Sample 01

Industrial Park Development Joint Stock Corporation Dong Nai Paint Corporation	THE SOCIALIST REPUBLIC OF VIETNAM Independence - Freedom - Happiness

Dong Nai, date 18 month 7 year 2026.

FINANCIAL STATEMENT INFORMATION DISCLOSURE

To: Ha Noi Stock Exchange.

Pursuant to the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the stock market, Dong Nai Paint Corporation shall disclose information on the financial statements for the quarter 2 of 2026 as follow:

1. Name: Dong Nai Paint Corporation

- Stock symbol: SDN
- Address: Road 6, Ho Nai Industrial Park, Ho Nai Ward, Dong Nai City.
- Telephone:: 02513. 931.366 Fax: 02513.836.091.
- Email: linh.nguyen@dongnaipaint.com.vn Website:dongnaipaint.com.vn

2. Announcement content:

- The financial statements for the quarter 2 of 2026 .

[X] Separate financial statements (The listed organization has no subsidiaries and the superior accounting unit has no affiliated units).

[ ] Consolidated report (listed organization with subsidiaries)

[ ] Consolidated financial statements (listed organizations with accounting units under their own accounting apparatus).

- Cases that must be resolved.

+ The audit organization issued an opinion other than an unqualified opinion on the financial statements (for the audited financial statements of 2026):

[ ] Yes [ ] No

Explanatory text:

[ ] Yes [ ] No

+ Profit after tax in the reporting period has a difference of 5% or more before and after auditing, changing from loss to profit or vice versa (for audited financial statements in 2026):

[ ] Yes [ ] No

Explanatory text:

[ ] Yes [ ] No

+ Profit after corporate income tax in the business results report of the reporting period changes by 10% or more compared to the same period last year:

[X] Yes [ ] No

Explanatory text:

[X] Yes [ ] No

+ Profit after tax in the reporting period is a loss, changing from profit in the same period last year to loss in this period or vice versa:

☐ Yes ☒ No

Explanatory text:

☐ Yes ☒ No

This information was published on the company's website on: July 18 , 2026 at the link: https://dongnaipaint.com.vn.

3. Report on transactions worth 35% or more of total assets in 2026: No

- In case of transaction, please report the following contents in ful
- Transaction content:...
- Ratio of transaction value/total assets of the enterprise (%) (based on the most recent year's financial report)
- Completion date:..

We hereby commit that the information published above is true and take full legal responsibility for the content of the published information.

General Direct
(Signature, full name)

CÔNG TY CỔ PHẦN SƠN ĐỒNG NAI
M.S.D.N: 3600451024
THÀNH PHỐ ĐỒNG NAI

Nguyễn Đức Nhiễn

Attached documents:

-The financial statements for tthe quarter 2 of 2026.

SONADEZI CORPORATION
DONG NAI PAINT CORPORATION

SUMMARY FINANCIAL STATEMENT

Q2 2026

A. BALANCE SHEET

No.	Indicator	Code	Beginning balance (01/01/2026)	Ending balance (30/06/2026)
I	**CURRENT ASSETS**	100	**51.075.213.910**	**59.825.242.620**
1	Cash and cash equivalents	110	5.715.712.022	2.629.217.472
2	Short-term investments	120	-	-
3	Short-term account receivable	130	21.777.727.918	27.969.372.987
4	Inventories	140	23.270.897.262	29.058.002.023
5	Other current assets	160	310.876.708	168.650.138
II	**NON-CURRENT ASSETS**	200	**55.072.893.228**	**58.622.045.827**
1	Long-term account receivable	210	857.200.000	951.153.890
2	Fixed assets	220	772.164.535	1.073.638.945
	- Tangible fixed assets	221	772.164.535	1.073.638.945
	- Intangible fixed assets	224	-	-
	- Finance lease fixed assets	227	-	-
	- Cost of construction in progress	230	-	-
3	Long-term work in progress	240	-	-
4	Long-term financial investment	260	701.177.112	701.177.112
5	Other non-current assets	270	52.742.351.581	55.896.075.880
III	TOTAL ASSETS		106.148.107.138	118.447.288.447
IV	**LIABILITIES**	300	**39.328.766.212**	**46.549.597.339**
1	Current liabilities	310	39.098.766.212	46.319.597.339
2	Non-current liabilities	330	230.000.000	230.000.000
V	**OWNER'S EQUITY**	400	**66.819.340.926**	**71.897.691.108**
1	Owner's Equity	410	66.819.340.926	71.897.691.108
	- Contributed charter capital	411	30.364.360.000	30.364.360.000
	- Share premium	412	-	-
	- Treasury shares (*)	414	-	-
	- Asset revaluation differences	415	-	-
	- Foreign exchange differences	416	-	-
	- Funds	417, 418, 419	24.460.319.888	25.129.022.080
	- Undistributed profit after tax	420	11.994.661.038	16.404.309.028
	+ Undistributed profit after tax of previous year	420a	8.317.058.541	11.326.218.407
	+ Undistributed profit after tax of current year	420b	3.677.602.497	5.078.090.621
	- Capital investment construction fund	422	-	-
2	Other sources of funding and funds	430	-	-
	- Sourced funds	431	-	-
	- Non-business funds used for fixed asset acquisitions	432	-	-
VI	TOTAL RESOURCES		106.148.107.138	118.447.288.447

