CÔNG TY CỔ PHẦN SAM HOLDINGS *SAM HOLDINGS CORPORATION* -------	CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM **Độc lập - Tự do - Hạnh phúc** ***THE SOCIALIST REPUBLIC OF VIETNAM*** ***Independence - Freedom - Happiness*** ---------------
Số/*No.*: 75 /2026/CV-SAM	*TPHCM, ngày* 30 *tháng* 07 *năm 2026* Ho Chi Minh City, 30 / 07 /2026

CÔNG BỐ THÔNG TIN ĐỊNH KỲ
PERIODIC INFORMATION DISCLOSURE

Kính gửi:
- Sở Giao Dịch Chứng Khoán Việt Nam
- Sở Giao Dịch Chứng Khoán Thành phố Hồ Chí Minh
- Ủy Ban Chứng Khoán Nhà Nước

To:
- *Vietnam Stock Exchange*
- *Ho Chi Minh Stock Exchange*
- *State Securities Commission*

1. Tên tổ chức: Công ty Cổ phần SAM Holdings

Name of organization: *SAM Holdings Corporation*

- **Mã chứng khoán:** SAM

Stock symbol: *SAM*

- **Địa chỉ:** 127 Ung Văn Khiêm, Phường Thạnh Mỹ Tây, TP. Hồ Chí Minh

Headquarter address: *127 Ung Van Khiem, Thanh My Tay Ward, Ho Chi Minh City*

- **Điện thoại liên hệ:** 028 3512 2919 **Fax:** 028 3512 8632

Telephone: *028 3512 2919* ***Fax:*** *028 3512 8632*

- **E-mail:** info@samholdings.com.vn

2. Nội dung thông tin công bố:

- Báo cáo tài chính Q2 2026
- Giải trình chênh lệch lợi nhuận so với cùng kỳ

Content of disclosure:

- *Q2 2026 Financial statements*
- *Explanation of the difference in profit compared to the same period last year*

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 30/07/2026 tại đường dẫn http://samholdings.com.vn/documents/thong-tin-dinh-ky/

This information was published on the company's website on 30/ 07 /2026 at the following link http://samholdings.com.vn/documents/thong-tin-dinh-ky/

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố.

We hereby certify that the disclosed information is true and take full legal responsibility for the content of the disclosed information.

Tài liệu đính kèm/Attached files:

Báo cáo tài chính/ Financial statements

NGƯỜI ĐẠI DIỆN PHÁP LUẬT
TỔNG GIÁM ĐỐC

LEGAL REPRESENTATIVES
GENERAL DIRECTOR

CÔNG TY CỔ PHẦN SAM HOLDINGS
SAM HOLDINGS
MSDN: 3600253537

TRẦN QUANG KHANG

HOLDINGS
Kết giá trị, nối niềm tin

SAM HOLDINGS CORPORATION

127 Ung Van Khiem Street, Thanh My Tay Ward, HCM City

SEPARATE FINANCIAL STATEMENTS

Quarter 02 - 2026

SAM HOLDINGS CORPORATION

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127 Ung Van Khiem, Thanh My Tay Ward, Ho Chi Minh City

STATEMENT OF FINANCIAL POSITION

As at Jun 30, 2026 *Unit: VND*

	ASSETS	CODE	NOTE	30/06/2026	01/01/2026
A.	**CURRENT ASSETS**	**100**		**408,360,008,023**	**120,024,155,320**
I.	**Cash and cash equivalents**	**110**		**54,414,762,162**	**29,033,822,237**
	1. Cash	111		54,414,762,162	29,033,822,237
	2. Cash equivalents	112		-	-
II.	**Short-term financial investments**	**120**		**8,388,810,955**	**14,977,495,886**
	1. Trading securities	121		7,243,518,147	7,243,518,147
	3. Held - to - maturity investments	123		1,521,213,645	8,109,898,576
	4. Provision for investment held to short-term maturity (*)	124		(375,920,837)	(375,920,837)
	5. Other short-term investments	125		-	-
	6. Provision for losses of other short-term investments (*)	126		-	-
III.	**Short-term receivables**	**130**		**343,899,301,587**	**74,042,203,880**
	1. Short-term trade receivables	131		-	-
	2. Short-term advances to suppliers	132		813,793,427	1,176,844,012
	3. Short-term intercompany receivables	133		-	-
	5. Other short-term receivables	135		344,797,068,160	74,576,919,868
	6. Allowance for doubtful short-term receivables (*)	136		(1,711,560,000)	(1,711,560,000)
	7. Assets pending resolution	137		-	-
VI.	**Other current assets**	**160**		**1,657,133,319**	**1,970,633,317**
	1. Short-term prepaid expenses	161		88,065,101	464,840,980
	2. Deductible value-added tax	162		1,375,576,569	1,505,792,337
	3. Taxes and other receivables from the State	163		193,491,649	-
B.	**NON-CURRENT ASSETS**	**200**		**4,593,783,840,910**	**4,613,960,855,458**
I.	**Long-term receivables**	**210**		**306,677,519**	**306,677,519**
	5. Other long-term receivables	215		306,677,519	306,677,519
	6. Allowance for doubtful long-term receivables (*)	216		-	-
II.	**Property, plant and equipment**	**220**		**1,514,446,469**	**1,699,593,641**
	1. Tangible fixed assets	221		1,514,446,469	1,699,593,641
	- Cost	*222*		5,400,966,753	16,867,945,035
	- Accumulated depreciation	*223*		(3,886,520,284)	(15,168,351,394)
	3. Intangible fixed assets	227		-	-
	- Cost	*228*		697,830,000	697,830,000
	- Accumulated amortisation	*229*		(697,830,000)	(697,830,000)
V.	**Long-term work in progress**	**250**		**1,032,000,000**	-
	1. Long-term work in progress costs	251		-	-
	2. Construction in progress	252		1,032,000,000	-
VI.	**Long-term financial investments**	**260**		**4,589,480,774,081**	**4,609,768,918,485**
	1. Investments in subsidiaries	261		2,794,735,530,496	2,794,735,530,496
	2. Investments in associates and joint ventures	262		1,407,077,167,304	1,422,077,167,304
	3. Investments in other entities	263		672,552,263,600	672,552,263,600
	4. Provision for impairment of long-term investments in other entities (*)	264		(284,884,187,319)	(279,596,042,915)
VII.	**Other non-current assets**	**270**		**1,449,942,841**	**2,185,665,813**
	1. Long-term prepaid expenses	271		1,449,942,841	2,185,665,813
	TOTAL ASSETS (280 = 100 + 200)	**280**		**5,002,143,848,933**	**4,733,985,010,778**

SAM HOLDINGS CORPORATION

Form B01 - DN

127 Ung Van Khiem, Thanh My Tay Ward, Ho Chi Minh City

STATEMENT OF FINANCIAL POSITION

As at Jun 30, 2026

Unit: VND

	CAPITAL	CODE	NOTE	30/06/2026	01/01/2026
A.	**LIABILITIES**	**300**		**936,592,725,102**	**698,440,481,442**
I.	**Current liabilities**	**310**		**698,815,725,102**	**311,140,481,442**
	1. Short-term trade payables	311		66,008,314	19,367,062
	2. Short-term advances from customers	312		-	-
	3. Dividends and profit payable	313		1,372,031,029	1,372,031,029
	4. Short-term taxes and other payables to the State	314		179,070,722	860,208,005
	5. Payables to employees	315		897,686,864	701,279,695
	6. Short-term accrued expenses	316		97,500,000	949,904,130
	9. Short-term unearned revenue	319		-	746,130,000
	10. Other short-term payables	320		301,258,346,201	206,645,978,756
	11. Short-term borrowings and finance lease liabilities	321		387,500,000,000	93,350,000,000
	12. Short-term provisions	322		-	-
	13. Bonus and welfare fund	323		7,445,081,972	6,495,582,765
II.	**Long-term liabilities**	**330**		**237,777,000,000**	**387,300,000,000**
	9. Long-term borrowings and finance lease liabilities	339		237,777,000,000	387,300,000,000
B.	**EQUITY**	**400**		**4,065,551,123,831**	**4,035,544,529,336**
	1. Contributed capital	411		**4,027,533,430,000**	**3,799,609,710,000**
	- Ordinary shares with voting rights	*411a*		4,027,533,430,000	3,799,609,710,000
	- Preferred shares	*411b*		-	-
	2. Share premium	412		(76,363,636)	(76,363,636)
	8. Investment and development fund	418		142,970,000	142,970,000
	10. Retained earnings	420		**37,951,087,467**	**235,868,212,972**
	- Accumulated retained earnings at the end of the previous period	420a		6,980,493,765	152,524,179,424
	- Retained earnings for the current period	*420b*		30,970,593,702	83,344,033,548
	TOTAL CAPITAL (440 = 300 + 400)	**440**		**5,002,143,848,933**	**4,733,985,010,778**

