Song Da Corporation - JSC

Song Da Investment Construction & Development Joint Stock Company

Form No. B 01-DN
Issued according to Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance

FINANCIAL STATEMENTS PARENT COMPANY

In September 30, 2026

Unit: VND

	ASSETS	Code	Notes	30/09/2026	01/01/2026
	1	2	3	4	5
A.	**Current Assets**	100		**585.137.335.480**	**845.396.456.198**
I.	**Cash and cash equivalents**	**110**	**V.1**	**12.001.934.930**	**4.141.411.988**
1.	Cash	111		12.001.934.930	4.141.411.988
2.	Cash equivalents	112		0	0
II.	**Short-term financial investments**	**120**	**V.2**	**138.000**	**138.000**
1.	Trading securities	121		658.855	658.855
2.	Provision for diminution in value of trading securities (*)	122		-520.855	-520.855
3.	Held-to-maturity investments	123		0	0
4.	Provision for short-term held-to-maturity investments (*)	124			
5.	Other short-term investments	125			
6.	Provision for impairment of other short-term investments (*)	126		0	0
III.	**Short-term receivables**	**130**	**V.3**	**156.614.074.417**	**423.029.969.381**
1.	Short-term trade receivables	131		46.788.641.598	39.384.202.579
2.	Short-term advances to suppliers	132		83.917.169.011	84.512.493.958
3.	Short-term intercompany receivables	133		0	
4.	Construction contract receivables (based on progress)	134		0	0
5.	Other short-term receivables	135		36.041.700.477	307.241.910.928
6.	Allowance for doubtful short-term receivables (*)	136		-10.133.436.669	-8.108.638.084
7.	Assets pending resolution	137		0	0
IV.	**Inventories**	**140**	**V.5**	**408.379.105.279**	**412.317.423.549**
1.	Inventories	141		411.955.970.675	412.317.423.549
2.	Allowance for inventory write-down (*)	149		-3576865396	0
V.	**Short-term biological assets**	**150**		**0**	**0**
1.	Livestock for one-time harvest (short-term)	151			
2.	Seasonal crops or crops for one-time harvest (short-term)	152			
3.	Provision for impairment of short-term biological assets (*)	153			
VI.	**Other current assets**	**160**	**V.6**	**8.142.082.854**	**5.907.513.280**
1.	Short-term prepaid expenses	161		456.140.757	29.945.279
2.	Deductible VAT	162		7.685.942.097	5.877.568.001

3.	Taxes and other receivables from the State	163		0	0
4.	Government bond repurchase agreements (repos)	164		0	0
5.	Other current assets	165		0	0
B.	**NON-CURRENT ASSETS**	200		**482.876.517.376**	213.666.176.447
I	**Long-term receivables**	**210**	**V.7**	**275.726.724.413**	**10.000.000**
1.	Long-term trade receivables	211		0	0
2.	Long-term advances to suppliers	212		0	0
3.	Business capital in dependent units	213		0	0
4.	Long-term intercompany receivables	214		0	0
5.	Other long-term receivables	215		275.726.724.413	10.000.000
6.	Allowance for doubtful long-term receivables (*)	216		0	0
II.	**Fixed assets**	**220**	**V.8**	**24.749.997**	**33.000.000**
1.	Tangible fixed assets (Property, Plant and Equipment)	221		24.749.997	33.000.000
	Cost	222		8.356.622.054	8.356.622.054
	Accumulated depreciation (*)	223		-8.331.872.057	-8.323.622.054
2.	Finance lease assets	224		0	0
	Cost	225		0	0
	Accumulated depreciation (*)	226		0	
3.	Intangible assets	227		0	0
	Cost	228		0	0
	Accumulated amortization (*)	229		0	0
III.	**Long-term biological assets**	**230**		**0**	**0**
1.	Livestock for repeated harvest	231		0	0
a.	Immature livestock	232			
b.	Mature livestock	233		0	0
	Cost	234			
	Accumulated depreciation (*)	235			
2.	Livestock for one-time harvest (long-term)	236			
3.	Seasonal crops or one-time harvest crops (long-term)	237			
4.	Provision for impairment of long-term biological assets (*)	238			
IV.	**Investment property**	240		**172.406.747.864**	**178.442.851.917**
	Cost	241		235.409.290.933	235.409.290.933
	Accumulated depreciation (*)	242		-63.002.543.069	-56.966.439.016
V.	**Long-term work in progress**	**250**	**V.13**	**1.750.689.707**	**1.750.689.707**
1.	Long-term production and business costs in progress	251		1.750.689.707	1.750.689.707
2.	Construction in progress	252		0	0
VI.	**Long-term financial investments**	**260**	**V.11**	**32.558.660.247**	**33.004.791.785**
1.	Investment in subsidiaries	261		25.000.000.000	25.000.000.000
2.	Investment in associates and joint ventures	262		8.200.000.000	8.200.000.000