B. INCOME STATEMENT

No.	Indicator	Code	Current period (Q2/2026)	Accumulated to 30/06/2026
1	Revenues from sales and service provisions	01	29.286.933.716	57.458.473.824
2	Revenue deductions	02	824.729.830	1.913.226.206
3	Net revenues from sales and service provisions	10	28.462.203.886	55.545.247.618
4	Cost of goods sold	11	21.657.647.130	42.094.916.532
5	Gross profit from sales and service provisions	20	6.804.556.756	13.450.331.086
6	Financial income	21	-	-
7	Financial expenses	22	1.146.584	5.537.069
8	Selling expenses	25	2.120.315.926	3.524.662.300
9	General and administrative expenses	26	3.307.227.923	6.472.805.616
10	Net profit from operations	30	565.915.205	1.938.148.073
11	Other income	31	301.002.449	4.719.927.583
12	Other expenses	32	208.653.907	208.653.907
13	Net other income	40	92.348.542	4.511.273.676
14	Total profit before tax	50	658.263.747	6.449.421.749
15	Current corporate income tax expense	51	124.099.528	1.282.331.128
16	Deferred corporate income tax expense	52	89.000.000	89.000.000
17	Profits after enterprise income tax	60	445.164.219	5.078.090.621
18	Basic earnings per share (*)	70	120	1.371

C. KEY FINANCIAL INDICATORS

No.	Indicator	Unit	Beginning balance	Ending balance
1	Asset structure and capital structure ratios			
1.1	Asset structure ratios			
	- Non-current assets/ Total assets	%	52%	49%
	- Current assets/ Total assets	%	48%	51%
1.2	Capital structure ratios			
	- Liabilities/total resources	%	37%	39%
	- Owner's equity/total resources	%	63%	61%
2	Liquidity ratios			
2.1	Current ratio	Times	2,70	2,54
2.2	Short-term liquidity ratio	Times	1,31	1,29
2.3	Quick ratio	Times	0,70	0,66
2.4	Solvency ratio	Times	239,45	254,88
3	Profitability ratios			
3.1	Profit/Revenue			
	- Profit before tax / Revenue	%	12%	12%
	- Profit after tax / Revenue	%	9%	9%
3.2	Profit / Total assets			
	- Profit before tax / Total assets	%	6%	5%
	- Profit after tax / Total assets	%	5%	4%
3.3	Profit after tax / Owner's equity	%	8%	7%

July 14, 2026

Prepared by (Sign, Full name)	Chief Accountant (Sign, Full name)	General Director (Sign, Full name, Official seal
Nguyen Thi Viet Ha	Huynh Thi Thanh Huong	Nguyen Duc Nhien

M.S.D.N: 3600451024 - C.T.C.P CÔNG TY CỔ PHẦN SƠN ĐỒNG NAI - THÀNH PHỐ ĐỒNG NAI

Form number: B 01a - DN
(Attached according to Circular No. 99/2025/TT-BTC dated 27/10/2025 by the Ministry of Finance)