Ho Chi Minh, July 20, 2026

Preparer	**Chief Accountant**	**General Director**
Nguyễn Thị Tâm	Bùi Hương Thuỷ	Trần Quang Khang

SAM HOLDINGS CORPORATION

127 Ung Van Khiem, Thanh My Tay Ward, Ho Chi Minh City

Form B02 - DN

STATEMENT OF PROFIT OR LOSS

Quarter 02 - 2026

Unit: VND

ITEMS	Code	Notes	Q2 2026	Q2 2025	Year 2026	Year 2025
1. Revenue from sales of goods and rendering of services	01	VI.1	-	1,276,800,000	746,130,000	2,533,650,000
2. Revenue deductions	02	VI.2	-	-	-	-
3. Net revenue from sales of goods and rendering of services (10 = 01 - 02)	10		-	1,276,800,000	746,130,000	2,533,650,000
4. Cost of goods sold	11	VI.3	-	-	-	-
5. Gross profit from sales of goods and rendering of services (20 = 10 - 11)	20		-	1,276,800,000	746,130,000	2,533,650,000
6. Gain/(loss) from disposal and liquidation of investment property	21	VI.4	-	-	-	-
7. Financial income	22	VI.5	49,492,893,884	26,309,546,423	75,984,188,129	58,747,042,195
8. Finance expenses	23	VI.6	23,720,937,316	838,023,236	37,056,489,265	14,979,706,192
- Of which: Interest expense	24		14,953,171,848	9,982,806,204	27,458,357,041	22,885,322,522
9. Selling expenses	25	VI.9	-	-	-	-
10. General and administrative expenses	26	VI.9	4,904,943,527	5,870,141,192	11,170,585,062	11,802,112,761
11. Operating profit {30 = 20 + 21 + 22 – (23 + 25 + 26)}	30		20,867,013,041	20,878,181,995	28,503,243,802	34,498,873,242
12. Other income	31	VI.7	-	-	3,823,181,818	632,301
13. Other expenses	32	VI.8	6,617,109	920,728	6,617,109	920,728
14. Other profit (40 = 31 - 32)	40		(6,617,109)	(920,728)	3,816,564,709	(288,427)
15. Total accounting profit before tax (50 = 30 + 40)	50		20,860,395,932	20,877,261,267	32,319,808,511	34,498,584,815
16. Current corporate income tax expense	51	VI.9	1,349,214,809	-	1,349,214,809	-
17. Deferred corporate income tax expense	52		-	-	-	-
18. Profit after corporate income tax (60 = 50 – 51 – 52)	60		19,511,181,123	20,877,261,267	30,970,593,702	34,498,584,815
19. Basic earnings per share (*)	70		-	-	-	-
20. Diluted earnings per share (*)	71					

SAM HOLDINGS CORPORATION

127 Ung Van Khiem, Thanh My Tay Ward, Ho Chi Minh City

Form B02 - DN

STATEMENT OF PROFIT OR LOSS

Quarter 02 - 2026

Unit: VND

Ho Chi Minh, July 20, 2026

Preparer	Chief Accountant	General Director
Nguyễn Thị Tâm	Bùi Hương Thuỷ	Trần Quang Khang

SAM HOLDINGS CORPORATION
127 Ung Van Khiem, Thanh My Tay Ward, Ho Chi Minh City

Form B03-DN

STATEMENT OF CASH FLOWS

(Direct method)

Quarter 02 - 2026 *Unit: VND*

ITEMS	Code	Note	Q2 2026	Q2 2025
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Cash receipts from sales of goods, rendering of services and other income	01		-	2,896,740,000
2. Cash payments to suppliers of goods and services	02		(2,156,288,411)	(4,433,553,828)
3. Cash payments to employees	03		(2,976,021,492)	(2,953,871,219)
4. Interest paid	04		(5,970,106,438)	(5,544,170,381)
5. Corporate income tax paid	05		-	-
6. Other cash receipts from operating activities	06		162,998,079,541	154,635,278,422
7. Other cash payments for operating activities	07		(195,043,782,911)	(68,983,599,174)
Net cash flows from operating activities	**20**		**(43,148,119,711)**	**75,616,823,820**
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Cash payments for acquisition and construction of fixed assets and other long-term assets	21		-	-
2. Cash receipts from disposal of fixed assets and other long-term assets	22		-	-
3. Cash payments for loans granted and purchase of debt instruments of other entities	23		-	-
4. Cash receipts from collection of loans and disposal of debt instruments of other entities	24		-	-
5. Cash payments for investments in other entities	25		-	-
6. Cash receipts from recovery of investments in other entities	26		52,500,000,000	-
7. Cash receipts from interest, dividends and profit distributions	27		33,904,974,010	16,793,265,929
Cash flows from investing activities	**30**		**86,404,974,010**	**16,793,265,929**
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Cash receipts from issuance of shares and capital contributions from owners	31		-	-
2. Cash payments for return of capital contributions to owners and repurchase of issued shares	32		-	-
3. Cash receipts from borrowings	33		4,000,000,000	22,500,000,000
4. Cash repayments of borrowings	34		(15,500,000,000)	(98,899,000,000)
5. Financial lease principal repayment	35		-	-
6. Dividends and profits paid to owners	36		-	-

SAM HOLDINGS CORPORATION
127 Ung Van Khiem, Thanh My Tay Ward, Ho Chi Minh City

Form B03-DN

STATEMENT OF CASH FLOWS

(Direct method)

Quarter 02 - 2026

Unit: VND

ITEMS	Code	Note	Q2 2026	Q2 2025
Net cash flows from financing activities	**40**		**(11,500,000,000)**	**(76,399,000,000)**
Net increase/(decrease) in cash and cash equivalents during the period (50 = 20 + 30 + 40)	**50**		**31,756,854,299**	**16,011,089,749**
Cash and cash equivalents at the beginning of the period	**60**		**22,657,907,863**	**11,935,451,332**
Effect of exchange rate changes on cash and cash equivalents	61		-	-
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	**70**	**V.01**	**54,414,762,162**	**27,946,541,081**

Ho Chi Minh, July 20, 2026

Preparer	Chief Accountant	General Director
Nguyễn Thị Tâm	Bùi Hương Thuỷ	Trần Quang Khang

NOTES TO THE FINANCIAL STATEMENTS

Q2 2026

Unit: VND

II. THE ACCOUNTING PERIOD, THE MONETARY UNIT USED IN ACCOUNTING.

1. Accounting period:

The Company's accounting period starts from January 01 and ends on December 31.

2. Currency used in accounting:

The currency used in accounting records is the Vietnamese dong (VND)

III. ACCOUNTING STANDARDS AND REGIMES APPLY.

1. Applicable accounting regime:

The Company applies the Corporate Accounting Regime issued under the Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance guiding the accounting regime for enterprises issued by the Ministry of Finance on October 27, 2025

2. Declaration on compliance with Vietnamese accounting standards and accounting regimes:

The company has applied the Vietnamese Accounting Standards and the guiding documents of the Standards issued by the State. Financial statements are prepared and presented in accordance with all provisions of each standard, circular guiding the implementation of standards and the current accounting regime being applied.

IV. APPLICABLE ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND APPLICABLE RELEVANT LEGAL REGULATIONS

1. Principles for recording monetary amounts and cash equivalents:

The money includes demand bank deposits.