3.	Equity investments in other entities	263		23.953.667.000	23.953.667.000
4.	Provision for impairment of long-term investments (*)	264		-24.595.006.753	-24.148.875.215
5.	Held-to-maturity investments	265			
6.	Provision for long-term held-to-maturity investments (*)	266		0	0
VII.	**Other non-current assets**	**270**	**V.14**	**408.945.148**	**424.843.038**
1.	Long-term prepaid expenses	271		81.376.625	97.274.515
2.	Deferred tax assets	272		327.568.523	327.568.523
3.	Long-term spare parts, equipment and supplies	273		0	0
4.	Other non-current assets	274		0	0
5.	Goodwill	279		0	0
	TOTAL ASSETS	**280**		**1.068.013.852.856**	**1.059.062.632.645**

	LIABILITIES	Code	Notes	30/09/2026	01/01/2026
C.	**Current liabilities**	**300**		**669.732.374.971**	**670.033.182.604**
I.	**Liabilitiies**	**310**	**V.15**	**613.088.774.301**	**663.389.581.934**
1.	Short-term trade payables	311		12.074.249.039	7.798.213.555
2.	Short-term advances from customers	312		74.769.328.655	62.504.995.365
3.	Dividends payable	313		23.500.000.000	0
4.	Short-term taxes and other payables to the State	314		13.255.024.286	39.693.360.103
5.	Employee benefits payable	315		4.994.277.286	2.600.706.901
6.	Short-term accrued expenses	316		220.768.834.544	228.912.706.209
7.	Short-term intercompany payables	317		0	0
8.	Short-term construction contract payables (based on progress)	318		0	0
9.	Short-term unearned revenue	319		0	0
10.	Other short-term liabilities	320		226.926.481.728	249.601.329.021
11.	Short-term borrowings and finance lease liabilities	321		34.285.927.570	69.687.619.587
12.	Other short-term provisions	322		0	0
13.	Bonus and welfare fund	323		2.514.651.193	2.590.651.193
14.	Price stabilization fund	324		0	0
15.	Government bond repurchase agreements	325	f		0
II.	**Non-current liabilities**	**330**	**V.16**	**56.643.600.670**	**6.643.600.670**
1.	Long-term trade payables	331		0	0
2.	Long-term advances from customers	332		0	0
3.	State	333			
4.	Long-term accrued expenses	334		0	0
5.	Intercompany payables related to business capital	335		0	0
6.	Long-term intercompany payables	336		0	0
7.	Long-term unearned revenue	337		0	0
8.	Other long-term liabilities	338		6.643.600.670	6.643.600.670
9.	Long-term borrowings and finance lease liabilities	339		50.000.000.000	0
10.	Convertible bonds	340		0	0
11.	Preference shares	341		0	0
12.	Deferred income tax liabilities	342		0	0
13.	Long-term provisions	343		0	0
14.	Science and technology development fund	344		0	0
D.	**EQUITY**	**400**		**398.281.477.885**	**389.029.450.041**
1.	Share capital	411		200.000.000.000	200.000.000.000
-	Ordinary shares with voting rights	411a		200.000.000.000	200.000.000.000
-	Preference shares	411b		0	0
2.	Share premium	412		99.848.889.000	99.848.889.000

3.	Equity component of convertible bonds	413		0	0
4.	Other contributed capital	414		0	0
5.	Treasury shares (*)	415		0	0
6.	Revaluation surplus	416		0	0
7.	Foreign exchange differences	417		0	0
8.	Investment and development fund	418		23.764.696.100	23.764.696.100
10.	Other funds under equity	420		3.840.000.000	3.840.000.000
11.	Undistributed profit after tax	421		70.827.892.785	61.575.864.941
-	Retained earnings brought forward	421a		61.575.864.941	61.575.864.941
-	Profit after tax for the current period	421b		9.252.027.844	0
-	Uncontrolled shareholder interests	429			
	TOTAL LIABILITIES & EQUITY	**440**		**1.068.013.852.856**	**1.059.062.632.645**