SONADEZI CORPORATION
DONG NAI PAINT CORPORATION

STATEMENT OF FINANCIAL POSITION

As June 30, 2026

Unit: VND

ASSETS	Code	Note	Ending balance (30/06/2026)	Beginning balance (01/01/2026)
1	2	3	4	5
A.SHORT-TERM ASSETS(100=110+120+130+140+150+160)	**100**		**59.825.242.620**	**51.075.213.910**
I. Cash and cash equivalents	**110**		**2.629.217.472**	**5.715.712.022**
1. Cash	111	VI.01	2.629.217.472	5.715.712.022
2. Cash equivalents	112		-	-
II. Short-term financial investment	**120**		-	-
1. Trading securities	121		-	-
III. Short-term receivables	**130**		**27.969.372.987**	**21.777.727.918**
1. Short-term trade receivables	131		27.975.777.111	22.271.554.596
2. Short-term prepayments to suppliers	132		809.075.028	1.259.025.609
3. Short-term internal receivables	133		-	-
5. Other short-term receivables	135		1.464.760.042	527.386.907
6. Provision for short-term bad debts (*)	136	VI.03	(2.280.239.194)	(2.280.239.194)
7. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	**140**		**29.058.002.023**	**23.270.897.262**
1. Inventories	141	VI.04	29.115.008.227	23.329.516.338
2. Provision for decline in value of inventories (*)	142		(57.006.204)	(58.619.076)
V. Short-Term Biological Assets	**150**			
VI. Other short-term assets	**160**		**168.650.138**	**310.876.708**
1. Short-term prepaid expenses	161		-	-
2. Deductible VAT	162		-	52.118.820
3. Taxes and other amounts receivable by the State	163		168.650.138	258.757.888
B. LONG-TERM ASSETS(200=210+220+230+240+250+260+270)	**200**		**58.622.045.827**	**55.072.893.228**
I. Long-term receivables	**210**		**951.153.890**	**857.200.000**
3. Business capital in affiliated units	213		-	-
5. Other long-term receivables	215		951.153.890	857.200.000
6. Provision for long-term bad debts (*)	216		-	-
II. Fixed assets	**220**		**1.073.638.945**	**772.164.535**
1. Tangible fixed assets	221	VI.06	1.073.638.945	772.164.535
- Historical cost	222		21.935.880.299	31.414.078.079
- Cumulative wear value (*)	223		(20.862.241.354)	(30.641.913.544)
III. Long-term biological assets	**230**		-	-
IV. Investment properties	**240**		-	-
V. Long-term unfinished assets	**250**	VI.05	-	-
VI. Long-term financial investment	**260**		**701.177.112**	**701.177.112**
1. Invest in subsidiaries	261		-	-
2. Investment in joint venture or associate companies	262		-	-
3. Capital Contribution Investment in Other Entities	263	VI.02	819.000.000	819.000.000
4. Provision for long-term investment losses in other units (*)	264		(117.822.888)	(117.822.888)
VII. Other long-term assets	**270**		**55.896.075.880**	**52.742.351.581**
1. Long-term allocation waiting costs	271		55.896.075.880	52.653.351.581
2. Deferred income tax assets	272		-	89.000.000
3. Long-term equipment, supplies, spare parts	273		-	-
TOTAL ASSETS (280=100+200)	280		118.447.288.447	106.148.107.138

SONADEZI CORPORATION
DONG NAI PAINT CORPORATION

Form number: B 01a - DN
(Attached according to Circular No. 99/2025/TT-BTC dated 27/10/2025 by the Ministry of Finance)

STATEMENT OF FINANCIAL POSITION

As June 30, 2026

Unit: VND

RESOURCE	Code	Note	Ending balance (30/06/2026)	Beginning balance (01/01/2026)
C. LIABILITIES(300=310+320)	**300**		**46.549.597.339**	**39.328.766.212**
I. Short-term Liabilities	**310**		**46.319.597.339**	**39.098.766.212**
1. Short-term Trade Payables	311		25.452.522.925	21.396.514.732
2. Short-term Advances from Customers	312		19.964.533	512.505.547
3. Payables to Shareholders and Profit Distributions	313			
4. Short-term Taxes and Payables to the State Budget	314	VI.11	382.864.470	127.865.941
5. Payables to Employees	315		2.046.246.913	2.757.898.187
6. Short-term Accrued Expenses	316	VI.12	2.691.952.244	738.771.301
10. Other Short-term Payables	320	VI.14	18.500.000	18.500.000
11. Short-term Borrowings and Finance Lease Liabilities	321		13.470.061.184	10.364.465.873
12. Short-term Provisions	322		-	-
13. Reward and Welfare Fund	323		2.237.485.070	3.182.244.631
14. Price Stabilization Fund	324		-	-
15. Government Bond Repurchase Transactions	325		-	-
II. Long-term Liabilities	**330**		**230.000.000**	**230.000.000**
3. Long-term Taxes and Payables to the State Budget	333			
4. Long-term Accrued Expenses	334	VI.13	-	-
7. Long-term Unearned Revenue	337		-	-
8. Other Long-term Payables	338		230.000.000	230.000.000
14. Science and Technology Development Fund	344		-	-
D. EQUITY(400=410+430)	**400**		**71.897.691.108**	**66.819.340.926**
I.Equity	**410**	VI.15	**71.897.691.108**	**66.819.340.926**
1. Owner's contributed capital	411		**30.364.360.000**	**30.364.360.000**
- Ordinary shares with voting rights	411a		30.364.360.000	30.364.360.000
- Preference shares	411b		-	-
8. Investment and Development Fund	418		23.610.822.080	22.942.119.888
9. Other Equity Funds	419		1.518.200.000	1.518.200.000
10. Undistributed Profit After Tax	420		**16.404.309.028**	**11.994.661.038**
- Cumulative undistributed profit after tax to the end of previous period	420a		11.326.218.407	8.317.058.541
- Undistributed profit after tax for the current period	420b		5.078.090.621	3.677.602.497
12. Sources of capital investment for basic construction	422		-	-
II. Funding sources and other provisions	**430**		-	-
1. Funding sources	431		-	-
2. Funding sources that have been converted into fixed assets	432		-	-
TOTAL CAPITAL(440=300+400)	440		**118.447.288.447**	**106.148.107.138**

