since 1991

INTERIM FINANCIAL STATEMENTS

SACOM LAND CORPORATION

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

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AASC AUDITING FIRM

INTERIM FINANCIAL STATEMENTS

SACOM LAND CORPORATION

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

CONTENTS

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Sacom Land Corporation ("the Corporation") presents its report and the Corporation's Interim Financial Statements for the accounting period from 01/01/2026 to 30/06/2026.

THE CORPORATION

Sacom Land Corporation was established and operates activities under Enterprise Registration Certificate of joint stock company No. 4703000566 issued by Dong Nai City Department of Investment and Planning for the first time on 07 July 2008, 18th re-registered on 26 June 2025.

The Corporation's head office is located in: Bien Hoa 1 Industrial Park, Tran Bien ward, Dong Nai City.

BOARD OF MANAGEMENT, BOARD OF MANAGEMENT AND BOARD OF SUPERVISION

Members of Board of Directors, Board of Management and the Board of Supervision during the period and to the reporting date are:

Board of Directors:

Mrs. Nguyen Thu Hang	Chairwoman	
Mr. Le Nguyen Minh Quang	Vice Chairman	Resigned on 24/04/2026
Mr. Tran Viet Anh	Member	
Mr. Phuong Quoc Vinh	Member	

Board of Management:

Mr. Nguyen Huu Minh Loc	General Director	Appointed on 25/06/2026
Mr. Nguyen Dinh Ba	General Director	Resigned on 25/06/2026
Mr. Nguyen Chan Minh	Deputy General Director	
Mr. Tran Tri Duc	Deputy General Director	Resigned on 31/05/2026

Board of Supervision:

Mr. Le Van Minh	Head of the Board of Supervision
Mrs. Vo Nu Tu Anh	Member
Mr. Dang Van Tuyen	Member

LEGAL REPRESENTATIVE

The legal representative of the Corporation during the period and until the preparation of these Interim Financial Statements is Mr. Nguyen Huu Minh Loc - General Director.

Mr. Nguyen Chan Minh - Deputy General Director, was authorized by Mr. Nguyen Huu Minh Loc to sign the Interim Financial Statements for the period ended as at 30/06/2026 under the Power of Attorney No. 005-26/UQ/SLD-TGD dated 25/06/2026.

AUDITORS

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

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

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

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

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

The Board of Management confirms that the Interim Financial Statements give a true and fair view of the financial position at 30 June 2026, its operation results and cash flows for the 06-months period then ended of the Company in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of the Interim Financial Statements.

Other commitments

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

On behalf of the Board of Management

M.S.D.N: 3601028125 - C.T.C.P
CÔNG TY CỔ PHẦN ĐỊA ỐC SACOM
TP. BIÊN HÒA - T. ĐỒNG NAI

Nguyen Chan Minh
Deputy General Director (Power of Attorney 005-26/UQ/SLD-TGD dated 25/06/2026)
Approved, 10 August 2026

No. 100826.010/BCTC.HCM

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: **Shareholders, Board of Directors and Board of Management**
Sacom Land Corporation

We have reviewed the Interim Financial Statements of Sacom Land Corporation prepared on 08 August 2026 from page 05 to page 42 including: Interim Statement of Financial Position as at 30 June 2026, Interim Statement of Income, Interim Statement of Cash Flows for the 06-months period then ended and Notes to the Interim Financial Statements.

The Board of Management's responsibility

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

Auditors' responsibility

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

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

Auditors' conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Financial Statements does not give a true and fair view, in all material respects, of the Financial Position of the Sacom Land Corporation as at 30 June 2026, its operating results and its cash flows for the 06-months period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of the Interim Financial Statements.

Branch of AASC Auditing Firm Company Limited

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

Tran Trung Hieu
Director
Certificate of registration for audit practising
No. 2202-2023-002-1
Ho Chi Minh City, 10 August 2026

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Code	ASSETS	Note	Ending balance VND	Beginning balance VND
100	**A. CURRENT ASSETS**		**93,090,602,002**	**95,696,298,334**
110	**I. Cash and cash equivalents**	**03**	**4,888,232,279**	**10,306,635,794**
111	1. Cash		888,232,279	1,306,635,794
112	2. Cash equivalents		4,000,000,000	9,000,000,000
120	**II. Short-term financial investments**	**04**	**20,128,733,700**	**20,413,642,739**
121	1. Trading securities		22,368,562,590	22,368,562,590
122	2. Allowance for decline in value of trading securities		(2,252,842,590)	(1,969,522,590)
123	3. Short-term held-to-maturity investments		13,013,700	14,602,739
130	**III. Short-term receivables**		**56,357,987,906**	**53,996,520,516**
131	1. Short-term trade receivables	05	5,347,768,562	5,511,470,236
132	2. Short-term prepayments to suppliers	06	1,117,512,300	1,552,745,320
135	3. Other short-term receivables	07	50,327,883,349	47,328,209,231
136	4. Allowance for short-term doubtful debts		(435,176,305)	(395,904,271)
140	**IV. Inventories**	**09**	**10,424,700**	**9,421,147**
141	1. Inventories		10,424,700	9,421,147
160	**V. Other current assets**		**11,705,223,417**	**10,970,078,138**
161	1. Short-term deferred expenses	13	41,576,160	46,739,801
162	2. Deductible VAT		11,663,647,257	10,923,338,337
200	**B. NON- CURRENT ASSETS**		**763,045,061,922**	**743,330,414,428**
210	**I. Long-term receivables**		**7,046,085,750**	**11,877,126,938**
211	1. Long-term trade receivables	05	7,046,085,750	7,324,357,928
215	2. Other long-term receivables	07	-	4,552,769,010
220	**II. Fixed assets**		**14,985,373,759**	**1,953,675,686**
221	1. Tangible fixed assets	11	13,224,545,978	169,525,683
222	- *Historical cost*		*16,103,013,032*	*2,746,651,509*
223	- *Accumulated depreciation*		*(2,878,467,054)*	*(2,577,125,826)*
227	2. Intangible fixed assets	12	1,760,827,781	1,784,150,003
228	- *Historical cost*		*2,159,000,000*	*2,159,000,000*
229	- *Accumulated amortization*		*(398,172,219)*	*(374,849,997)*
250	**III. Long-term assets in progress**	**10**	**732,304,576,164**	**720,785,504,993**
251	1. Long-term work in progress		732,304,576,164	710,019,717,544
252	2. Construction in progress		-	10,765,787,449
270	**IV. Other long-term assets**		**8,709,026,249**	**8,714,106,811**
271	1. Long-term deferred expenses	13	8,709,026,249	8,714,106,811
280	**TOTAL ASSETS**		**856,135,663,924**	**839,026,712,762**

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(continued)

Code	CAPITAL	Note	Ending balance VND	Beginning balance VND
300	**C. LIABILITIES**		**115,447,933,118**	**98,863,564,057**
310	**I. Current liabilities**		**115,447,933,118**	**98,863,564,057**
311	1. Short-term trade payables	15	2,990,776,609	1,678,883,656
312	2. Short-term prepayments from customers	16	858,343,300	1,174,924,165
313	3. Dividend and profit payables	17	121,541,290	121,541,290
314	4. Short-term taxes and other payables to State budget	18	43,615,100	53,413,889
315	5. Payables to employees		617,257,100	1,015,448,100
316	6. Short-term accrued expenses	19	480,573,485	674,972,829
320	7. Other short-term payables	20	31,613,148,935	11,305,889,829
321	8. Short-term borrowings and finance lease liabilities	14	77,500,000,000	81,600,000,000
323	9. Bonus and welfare fund		1,222,677,299	1,238,490,299
400	**D. OWNER'S EQUITY**	**21**	**740,687,730,806**	**740,163,148,705**
411	1. Contributed capital		785,730,950,000	785,730,950,000
411a	*Ordinary shares with voting rights*		*785,730,950,000*	*785,730,950,000*
412	2. Share Premium		(347,636,692)	(347,636,692)
418	3. Development and investment funds		609,934,999	609,934,999
420	4. Retained earnings		(45,305,517,501)	(45,830,099,602)
420a	*Retained earnings accumulated to previous year*		*(45,830,099,602)*	*(46,645,882,313)*
420b	*Retained earnings of the current period*		*524,582,101*	*815,782,711*
440	**TOTAL CAPITAL**		**856,135,663,924**	**839,026,712,762**