Cash equivalents are short-term investments with a payback period of no more than 03 months from the date of investment, are highly liquid, can be easily converted into specified amounts of money and do not have much risk in converting into cash.

2. Accounting principles for financial investments:

a) Trading securities

Trading securities are initially recognized at the fair value of payments at the time the transaction arises. Expenses for purchasing business securities (if any) such as brokerage, transaction, information provision, taxes, bank fees,... shall be accounted into financial expenses in the period. After the initial recording, trading securities are determined according to the original price minus the provision for depreciation of trading securities

b) Investments held to maturity

Investments held to maturity include: Term deposits, loans, etc. held until maturity for the purpose of collecting periodic interest.

Investments in subsidiaries and associated companies are initially recorded in the accounting books at the original price. After the initial recognition, the value of these investments is determined by the original price minus the provision for depreciation of the investment.

Provisions for devaluation of investments shall be made at the end of the period, specifically as follows:

For investments in business securities: the basis for setting aside provisions is the difference between the original prices of investments recorded in accounting books and their market value at the time of making provisions.

Pending expenses are expenses that have been incurred related to the results of production and business activities of many accounting periods, which are gradually allocated to the results of business activities in the following accounting periods.

The calculation and allocation of expenses pending long-term allocation to production and business expenses in each accounting period shall be based on the nature and extent of each type of expense in order to select reasonable allocation methods and criteria.

The types of prepaid expenses of the Company include:

- Tools and instruments include assets held by the Company for use in the normal course of business, with the historical cost of each asset being less than VND 30 million and therefore not eligible for recognition as fixed assets under current regulations. The historical cost of tools and instruments is allocated according to the straight-line method during useful life.
- Other allocation pending costs are recorded at cost and allocated by the straight-line method during useful life.

8. Principles of recognition of liabilities

Liabilities are tracked according to the payable term, payables, type of original currency payable and other factors according to the Company's management needs. Payables are classified as short-term and long-term on the interim separate financial statements based on the remaining maturity of the payables on the reporting date.

9. Principles of recognition of payables of dividends and profits

Dividends and profits payable (in cash, non-monetary assets) are recorded when the enterprise does not have the right to refuse the obligation to pay dividends and profits to shareholders and capital contributors of the company in accordance with relevant laws.

The time of recognition is the time when the investor does not have the right to refuse to pay dividends: after the notice of dividend distribution of the Board of Directors of the Company and the announcement of the closing date of the right to receive dividends of the Vietnam Securities Depository and Clearing Corporation.

10. Principles for recording loans

Loans are tracked by each lender, each loan contract, and the payable term of the loans. In case of borrowing in foreign currency, the details shall be monitored in the original currency.

11. Principles for recording borrowing expenses

Borrowing expenses shall be recorded in production and business expenses in the period when they are incurred, except for borrowing expenses directly related to investment in construction or production of unfinished assets, which shall be included in the value of such assets (capitalized) when the conditions specified in Vietnam Accounting Standard No. 16 "Borrowing expenses" are fully met.

12. Principles of recognition of payable expenses

Borrowing expenses shall be recorded in production and business expenses in the period when they are incurred, except for borrowing expenses directly related to investment in construction or production of unfinished assets, which shall be included in the value of such assets (capitalized) when the conditions specified in Vietnam Accounting Standard No. 16 "Borrowing expenses" are fully met.

13. Principles for recognition of Revenue pending allocation

Deferred revenue is the amount of money paid by a customer in advance for one or more accounting periods for asset leasing. Revenue pending allocation shall be carried forward to Revenue from sale and provision of services according to the amount determined in accordance with each accounting period.

14. Principles of Recognition of Equity

NOTES TO THE FINANCIAL STATEMENTS

Q2 2026

Unit: VND

The owner's investment capital is recorded according to the owner's actual contributed capital.

The share capital surplus reflects the difference between the par value, direct costs associated with the issuance of shares and the price of the issue of shares (including cases of reissuance of treasury shares) and can be a positive surplus (if the issue price is higher than the par value and the direct costs associated with the issuance of shares) or a negative surplus (if the price issuance below par value and direct costs related to the issuance of shares).

Undistributed after-tax profit reflects business results (profit, loss) after corporate income tax and the Company's profit distribution or loss handling.

15. Principles and methods of revenue recognition:

Revenue is recognized when the Company is capable of receiving identifiable economic benefits with certainty. Revenue is determined according to the fair value of amounts collected or to be collected. The following specific recognition conditions must also be met when recognizing revenue:

Revenue from service provision

- Identify the completed work on the date of making a separate financial statement.

Revenue from financial activities

Revenues arising from interest, dividends, distributed profits and other financial operating revenues are recognized when the following two (2) conditions are simultaneously satisfied:

- There is a possibility of obtaining economic benefits from such transaction;
- Revenue is determined relatively firmly.

Dividends and divided profits are recognized when the Company is entitled to receive dividends or is entitled to receive profits from capital contribution.

16. Principles of recognition of financial expenses

Expenses recorded in financial expenses include:

- Expenses or losses related to financial investment activities;
- Expenses for borrowing capital;
- Losses due to liquidation and transfer of short-term securities, expenses for securities sale transactions;
- Provision for depreciation of trading securities, provision for loss of investment in other units.

The above amounts are recorded according to the total amount incurred in the period, not offset against the revenue from financial activities.

17. Corporate Income Tax

a) Current CIT expenses

The current CIT expense is determined on the basis of taxable income in the period and the CIT rate in the current accounting period.

b) Current CIT rates

The Company is currently applying the CIT rate of 20% for production and business activities with CIT taxable income for the accounting period from January 1, 2026 to June 30, 2026.

18. Stakeholders

NOTES TO THE FINANCIAL STATEMENTS

Q2 2026

Unit: VND

Parties are considered involved if they have the ability to control or have significant influence over the other party in decision-making on financial and operational policies. The Company's stakeholders include:

- Businesses directly or indirectly through one or more intermediaries that have control over the Company or are under the control of the Company, or share control with the Company, including parent companies, subsidiaries and affiliates;
- Individuals who directly or indirectly hold the Company's voting rights and have a significant influence on the Company, the Company's key management personnel, and close family members of these individuals;

- Enterprises in which the above-mentioned individuals directly or indirectly hold an important part of voting rights or have a significant influence on these enterprises.

In reviewing each of the related parties' relationships for the preparation and presentation of its own interim financial statements, the Company pays attention to the nature of the relationships rather than the legal form of those relationships.

V. ADDITIONAL INFORMATION FOR THE ITEMS PRESENTED IN THE BALANCE SHEET.

1. Cash and cash equivalents	30/06/2026	01/01/2026
a) Demand deposits	**54,414,762,162**	**29,033,822,237**
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Tan Saigon Branch	52,698,298,741	1,499,175,140
Viet A Commercial Joint Stock Bank - Ho Chi Minh Branch	100,947,569	27,001,069,022
Other bank deposits	1,615,515,852	533,578,075
b) Cash equivalents (deposits with a term of less than 3 months) *	-	-
	54,414,762,162	**29,033,822,237**

2. Financial Investments

a) Investments held to short-term maturity

	30/06/2026		01/01/2026	
	Cost	Provision	Cost	Provision
	VND	VND	VND	VND
Term Deposits	-	-	6,500,000,000	-
Term deposit interest			88,684,931	
Loan interest	**1,521,213,645**	**(375,920,837)**	1,521,213,645	**(375,920,837)**
	1,521,213,645	(375,920,837)	8,109,898,576	(375,920,837)

b) Trading securities

	30/06/2026			01/01/2026		
	Cost	Fair value	Provision	Cost	Fair value	Provision
Total amount:						
- Alphanam Investment Joint Stock Company (ALP)	7,243,518,147		-	7,243,518,147		-
	7,243,518,147 -	-	-	7,243,518,147	-	-

NOTES TO THE FINANCIAL STATEMENTS

Q2 2026

Unit: VND

The company has not determined the fair value of these financial investments because the Vietnam Accounting Standards and the Vietnamese Corporate Accounting Regime have not provided specific guidance on determining fair value.