July 14, 2026

Preparer	Chief Accountant	General Director
(Sign, full name)	(Sign, full name)	(Sign, Full name)
Nguyen Thi Viet Ha	Huynh Thi Thanh Huong	Nguyen Duc Nhien

CÔNG TY CỔ PHẦN SƠN ĐỒNG NAI

SONADEZI CORPORATION
DONG NAI PAINT CORPORATION

Form number: B 02 - DN
(Attached according to Circular No. 99/2025/TT-BTC dated 27/10/2025 by the Ministry of Finance)

STATEMENT OF INCOME FOR QUARTER 2 OF 2026

Unit: VND

	Code	Notes	Quarter 2		Accumulated from the beginning of the year to the end of the period	
			Current year	Previous year	Current year	Previous year
a	1	2	3	4	5	6
1. Revenues from sales and service provisions	01	VII.01	29.286.933.716	29.031.705.799	57.458.473.824	55.868.782.699
2. Revenue deductions	02		824.729.830	1.261.738.187	1.913.226.206	2.499.999.297
- Trade discounts	02.01		731.576.150	960.073.216	1.752.964.848	2.129.009.316
- Sales return	02.02		93.153.680	298.999.616	160.261.358	368.324.626
3.Net revenues from sales and services rendered (10=01-02)	10		28.462.203.886	27.769.967.612	55.545.247.618	53.368.783.402
4.Costs of goods sold	11	VII.02	21.657.647.130	19.441.209.677	42.094.916.532	37.169.847.094
5.Gross revenues from sales and services rendered (20=10-11)	20		6.804.556.756	8.328.757.935	13.450.331.086	16.198.936.308
6.Gain/(loss) from disposal of investment property	21					
7.Financial income	22	VII.03	1.146.584	1.173.203	5.537.069	3.572.878
8.Financial expenses	23	VII.04	812.244.286	903.518.229	1.520.252.166	1.701.712.233
Financial expenses	24		250.755.456	275.087.986	456.247.950	532.089.311
9.Selling expenses	25	VII.07	2.120.315.926	1.632.754.180	3.524.662.300	3.143.829.712
10.Administrative expenses	26	VII.07	3.307.227.923	3.157.337.059	6.472.805.616	6.655.265.891
11.Net profit from operations [30=20+(21-22)-(25+26)]	30		565.915.205	2.636.321.670	1.938.148.073	4.701.701.350
12. Other income	31	VII.05	301.002.449	1.096.775.228	4.719.927.583	1.962.657.634
13. Other expenses	32	VII.06	208.653.907	263.920.871	208.653.907	263.920.871
14. Net other income (40=31-32)	40		92.348.542	832.854.357	4.511.273.676	1.698.736.763
15. Total profit before tax (50=30+40)	50		658.263.747	3.469.176.027	6.449.421.749	6.400.438.113
16. Current corporate income tax expense	51	VII.08	124.099.528	532.366.420	1.282.331.128	1.118.618.837
17. Deferred corporate income tax expense	52		89.000.000	222.685.185	89.000.000	222.685.185
18. Profits after enterprise income tax (60=50-51-52)	60		445.164.219	2.714.124.422	5.078.090.621	5.059.134.091
19. Earnings per share (*)	70		120	733	1.371	1.366
20. Impairment loss on shares (*)	71					

Dong Nai, July 14, 2026

Preparer	Chief Accountant	General Director
(Sign, full name)	(Sign, full name)	(Sign, full name)
Nguyen Thi Viet Ha	Huynh Thi Thanh Huong	Nguyen Duc Nhien

M.S.D.N: 3600451024 CÔNG TY CỔ PHẦN SƠN ĐỒNG NAI * THÀNH PHỐ ĐỒNG NAI

SONADEZI CORPORATION

DONG NAI PAINT CORPORATION

Form number: B 03 - DN

(Attached according to Circular No. 99/2025/TT-BTC dated 27/10/2025 by the Ministry of Finance)

CASH FLOW STATEMENT

(Direct Method)