CÔNG TY CỔ PHẦN ĐỊA ỐC SACOM
M.S.D.N: 3601028125 - C.T.C.P
TP. BIÊN HÒA - ĐỒNG NAI

Huynh Thi Phuong	**Ha Thi Kim Thoa**	**Nguyen Chan Minh**
Preparer	Chief Accountant	Deputy General Director (Power of Attorney 005-26/UQ/SLD-TGD dated 25/06/2026)

Approved, 10 August 2026

INTERIM STATEMENT OF INCOME

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

Code	ITEMS	Note	This period VND	Previous period VND
01	**1. Revenue from sales of goods and provision of services**	23	**42,668,062**	-
02	2. Revenue deductions		-	-
10	**3. Net revenue from sales of goods and provision of services**		**42,668,062**	-
11	**4. Cost of goods sold and provision of services**	24	**171,178,355**	**(10,000,000)**
20	**5. Gross profit from sales of goods and provision of services**		**(128,510,293)**	**10,000,000**
21	**6. Gain/(loss) on liquidation or disposal of investment properties**		-	-
22	7. Financial income	25	8,122,479,043	5,480,756,289
23	8. Financial expenses	26	2,594,909,591	269,427,397
24	*In which: Interest expense*		*2,311,589,591*	*1,686,027,397*
25	9. Selling expenses	27	165,361,918	10,611,765
26	10. General and administrative expenses	28	4,025,696,005	4,347,685,925
30	**11. Net profit from operating activities**		**1,208,001,236**	**863,031,202**
31	13. Other income		-	70,990,454
32	13. Other expenses	29	683,419,135	558,508,898
40	**14. Other profit**		**(683,419,135)**	**(487,518,444)**
50	**15. Total net profit before tax**		**524,582,101**	**375,512,758**
51	16. Current corporate income tax expenses	30	-	-
60	**18. Profit after corporate income tax**		**524,582,101**	**375,512,758**
70	**19. Basic earnings per share**	31	**7**	**5**

M.S.D.N: 3601028125 - C.T.C.P
CÔNG TY CỔ PHẦN ĐỊA ỐC SACOM
TP. BIÊN HÒA - T. ĐỒNG NAI

Huynh Thi Phuong	**Ha Thi Kim Thoa**	**Nguyen Chan Minh**
Preparer	Chief Accountant	Deputy General Director (Power of Attorney 005-26/UQ/SLD-TGD dated 25/06/2026)
		Approved, 10 August 2026

INTERIM STATEMENT OF CASH FLOWS

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

(Under indirect method)

Code	ITEMS	Note	This period VND	Previous period VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	***1. Profit before tax***		***524,582,101***	***375,512,758***
	2. Adjustments for			
02	- Depreciation and amortization of fixed assets and investment properties		316,889,376	137,889,399
03	- Allowances and provisions		322,592,034	(1,385,339,194)
05	- Gains/losses from investment activities		(8,120,551,634)	(5,475,812,108)
06	- Interest expense		2,311,589,591	1,686,027,397
08	***3. Operating profit before changes in working capital***		***(4,644,898,532)***	***(4,661,721,748)***
09	- Increase/ decrease in receivables		1,689,992,844	13,182,747,926
10	- Increase/ decrease in inventories		(22,285,862,173)	(48,731,805,275)
11	- Increase/ decrease in payables (excluding interest payable/ corporate income tax payable)		17,343,360,922	38,080,298,529
12	- Increase or decrease in deferred expenses		10,244,203	88,532,193
14	- Interest paid		(10,474,521)	-
17	- Other payments on operating activities		(15,813,000)	(81,600,000)
20	***Net cash flow from operating activities***		***(7,913,450,257)***	***(2,123,548,375)***
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Purchase or construction of fixed assets and other long-term assets		(1,527,093,931)	-
23	2. Loans and purchase of debt instruments from other entities		-	(6,500,000,000)
27	3. Interest and dividend received		8,122,140,673	5,402,176,648
30	***Net cash flow from investing activities***		***6,595,046,742***	***(1,097,823,352)***
	III CASH FLOWS FROM FINANCING ACTIVITIES			
33	1. Proceeds from borrowings		12,000,000,000	-
34	2. Repayment of principal		(16,100,000,000)	-
40	***Net cash flow from financing activities***		***(4,100,000,000)***	-

INTERIM STATEMENT OF CASH FLOWS

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

(Under indirect method)

Code	ITEMS	Note	This period VND	Previous period VND
50	**Net cash flows in the period**		**(5,418,403,515)**	**(3,221,371,727)**
60	**Cash and cash equivalents at the beginning of the year**		**10,306,635,794**	**6,097,266,922**
70	**Cash and cash equivalents at the end of the period**	**03**	**4,888,232,279**	**2,875,895,195**

CÔNG TY CỔ PHẦN ĐỊA ỐC SACOM
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Chief Accountant

Nguyen Chan Minh
Deputy General Director (Power of Attorney 005-26/UQ/SLD-TGD dated 25/06/2026)
Approved, 10 August 2026

NOTES TO THE INTERIM FINANCIAL STATEMENTS

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

1 . GENERAL INFORMATION OF THE COMPANY

1.1 Forms of ownership

Sacom Land Corporation was established and operates activities under Enterprise Registration Certificate of joint stock company No. 4703000566 issued by Dong Nai province Department of Investment and Planning for the first time on 07 July 2008, 18th re-registered on 26 June 2025.

The Corporation's head office is located in: Bien Hoa 1 Industrial Park, Tran Bien ward, Dong Nai City.

The Corporation's registered charter capital is VND 785,730,950,000, the actual contributed capital as at 30 June 2026 is VND 785,730,950,000; equivalent to 78,573,095 shares, the par value per share is VND 10,000.

The number of employees of the Corporation as at 30 June 2026: 23 employees (as at 01 January 2026: 17 employees).

1.2 Business field

Real estate.

1.3 Business activities

Main business activities of the Corporation are: investment, business and renting real estate.

1.4 Normal business and production cycle

The business production cycle lasts more than 12 months.

1.5 Operations of the Corporation in the fiscal year affecting the Interim Financial Statements

During the first 06-months of 2026, the Corporation completed the construction of the Five-storey Parking Building Project at Samsora Riverside Apartment Complex and put it into operation. Accordingly, revenue from sales and provision of services in the current period increased by VND 0.042 billion compared to the previous period, while cost of goods sold increased by VND 0.181 billion compared to the previous period, mainly due to depreciation expenses.

In addition, Financial income in the current period increased by VND 2.641 billion due to the recognition of interest income from bank deposits received after the recovery of the project security deposit for the Samland Riverside Project. At the same time, during the period, the Corporation recognised an increase in interest expense of VND 0.625 billion compared to the previous period and recognized an allowance for devaluation of trading securities of VND 0.283 billion (Detailed as in Note No. 26), resulting in Financial expenses increasing by VND 2.325 billion compared to the previous period.

The above factors resulted in profit before tax presented in the Interim Statement of Income increasing by VND 0.149 billion compared to the previous period.

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 . Accounting period, accounting currency

Annual accounting period commences from 1st January and ends on 31st December.

The Corporation maintains its accounting records in VND.

2.2 . Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Corporation applies Corporate Accounting System issued under the Circular No. 99/2025/TT-BTC dated 27/10/2025 by the Ministry of Finance.

Declaration of compliance with Accounting Standards and Accounting System

The Corporation applies Vietnamese Accounting Standards and supplement documents issued by the State. Financial statements are prepared in accordance with regulations of each standard and supplement documents as well as with current Accounting Standards and Accounting System.

2.3 Standards and Applicable Accounting Policies

On 27/10/2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC guiding the corporate accounting regime to replace Circular No. 200/2014/TT-BTC dated 22/12/2014 of the Ministry of Finance and Circular No. 53/2016/TT-BTC dated 21/03/2016 of the Ministry of Finance on amendments and supplements to a number of articles of Circular No. 200/2014/TT-BTC, effective for the fiscal year starting on or after 01 January 2026.

The Corporation has applied non-retrospectively the provisions of Circular No. 99/2025/TT-BTC from 01 January 2026. The Circular also represents changes in the presentation of some items in the financial statements. Comparative figures are reclassified to match the presentation of the current period. Details of the reclassification of comparative figures are set out in Note 38 of this Interim Financial Statement.