c) Investment in other units

	Stock Code	30/06/2026 Cost	30/06/2026 Fair value	30/06/2026 Provision	01/01/2026 Cost	01/01/2026 Fair value	01/01/2026 Provision
		VND	VND	VND	VND	VND	VND
Investment in subsidiaries							
- Sacom - Tuyen Lam Joint Stock Company		897,300,000,000		(90,655,086,481)	897,300,000,000		(93,050,593,117)
- Sacom Wire and Cable Joint Stock Company		499,600,000,000		-	499,600,000,000		-
- SacomLand Corporation	SLD	629,835,530,496	727,328,656,800	(38,308,723,854)	629,835,530,496	740,797,706,000	(38,758,344,817)
- Sacom - Chip Sang Co., Ltd.		118,000,000,000		-	118,000,000,000	.	-
- Capella Quang Nam Joint Stock Company		650,000,000,000		-	650,000,000,000		-
		2,794,735,530,496		**(128,963,810,335)**	**2,794,735,530,496**		**(131,808,937,934)**
Investment in associated companies and joint ventures							
- Phu Tho Tourism Service Joint Stock Company	DSP	534,052,970,000	510,319,927,500	(140,430,146,303)	534,052,970,000	560,107,237,500	(132,558,635,909)
- Capella Vietnam Joint Stock Company		3,148,000,000	-	(1,847,334,317)	3,148,000,000	-	(1,845,190,371)
- Phu Huu Gia Joint Stock Company		148,004,700,000	-	(13,642,896,364)	163,004,700,000	-	(13,383,278,701)
- My Thuy International Port Joint Venture Joint Stock Company		721,871,497,304	-	-	721,871,497,304	-	-
		1,407,077,167,304	-	**(155,920,376,984)**	**1,422,077,167,304**		**(147,787,104,981)**
Investment in other units							
- Vietnam Pharmaceutical Corporation - Joint Stock Company	DVN	273,652,263,600	229,979,020,000.00	-	273,652,263,600	242,502,630,000	-
- Binh Duong Import-Export Manufacturing Corporation - Joint Stock Company	PRT	398,400,000,000	204,000,000,000.00	-	398,400,000,000	252,000,000,000	-
- Vietferm Joint Stock Company		500,000,000	-	-	500,000,000	-	-
		672,552,263,600	-	-	**672,552,263,600**		-
Total		**4,874,364,961,400**	-	**(284,884,187,319)**	**4,889,364,961,400**		**(279,596,042,915)**

(1) As of 30/06/2026, 30,000,000 shares of Phu Tho Tourism Service Joint Stock Company are being used as collateral for loans at Tien Phong Commercial Joint Stock Bank - Ho Chi Minh City Branch.

(2) The fair value of these investments is determined according to the closing prices of these securities on UPCOM on 31/12/2025 and 30/06/026. For the remaining investments, the Company has not determined the fair value because the Vietnam Accounting Standards and the Vietnam Corporate Accounting Regime have not provided specific guidance on determining fair value.

Unit: VND

(3) In the year, the Company transferred 1,500,000 shares of Phu Huu Gia Joint Stock Company at the transfer price of 35,000 VND/share, the total transfer value was 52.5 billion VND. Profit from the share transfer transaction was VND 37.5 billion.

Detailed information about the units receiving investment in the year:

Name of the company receiving the investment	Place of establishment and operation	Ownership Interest	Voting Rights	Main Business Activities
Investing in a subsidiary				
- Sacom - Tuyen Lam Joint Stock Company	Lam Dong Province	64.09%	64.09%	Business of tourist resorts and golf courses
- Sacom Wire and Cable Joint Stock Company	Dong Nai Province	99.92%	99.92%	Manufacturing, trade...
- SacomLand Corporation	Ho Chi Minh City	85.71%	85.71%	Real estate business...
- Sacom - Chip Sang Co., Ltd.	Ho Chi Minh City	73.75%	73.75%	Office leasing service business
- Capella Quang Nam Joint Stock Company	Da Nang City	92.86%	92.86%	Real estate business in industrial parks
Investment in associated companies and joint ventures				
- Phu Tho Tourism Service Joint Stock Company	Ho Chi Minh City	34.96%	34.96%	Tourism service business
- Capella Vietnam Joint Stock Company	Hanoi	31.48%	31.48%	Organizing events and advertising
- Phu Huu Gia Joint Stock Company	Dong Nai Province	41.11%	41.11%	Real Estate Business
- My Thuy International Port Joint Venture Joint Stock Company	Quang Tri Province	36.00%	36.00%	Seaport investment and business
Investment in capital contribution to other units				
- Vietnam Pharmaceutical Corporation - Joint Stock Company	Hanoi	4.80%	4.80%	Pharmaceutical Business
- Binh Duong Import-Export Manufacturing Corporation - Joint Stock Company	Ho Chi Minh City	8.00%	8.00%	Industrial park infrastructure business
- Vietferm Joint Stock Company	Hanoi	5.00%	5.00%	Food Production

3. Short-term advances to suppliers

	30/06/2026		01/01/2026	
	Amount	Provision	Amount	Provision
Other Parties	VND	VND	VND	VND
Song Hau Law Firm	584,000,000	-	584,000,000	-
Anh Linh Construction Design Consulting Co., Ltd.	-	-	387,000,000	-
Other subjects	229,793,427	(101,000,000.00)	205,844,012	(101,000,000.00)
	813,793,427	**(101,000,000)**	**1,176,844,012**	**(101,000,000)**

4. Other receivables

	30/06/2026		01/01/2026	
	Amount	Allowance	Amount	Allowance
	VND	VND	VND	VND
a) Short-term				
- Dividends and profits to be distributed	-	-	-	-

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Unit: VND

- Receivables from employees	206,708,160	-	45,000,000	-
- Deposits, collateral	11,800,000	-	11,800,000	-
- Payments on behalf of	-	-	-	-
- Interest on deposits, loans	-	-	-	-
- Other receivables	1,610,560,000	(1,610,560,000)	1,610,560,000	(1,610,560,000)
	1,829,068,160	**(1,610,560,000)**	**1,667,360,000**	**(1,610,560,000)**
b) Long-term				
- Deposits, collateral	306,677,519		306,677,519	
	306,677,519 -	**-**	**306,677,519**	**-**
c) Receivables from BCC contracts under joint control of the enterprise				
- Receivables from investment cooperation contracts	342,968,000,000	-	72,909,559,868	-
	342,968,000,000	**-**	**72,909,559,868**	**-**
d) Details by subject				
Vu Thi Thu Ha (3)	49,968,000,000	-	49,968,000,000	-
Huynh Cang Sieu	-	-	22,941,559,868	-
SacomLand Corporation (1)	18,000,000,000	-	-	-
South Central Highlands Development Investment Co., Ltd. (2)	275,000,000,000	-	-	-
	342,968,000,000	**-**	**72,909,559,868**	**-**

- Capital receivables contributed from investment cooperation contracts to perform investment transactions for the purpose of making profits with a total value of VND 160,668,000,000. The profit sharing from the investment cooperation will be agreed upon by the two parties after the end of the contract depending on the results of the investment cooperation.