For Quarter 2 of 2026

Unit: VND

Indicator	Code	Notes	from 01/01/26 to 30/06/26	from 01/01/25 to 30/06/25
1	2	3	4	5
I. Cash flows from operating activities				
1. Receipt from sales, supplying services and other revenue	01		54.184.659.215	58.465.428.327
2. Payment for suppliers	02		(43.295.723.771)	(35.315.362.087)
3. Payment for employees	03		(8.920.014.774)	(10.065.879.619)
4. Payment for loan interest	04		(456.247.950)	(532.089.311)
5. Payment for income tax	05		(1.192.223.378)	(1.026.941.927)
6. Other receipt from operating activities	06		2.868.034.098	1.718.249.994
7. Other payment from operating activities	07		(13.527.369.165)	(14.974.549.195)
Net cash flow from operating activities	***20***		**(10.338.885.725)**	**(1.731.143.818)**
II. Cash flow from investment activities				
1. Payment for buying, building fixed assets and other assets	21		(206.287.850)	(82.823.000)
2. Receipt from liquidating, selling fixed assets and others	22		4.350.000.000	
3. Payment for loaning, buying securities from other entities	23		(2.000.000.000)	
4. Receipt from loaning, selling securities	24		2.000.000.000	
5. Payment for investing in the other entities	25			
6. Receipt from investment in other entities	26			
7. Receipt from loan interest, dividend, divided profits	27		3.083.714	3.144.774
Net cash flow from investment activities	***30***		**4.146.795.864**	**(79.678.226)**
III. Cash flow from financial activities				
1.Receipt from issuing stocks, receiving owner's equity	31			
2. Payment for owners' equities, buying back issued stocks	32			
3. Receipt from loans	33		15.248.241.028	17.519.354.800
4. Payment for original debt	34		(12.142.645.717)	(15.280.465.255)
5. Payment for debt (financial leasing)	35			
6. Paid dividends, profits	36			(1.518.218.000)
Net cash flow from financial activities	***40***		**3.105.595.311**	**720.671.545**
Net cash flow in the period (50 = 20 + 30 + 40)	50		**(3.086.494.550)**	**(1.090.150.499)**
Cash on hand and beginning amount	60		**5.715.712.022**	**4.588.484.559**
The effect of changes in exchange rate	61			
Cash on hand and closing amount (70=50+60+61)	70		**2.629.217.472**	**3.498.334.060**

Dong Nai, July 14,2026

Prepared by	Chief Accountant	General Director
(Sign, Full name)	(Sign, Full name)	(Sign, Full name, Official seal)
Nguyen Thi Viet Ha	Huynh Thi Thanh Huong	Nguyen Duc Nhien

M.S.D.N: 3600451026 CÔNG TY C.P CỔ PHẦN SƠN ĐỒNG NAI THÀNH PHỐ ĐỒNG NAI

NOTES TO THE FINANCIAL STATEMENTS FOR Q2 2026

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

	VND	VND
1. Cash and Cash Equivalents	**30/06/2026**	**01/01/2026**
Cash	420.500.770	350.197.854
Cash at bank	2.208.716.702	5.365.514.168
Cash equivalents (One-month term deposits)	-	-
	2.629.217.472	**5.715.712.022**
2. Financial Investments		
Capital contributions to other entities (*)	819.000.000	819.000.000
Total cost of long-term investments	**819.000.000**	**819.000.000**
Provision for impairment of long-term investments	(117.822.888)	(117.822.888)
Net value of long-term investments	**701.177.112**	**701.177.112**
(*) Other long-term investments include:		
- Long-term investment securities:	**819.000.000**	**819.000.000**
+ Shares of Nhon Trach Investment Joint Stock Company (81,900 shares	819.000.000	819.000.000
3. Short-term Receivables	**30/06/2026**	**01/01/2026**
Receivables from customer	27.975.777.111	22.271.554.596
Prepayments to suppliers	809.075.028	1.259.025.609
Other receivables (*)	1.464.760.042	527.386.907
Total short-term receivables	**30.249.612.181**	**24.057.967.112**
Provision for doubtful debts	(2.280.239.194)	(2.280.239.194)
Net short-term receivables	**27.969.372.987**	**21.777.727.918**
Other receivables (*) include:		
- Advances	441.794.000	405.500.000
- Other receivables	*165.766.042*	*121.886.907*
- Deposits, escrow, and betting deposits	*857.200.000*	
	1.464.760.042	***527.386.907***
4. Inventories	**30/06/2026**	**01/01/2026**
Raw materials and supplies	9.437.237.200	7.640.492.533
Tools and equipments	639.470.675	704.943.113
Finished goods	18.181.524.325	14.314.422.568
Semi-finished goods	780.585.705	594.722.824
Merchandise	76.190.322	74.935.300
Total cost of inventories	**29.115.008.227**	**23.329.516.338**
Provision for decline in inventory value	(57.006.204)	(58.619.076)
Net realizable value of inventories	**29.058.002.023**	**23.270.897.262**

inventories pledged or mortgaged as collateral for liabilities as at the end of the period

NOTES TO THE FINANCIAL STATEMENTS FOR Q2 2026 (Cont.)