2.4 Accounting estimates

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

The estimates and assumptions that have a material impact in the Interim Separate Financial Statements include:

- Allowance for doubtful debts;
- Estimated allocation of deferred expenses;
- Estimated useful life of fixed assets;
- Classification and allowance of financial investments;
- Estimated corporate income tax.

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

2.5 . Financial instruments

Initial recognition

Financial assets

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

Financial liabilities

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

Subsequent measurement after initial recognition

Financial assets and financial liabilities have not been measured at fair value as at the end of the period because the prevailing regulations governing the presentation of financial statements and disclosures relating to financial instruments do not provide specific guidance on the measurement and recognition of the fair value of financial assets and financial liabilities.

2.6 . Cash and cash equivalents

Cash comprises demand deposits.

Cash equivalents is short-term highly liquid investments with maturity less than 3 months from the date investment, can be converted easily into a certain amount of cash and there is no risk in conversion into cash.

2.7 . Financial investments

Trading securities are initially recognised at the fair value of the consideration paid at the transaction date. Costs incurred in the acquisition of trading securities (if any), such as brokerage fees, transaction fees, information service fees, taxes, bank charges and other related costs, are recognised as finance costs during the period. Subsequent to initial recognition, trading securities are measured at cost less allowance for devaluation of trading securities.

Held to maturity investments held to maturity comprise term deposits held to maturity to earn profits periodically.

Allowance for devaluation of investments is made at the end of the period as follows:

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

2.8 . Receivables

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

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

2.9 . Inventories

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

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

The cost of inventory is calculated using weighted average method.

Method for valuation of work in process at the end of the period: The value of work in progress is recorded for each construction project which is incomplete or revenue is unrecognised, corresponding to the amount of work in progress at the end of the period.

Allowance for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over its net realizable value.

2.10 . Fixed assets

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

Subsequent measurement after initial recognition

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

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

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

Buildings, structures	25	years
Vehicles, transportation equipment	08	years
Office equipments and furnitures	04 - 05	years
Land use rights	45	years
Management softwares	03	years

2.11 . Operating lease

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

2.12 . Business Cooperation Contract (BCC)

Business Cooperation Contract (BCC) is a contractual agreement between two or more venturers with the objectives of cooperating to carry out specific business activities without constitution of a new legal entity. This operation may be jointly controlled by venturers under BCC or controlled by one of them.

In case of receiving money or assets from other entities in the BCC, they should be recorded as payables. In case of contributing money or assets to BCC, they should be recorded as receivables. During the process of operating BCC, depending on the form of BCC, the accounting methods are adopted as follows:

- The Business Cooperation Contract (BCC) with individuals and SAM Holdings Corporation: in which, the Corporation contributes capital to the business cooperation activities. According to the terms agreed upon in the BCC, the parties share profits and losses based on the business performance of the BCC. The Corporation recognizes in the Statement of Income, the revenue, expenses, and profit corresponding to its allocated share as stipulated in the BCC.

2.13 . Payables

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

2.14 . Deferred expenses

The expenses incurred but related to results of business operations of several periods are recorded as deferred expenses and are amortised to the income statement in the following periods.

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

Types of deffered expenses include:

- Tools and supplies include assets which are possessed by the Corporation in an ordinary course of business, with historical cost of each asset less than VND 30 million and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from 01 to 03 years;
- The commission expense for apartment sales are recognized based on the actual costs incurred for each project and are allocated to each project when revenue from apartment sales is generated. The allocation method is based on the proportion of apartment floor area;
- Other deferred expenses are recorded at their historical costs and allocated on the straight-line basis over their useful life from 01 to 03 years

2.15 Dividends and profits payable

Dividends and profits payable (in cash or non-monetary assets) are recognised when the Corporation no longer has the right to defer the obligation to pay dividends or profits to its shareholders or capital contributors in accordance with the relevant laws and regulations.

The recognition date is the date on which the investee no longer has the right to defer the payment of dividends, being the date after the Board of Directors issues the dividend declaration and the Vietnam Securities Depository and Clearing Corporation announces the record date for dividend entitlement.

2.16 . Borrowings

Borrowings shall be recorded in details in terms of lending entities, loan agreement and terms of borrowings.

2.17 . Borrowing costs

Borrowing costs are recognized as operating expenses in the The Board of Management, excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 “Borrowing costs”

2.18 . Accrued expenses

Payables to goods or services received from the seller or provided for the seller during a reporting period, but payments of such goods or services have not been made and other payables such as annual leave salary, expenses in seasonal cessation of production period, interest expenses,... which are recorded to operating expenses of the reporting period.

2.19 . Owner’s equity

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

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

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

2.20 . Revenue

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

Revenue from sale of goods

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

Revenue from provision of services

- The percentage of completion of the transaction at the Balance sheet date can be measured reliably;

Financial income

Financial incomes include income from interest and other financial gains by the Corporation shall be recognised when the two (2) conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the Corporation;
- The amount of the revenue can be measured reliably.

2.21 . Cost of goods sold and provision of services

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

The reductions in cost of sales during the period comprise project costs temporarily accrued to cost of sales after the liquidation of service contracts during the period.

2.22 . Financial expenses

Items recorded into financial expenses consist of:

- Borrowing costs;
- Expenses or losses relating to financial investment activities;

The above items are recorded by the total amount arising within the period without compensation to financial revenue.

2.23 . Selling expenses, General and administrative expenses

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

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

2.24 . Corporate income tax

a) Current corporate income tax expenses

Current corporate income tax expense comprises current corporate income tax expense determined in accordance with the Law on Corporate income tax. In which:

Current corporate income tax expenses are determined based on taxable income during year, and current corporate income tax rate.

b) Current corporate income tax rate

During the accounting period ended 30/06/2026, the Corporation was subject to the corporate income tax rate of 20% applicable to its business activities generating taxable income.

2.25 . Earning per share

Basic earnings per share are calculated by dividing profit or loss after tax distributing to common shareholders (after adjusting for setting up to Bonus and welfare fund and Management bonus fund) by average number of outstanding common shares in circulation in the period.

2.26 . Related parties

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

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

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

2.27 . Segment Information

The principal activity of the Corporation is investment and business in real estate. At the same time, the Corporation's business is carried out within the territory of Vietnam. Therefore, the Corporation's risk and profitability are not affected mainly by differences in products sold by the Corporation. Hence, the Board of Management assessed that the Corporation has only one department by business activity and geographic area. Accordingly, the Corporation does not prepare segment reports by business area and by geographic area.

3 . CASH AND CASH EQUIVALENTS

	Ending balance	Beginning balance
	VND	VND
Demand deposits	888,232,279	1,306,635,794
Cash equivalents	4,000,000,000	9,000,000,000
	4,888,232,279	**10,306,635,794**

Details of demand deposits and cash equivalents as at 30/06/2026 are as follows:

Demand deposits

	Currency	Ending balance	Beginning balance
		VND	VND
- Vietnam-Asia Commercial Joint Stock Bank	VND	855,096,932	1,286,146,726
- Other banks	VND	33,135,347	20,489,068
		888,232,279	**1,306,635,794**

Cash equivalents

	Currency	Term	Interest rate per annum	Value
				VND
Vietnam-Asia Commercial Joint Stock Bank - Tan Binh Branch	VND	01 month	4.75%	4,000,000,000

4 . SHORT-TERM FINANCIAL INVESTMENTS

a) Short-term held-to-maturity investments

	Ending balance			Beginning balance		
	Original cost	Recoverable value	Allowance	Original cost	Recoverable value	Allowance
	VND	VND	VND	VND	VND	VND
Term deposits	13,013,700	13,013,700	-	14,602,739	14,602,739	-
	13,013,700	**13,013,700**	**-**	**14,602,739**	**14,602,739**	**-**

Detailed information on accrued interest income held-to-maturity investments as at 30/06/2026 is as follows:

	Currency	Term	Interest rate per annum	Value
				VND
Vietnam-Asia Commercial Joint Stock Bank - Tan Binh Branch	VND	1 month	4.75%	13,013,700

b) Trading securities

	Stock Code	Ending balance			Beginning balance		
		Original cost	Fair value	Allowance	Original cost	Fair value	Allowance
		VND	VND	VND	VND	VND	VND
DNP Holding JSC	DNP	22,368,562,590	20,115,720,000	(2,252,842,590)	22,368,562,590	20,399,040,000	(1,969,522,590)
		22,368,562,590	**20,115,720,000**	**(2,252,842,590)**	**22,368,562,590**	**20,399,040,000**	**(1,969,522,590)**

The fair value of trading security are closing price listed on HNX on 31/12/2025 and 30/06/2026.