(1)Investment Cooperation Contract No. 01/2026/HTDT/SAM-SLD dated 05/01/2026 with the following detailed terms:
+ Participants: Investor of Sam Holdings Joint Stock Company and Investor of SacomLand Corporation
+ Investment purpose: Conducting investment transactions for the purpose of profit
+ Contract term: Terminate the contract at the time the Investor notifies the Investor in writing
+ Investment cooperation amount: 15,000,000,000 VND
+ Profit distribution method: The investor will distribute profits according to the written agreement between the parties from time to time to the investor. In case the total value of the investment suffers a loss or decrease in the course of investment activities, the Investor undertakes to bear all risks and costs related to all losses or reductions (if any)
+ Balance of investment cooperation as of 30/06/2026: 18,000,000,000 VND

(2) Investment Cooperation Contract No. 04/2026/HTDT/SAM-NTN dated 30/03/2026 with the following detailed terms:
+ Participants: Investor of Sam Holdings Joint Stock Company and Investor of South Central Highlands Development Investment Co., Ltd.
+ Investment purpose: Conducting investment transactions for the purpose of profit
+ Contract term: Terminate the contract at the time the Investor notifies the Investor in writing
+ Investment cooperation amount: 278,000,000,000 VND
+ Profit distribution method: The investor will distribute profits according to the written agreement between the parties from time to time to the investor. In case the total value of the investment suffers a loss or decrease in the course of investment activities, the Investor undertakes to bear all risks and costs related to all losses or reductions (if any)
+ Balance of investment cooperation as of 30/06/2026: VND 275,000,000,000

(3) Investment Cooperation Contract No. 05/2025/HTDT/SAM-VTTH dated 02/10/2025 with the following detailed terms:

+ Participants: Investor Sam Holdings Joint Stock Company and Investor Vu Thi Thu Ha
+ Investment purpose: Conducting investment transactions for the purpose of profit
+ Contract term: Terminate the contract at the time the Investor notifies the Investor in writing
+ Investment cooperation amount: 78,980,000,000 VND
+ Profit distribution method: The investor will distribute profits according to the written agreement between the parties from time to time to the investor. In case the total value of the investment suffers a loss or decrease in the course of investment activities, the Investor undertakes to bear all risks and expenses related to all losses or reductions (if any)
+ Investment cooperation balance as of 30/06/2026: 49,968,000.00 VND

5. Bad debts

	30/06/2026		01/01/2026		
	Original price	Recoverable Value	Original price	Recoverable Value	
The total value of receivables that are overdue or not yet due but difficult to recover	VND	VND	VND	VND	
Merchant Upfront	**101,000,000**	-	**101,000,000**	-	-
Maritime Construction Consulting Joint Stock Company	81,000,000		81,000,000		-
SGL Valuation Company Limited	20,000,000		20,000,000		-
Other receivables	**1,610,560,000**	-	**1,610,560,000**	-	-
Do Quang Minh	1,570,560,000		1,570,560,000		
VH Intelligent Product Development Company Limited	40,000,000		40,000,000		-
	1,711,560,000 -	-	**1,711,560,000**	-	

Unit: VND

6. Tangible fixed assets

	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	**Total**
	VND	VND	VND	VND	VND
Historical cost					
Balance at the beginning of the year	11,466,978,282	134,290,000	3,702,943,364	1,563,733,389	16,867,945,035
- Liquidation and sale	(11,466,978,282)				(11,466,978,282)
Year-end balance	**-**	**134,290,000**	**3,702,943,364**	**1,563,733,389**	**5,400,966,753**
Accumulated depreciation					
Balance at the beginning of the year	11,466,978,282	134,290,000	2,003,349,723	1,563,733,389	15,168,351,394
- Depreciation in the year		-	185,147,172	-	185,147,172
- Liquidation and sale	(11,466,978,282)	-	-	-	(11,466,978,282)
Year-end balance	**-**	**134,290,000**	**2,188,496,895**	**1,563,733,389**	**3,886,520,284**
Residual value					
Beginning balance	-	-	1,699,593,641	-	1,699,593,641
Year-end balance	**-**	**-**	**1,514,446,469**	**-**	**1,514,446,469**

- Historical cost of tangible fixed assets as of 30/06/2026 that has been fully depreciated but is still in use: VND 2,395,853,389

7. Intangible fixed assets

	Trademarks	**Total**
	VND	VND
Historical cost		
Balance at the beginning of the year	697,830,000	697,830,000
- Liquidation and sale		
Year-end balance	**697,830,000**	**697,830,000**
Accumulated armotisation		
Balance at the beginning of the year	697,830,000	697,830,000
- Depreciation in the year		
- Liquidation and sale		
Year-end balance	**697,830,000**	**697,830,000**
Residual value		
Beginning balance	-	-
Year-end balance	**-**	**-**

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Q2 2026

Unit: VND

- Historical cost of intangible fixed assets at the Company is the trademarks that has been fully depreciated but is still in use with the Historical Cost and Accumulated Depreciation Value as of 30/06/2026 of VND 697,830,000.

8. Long-term asset in progress

	30/06/2026 VND	01/01/2026 VND
a) Long-term work in progress	-	-
	-	-
b) Construction in progress		
High-class tourism, resort, sports and entertainment complex project in Gio Linh District, Quang Tri Province	1,032,000,000	-
(Planning concept design TL 1/10,000 and 1/2,000)	**1,032,000,000**	**0**

9. Unallocated expenses

	30/06/2026 VND	01/01/2026 VND
a) Short-term		
Tools and supplies issued for use	10,751,669	8,361,363
Prepaid insurance expenses	51,434,265	454,545,450
Other short-term prepaid expenses	25,879,167	1,934,167
	88,065,101	**464,840,980**
b) Long-term		
Tools and supplies issued for use	8,654,169	3,850,000
Asset repair expenses	417,265,359	625,898,043
Prepaid insurance expenses	125,000,000	551,115,000
Other long-term prepaid expenses	899,023,313	1,004,802,770
	1,449,942,841	**2,185,665,813**

10. Trade payables

	30/06/2026 VND	01/01/2026 VND
Payable to other sellers	66,008,314	19,367,062
Total	**66,008,314**	**19,367,062**
	-	

11. Payable dividends and profits

	30/06/2026 VND	01/01/2026 VND
Payable dividends and profits in cash	1,372,031,029	1,372,031,029
Total	**1,372,031,029**	**1,372,031,029**

NOTES TO THE FINANCIAL STATEMENTS
Q2 2026

Unit: VND

12. Taxes and other payables to the State

	Receivables Beginning of the	Payable amount Beginning of the year	Payable amount in	Actual amount paid in	Receivables End of the year	Payable amount End of the year
Corporate Income Tax		743,515,970	1,349,214,809	2,286,222,428	193,491,649	-
Personal Income Tax		116,692,035	785,462,011	723,083,324	-	179,070,722
Other taxes		-	-	-	-	-
Fees, charges and other payables		-	-	-	-	-
Total	- -	**860,208,005**	**2,134,676,820**	**3,009,305,752**	**193,491,649**	**179,070,722**

13. Expenses

	30/06/2026	01/01/2026
	VND	VND
a) Short-term		
Salary	-	754,904,130
Other expenses	97,500,000	195,000,000
Total	**97,500,000**	**949,904,130**

14. Other payables

	30/06/2026	01/01/2026
	VND	VND
a) Short-term		
- Trade union funding	1,001,668,008	929,625,342
- Interest expenses from investment cooperation contracts	5,907,419,177	5,907,419,177
- Short-term deposits received	200,000,000	399,000,000
- Interest payable	43,864,990,337	88,109,604,397
- Other payables and payables	284,268,679	235,329,840
	51,258,346,201	**95,580,978,756**
b) Long-term		
- Long-term deposits received	-	-
	0	**0**
c) Payables from BCC contracts which are jointly controlled by enterprises		
- Receiving capital contribution to investment cooperation contracts	250,000,000,000	111,065,000,000
	250,000,000,000	**111,065,000,000**

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Q2 2026

Unit: VND

d) Details by subjects		
- Phu Huu Gia Joint Stock Company	16,803,498,679	14,878,648,762
- South Central Highlands Development Investment Co., Ltd.	-	111,065,000,000
- Sacom - Tuyen Lam Joint Stock Company	-	48,061,107,395
- Sacom Chip Sang Co., Ltd.	1,048,993,149	3,044,931,515
- Capella Quang Nam Joint Stock Company	250,000,000,000	7,673,595,065
- Dai La Investment Co., Ltd.	19,528,370,974	19,528,370,974
- Other subjects	13,877,483,399	2,394,325,045
	301,258,346,201	**206,645,978,756**
e) In which: Other payables are related parties		
- South Central Highlands Development Investment Co., Ltd.	-	111,065,000,000
- Sacom - Tuyen Lam Joint Stock Company	-	48,061,107,395
- Phu Huu Gia Joint Stock Company	16,803,498,679	14,878,648,762
- Capella Quang Nam Joint Stock Company	250,000,000,000	7,673,595,065
- Sacom Chip Sang Co., Ltd.	1,048,993,149	3,044,931,515
Total	**267,852,491,828**	**184,723,282,737**

Investment capital received from organizations with a total value of VND 250,000,000,000 to cooperate in investing in the development of projects being implemented by the Company and its member units or to carry out investment transactions for the purpose of making profits. The profit sharing from the investment cooperation will be agreed upon by the two parties after the end of the contract depending on the results of the investment cooperation.