5. Changes in Tangible Fixed Assets

Unit: VND

Indicator	Houses and architectures	Machinery	Means of transport	Managing tools	Total
Historical cost of tangible fixed assets					
Opening balance	**7.953.820.577**	**15.666.941.403**	**7.620.555.554**	**172.760.545**	**31.414.078.079**
Increases during the period	-	**150.665.000**	**365.740.741**	-	**516.405.741**
- Purchases during the period		150.665.000	365.740.741	-	516.405.741
- Completed construction investment					-
- Reclassification adjustments					-
Decreases during the period	**7.757.439.213**	-	**2.237.164.308**	-	**9.994.603.521**
- Disposals and sales	7.757.439.213		2.237.164.308		9.994.603.521
- Transferred to tools & instruments to be amortized over 3 years under Circular No. 45/2013/TT-BTC, 25/4/2013					-
– Reclassification adjustments					-
Closing balance	**196.381.364**	**15.817.606.403**	**5.749.131.987**	**172.760.545**	**21.935.880.299**
	-	-	-	-	-
Accumulated depreciation					
Opening balance	**7.953.820.577**	**15.164.080.325**	**7.362.539.597**	**161.473.045**	**30.641.913.544**
Increases during the period	-	**115.316.026**	**92.865.305**	**6.750.000**	**214.931.331**
- Depreciation expense		115.316.026	92.865.305	6.750.000	
Decreases during the period	**7.757.439.213**	-	**2.237.164.308**	-	**9.994.603.521**
- Disposals	7.757.439.213	-	2.237.164.308		9.994.603.521
- Transfers					-
Closing balance	**196.381.364**	**15.279.396.351**	**5.218.240.594**	**168.223.045**	**20.862.241.354**
Net book value of tangible fixed assets					
As at the beginning of the year	-	502.861.078	258.015.957	11.287.500	772.164.535
As at the end of the period	-	**538.210.052**	**530.891.393**	**4.537.500**	**1.073.638.945**

Net book value of tangible fixed assets pledged or mortgaged as collateral for borrowings -

- Historical cost of fully depreciated assets still in use as at the end of the period: **19.502.011.061**

NOTES TO THE FINANCIAL STATEMENTS FOR Q2 2026 (Cont.)

	VND	VND
6. Long-term Prepaid Expenses	**30/06/2026**	**01/01/2026**
It is the fee for using infrastructure at the Hố Nai Industrial Park, Ho Nai 3 Commune, Trang Bom District, Dong Nai Province - lease term from 06/06/2022 to 31/05/2065, Contract No. 02/2022/HĐTLĐ/HN-SĐN dated 06/06/2022	56.106.674.242	52.653.351.581
It is the fee for renting the fire protection system for the BH2 factory - lease term from 15/12/2025 to 14/10/2027, according to Contract No. 02/2025/HĐTPCCC/BH2	202.567.500	
7.Other Long-term Assets	**30/06/2026**	**01/01/2026**
Long–term escrow and betting deposits		
Deposit for warehouse lease at Long Binh Industrial Park - Contract No. 02/2025/HĐ/LS-TK dated 10/10/2025	110.000.000	
- Deposit for leasing the factory at BH2 Industrial Park - Contract No. 01/2025/HĐTX/BH2 dated 15/10/2025	750.403.890	
Deposit for warehouse lease at Long Binh Industrial Park - Contract No. 08/2026/HĐTK/28 dated 10/06/2026	90.750.000	
Total	**1.041.903.890**	**-**

8. Borrowings and Finance Leases	**30/06/2026**	**01/01/2026**
Short-term borrowings (*)	13.470.061.184	10.364.465.873
Current portion of long-term borrowings		
Total	**13.470.061.184**	**10.364.465.873**
	-	-
(*) Details of short-term borrowings:	**30/06/2026**	**01/01/2026**
+ Short-term loan from Vietnam Joint Stock Commercial Bank For Industry And Trade under Credit Agreement No. 73/2025-HĐCVHM/NHCT682-SONDN dated 29/09/2025, with a loan term not exceeding 6 months, credit limit of VND 30 billion, and interest rate based on each disbursement note, average 7.3%/year. The purpose of the loan is to supplement working capital and support business operations.	13.470.061.184	10.364.465.873

9. Payables to Suppliers	**30/06/2026**	**01/01/2026**
Trade payables	25.452.522.925	21.396.514.732
Advances from customers	19.964.533	512.505.547
Total	**25.472.487.458**	**21.909.020.279**

10. Taxes and Amounts Payable to the State Budget	**30/06/2026**	**01/01/2026**
Output value-added tax	282.413.829	-
Value-added tax on imported goods	-	-
Corporate income tax	-	
Personal income tax	100.450.641	127.865.941
Total	**382.864.470**	**127.865.941**

NOTES TO THE FINANCIAL STATEMENTS FOR Q2 2026 (Cont.)