5 . TRADE RECEIVABLES

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
a) Short - term				
- Customers buying Samland Giai Viet Apartment Project	662,960,780	-	883,947,704	-
- Customers buying Samland Airport Apartment Project	4,181,823,250	-	4,124,538,000	-
- Others	502,984,532	(435,176,305)	502,984,532	(395,904,271)
	5,347,768,562	**(435,176,305)**	**5,511,470,236**	**(395,904,271)**
b) Long - term				
- Customers buying Samland Giai Viet Apartment Project	-	-	220,986,928	-
- Customers buying Samland Airport Apartment Project	7,046,085,750	-	7,103,371,000	-
	7,046,085,750	**-**	**7,324,357,928**	**-**

6 . SHORT-TERM PREPAYMENTS TO SUPPLIERS

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
- Consultant and Inspection Joint Stock Company of Construction Technology and Equipment - CONINCO	271,953,000	-	271,953,000	-
- PQLand Investment Corporation	-	-	720,000,000	-
- TTT Architects JSC	284,846,100	-	430,792,320	-
- Bach Khoa Ho Chi Minh City Science Technology JSC	107,613,200	-	-	-
- Nhat Nguyen Construction Investment Consulting JSC	188,100,000	-	-	-
- An Nam Thinh Trading and Service Co., Ltd	195,000,000	-	-	-
- Others	70,000,000	-	130,000,000	-
	1,117,512,300	**-**	**1,552,745,320**	**-**

7 . OTHER RECEIVABLES

	Ending balance		Beginning balance	
	Book value	Provision	Book value	Provision
	VND	VND	VND	VND
a) Short-term				
- Advances [1]	16,734,931,339	-	5,827,459,231	-
- Mortgage, deposits	283,269,010	-	4,289,500,000	-
+ Department of Planning and Investment of Ho Chi Minh City [2]	-	-	*4,279,500,000*	-
+ Mach JSC	*273,269,010*	-	-	-
+ Others	*10,000,000*	-	*10,000,000*	-
- Nhon Trach Branch of Dong Nai Land Fund Development Center [3]	33,099,373,000	-	37,000,940,000	-
- Others	210,310,000	-	210,310,000	-
	50,327,883,349	**-**	**47,328,209,231**	**-**
b) Long-term				
- Mortgage, deposits	-	-	4,552,769,010	-
+ Department of Planning and Investment of Ho Chi Minh City [2]	-	-	*4,279,500,000*	-
+ Mach JSC	-	-	*273,269,010*	-
	-	**-**	**4,552,769,010**	**-**
c) In which: Other receivables from related parties				
- Mr. Nguyen Chan Minh	13,745,526,535	-	4,578,560,235	-
	13,745,526,535	**-**	**4,578,560,235**	**-**

(1) This includes an advance to Mr. Nguyen Chan Minh, Deputy General Director of the Corporation with the amount of VND 13,745,526,535, representing an increase of VND 9,166,966,300 compared to the opening balance (VND 4,578,560,235), due to additional advances made to facilitate the progress of the Samland Riverside Apartment Project. The advance is unsecured, bears no interest and is expected to be settled in the second quarter of 2027. As at the end of the accounting period, the advance was not yet due for settlement, and the Board of Management assessed that it is fully recoverable.

(2) The deposit with the Ho Chi Minh City Department of Finance (formerly the Ho Chi Minh City Department of Planning and Investment) was made to secure the implementation of the investment project for the Samland Riverside Apartment Complex cum Commercial, Service and Office Project at No. 147 Ung Van Khiem Street, Thanh My Tay Ward, Ho Chi Minh City in accordance with Appendix No. 2 dated 03 July 2018 to the Deposit Agreement for Securing the Implementation of the Investment Project No. 13/TTKQ-2017 dated 31 March 2017, with a total deposit amount of VND 8,559,000,000. On 08 June 2026, the Department of Finance and the Company signed the Minutes on liquidation and termination of the Deposit Agreement No. 13/TTKQ-2017. The deposit was fully recovered during the period. *(Details of the project as in Note No. 10a.)*

(3) The advance to the Land Development Centre of Nhon Trach Ward, Dong Nai City for compensation and site clearance of the Residential Area Project in Nhon Trach Ward, Dong Nai City. *(Details of the project as in Note No. 10a.)*

8 . DOUBTFUL DEBT

	Ending balance		Beginning balance (Restatement)	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Total value of overdue receivables or receivables that are not yet due but are difficult to be recoverable				
Short-term trade receivables				
+ *Management fee of customers in Samsora Riverside apartment*	*502,984,532*	*67,808,227*	*502,984,532*	*107,080,261*
	502,984,532	**67,808,227**	**502,984,532**	**107,080,261**

9 . INVENTORIES

	Ending balance		Beginning balance	
	Original cost	Allowance	Orginial cost	Allowance
	VND	VND	VND	VND
Tools, supplies	10,424,700	-	9,421,147	-
	10,424,700	**-**	**9,421,147**	**-**

10 . LONG-TERM ASSETS IN PROGRESS

a) Long - term work in progress

	Ending balance		Beginning balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
- Samland Riverside Apartment Project (1)	142,923,482,200	142,923,482,200	137,393,552,012	137,393,552,012
- Residential Area Project in Nhon Trach Ward (2)	589,381,093,964	589,381,093,964	572,626,165,532	572,626,165,532
	732,304,576,164	**732,304,576,164**	**710,019,717,544**	**710,019,717,544**

Detailed information on projects that the Corporation is the owner as at 30/06/2026:

(1) ***Samland Riverside Apartment Project:***

- Construction site: 147 Ung Van Khiem street, ward 25, Thanh My Tay ward, Ho Chi Minh City;
- Owner: Sacom Land Corporation;
- Purpose of construction: invest in the construction of a new high-rise residential building combined with commercial and service facilities in accordance with the approved master plan for sale or lease in compliance with the prevailing laws and regulations.
- Project scale: Total land area at 1,798.4 m^2; The project is expected to invest in construction of apartment buildings combined with commerce - services - offices, investment in complete construction of technical infrastructure works and social infrastructure works.
- Unfinished items: As at the end of the period, the project's work-in-progress balance mainly comprises design consulting costs, legal costs, project management costs, payroll expenses, and other direct costs incurred during the project investment preparation and implementation phases.
- Status of the construction: as at 30 June 2026, the Project had been approved by the Ho Chi Minh City People's Committee under Decision No. 2668/QD-UBND dated 08 May 2026 on the approval of the investment policy and the approval of the investor. The Corporation is currently continuing to carry out the legal procedures in accordance with the prevailing regulations for the implementation of the Project.

(2) ***Residental Area Project in Long Tan and Phu Hoi Commune, Nhon Trach District (now Nhon Trach Ward):***

- Construction site: Nhon Trach Ward, Dong Nai City.
- Owners: Sacom Land Corporation.
- Purpose of construction: invest in the construction of a residential area.
- Project operating term: 50 years from the date of approval of the investment policy.
- Project scale: Total land area 551,957.8 m^2; The project is expected to invest in the construction of new residential areas according to the plan, including works: Public, commercial services, apartments combined with commercial services, individual houses, social housing, green areas, etc. with a fully invested technical infrastructure system, associated with neighboring areas.
- Unfinished items: As at the end of the period, the project's work-in-progress balance mainly comprises site clearance and compensation costs, design consulting costs, legal costs, payroll expenses, and other direct costs incurred during the project investment preparation and implementation phases.
- Project progress: The Project comprises four phases and was expected to be implemented from 2018 to June 2025 under Decision No. 1792/QD-UBND dated 25 May 2018 issued by the Dong Nai City People's Committee approving the investment policy of the Project. In April 2025, the Corporation submitted Official Letter No. 012-25/CV/SLD-PLDA to the Dong Nai City Department of Finance requesting an extension of the Project implementation schedule until June 2030.
- As at 30 June 2026, the project was in the compensation and site clearance phase. The compensation and site clearance work was carried out in accordance with Decision No. 7320/QD-UBND dated 25 December 2019 of the Nhon Trach Ward People's Committee and Official Letter No. 3625/UBND-KTNS dated 01 April 2020 of the Dong Nai City People's Committee.