- Investment Cooperation Contract No. 3003/2026/HTDT/CQN-SAM dated 30/03/2026 with the following detailed terms:
 + Participants: Investor of Capella Quang Nam Joint Stock Company and Investor of SAM Holdings Joint Stock Company
 + Investment purpose: Conducting investment transactions for the purpose of profit
 + Contract term: Terminate the contract at the time the Investor notifies the Investor in writing
 + Investment cooperation amount: 250,000,000,000 VND
 + Profit distribution method: The investor will distribute profits according to the written agreement between the parties from time to time to the investor. In case the total value of the investment suffers a loss or decrease in the course of investment activities, the Investor undertakes to bear all risks and costs related to all losses or reductions (if any)
 + Investment cooperation balance as of 30/06/2026: VND 250,000,000,000

15. Borrowings

	30/06/2026		During the year		01/01/2026	
	Amount	Recoverable amount	Increases	Decreases	Amount	Recoverable amount
	VND	VND	VND	VND	VND	VND
a) Short-term borrowings						
Short-term loans	**349,500,000,000**	**349,500,000,000**	**414,000,000,000**	**143,150,000,000**	**78,650,000,000**	**78,650,000,000**
- Sacom - Chip Sang Co., Ltd. (1)	49,500,000,000	49,500,000,000	-	-	49,500,000,000	49,500,000,000
- Capella Quang Nam Joint Stock Company (2)	-	-	14,000,000,000	43,150,000,000	29,150,000,000	29,150,000,000
- Viet A Commercial Joint Stock Bank (3)	300,000,000,000	300,000,000,000	400,000,000,000	100,000,000,000	-	-
	349,500,000,000	**349,500,000,000**	**414,000,000,000**	**143,150,000,000**	**78,650,000,000**	**78,650,000,000**

Unit: VND

Long-term loans due	**38,000,000,000**	**38,000,000,000**	**30,650,000,000**	**7,350,000,000**	**14,700,000,000**	**14,700,000,000**
- Tien Phong Commercial Joint Stock Bank (4)	38,000,000,000	38,000,000,000	30,650,000,000	7,350,000,000	14,700,000,000	14,700,000,000
	387,500,000,000	**387,500,000,000**	**444,650,000,000**	**150,500,000,000**	**93,350,000,000**	**93,350,000,000**
b) Long-term loans						
- Tien Phong Commercial Joint Stock Bank (4)	240,650,000,000	240,650,000,000	-	7,350,000,000	248,000,000,000	248,000,000,000
- Phu Huu Gia Joint Stock Company (5)	35,127,000,000	35,127,000,000	-	118,873,000,000	154,000,000,000	154,000,000,000
	275,777,000,000	**275,777,000,000**	**-**	**126,223,000,000**	**402,000,000,000**	**402,000,000,000**
Debt due within 12 months	**(38,000,000,000)**	**(38,000,000,000)**	**(30,650,000,000)**	**(7,350,000,000)**	**(14,700,000,000)**	**(14,700,000,000)**
Debt due after 12 months	**237,777,000,000**	**237,777,000,000**	**(30,650,000,000)**	**118,873,000,000**	**387,300,000,000**	**387,300,000,000**

Contracts	Limits	Loan term	Loan purpose	Interest Rate	Form of guarantee	30/06/2026
Details related to payday loans:						
(1) Sacom - Chip Sang Co., Ltd.						**49,500,000,000.0**
- Loan Contract No. 01/2019/SCS-SAM/HDVV dated 09/07/2019 and Appendix No. 05/PL-01/2019/SCS-SAM/HDVV dated 01/04/2022	5.500.000.000 VND -	01 year and automatically renew with an equivalent	Replenishment of working capital	8%/year	Trust	5,500,000,000
- Loan contract No. 02/2019/SCS-SAM/HDVV dated 18/07/2019 and Appendix No. 05/PL-02/2019/SCS-SAM/HDVV dated 01/04/2022	3.000.000.000 VND	01 year and automatically renew with an equivalent	Replenishment of working capital	8%/year	Trust	3,000,000,000
- Loan Contract No. 02/2021/SCS-SAM/HDVV dated 26/03/2021 and Appendix No. 01/PL-02/2021/SCS-SAM/HDVV dated 01/04/2022	12.000.000.000 VND	03 months and automatically renew with equivalent term	Replenishment of working capital	8%/year	Trust	12,000,000,000
- Loan Agreement No. 02/2022/SCS-SAM/HDVV dated 22/06/2022	12.000.000.000 VND	03 months and automatically renew with equivalent term	Replenishment of working capital	8%/year	Trust	12,000,000,000
- Loan Agreement No. 01/2023/SCS-SAM/HDVV dated 13/02/2023 and Appendix No. 01/2023/SCS-SAM/HDVV dated 13/02/2023	8.000.000.000 VND	01 month and automatically renew with an equivalent	Replenishment of working capital	8%/year	Trust	8,000,000,000
- Loan Agreement No. 02/2023/SCS-SAM/HDVV dated 13/02/2023 and Appendix No. 01/PL-02/2023/SCS-SAM/HDVV dated 13/03/2023	9.000.000.000 VND	01 month and automatically renew with an equivalent	Replenishment of working capital	8%/year	Trust	9,000,000,000

Unit: VND

(3) Viet A Commercial Joint Stock Bank						**300,000,000,000**
- Credit Agreement No. 503-009/26/HDTD dated 03/02/2026 and Debt Receipt No. 503-009/26/HDTD-GNN01 dated 03/02/2026	400.000.000.000 VND	10 months, until 03/12/2026	Supplementation of working capital for government bond business	8.8%/year	Pledged 9,930,858 shares of SJ Group Joint Stock Company (Ticker: SJS) owned by third parties.	300,000,000,000
Details related to long-term loans:						
(4) Tien Phong Commercial Joint Stock Bank						**240,650,000,000**
- Loan contract No. 20/2024/HDTD/TTDT KHDNL2 dated 06/09/2024 and attached appendices	150.000.000.000 VND	48 months, until 19/09/2028	Repayment of loans of Sam - Tuyen Lam Joint Stock Company	8.5%/year for 20/2024/GNN/TTDT KHDNL2/01; 9%/year for 20/2024/GNN/TTDT KHDNL2/02	- Land use rights at land plot No. 14, map sheet No. 29 Ung Van Khiem Street, Thanh My Tay Ward, Ho Chi Minh City owned by SacomLand Corporation; - Receivables from the Factory Lease Contract No. 35/2022/HDCTNX/SAM-TPVN dated 25/11/2022.	139,650,000,000
- Loan contract No. 41/2025/HDTD/TTDT KHDNL2 dated 02/10/2025	125.000.000.000 VND	60 months, until 03/10/2030	Reimbursement of investment cooperation contract with South Central Highlands	8.5%/year	- Shares of Phu Tho Tourism Service Joint Stock Company with the amount of 30,000,000 shares;	101,000,000,000
(4) Phu Huu Gia Joint Stock Company						**35,127,000,000**
- Loan contract No. 01/2024/HDVV/PHG-SAM dated 18/09/2024 and appendices		36 months from the date of signing the contract	Replenishment of working capital	6.8%/year	Trust	35,127,000,000
						275,777,000,000
Payments due within 12 months						(38,000,000,000)
Amount due after 12 months						**237,777,000,000**

c) Loans to related parties

	Relationship	30/06/2026		01/01/2026	
		Principal	Interest	Principal	Interest
		VND	VND	VND	VND
- Sacom - Chip Sang Co., Ltd.	Subsidiaries	49,500,000,000	1,048,993,149	49,500,000,000	3,044,931,515
- Sacom Tuyen Lam Joint Stock Company	Subsidiaries	-	-	-	48,061,107,395
- Capella Quang Nam Joint Stock Company	Subsidiaries	-	-	29,150,000,000	7,673,595,065
- Phu Huu Gia Joint Stock Company	Affiliates	35,127,000,000	10,896,079,502	154,000,000,000	8,971,229,585
Total		**84,627,000,000**	**11,945,072,651**	**232,650,000,000**	**67,750,863,560**