11. Accrued Expenses

	30/06/2026	01/01/2026
Provision for electricity payment Amata November 2025		165.135.261
Provision for electricity payment Amata December 2025		165.331.129
Provision for electricity payment December 2025 - SDN		55.806.176
Provision for clothing allowance 4th time 2025		62.500.000
Provision for clothing allowance 5th time 2025		124.000.000
Provision for salary (VSCN - SDN) December 2025		11.611.431
Provision for salary (VSCN - PPG) December 2025		6.678.256
Provision for overtime salary December 2025		11.204.000
Provision for salary (VSCN - PPG warehouse area payable) December 2025		41.603.048
Provision for promotional program December 2025		94.902.000
Provision for sales discount based on revenue in 2026	1.144.000.000	
Provision for electricity payment Amata May 2026	244.190.035	
Provision for electricity payment Amata June 2026	225.182.209	
Provision for clothing allowance 1st time 2026	65.000.000	
Provision for clothing allowance 2nd time 2026	125.000.000	
Provision for clothing allowance 3rd time 2026	125.000.000	
Accrual for clothing allowance - 4th time 2026	125.000.000	
Accrued uniform expenses	71.580.000	
Accrued promotional program expenses - June 2026	117.000.000	
Accrued park advertising billboard expenses - 30/4 Park (1st installment)	200.000.000	
Accrued staff holiday expenses 2026	250.000.000	
Total	**2.691.952.244**	**738.771.301**

12. Other Long-term Payables

	30/06/2026	01/01/2026
Mr. Nghi - Deposit for scrap drum purchase		
Kim Quang Co. - Deposit for color mixing machine	10.000.000	10.000.000
Loi Hoa Co. - Deposit for color mixing machine	20.000.000	20.000.000
Truong Phat Co. - Deposit for color mixing machine	50.000.000	50.000.000
Dai Nhan Phong Co., Ltd. - Deposit for color mixing machin	50.000.000	50.000.000
Thanh Giao Investment & Consultant Co., Ltd.	50.000.000	50.000.000
Total	**230.000.000**	**230.000.000**

NOTES TO THE FINANCIAL STATEMENTS FOR Q2 2026 (Cont.)

14. Equity

14.1 Change in Equity

VND

	Capital contribution of owner	Development and Investment fund	Financial provision fund	Charter capital reserve fund	Undistributed profit
	411	414	415	418	421
Beginning balance	30.364.360.000	22.942.119.888	-	1.518.200.000	11.994.661.038
Profit for the period					5.078.090.621
Reversal of bonus fund for the BOD & Board of Supervisors					259.562
Additional appropriation to bonus fund from profit after tax - Under Resolution No. 02/NQ-SDN/DHCD dated April 22, 2026					(1)
Additional appropriation to investment and development fund from profit after tax - Under Resolution No. 02/NQ-SDN/DHCD dated April 22, 2026		668.702.192			(668.702.192)
Closing balance	30.364.360.000	23.610.822.080	-	1.518.200.000	16.404.309.028
	-	-	-	-	-

14.2 Details of Owners' Capital Contributions

	30/06/2026	Tỷ lệ	01/01/2026	Tỷ lệ
Capital contributed by the State	9.110.880.000	30%	9.110.880.000	30%
Capital contributed by other parties	21.253.480.000	70%	21.253.480.000	70%
Total	30.364.360.000	100%	30.364.360.000	100%

14.3 Shares

	30/06/2026	01/01/2026
Number of registered shares for issuance	3.036.436	3.036.436
Number of shares issued:	3.036.436	3.036.436

NOTES TO THE FINANCIAL STATEMENTS FOR Q2 2026 (Cont.)

- Common shares	3.036.436	3.036.436
Number of outstanding shares:	**3.036.436**	**3.036.436**
- Common shares	3.036.436	3.036.436
* Par value per share: VND 10,000		

15. Off-Balance Sheet Items	**30/06/2026**	**01/01/2026**
Bad debts already written off		
- Written off according to the Resolution of the Board of Directors dated 31/7/2012	260.051.215	260.051.215
- Written off according to the Resolution of the Board of Directors dated 23/7/2013	333.886.504	333.886.504
- Written off according to the Resolution of the Board of Directors dated 31/7/2015	1.111.934.750	1.111.934.750

NOTES TO THE FINANCIAL STATEMENTS FOR Q2 2026 (Cont.)