b) Construction in progress

	Ending balance	Beginning balance
	VND	VND
- Five-storey parking building project at Samsora Riverside Apartment Complex	-	10,765,787,449
	-	**10,765,787,449**

11 . TANGIBLE FIXED ASSETS

	Buildings, structure	Vehicles, transportation equipment	Management equipment	Total
	VND	VND	VND	VND
Historical cost				
Beginning balance	37,600,000	2,390,890,909	318,160,600	2,746,651,509
- Purchase in the period	-	-	161,452,500	161,452,500
- Completed construction investment	13,194,909,023	-	-	13,194,909,023
Ending balance	**13,232,509,023**	**2,390,890,909**	**479,613,100**	**16,103,013,032**
Accumulated depreciation				
Beginning balance	37,600,000	2,236,203,409	303,322,417	2,577,125,826
- Depreciation in the period	213,858,260	77,343,750	10,139,218	301,341,228
Ending balance	**251,458,260**	**2,313,547,159**	**313,461,635**	**2,878,467,054**
Carrying amount				
Beginning balance	-	154,687,500	14,838,183	169,525,683
Ending balance	**12,981,050,763**	**77,343,750**	**166,151,465**	**13,224,545,978**

Detail of tangible fixed assets at the end of the period

Asset name	Status during the period	Historical cost	Accumulated depreciation	Carrying amount at the end of the period
		VND	VND	VND
Five-storey parking building project at Samsora Riverside Apartment Complex	In use	11,298,602,023	150,648,028	11,147,953,995
Fire protection and fire fighting system of the Five-storey parking building	In use	1,896,307,000	63,210,232	1,833,096,768
Others	In use	2,908,104,009	2,664,608,794	243,495,215

In which:

- Cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND 1,459,690,909

12 . INTANGIBLE FIXED ASSETS

	Land use rights (*)	Computer software	Total
	VND	VND	VND
Historical cost			
Beginning balance	2,099,000,000	60,000,000	2,159,000,000
Ending balance	**2,099,000,000**	**60,000,000**	**2,159,000,000**
Accumulated amortization			
Beginning balance	314,849,997	60,000,000	374,849,997
- Amortization in the period	23,322,222	-	23,322,222
Ending balance	**338,172,219**	**60,000,000**	**398,172,219**
Carrying amount			
Beginning balance	1,784,150,003	-	1,784,150,003
Ending balance	**1,760,827,781**	**-**	**1,760,827,781**

Asset name	Status during the period	Historical cost	Accumulated amortization	Carrying amount at the end of the period
		VND	VND	VND
Land use rights of the Five-storey parking building at the Samsora Riverside Apartment Complex	In use	2,099,000,000	338,172,219	1,760,827,781
Management software	In use	60,000,000	60,000,000	-

In which:

- Cost of fully amortized tangible fixed assets but still in use at the end of the period: VND 60,000,000.

(*) This represents the land use rights over an area of 432 m^2 located at No. 207A, National Highway 1A, Quyet Thang Quarter, Dong Hoa Ward, Ho Chi Minh City. The land is currently used for the Five-storey parking building at the Samsora Riverside Apartment Complex.

13 . DEFERRED EXPENSES

		Ending balance	Beginning balance
		VND	VND
a)	**Short-term**		
	- Dispatched tools and supplies	13,149,643	984,568
	- Others	28,426,517	45,755,233
		41,576,160	**46,739,801**
b)	**Long-term**		
	- Sales commission expenses (*)	8,679,638,720	8,679,638,720
	- Dispatched tools and supplies	11,365,417	1,815,910
	- Others	18,022,112	32,652,181
		8,709,026,249	**8,714,106,811**

(*) Sales commission expense related to the Samland Riverside Apartment project. *(Detailed information on the Project as in Note No. 10a)*

14 . SHORT-TERM BORROWINGS

	Beginning balance	During the period		Ending balance
		Increase	Decrease	
	VND	VND	VND	VND
a) Short - term borrowings				
Sacom - Tuyen Lam JSC [1]	42,600,000,000	-	-	42,600,000,000
Phu Huu Gia JSC [2]	39,000,000,000	-	4,100,000,000	34,900,000,000
Capella Quang Nam JSC	-	12,000,000,000	12,000,000,000	-
	81,600,000,000	**12,000,000,000**	**16,100,000,000**	**77,500,000,000**

b) Borrowings from related parties

	Relation	Ending balance		Beginning balance	
		Principal	Interest	Principal	Interest
		VND	VND	VND	VND
- Sacom - Tuyen Lam JSC	Same Group	42,600,000,000	12,494,189,586	42,600,000,000	11,057,694,243
- Phu Huu Gia JSC	Associate of Parent company	34,900,000,000	874,663,563	39,000,000,000	10,043,836
		77,500,000,000	**13,368,853,149**	**81,600,000,000**	**11,067,738,079**

Detailed information on short-term borrowings with related parties:

No	Contract No.	Interest rate	Term	Guarantee	Loan purpose	Ending balance	Beginning balance
						VND	VND
1	***Sacom - Tuyen Lam JSC*** Loan Contract No. 02/2022/STL-SHDs/HDVV dated 30/09/2022 and Appendix No. 01 dated 30/09/2023.	6.8% per annum	12 months and shall be automatically renewed annually until a new Appendix is executed or the contract is liquidated.	Unsecured	Supplement working capital	42,600,000,000	42,600,000,000
2	***Phu Huu Gia JSC*** Loan Contract No. 03/2025/HDVV/SLD-PHG dated 30/12/2025	4.7% per annum	12 months	Unsecured	Supplement working capital	34,900,000,000	39,000,000,000
						77,500,000,000	**81,600,000,000**

15 . SHORT-TERM TRADE PAYABLES

	Ending balance	Beginning balance
	VND	VND
Related parties	**14,312,400**	**5,715,000**
- Phu Tho Tourist Service JSC	14,312,400	5,715,000
Other parites	**2,976,464,209**	**1,673,168,656**
- Van Lang Co., Ltd	-	1,551,494,445
- Asian Dragon Construction and Steel Structure JSC	2,610,657,000	-
- Others	365,807,209	121,674,211
	2,990,776,609	**1,678,883,656**

16 . SHORT-TERM PREPAYMENT FROM CUSTOMERS

	Ending balance	Beginning balance
Other parties	VND	VND
- Prepayment from customers to buy apartment in the Samland Riverside Apartment project (*)	858,343,300	1,174,924,165
	858,343,300	**1,174,924,165**

(*) Detailed information on the Samland Riverside apartment project as in Note No. 10a.

17 . DIVIDEND AND PROFIT PAYABLES

	Ending balance	Beginning balance
	VND	VND
Dividend and profit payables	121,541,290	121,541,290
	121,541,290	**121,541,290**

Dividends and profits payable which have passed the committed payment date but have not yet been paid to shareholders and owners with the amount of VND 121,541,290. This represents dividends payable to shareholders with non-deposited shares. The Corporation has notified the shareholders of the payment time and payment venue at the Company's head office. However, although the notified payment period has expired, these shareholders have not yet come to receive their dividends.

18 . SHORT-TERM TAXES AND OTHER PAYABLES TO STATE BUDGET

	Opening receivables	Opening payables	Payables in the period	Actual payment in the period	Closing receivables	Closing payables
	VND	VND	VND	VND	VND	VND
- Personal income tax	-	53,413,889	343,220,616	353,019,405	-	43,615,100
	-	**53,413,889**	**343,220,616**	**353,019,405**	-	**43,615,100**

The Corporation's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the Interim Financial Statements could be changed at a later date upon final determination by the tax authorities.