16. Equity

a) Statement of changes in equity

	Contributed capital	Share premium	Investment and development fund	Retained earnings	**Total**
	VND	VND	VND	VND	VND
Balance as at 01/01/2025	**3,799,609,710,000**	**(76,363,636)**	**142,970,000**	**153,367,582,445**	**3,953,043,898,809**
Profit for the previous year	-	-	-	34,498,584,815	34,498,584,815
Allocation to bonus and welfare fund	-	-	-	(843,403,021)	(843,403,021)
Balance as of 30/06/2025	**3,799,609,710,000**	(76,363,636)	**142,970,000**	**187,022,764,239**	**3,986,699,080,603**
Profit in the last 6 months of 2025	-	-	-	48,845,448,733	48,845,448,733
Allocation to bonus and welfare fund	-	-	-	-	-
Balance as of 31/12/2025	**3,799,609,710,000**	(76,363,636)	**142,970,000**	**235,868,212,972**	**4,035,544,529,336**
Balance as of 01/01/2026	**3,799,609,710,000**	**(76,363,636)**	**142,970,000**	**235,868,212,972**	**4,035,544,529,336**
Profit in this period	-	-	-	30,970,593,702	30,970,593,702
Dividends in shares (*)	227,923,720,000	-	-	(227,923,720,000)	-
Deduction from the welfare reward fund (*)	-	-	-	(963,999,207)	(963,999,207)
Balance as of 30/06/2026	**4,027,533,430,000**	(76,363,636)	**142,970,000**	**37,951,087,467**	**4,065,551,123,831**

NOTES TO THE FINANCIAL STATEMENTS

Q2 2026

Unit: VND

(*) According to the Resolution of the Annual General Meeting of Shareholders No. 02/2026/NQ-ĐHĐCĐ dated 24/04/2026, the Company announces the distribution of profits in 2025 as follows:

	Amount		
- Allocation to bonus and welfare fund	963,999,207	-	-
- Dividend in shares at the rate of 6%	227,976,580,000	-	-

The plan to issue dividend-paying shares approved by the Annual General Meeting of Shareholders under Resolution No. 02/2026/NQ-ĐHĐCĐ dated 24/04/2026 is as follows:
- Type of shares: Ordinary shares;
- Par value of shares: 10,000 VND/share;
- Total number of issued and outstanding shares: 379,960,971 shares;
- Issuance rate: 6% (shareholders owning 100 shares will receive 06 new shares);
- Number of shares expected to be issued: 22,797,658 shares;
- Total value expected to be issued at par value: 227,976,580,000 VND;
- Form of issuance: Issuance of shares to pay dividends in 2025;
- Recipients: Existing shareholders named in the list of shareholders on the last date of registration to exercise the rights made by the Vietnam Securities Depository and Clearing Corporation as prescribed;
- Exercise ratio: 100:6 (on the date of closing the list of shareholders to exercise rights, shareholders owning 100 shares are entitled to receive 06 newly issued shares; the number of shares received will be rounded down to the unit). The right to receive dividends in shares is not allowed to be transferred;
- Issued capital: From accumulated undistributed after-tax profit until 31/12/2025 according to the Company's audited separate financial statements;
- Expected charter capital after issuance: 4,027,586,290,000 VND.

According to the Resolution of the Board of Directors No. 29/2026/NQ-HĐQT dated 10/06/2026 and the Notice of correction of the Resolution of the Board of Directors No. 29/2026/NQ-HĐQT dated 10/06/2026, the Company announces the approval of the results of issuance of shares to pay dividends and increase charter capital as follows:
- Total number of shares distributed: 22,792,372 shares, of which:
  + Number of shares distributed to shareholders in proportion: 22,792,372 shares to 14,278 shareholders;
  + Number of shares to be handled with fractional shares and odd shares: 5,286 shares (canceled according to the plan for handling shares and odd shares).
- Total number of shares after the issuance (05/06/2026): 402,753,343 shares, of which:
  + Number of shares outstanding: 402,753,343 shares;
  + Number of treasury shares: 0 shares.

Up to now, the Company has completed the procedures for registering to increase charter capital as prescribed.

b) Details of the owner's investment capital	**Year 2026** VND	**Year 2025** VND
Contributed capital		
- *Contributed capital at the beginning of the year*	*3,799,609,710,000*	*3,799,609,710,000*
- *Contributed capital at the end of the year*	*4,027,533,430,000*	*3,799,609,710,000*
Dividends and profits	-	-
- *Dividends and profits payable at the beginning of the year*	*1,372,031,029*	*1,372,031,029*
- *Dividends and profits payable in the period*	*227,923,720,000*	-
+ *Dividends, profits divided over profits in the previous period*	*227,923,720,000*	-
- *Dividends and profits paid*	*(227,923,720,000)*	-
+ *Dividends and profits paid in shares*	*(227,923,720,000)*	-
- *Dividends and profits to be paid at the end of the year*	*1,372,031,029*	*1,372,031,029*

c) Shares	-	-
	30/06/2026	**01/01/2026**
Number of shares authorized for issuance	*402,753,343*	*379,960,971*
Number of shares issued to the public	-	-
- *Common shares*	*402,753,343*	*379,960,971*
Number of shares outstanding	-	-
- *Common shares*	*402,753,343*	*379,960,971*
Par value per share: VND 10,000 per share	-	-
d) Company funds	-	-
	30/06/2026	**01/01/2026**
	VND	VND
Investment and development funds	142,970,000	142,970,000
	142,970,000	**142,970,000**

17. Items other than the financial statement

a) Short-term

On 30/06/2026, the Company has stopped leasing assets which are factories and work items at the factory area on the land in Bien Hoa 1 Industrial Park, Tran Bien Ward, Dong Nai Province with Tan Phu Vietnam Joint Stock Company.

	30/06/2026	**01/01/2026**
	VND	VND
1 year or less	-	746,130,000
	-	**746,130,000**

a) Short-term

The company leases the property to be used as an office under an operating lease agreement. As of 30/06/2026, the total minimum rent payable in the future under the contract is not cancelled according to the terms presented as follows:

	30/06/2026	**01/01/2026**
	VND	VND
1 year or less	1,110,310,131	1,131,526,242
Over 1 year to 5 years	-	544,547,004
	1,110,310,131	**1,676,073,246**

Outsourced asset details

- Lease of office assets of Mach Joint Stock Company under contract No. L4-SD-00001.00/00004 dated 20/04/2022 with a lease term of 5 years.