Hanoi, October 28, 2026

PREPARED BY	CHIEF ACCOUNTANT	GENERAL MANAGER
DANG THI MINH NGOC	*NGUYEN NGOC HUYEN*	TỔNG GIÁM ĐỐC Trịnh Xuân Thuỵ

M.S.D.N: 0102188917 - C.T.C.P
CÔNG TY CỔ PHẦN ĐẦU TƯ XÂY DỰNG VÀ PHÁT TRIỂN ĐÔ THỊ SÔNG ĐÀ
THÀNH PHỐ HÀ NỘI

Song Da Corporation - JSC
Song Da Urban Investment Construction & Development Joint Stock Company

Issued according to Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of

INCOME REPORT - PARENT COMPANY

In September 30, 2026

Part I - Profit and Loss

Unit: VND

Indicator	Code	Notes	This quarter this year	This quarter last year	Cumulative figure from the beginning of the year to the end of this quarter (this year)	Cumulative figure from the beginning of the year to the end of this quarter (last year)
1	2	3	4	5	6	7
1. Revenue from sales and services provided (*)	01	VI.1	20.315.005.235	5.960.504.817	69.958.633.642	130.100.810.583
2. Revenue deductions	02		0	0	0	0
3. Net revenue from sales and services provided (10 = 01-02)	10		20.315.005.235	5.960.504.817	69.958.633.642	130.100.810.583
4. Cost of goods sold	11	VI.2	14.601.689.623	2.022.781.462	43.362.671.121	50.642.721.055
5. Gross profit from sales & services provided (20 = 10-11)	20		5.713.315.612	3.937.723.355	26.595.962.521	79.458.089.528
6. Profit/loss from sale and liquidation of investment properties	21			0		
7. Financial operating revenue	22	VI.3	4.293.073	7.824.421	9.644.545	15.357.316
8. Financial expenses	23	VI.4	723.157.473	158.381.766	3.066.014.631	5.630.114.264
Including: Interest expense	24		656.005.328	145.438.845	2.552.730.948	5.733.714.064
9. Selling expenses	25		0	0	0	1006505948
10. Business administration expenses	26	VI.6	3.980.510.704	3.080.601.861	11.288.632.802	8.645.566.718
11. Profit or loss in joint ventures and associated companies	27		0	0	0	0
12. Net profit from business operations {30 = 20+ 21+22 - (23+25+26)+27}	30		1.013.940.508	706.564.149	12.250.959.633	64.191.259.914

13, Other income	31		0	0	0	0
14. Other expenses	32	VI.5	7.980.002	357.953.323	873.663.619	6.141.663.237
15. Other profit (40 = 31-32)	40		-7.980.002	-357.953.323	-873.663.619	-6.141.663.237
16. Total accounting profit before tax (50 = 30 + 40)	50		1.005.960.506	348.610.826	11.377.296.014	58.049.596.677
17. Current Corporate Income Tax Expense	51	VI.7	0	0	2.125.268.170	9417280837
18. Expenses Deferred Corporate Income Tax Fee	52		0	0	0	0
19. Net Profit After Corporate Income Tax (60 = 50 - 51 - 52)	60		1.005.960.506	348.610.826	9.252.027.844	48.632.315.840
Net Profit After Tax of Parent Company	61		1.005.960.506	348.610.826	9.252.027.844	48.632.315.840
Net Profit After Tax of Non-Controlling Shareholders	62		0	0	0	0
20. Basic Earnings Per Share (*)	70		50	17	463	2432
21. Diluted Earnings Per Share (*)	71		50	17	463	2432

Hanoi, October 28, 2026

PREPARED BY	CHIEF ACCOUNTANT	GENERAL MANAGER
DANG THI MINH NGOC	*NGUYEN NGOC HUYEN*	TỔNG GIÁM ĐỐC Trịnh Xuân Thuỵ

M.S.D.N: 0102186917 C.T.C.P
CÔNG TY CỔ PHẦN ĐẦU TƯ XÂY DỰNG VÀ PHÁT TRIỂN ĐÔ THỊ SÔNG ĐÀ
THÀNH PHỐ HÀ NỘI

Song Da Corporation - JSC

Song Da Investment Construction & Development Joint Stock Company

Form B 03-DN
issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, of the Minister of Finance