19 . SHORT-TERM ACCRUED EXPENSES

	Ending balance	Beginning balance
	VND	VND
- Others	480,573,485	674,972,829
	480,573,485	**674,972,829**

20 . OTHER SHORT-TERM PAYABLES

	Ending balance	Beginning balance
	VND	VND
- Trade union fee	30,746,750	29,841,750
- Borrowing cost payable	13,368,853,149	11,067,738,079
- Payable for the Business Cooperation Contract - SAM Holdings Corporation (*)	18,000,000,000	-
- Others	213,549,036	208,310,000
	31,613,148,935	**11,305,889,829**
In which: Other payable to related parties		
- Sacom - Tuyen Lam JSC	12,494,189,586	11,057,694,243
- Phu Huu Gia JSC	874,663,563	10,043,836
- SAM Holdings Corporation	18,000,000,000	-
	31,368,853,149	**11,067,738,079**

(*) This is an investment cooperation arrangement with a related party, SAM Holdings Corporation, under Business Cooperation Contract No. 01/2026/HTDT/SAM-SLD dated 05/01/2026 and contract appendix with the following details:

- Parties involved: SAM Holdings Corporation (The Investor) and Sacom Land Corporation (The Investee);
- Purpose of business cooperation: to carry out investment transactions for profit-making purposes.
- Capital contribution form and progress: the total investment cooperation value under the Contract and its Appendices is VND 23,000,000,000. The investor shall transfer the investment amount to the Investee's bank account after the signing of the Contract and the relevant Appendixes in accordance with the agreed schedule within 03 working days.
- Profit-sharing arrangement: The profit distribution shall be determined based on the actual returns generated by the investment. The investment cooperation profit shall be transferred to the Investor upon the expiry of the Contract.
- Investment coorporation term: from the date of signing of the contract and terminate at the time the Investee notifies the Investor in writing, upon which the parties shall carry out the liquidation of the contract.
- Status of the contract as at 30/06/2026: The Corporation has received the full investment cooperation contribution from the Investor and repaid VND 5,000,000,000. The outstanding balance of the investment cooperation contribution as at the end of the period: VND 18,000,000,000.

21 . OWNER'S EQUITY

a) Changes in owner's equity

	Contributed capital	Share Premium	Development and investment funds	Retained earnings	Total
	VND	VND	VND	VND	VND
Beginning balance of previous year	**785,730,950,000**	**(347,636,692)**	**609,934,999**	**(46,645,882,313)**	**739,347,365,994**
Profit of the previous period	-	-	-	375,512,758	375,512,758
Ending balance of previous period	**785,730,950,000**	**(347,636,692)**	**609,934,999**	**(46,270,369,555)**	**739,722,878,752**
Beginning balance of current period	**785,730,950,000**	**(347,636,692)**	**609,934,999**	**(45,830,099,602)**	**740,163,148,705**
Profit of the current period	-	-	-	524,582,101	524,582,101
Ending balance of current period	**785,730,950,000**	**(347,636,692)**	**609,934,999**	**(45,305,517,501)**	**740,687,730,806**

21 . OWNER'S EQUITY (continued)

b) Details of owner's contributed capital

	Ending balance	Rate	Beginning balance	Rate
	VND	%	VND	%
- SAM Holdings Corporation	673,452,460,000	85.71	673,452,460,000	85.71
- Mr. Huynh Duc Thanh	44,393,690,000	5.65	44,393,690,000	5.65
- Others	67,884,800,000	8.64	67,884,800,000	8.64
	785,730,950,000	**100.00**	**785,730,950,000**	**100.00**

c) Capital transactions with owners and distribution of dividends and profits

	This period	Previous period
	VND	VND
Owner's contributed capital		
- *At the beginning of the year*	*785,730,950,000*	*785,730,950,000*
- *At the end of the period*	*785,730,950,000*	*785,730,950,000*
Distributed dividends and profit		
- *Dividend payable at the beginning of the year*	*121,541,290*	*121,541,290*
- *Dividend payable at the end of the period*	*121,541,290*	*121,541,290*

d) Share

	Ending balance	Beginning balance
Quantity of Authorized issuing shares	78,573,095	78,573,095
Quantity of issued and fully contributed shares	78,573,095	78,573,095
- *Common shares*	*78,573,095*	*78,573,095*
Quantity of outstanding shares in circulation	78,573,095	78,573,095
- *Common shares*	*78,573,095*	*78,573,095*

Par value per share: VND 10,000

e) Corporation's reserves

	Ending balance	Beginning balance
	VND	VND
Development and investment funds	609,934,999	609,934,999
	609,934,999	**609,934,999**

22 . OFF STATEMENT OF FINANCIAL POSITION ITEMS AND OPERATING LEASE COMMITMENT

Operating leased assets

The Corporation is the lessee and leased office under operating lease contracts. As at 30/06/2026, total future minimum lease payables under non-cancellable operating leasecontracts are presented as follows:

	Ending balance	Beginning balance
	VND	VND
- *Under 1 year*	*1,171,102,854*	*1,144,225,167*
- *From 1 year to 5 years*	-	*582,911,427*
	1,171,102,854	**1,727,136,594**

23 . REVENUE FROM SALE OF GOODS AND PROVISION OF SERVICES

	This period	Previous period
	VND	VND
Revenue from provision of services	42,668,062	-
	42,668,062	**-**

24 . COST OF GOODS SOLD AND PROVISION OF SERVICES

	This period	Previous period
	VND	VND
Cost of provision of services	332,621,105	-
Other reductions in cost of goods sold	(161,442,750)	(10,000,000)
	171,178,355	**(10,000,000)**
In which: Purchase from related parties	**-**	**20,960,824**
(Detailed as in Note No. 37)		
In which:		
+ Goods in stock	-	*20,960,824*

25 . FINANCIAL INCOME

	This period	Previous period
	VND	VND
Interest income (1)	4,008,224,669	371,202,758
Profit from business cooperation (2)	4,114,254,374	5,109,553,531
	8,122,479,043	**5,480,756,289**
In which: Financial income from related parties	**-**	**74,986,301**
(Detailed as in Note No. 37)		

(1) This includes interest income earned from the liquidation of the Escrow Agreement for securing the implementation of the investment project No. 13/TTKQ-2017 dated 31/03/2017, under the Liquidation Minutes dated 08/06/2026 with the amount of VND 3,896,358,902. *(Detailed as in Note No. 07)*

(2) Pursuant to the terms and conditions of the Business Cooperation Contract and the Minutes on Liquidation of the Business Cooperation Contract, the parties jointly determined the profit arising from the investment cooperation, which was recognised as financial income during the period.

26 . FINANCIAL EXPENSES

	This period	Previous period
	VND	VND
Interest expense	2,311,589,591	1,686,027,397
Allowance for decline in value of trading securities	283,320,000	-
Other decreases in financial expenses	-	(1,416,600,000)
- *Reversal of allowance for decline in value of trading securities*	-	*(1,416,600,000)*
	2,594,909,591	**269,427,397**
In which: Financial expenses from related parties	**2,311,589,591**	**1,686,027,397**
(Detailed as in Note No. 37)		

27 . SELLING EXPENSES

	This period	Previous period
	VND	VND
Raw materials	255,695	1,848,612
Labour expenses	124,691,000	-
Expenses of outsourcing services	40,267,270	8,763,153
Other expenses in cash	147,953	-
	165,361,918	**10,611,765**

28 . GENERAL AND ADMINISTRATIVE EXPENSES

	This period	Previous period
	VND	VND
Raw materials	3,129,833	26,604,741
Labour expenses	2,328,342,900	2,705,470,900
Depreciation expenses	82,289,811	114,567,177
Provision expenses	39,272,034	31,260,806
Expenses of outsourcing services	991,388,091	930,129,184
Other expenses in cash	581,273,336	539,653,117
	4,025,696,005	**4,347,685,925**
In which: Expense purchased from related parties *(Detailed as in Note No. 37)*	**65,736,775**	**59,010,634**

29 . OTHER EXPENSES

	This period	Previous period
	VND	VND
Administrative violation penalties and contract penalties	683,419,135	252,319,960
Others	-	306,188,938
	683,419,135	**558,508,898**

30 . CURRENT CORPORATE INCOME TAX EXPENSE

	This period	Previous period
	VND	VND
Total profit before tax	524,582,101	375,512,758
Increases	260,310,271	4,484,357,335
- *Ineligible expenses*	*260,310,271*	*3,864,256,268*
- *Non-deductible interest expenses in accordance with Decree No.132*	-	*620,101,067*
Decreases	(784,892,372)	(4,859,870,093)
- *Switching losses previous years* (*)	*(784,892,372)*	*(4,859,870,093)*
Taxable income	-	-
Current corporate income tax expense	-	-
CIT payable at the beginning of the period	-	-
CIT paid in the period	-	-
Corporate income tax payable at the period-end	-	-

(*) Tax losses may be carried forward to offset against future taxable income for a period of 05 consecutive years from the year following the year in which the losses are incurred. The actual tax losses available for carry forward will be subject to the examination and approval of the tax authorities and may differ from the amounts presented in these financial statements. The estimated tax losses available for offset against the Corporation's future taxable income are as follows:

Year of loss incurred	Loss carryforward available until	Tax loss	Loss carried forward up to 30/06/2026	Unutilised loss as at 30/06/2026	Status of tax authorities' inspection
		VND	VND	VND	
2022	2027	59,395,911,373	10,602,051,651	48,793,859,722	Not yet inspected
2023	2028	7,270,050,862	-	7,270,050,862	Not yet inspected
		66,665,962,235	**10,602,051,651**	**56,063,910,584**	

The estimated tax loss based on the Corporation's tax returns has not yet been finalised by the local tax authorities as at the date of these Interim Financial Statements.

