.579	27.776.298.579
Bonus and welfare fund			(2.000.000.000)	(2.000.000.000)
End of the Period(as of June 30th 2026)	**900.000.000.000**	**1.565.519.629**	**203.053.796.313**	**1.104.619.315.942**

11.2 Owner's investment capital

	Total shares as of June 30st 2026	Total shares contributed as of June 30st 2026	Ownership percentage (%)
I. Major shareholders			
II. Other shareholders	**90.000.000**	**900.000.000.000**	**100%**
Total	**90.000.000**	**900.000.000.000**	**100%**

12. Sale and service revenue

	Current period	Prior period
Service revenue	4.695.000.000	1.660.000.000
Total	**4.695.000.000**	**1.660.000.000**

13. Cost of goods sold

	Current period	Prior period
Cost of goods sold and services provided	2.330.433.284	847.639.022
Total	**2.330.433.284**	**847.639.022**

14. Revenue from financial activities

	Current period	Prior period
Bank deposit interest	2.846.916.141	585.697.846
Loan interest	39.402.265.745	50.370.576.711
Total	**42.249.181.886**	**50.956.274.557**

15. Financial expenses

	Current period	Prior period
Interest expenses	62.921.136.985	77.655.784.061
Total	**62.921.136.985**	**77.655.784.061**

16. General and administrative cost

	Current period	Prior period
Employees cost	1.286.491.536	3.129.002.920
Tools cost	59.046.960	98.536.164
Stationery cost	15.419.203	54.665.608
Fixed asset depreciation	29.170.225	72.925.566
Taxes, fees, charges	107.697	4.000.000
Outside purchasing service cost	175.450.342	694.728.304
Other cost	1.526.787.724	1.342.124.149
Total	**3.092.473.687**	**5.395.982.711**

17. Other incomes

	Current period	Prior period
liquidation of fixed assets	-	-
Other incomes	42.117.463.877	142.705.000
Total	**42.117.463.877**	**142.705.000**

18. Other expenses

	Current period	Prior period
Penalty expenses	352.809	-
Other expenses	-	-
Total	**352.809**	**-**

Ho Chi Minh City, July 17th 2026

Prepared by	Chief Accountant	General Director
Ngô Anh Tuấn	Trần Thành Nhơn	Trần Thị Minh Tâm