Statement of Cash Flows (Quarterly) – Parent Company

(Direct method)

In September 30, 2026

Unit: VND

ITEMS	Code	Notes	Cumulative from the beginning to the end of this quarter (this year)	Cumulative from the beginning to the end of this quarter (last year)
1	2	3	4	5
I - CASH FLOWS FROM OPERATING ACTIVITIES				
1. Cash receipts from sales, rendering of services and other income	1		65.520.747.534	116.507.934.072
2. Cash payments to suppliers for goods and services	2		-27.332.791.002	-9.058.474.545
3. Cash payments to employees	3		-5.114.814.728	-4.792.451.425
4. Interest paid	4		-67152145	0
5. Corporate income tax paid	5		-5646366000	-7.169.500.788
6. Other cash receipts from operating activities	6		114.881.179.693	116.447.717.185
7. Other cash payments for operating activities	7		-160.050.209.450	-130.635.263.179
Net cash flows from operating activities	**20**		**-17.809.406.098**	**81.299.961.320**
II - CASH FLOWS FROM INVESTING ACTIVITIES				
1. Cash payments for acquisition and construction of fixed assets and other long-term assets	21		0	0
2. Cash proceeds from disposal of fixed assets and other long-term assets	22		0	0
3. Cash payments for lending and purchase of debt instruments of other entities	23		0	0
4. Cash receipts from recovery of loans and sale of debt instruments of other entities	24		0	0
5. Cash payments for investments in other entities	25		0	0
6. Cash receipts from divestment in other entities	26		0	0
7. Cash receipts from interest, dividends and profit distributions	27		9.644.545	15.357.316
Net cash flows from investing activities	**30**		**9.644.545**	**15.357.316**
III - CASH FLOWS FROM FINANCING ACTIVITIES				
1. Cash receipts from issuance of shares and capital contributions from owners	31		0	0
2. Cash payments for return of capital to owners and repurchase of issued shares	32		0	0
3. Cash receipts from borrowings	33		91.820.000.000	39.520.000.000
4. Repayment of principal of borrowings	34		-66.159.411.987	-114.386.924.566
5. Payments for finance lease liabilities	35		0	0
6. Dividends and profit distributions paid to owners	36		0	0
Net cash flows from financing activities	**40**		**25.660.588.013**	**-74.866.924.566**
Net increase/(decrease) in cash and cash equivalents (50 = 20 + 30 + 40)	**50**		**7.860.826.460**	**6.448.394.070**
Cash and cash equivalents at the beginning of the period	**60**		**4.141.108.470**	**10.557.268.575**
Effect of exchange rate changes on cash and cash equivalents	61		0	0
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	**70**	**VII.34**	**12.001.934.930**	**17.005.662.645**

Hanoi, October 28, 2026

PREPARED BY	CHIEF ACCOUNTANT	GENERAL MANAGER
DANG THI MINH NGOC	*NGUYEN NGOC HUYEN*	TỔNG GIÁM ĐỐC *Trịnh Xuân Thuỷ*

M.S.D.N: 0102 18 66 C.T.C.P
CÔNG TY CỔ PHẦN ĐẦU TƯ XÂY DỰNG VÀ PHÁT TRIỂN ĐÔ THỊ SÔNG ĐÀ
THÀNH PHỐ HÀ

SONG DA URBAN CONSTRUCTION AND DEVELOPMENT INVESTMENT JOINT STOCK COMPANY
Address: Area A, Floor M2, Lieu Giai Tower, 26 Lieu Giai Street, Ngoc Ha Ward, Hanoi City

Form B 09 - DN *(Attached to Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)*

EXPLANATORY NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Third quarter of 2026

I. Characteristics of business operations

1. Forms of capital ownership Song Da Urban Development and Construction Investment Joint Stock Company was established according to Business Registration Certificate No. 0103016226 issued by the Hanoi Department of Planning and Investment on March 15, 2007. It was reissued on October 15, 2008, amended on August 18, 2009 (third amendment), and November 10, 2009 (fourth amendment). Business Registration Certificate No. 0102186917 was amended on July 16, 2026 (twelfth amendment) and October 2, 2026 (thirteenth amendment). The company's headquarters were previously located at: 19 Truc Khe Street, Lang Ward, Hanoi City, and has since changed to: Area A, M2 Floor, Lieu Giai Tower, 26 Lieu Giai Street, Ngoc Ha Ward, Hanoi City.