31 . BASIC EARNINGS PER SHARE

Earning per share distributed to common shareholders of the company is calculated as follows :

	This period	Previous period
	VND	VND
Net profit after tax	524,582,101	375,512,758
Profit distributed to common shares	524,582,101	375,512,758
Average number of outstanding common shares in circulation in the period	78,573,095	78,573,095
Basic earnings per share	7	5

The Corporation has not planned to make any distribution to Bonus and welfare funds, bonus for the Executive Board from the net profit after tax at the date of preparing the Interim Financial Statements.

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

32 . BUSINESS AND PRODUCTIONS COST BY ITEMS

	This period	Previous period
	VND	VND
Project implementation expenses	22,284,858,620	48,729,268,878
Raw materials	7,425,527	28,453,353
Labour expenses	2,453,033,900	2,705,470,900
Depreciation expenses	316,889,376	114,567,177
Expenses of outsourcing services	1,125,595,348	928,892,337
Other expenses in cash	581,462,843	539,653,117
Allowance expense	39,272,034	31,260,806
	26,808,537,648	**53,077,566,568**

33 . FINANCIAL INSTRUMENTS

Financial risk management

Financial risks that the Corporation may face risks including: market risk, credit risk and liquidity risk. The Corporation has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. The Board of Management of the Corporation is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

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

Price Risk
The Corporation bears price risk of equity instruments from short-term investments in securities due to the uncertainty of future prices of the securities. At the end of the fiscal year, the Corporation has no plan to sell these investments.

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Short-term investments	20,115,720,000	-	-	20,115,720,000
	20,115,720,000	**-**	**-**	**20,115,720,000**
As at 01/01/2026				
Short-term investments	20,399,040,000	-	-	20,399,040,000
	20,399,040,000	**-**	**-**	**20,399,040,000**

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

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

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Cash and cash equivalents	4,888,232,279	-	-	4,888,232,279
Trade and other receivables	55,240,475,606	2,749,692,000	4,296,393,750	62,286,561,356
	60,128,707,885	**2,749,692,000**	**4,296,393,750**	**67,174,793,635**
As at 01/01/2026				
Cash and cash equivalents	10,306,635,794	-	-	10,306,635,794
Trade and other receivables	52,443,775,196	7,408,877,438	4,468,249,500	64,320,902,134
	62,750,410,990	**7,408,877,438**	**4,468,249,500**	**74,627,537,928**

Liquidity Risk
Liquidity risk is the risk that the Corporation has trouble in settlement of its financial obligations due to the lack of funds. Liquidity risk of the Corporation is mainly arises from different maturity of its financial assets and liabilities.

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

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Borrowings and debt	77,500,000,000	-	-	77,500,000,000
Trade and other payables	34,725,466,834	-	-	34,725,466,834
Accrued expenses	480,573,485	-	-	480,573,485
	112,706,040,319	-	-	**112,706,040,319**
As at 01/01/2026				
Borrowings and debt	81,600,000,000	-	-	81,600,000,000
Trade and other payables	13,106,314,775	-	-	13,106,314,775
Accrued expenses	674,972,829	-	-	674,972,829
	95,381,287,604	-	-	**95,381,287,604**

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

34 . ADDITIONAL INFORMATION FOR THE ITEMS OF THE INTERIM STATEMENT OF CASH FLOWS

		This period	Previous period
		VND	VND
a)	**Proceeds from borrowings during the period**		
	Proceeds from ordinary contracts;	12,000,000,000	-
b)	**Actual repayments on principal during the period**		
	Repayment on principal from ordinary contracts;	16,100,000,000	-

35 . OTHER INFORMATION

Information on the failure to meet the conditions of a Public Company

On 27/09/2025, the Corporation disclosed information under Notice No. 58-25/TB-SLD-PTC regarding its failure to meet the conditions of a public company. Based on the consolidated list of securities holders prepared by the Vietnam Securities Depository and Clearing Corporation dated 24/09/2025 and attached thereto, the Corporation has a total of 626 shareholders, of which:

- 02 major shareholders hold 91.36% of the voting shares;
- The remaining 624 shareholders held 8.64% of the voting shares.

Accordingly, the Corporation does not satisfy the conditions of a public company as stipulated in Point a, Clause 1, Article No. 32 of the Law on Securities No. 54/2019/QH14, as it does not ensure that at least 10% of the voting shares are held by at least 100 investors who are not major shareholders.

As at 24/04/2026, the Corporation's Annual General Meeting of Shareholders approved Proposal No. 05/2026/TTr-HDQT regarding the cancellation of the Company's public company status, the deregistration of its securities at the Vietnam Securities Depository and Clearing Corporation (VSDC), and the cancellation of the registration for trading of the Company's shares on the UPCoM trading system upon completion of the procedures in accordance with the applicable regulations. The General Meeting of Shareholders also authorised the Board of Directors to decide on and carry out all necessary tasks and procedures for the implementation of the above matters.

Sacom Land Corporation commits to continue fulfilling all obligations relating to a public company until it receives an official notice from the State Securities Commission regarding the termination of its public company status in accordance with prevailing laws and regulations.

36 . SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

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

37 . TRANSACTION AND BALANCES WITH RELATED PARTIES

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

Related parties	Relation
SAM Holdings Corporation	Parent Company
Sacom - Tuyen Lam JSC	Sister Company
Capella Quang Nam JSC	Sister Company
Phu Huu Gia JSC	Associate of Parent company
Phu Tho Tourist Service JSC	Associate of Parent company
Mr. Huynh Duc Thanh	Major shareholders
Mrs. Nguyen Thu Hang	Chairwoman of the BoD
Mr. Le Nguyen Minh Quang	Vice Chairman of the BoD (Resigned on 24/04/2026)
Mr. Tran Viet Anh	Member of the BoD
Mr. Phuong Quoc Vinh	Member of the BoD
Mr. Nguyen Huu Minh Loc	General Director (Appointed on 25/06/2026)
Mr. Nguyen Dinh Ba	General Director (Resigned on 25/06/2026)
Mr. Nguyen Chan Minh	Deputy General Director
Mr. Le Tri Duc	Deputy General Director (Resigned on 31/05/2026)
Mr. Le Van Minh	Head of the Board of Supervision
Mrs. Vo Nu Tu Anh	Member of the Board of Supervision
Mr. Dang Van Tuyen	Member of the Board of Supervision

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

	Relation	This period	Previous period
		VND	VND
Purchase of goods and services		**-**	**20,960,824**
- Sacom - Tuyen Lam JSC	Sister Company	-	6,045,454
- Phu Tho Tourist Service JSC	Associate of Parent company	-	14,915,370
General and administrative expenses		**65,736,775**	**59,010,634**
- Sacom - Tuyen Lam JSC	Sister Company	21,680,553	36,608,745
- Phu Tho Tourist Service JSC	Associate of Parent company	44,056,222	22,401,889
Interest expense		**2,311,589,591**	**1,686,027,397**
- Sacom - Tuyen Lam JSC	Sister Company	1,436,495,343	1,686,027,397
- Phu Huu Gia JSC	Associate of Parent company	864,619,727	-
- Capella Quang Nam JSC	Sister Company	10,474,521	-
Loan interest		**-**	**74,986,301**
- Phu Huu Gia JSC	Same Group	-	74,986,301