VII. ADDITIONAL INFORMATION TO ITEMS PRESENTED IN THE STATEMENT OF INCOME

1. Revenue from sale of goods and services	VND From 01/01/26 to 30/06/26	VND From 01/01/25 to 30/06/25
Sales revenue	57.458.473.824	55.868.782.699
Sales deductions - Trade discounts	1.752.964.848	2.129.009.316
Revenue deductions – Sales allowances	-	2.665.355
Sales deductions - Sales return	160.261.358	368.324.626
Net Revenue	**55.545.247.618**	**53.368.783.402**
– Net sales revenue	*55.545.247.618*	*53.368.783.402*

2. Cost of Goods Sold	From 01/01/26 to 30/06/26	From 01/01/25 to 30/06/25
Cost of finished goods and merchandise sold	42.094.916.532	37.169.847.094
Total	**42.094.916.532**	**37.169.847.094**

3. Financial Income	From 01/01/26 to 30/06/26	From 01/01/25 to 30/06/25
Interest income from deposits and loans	3.083.714	3.144.774
Realized foreign exchange gains	2.453.355	428.104
Other financial income		
Total	**5.537.069**	**3.572.878**

4. Financial Expenses	From 01/01/26 to 30/06/26	From 01/01/25 to 30/06/25
Interest expenses	456.247.950	532.089.311
Realized foreign exchange losses		24.553.492
Payment discounts (offset against payables)	1.064.004.216	1.145.069.430
Total	**1.520.252.166**	**1.701.712.233**

5. Other Income	From 01/01/26 to 30/06/26	From 01/01/25 to 30/06/25
Liquidation of tools and equipment	50.000.000	
Liquidation of Fixed Assets	4.350.000.000	
Income from warehouse rental and management		1.621.441.764
Surplus from inventory count	207.419.697	233.412.964
Other income	112.507.886	107.802.906
Total	**4.719.927.583**	**1.962.657.634**

6. Other Expenses	From 01/01/26 to 30/06/26	From 01/01/25 to 30/06/25
Shortages from inventory count	208.653.907	248.920.871
Penalties and fines for contract violations		15.000.000

NOTES TO THE FINANCIAL STATEMENTS FOR Q2 2026 (Cont.)

Other expenses		
Total	**208.653.907**	**263.920.871**

7. Selling and General & Administrative Expenses	**From 01/01/26 to 30/06/26**	**From 01/01/25 to 30/06/25**
General and administrative expenses incurred during the period	6.472.805.616	6.655.265.891
Selling expenses incurred during the period	3.524.662.300	3.143.829.712
Total	**9.997.467.916**	**9.799.095.603**

8. Current Corporate Income Tax Expense

The Company's tax finalization will be subject to inspection by the tax authorities. Since the application of tax laws and regulations to various types of transactions may be interpreted in different ways, the amount of tax presented in the Financial Stalements subject to change based on the decisions of the tax authorities.

The estimated amount of current corporate income tax is presented in the table below:

	From 01/01/26 to 30/06/26	**From 01/01/25 to 30/06/25**
Accounting profit before tax	**6.449.421.749**	**6.400.438.113**
- Adjustments increasing profit	**407.233.890**	**306.082.000**
+ Non-deductible expenses (remuneration for external Board of Directors and Board of Supervisors)	*179.982.000*	*179.982.000*
+ Administrative penalty expenses in the field of Fire Prevention and Fighting & Rescue		*15.000.000*
+ 2025 Customer Conference expenses in South Korea for 5 guests		*111.100.000*
+ Land rental & management fees – 1st installment/2026 – Ho Nai Industrial Park	*227.251.890*	
– Profit–decreasing adjustments (Expenses related to refundable deferred tax)	**(445.000.000)**	**(1.113.425.926)**
+Amortization of infrastructure usage fees under Contract No. 02/2022/HĐTLĐ/HN–SĐ dated 06/06/2022 – Ho Nai Industrial Park Joint Stock Company		**(700.000.000)**
+ Cost of advertising billboard at 30/4 Park (postponed	*(445.000.000)*	*(413.425.926)*
Taxable profit	**6.411.655.639**	**5.593.094.187**
Of which:		
– Profit subject to 20% tax rate	*6.411.655.639*	*5.593.094.187*
Current corporate income tax expense: 20%		
- Corporate income tax expense (at 20% tax rate)	1.282.331.128	1.118.618.837
Corporate Income Tax payable for the year	**1.282.331.128**	**1.118.618.837**

9. Basic Earnings Per Share	**From 01/01/26 to 30/06/26**	**From 01/01/25 to 30/06/25**
Profit after corporate income tax	5.078.090.621	5.059.134.091
Net profit attributable to shareholders of the Company (after deduction of 18% for reward and welfare fund	4.164.034.309	4.148.489.955

NOTES TO THE FINANCIAL STATEMENTS FOR Q2 2026 (Cont.)

Weighted average number of ordinary shares outstanding during the period	3.036.436	3.036.436
Basic earnings per share (EPS)	**1.371**	**1.366**

VIII. OTHER INFORMATION

Dong Nai, July 14, 2026

Prepared by	**Chief Accountant**	**General Director**
Nguyen Thi Viet Ha	Huynh Thi Thanh Huong	Nguyen Duc Nhien

M.S.D.N: 3600451024 - C.T.C.P. * CÔNG TY CỔ PHẦN SƠN ĐỒNG NAI * THÀNH PHỐ ĐỒNG NAI