NOTES TO THE FINANCIAL STATEMENTS

Q2 2026

Unit: VND

VI. ADDITIONAL INFORMATION FOR THE ITEMS PRESENTED IN THE INCOME STATEMENT.

1. Revenue from sales and provision of services	Q2 2026	Q2 2025
Property rental revenue	-	1,276,800,000
	0	**1,276,800,000**

2. Net revenue from sales and service provision	Q2 2026	Q2 2025
Property rental revenue	-	1,276,800,000
	0	**1,276,800,000**

3. Cost of goods sold	Q2 2026	Q2 2025
Cost of services provided	-	-
	-	-

4. Revenue from financial activities	Q2 2026	Q2 2025
Interest on deposits and loans	2,493,884	520,700,112
Profit on the sale of investments	37,500,000,000	-
Dividends and profits are distributed	11,990,400,000	18,758,487,500
Profits from e-contracts	-	7,030,358,811
	49,492,893,884	**26,309,546,423**

5. Financial expenses	Q2 2026	Q2 2025
Interest expense	14,953,171,848	9,982,806,204
Provision for depreciation of trading securities and provision for loss of investment in other units	8,396,442,233	-10,409,782,968
Other financial expenses	371,323,235	1,265,000,000
	23,720,937,316	**838,023,236**

6. Business Management Expenses	Q2 2026	Q2 2025
Management Staff Expenses	2,906,135,111	2,964,930,231
Office Supplies Cost	2,264,580	1,361,364
Office Supplies Cost	1,268,334	0
Depreciation expenses of fixed assets	92,573,586	105,831,159
Tools and supplies allocation cost	-	141,000,000.0
Cost of outsourced services	1,244,621,916	2,076,973,994
Expenses in other currencies	658,080,000	580,044,444
	4,904,943,527	**5,870,141,192**

NOTES TO THE FINANCIAL STATEMENTS

Q2 2026

Unit: VND

7. Other income	Q2 2026	Q2 2025
	-	-

8. Other expenses	Q2 2026	Q2 2025
Other expenses	6,617,109	920,728
Total	**6,617,109**	**920,728**

9. Current corporate income tax expense	The fist haft of the year 2026	The fist haft of the year 2025
Total accounting profit before CIT	**32,319,808,511**	**34,498,584,815**
Adjustments to increase or decrease accounting profits to determine income subject to corporate income tax:	**(25,573,734,467)**	**(35,292,034,758)**
Upward adjustments	12,350,115,533	5,948,452,742
- *Invalid expenses*	126,437,861	42,744,637
- *Remuneration of the Board of Directors who do not participate in the management*	1,566,160,000	1,120,111,110
- *Invalid interest expense according to Decree 132/2020*	10,657,517,672	4,785,596,995
Reduced adjustments	37,923,850,000	41,240,487,500
- *Dividends and profits are distributed*	37,923,850,000	41,240,487,500
CIT taxable income	**6,746,074,044**	**(793,449,943)**
Corporate income tax rates	20%	20%
Current CIT expenses (20% tax rate)	**1,349,214,809**	-
CIT payable at the beginning of the year	-	-
CIT paid in the year	-	-
CIT payable at the end of the year of main business activities	**1,349,214,809**	-

VII. OTHER INFORMATION

1. Transactions with stakeholders:

During the period, the Company incurred trading operations with related parties as follows:

	Relationship	Q2 2026	Q2 2025
Purchase of goods and services		**213,327,362**	**187,410,079**
Sacom - Tuyen Lam Joint Stock Company	Subsidiaries	111,119,027	119,008,465
Phu Tho Tourism Service Joint Stock Company	Affiliates	45,740,943	44,964,886
Hung Vuong Insurance Joint Stock Company	Other Stakeholders	22,654,000	23,436,728
OPC Pharmaceutical Joint Stock Company	Other Stakeholders	15,493,694	-
National Securities Joint Stock Company	Other Stakeholders	18,319,698	-
Dividends		**11,990,400,000**	**4,996,000,000**
Sacom Wire and Cable Joint Stock Company	Subsidiaries	11,990,400,000	4,996,000,000
Sacom - Chip Sang Co., Ltd.	Công ty con	-	13,762,487,500

NOTES TO THE FINANCIAL STATEMENTS

Q2 2026

Unit: VND

Interest expense		**1,693,957,193**	**5,605,456,889**
Sacom - Tuyen Lam Joint Stock Company	Subsidiaries	-	1,334,982,148
Sacom - Chip Sang Co., Ltd.	Subsidiaries	1,048,993,149	1,112,767,126
Capella Quang Nam Joint Stock Company	Subsidiaries	37,052,055	949,391,780
Phu Huu Gia Joint Stock Company	Affiliates	607,911,989	2,208,315,835
Investment cooperation interest expenses		-	**1,265,000,000**
SacomLand Corporation	Subsidiaries	-	1,265,000,000
Divestment		**15,000,000,000**	-
Phu Huu Gia Joint Stock Company	Affiliates	15,000,000,000	-
As of June 30, 2026, the unpaid amounts with related parties are as follows:			-
	Relationship		**30/06/2026**
Receivables			-
Receivables from investment cooperation			**18,000,000,000**
SacomLand Corporation	Subsidiaries		18,000,000,000
Accounts Payable			0
Loan Principal Payable			**84,627,000,000**
Sacom - Chip Sang Co., Ltd.	Subsidiaries		49,500,000,000
Phu Huu Gia Joint Stock Company	Affiliates		35,127,000,000
Interest Payable			**11,945,072,651**
Sacom - Tuyen Lam Joint Stock Company	Subsidiaries		1,048,993,149
Phu Huu Gia Joint Stock Company	Affiliates		10,896,079,502
Remittances for investment cooperation receipts			**250,000,000,000**
Capella Quang Nam Joint Stock Company	Subsidiaries		250,000,000,000
Payable interest on investment cooperation			**5,907,419,177**
Phu Huu Gia Joint Stock Company	Affiliates		5,907,419,177
Payable to the seller			**33,234,700**
Sacom - Tuyen Lam Joint Stock Company	Subsidiaries		33,234,700

2. Financial Instruments

a. Financial risk management

Overview: The types of financial risks that the Company faces as a result of the use of financial instruments are:

- Credit risk
- Liquidity risk

- Market risk

b. Credit risk

Credit risk is the risk that a party to a financial instrument or contract is unable to perform its obligations, resulting in financial losses for the Company. The Company has credit risks from production and business activities (mainly for other receivables) and financial activities (including bank deposits, loans and other financial instruments).

Bank deposits and cash equivalents

The majority of the Company's bank deposits are deposited at reputable large banks in Vietnam. The company finds that the concentration of credit risk for bank deposits is low.

Customer receivables and other receivables

The Company's management of client credit risk is based on the Company's policies, procedures and control procedures related to the management of client credit risk.

Unpaid customer receivables are regularly monitored. Analyses of redundancy are carried out at the date of reporting on a per-client basis for large clients. On this basis, the Company has no concentrated credit risk.

c. Liquidity risk

Liquidity risk is the risk that the Company has difficulty fulfilling its financial obligations due due to a lack of capital. The Company's liquidity risk mainly arises from the fact that financial assets and financial liabilities have different maturity times.

The Company monitors liquidity risk by maintaining the cash ratio and cash equivalents at a level that management deems sufficient to financially support the Company's business operations and to mitigate the impact of changes in cash flows.

The Company's management of client credit risk is based on the Company's policies, procedures and control procedures related to the management of client credit risk.

The company believes that the level of risk concentration for debt repayment is high. The Company has not been able to pay the debts due from cash flows from business activities and proceeds from maturing financial assets.

d. Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate according to changes in market prices. Market risk includes 3 types: Foreign currency risk, interest rate risk and other price risk.

Foreign currency risk

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate according to changes in exchange rates.

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market interest rates. The risk of changes in the Company's market interest rate is mainly related to short-term deposits, loans.

The Company manages interest rate risk by closely monitoring the relevant market situation to determine a reasonable interest rate policy that is beneficial to the Company's risk limit management purposes.

The Company does not perform an interest rate sensitivity analysis because the risk from the change in interest rate at the date of the report is negligible or the financial liabilities have a fixed interest rate.

Other Price Risks

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate with changes in market prices in addition to changes in interest rates and exchange rates.

The shares held by the company may be affected by risks to the future value of the investment stock. The company manages stock price risk by setting investment limits and diversifying its portfolio.

3. Continuous Operation Information

During the financial reporting period, there are no activities or events that arise that have a significant impact on the Company's ability to continue operating. Therefore, the Company's own financial statements are prepared on the basis of the assumption that the Company will operate continuously.

4. Comparison Information

The comparative data on the Balance Sheet, the Statement of Income, the Separate Cash Flow Statement between the years and the corresponding explanation are the figures of the Separate Financial Statements for the fiscal year ended December 31, 2025 which have been audited by AASC Auditing Firm Co., Ltd.

Ho Chi Minh, July 20, 2026

Preparer	Chief Accountant	General Director
Nguyễn Thị Tâm	Bùi Hương Thuỷ	Trần Quang Khang