	Relation	This period	Previous period
		VND	VND
Disbursement for investment cooperation		**-**	**12,500,000,000**
- SAM Holdings Corporation	Parent company	-	12,500,000,000
Collection of investment cooperation contributions		**-**	**13,394,698,000**
- SAM Holdings Corporation	Parent company	-	13,394,698,000
Profit from investment cooperation contributions		**-**	**1,265,000,000**
- SAM Holdings Corporation	Parent company	-	1,265,000,000
Receipt of investment cooperation contributions		**23,000,000,000**	**9,840,302,000**
- SAM Holdings Corporation	Parent company	23,000,000,000	9,840,302,000
Repayment of investment cooperation contributions		**5,000,000,000**	**9,840,302,000**
- SAM Holdings Corporation	Parent company	5,000,000,000	9,840,302,000
Proceeds from borrowings		**12,000,000,000**	**-**
- Capella Quang Nam JSC	Sister Company	12,000,000,000	-
Repayment of borrowings		**16,100,000,000**	**-**
- Capella Quang Nam JSC	Sister Company	12,000,000,000	-
- Phu Huu Gia JSC	Associate of Parent company	4,100,000,000	-
Lending		**-**	**6,500,000,000**
- Phu Huu Gia JSC	Associate of Parent company	-	6,500,000,000

Transactions with other related parties:

	Relation	This period	Previous period
		VND	VND
Remuneration to key management personnel			
- Mrs. Nguyen Thu Hang	Chairwoman of BOD	100,000,002	100,000,002
- Mr. Le Nguyen Minh Quang	Vice Chairman of the BOD *(Resigned on 24/04/2026)*	41,898,148	25,694,444
- Mr. Phuong Quoc Vinh	Member of the BOD	53,333,334	53,333,334
- Mr. Tran Viet Anh	Member of the BOD	53,333,334	53,333,334
- Mr. Tran Oanh	Member of the BOD *(Resigned on 22/04/2025)*	-	32,777,778
- Mr. Nguyen Huu Minh Loc	General Director *(Appointed on 25/06/2026)*	3,750,000	-
- Mr. Nguyen Dinh Ba	General Director *(Resigned on 25/06/2026)*	58,125,000	1,957,000

	Relation	This period	Previous period
		VND	VND
- Mr. Nguyen Chan Minh	Deputy General Director	781,630,000	780,595,000
- Mr. Tran Tri Duc	Deputy General Director *(Resigned on 31/05/2026)*	434,935,000	551,560,000
- Mr. Le Van Minh	Head of the BOS	46,666,668	46,666,668
- Mrs. Vo Nu Tu Anh	Member of the BOS	19,999,998	19,999,998
- Mr. Dang Van Tuyen	Member of the BOS	19,999,998	19,999,998
- Mrs. Ha Thi Kim Thoa	Chief Accountant	225,875,000	224,340,000

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

38 . COMPARATIVE FIGURES

The comparative information in this Financial Statement is presented in the form of corresponding data. According to this method, comparative information of the previous period is presented on the Corporation's financial position, statement of income and cash flows in the previous period.

The comparative figures in the Interim Statement of Financial Position and corresponding notes are the figures of the Financial Statements for the fiscal year ended as at 31 December 2025. The information in the Interim Statement of Income, the Interim Statement of Cash Flows, and corresponding notes is the information of the Interim Financial Statements for the accounting period from 01/01/2025 to 30/06/2025. This information has been audited and reviewed by AASC Auditing Firm Company Limited.

As presented in Note No. 2.3, the Corporation applies non-retrospectively Circular 99/2025/TT-BTC from 01 January 2026. As a result, the presentation of some items in the financial statements changes. Some figures as at 01 January 2026 and for the period from 01/01/2025 to 30/06/2025 are reclassified to conform to the requirements on presentation of the Financial Statements under Circular 99. Details:

38 . COMPARATIVE INFORMATION (continued)

APPENDIX I: COMPARATIVE INFORMATION

Figures according to the Financial Statements for the fiscal year ended as at 31/12/2025			Adjusted figures according to Circular No. 99/2025/TT-BTC on 27/10/2025			Changes
Code	**Items**	**Amount**	**Code**	**Items**	**Amount**	
		VND			VND	
	a) Statement of Financial Position			**a) Statement of Financial Position**		
	ASSETS			**ASSETS**		
100	**A. CURRENT ASSETS**		**100**	**A. CURRENT ASSETS**		
120	**II. Short-term financial investment**		**120**	**II. Short-term financial investment**		
123	3. Held-to-maturity investments	-	123	3. Short-term held-to-maturity investments	14,602,739	Restatement, rename
130	**III. Short-term receivables**		**130**	**III. Short-term receivables**		
136	3. Other short-term receivables	47,342,811,970	135	3. Other short-term receivables	47,328,209,231	Restatement, code change
137	4. Allowance for short-term doubtful debts	(395,904,271)	136	4. Allowance for short-term doubtful debts	(395,904,271)	Code change
150	**V. Other short-term assets**		**160**	**V. Other short-term assets**		
151	1. Short-term prepaid expenses	46,739,801	161	1. Short-term deferred expenses	46,739,801	Code change, rename
152	2. Deductible VAT	10,923,338,337	162	2. Deductible VAT	10,923,338,337	Code change
200	**NON-CURRENT ASSETS**		**200**	**B. NON-CURRENT ASSETS**		
260	**VI. Other long-term assets**		**270**	**VI. Other long-term assets**		
261	1. Long-term prepaid expenses	8,714,106,811	271	1. Long-term deferred expenses	8,714,106,811	Code change, rename
300	**C. LIABILITIES**		**300**	**C. LIABILITIES**		
310	**I. Current liabilities**		**310**	**I. Current liabilities**		
			313	3. Dividend and profit payables	121,541,290	Restatement
313	3. Taxes and other payables to State budget	53,413,889	314	4. Short-term taxes and other payables to State budget	53,413,889	Code change, rename
314	4. Payables to employees	1,015,448,100	315	5. Payables to employees	1,015,448,100	Code change

38 . COMPARATIVE INFORMATION (continued)

APPENDIX I: COMPARATIVE INFORMATION

Figures according to the Financial Statements for the fiscal year ended as at 31/12/2025			Adjusted figures according to Circular No. 99/2025/TT-BTC on 27/10/2025			Changes
Code	**Items**	**Amount**	**Code**	**Items**	**Amount**	
		VND			VND	
300	**C. LIABILITIES (continued)**		**300**	**C. LIABILITIES (continued)**		
310	**I. Current liabilities**		**310**	**I. Current liabilities**		
315	5. Short-term accrued expenses	674,972,829	316	6. Short-term accrued expenses	674,972,829	Code change
319	6. Other short-term payables	11,427,431,119	320	7. Other short-term payables	11,305,889,829	Restatement, code change
320	7. Short-term borrowings and finance lease liabilities	81,600,000,000	321	8. Short-term borrowings and finance lease liabilities	81,600,000,000	Code change
322	8. Bonus and welfare funds	1,238,490,299	323	9. Bonus and welfare funds	1,238,490,299	Code change
400	**D. OWNER'S EQUITY**		**400**	**D. OWNER'S EQUITY**		
412	2. Share premium	(347,636,692)	412	2. Share premium	(347,636,692)	Rename
	b) Statement of Income			**b) Statement of Income**		
21	6. Financial income	5,480,756,289	22	5. Financial income	5,480,756,289	Code change
22	7. Financial expense	269,427,397	23	6. Financial expense	269,427,397	Code change
23	*- In which: interest expense*	*1,686,027,397*	*24*	*- In which: interest expense*	*1,686,027,397*	*Code change*
	c) Statement of Cash Flows			**c) Statement of Cash Flows**		
05	- Gains / losses from investment activities	(5,475,812,108)	05	- Gains / losses from investment and financial activities	(5,475,812,108)	Rename
06	- Interest expense	1,686,027,397	06	- Interest expense	1,686,027,397	Rename
12	- Increase or decrease in prepaid expenses	88,532,193	12	- Increase or decrease in deferred expenses	88,532,193	Rename

CÔNG TY CỔ PHẦN ĐỊA ỐC SACOM
M.S.D.N: 3601028125 - C.T.C.P
TP. BIÊN HÒA - T. ĐỒNG NAI

Huynh Thi Phuong Preparer	**Ha Thi Kim Thoa** Chief Accountant	**Nguyen Chan Minh** Deputy General Director (Power of Attorney 005-26/UQ/SLD-TGD dated 25/06/2026) *Approved, 10 August 2026*