2. Business Area The company's business areas include construction and service provision, and real estate business.

3. Business sector. The company's main business activities are: Real estate trading, including ownership, use, or lease of land use rights.

4. Normal production and business cycle. The company's normal production and business cycle does not exceed 12 months.

5. The characteristics of the business's operations during the fiscal year affect the financial statements.: Are not

6. Business Structure

Subsidiary company The Company only invests in its subsidiary, SDU Management and Business Services Co., Ltd., headquartered at 3rd Floor, SDU Building, 143 Tran Phu Street, Ha Dong Ward, Hanoi City, Vietnam. The subsidiary's main business activity is building operation and management. As of the end of the fiscal year, the Company's equity stake in this subsidiary remains at 100% (unchanged from the beginning of the year), with voting rights and benefits proportional to the equity stake.

Affiliated Companies

Company name	Head office address	Main business activities	Capital contribution ratio	Ownership percentage	Voting ratio
Bac Ha Urban Construction Investment Joint Stock Company	Office at 8C, 8th floor, Song Da - Ha Dong mixed-use building, Ha Dong ward, Hanoi city, Vietnam	Temporarily suspending operations.	28,89%	28,89%	28,89%
SDU Investment Consulting Joint Stock Company	Room 704, 7th floor, G10 building (office building), Nguyen Trai Street, Thanh Liet Ward, Hanoi City, Vietnam	Build	30%	30%	30%

Subordinate units do not have legal personality and are accounted for as dependent entities.

Unit Name	Address
Song Da Hanoi Housing Project Management Board	No. 19 Truc Khe Street, Lang Ward, Hanoi City
Song Da Ha Dong Housing Project Management Board	Room 702, G10 Building, Nguyen Trai Street, Thanh Xuan Ward, Hanoi City
The Ho Chi Minh City branch of Song Da Urban Development and Construction Investment Joint Stock Company.	Room B1, 3rd floor, Bigemco building, 2/2 Ly Thuong Kiet Street, Phu Tho Ward, Ho Chi Minh City.

7. Staff As of September 30, 2026, the company will have 28 employees (As of March 31, 2026: 28 employees).

8. Statements regarding the comparability of information in financial statements. The corresponding figures from the previous year are comparable to those of this year.

9. Explanation of other information in the Financial Statements in accordance with relevant legal regulations such as corporate law, securities law, etc.

II. Accounting period and currency used in accounting

1. Annual accounting period(starting on January 1, 2026 and ending on December 31, 2026).

2. Currency used in accounting. The currency used in accounting is the Vietnamese Dong (VND) because the majority of transactions are conducted in VND.

III. Applicable Accounting Standards and Regulations

1. Applicable accounting system The company applies Vietnamese accounting standards, the Vietnamese Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, and other circulars guiding the implementation of accounting standards issued by the Ministry of Finance in the preparation and presentation of consolidated financial statements.

2. Statement on compliance with Vietnamese Accounting Standards and Accounting Regulations The financial statements are prepared in accordance with Vietnamese accounting standards, the Vietnamese Enterprise Regulations, and relevant legal regulations concerning the preparation and presentation of financial statements.

IV. Applicable accounting policies, accounting estimates, and relevant legal regulations.

1. Principles for converting financial statements prepared in foreign currency to Vietnamese Dong Economic transactions denominated in foreign currency are converted into Vietnamese Dong at the actual exchange rate at the time of the transaction. At the end of the year, monetary items denominated in foreign currency are converted using the average interbank exchange rate published by the State Bank of Vietnam. Actual exchange rate differences arising during the period and exchange rate differences resulting from the revaluation of monetary item balances at the end of the year are transferred to financial revenue or expenses in the fiscal year.

2. Types of exchange rates applied in accounting

- The exchange rate selected for accounting purposes when dealing with exchange rate differences arising during the period and the exchange rate used when revaluing monetary items denominated in foreign currency;

Cross-exchange rates are calculated in cases where banks do not publish exchange rates for foreign currencies;

- The gold purchase price announced by the State Bank of Vietnam or the reference purchase price of units legally authorized to trade gold will be used when re-evaluating monetary gold at the end of the accounting period.

3. Principles for recognizing cash and cash equivalents. Money includes cash and demand deposits.

4 Principles of Accounting for Financial Investments

a) Trading securities;Principles for recording short-term and long-term securities investments:Securities investments at the time of reporting, if: - They have a redemption or maturity period of no more than 3 months from the date of purchase, are considered "cash equivalents". - They have a payback period of less than 1 year or within 1 business cycle and are classified as short-term assets. - They have a payback period of more than 1 year or more than 1 business cycle and are classified as long-term assets.Principles for recognizing other short-term and long-term investments:Other investments at the time of reporting, if: - They have a payback or maturity period of no more than 3 months from the date of purchase of the investment are considered cash equivalents; - They have a payback period of less than 1 year or within 1 business cycle and are classified as short-term assets; - They have a payback period of more than 1 year or more than 1 business cycle and are classified as long-term assets.

b) Investments held until maturity;

c) Investing in subsidiaries; joint ventures, associated companies;Investments in subsidiaries and associates are accounted for using the cost method. Net profits distributed from subsidiaries and associates arising after the investment date are recognized in the Income Statement. Other distributions (besides net profits) are considered recoveries of investments and are recognized as deductions from the cost of the investment.

d) Investing in other entities;Investments in equity instruments of other entities include investments in equity instruments where the Company does not have control, co-control, or significant influence over the investee. Investments in equity instruments of other entities are initially recognized at cost, including the purchase price or capital contribution plus direct costs associated with the investment. Dividends and gains from periods prior to the investment are accounted for as a reduction in the value of the investment itself. Dividends and gains from periods after the investment is acquired are recognized as financial revenue. Dividends received in the form of shares are tracked only in terms of the number of additional shares received, not the value of the shares received.

e) Accounting methods for other transactions related to financial investments. Provisions for losses on investments in equity instruments of other entities are established as follows: • For investments in listed shares or where the fair value of the investment can be reliably determined, the provision is based on the market value of the shares. • For investments whose fair value cannot be determined at the reporting date, the provision is based on the loss of the invested entity, with the provision amount equal to the difference between the actual investment capital of the owners and the equity capital at the end of the financial year multiplied by the ratio of the Company's charter capital to the total contributed charter capital in the other entity. Increases or decreases in the amount of the provision for losses on investments in equity instruments of other entities that need to be established at the end of the financial year are recognized as financial expenses.

6. Principles of accounting for accounts receivable

Accounts receivable are presented at their book value less any provision for doubtful accounts. The classification of receivables into customer receivables and other receivables follows these principles: • Customer receivables reflect commercial receivables arising from purchase-sale transactions between the Company and buyers that are independent entities. • Other receivables reflect non-commercial receivables that are not related to purchase-sale transactions. A provision for doubtful accounts is established for each doubtful receivable after offsetting it against any payables (if applicable). The amount of the provision is based on the age of the overdue receivables or the projected potential loss. Increases or decreases in the balance of the provision for doubtful accounts to be established at the end of the fiscal year are recorded as business management expenses.

7. Principles of Inventory Accounting

- Inventory recognition principle: cost principle.

Inventory valuation method: weighted average

- Accounting method: perpetual inventory

Methods for creating provisions for inventory devaluationProvisions for inventory devaluation are established for each inventory item whose original cost exceeds its net realizable value. Increases or decreases in the balance of the inventory devaluation provision required at the end of the fiscal year are recorded in the cost of goods sold.

8. Principles of accounting and depreciation of tangible fixed assets (including perennial plants producing periodic products, working animals), intangible fixed assets, leased fixed assets, and investment properties.

Tangible fixed assets are represented at their original cost less accumulated depreciation. The original cost of a tangible fixed asset includes all expenses incurred by the Company to acquire the asset up to the point it is ready for use. Expenses incurred after initial recognition are only added to the original cost of the fixed asset if these expenses are certain to increase future economic benefits from the use of the asset. Expenses that do not meet this condition are recognized as production and business expenses for the year. When a tangible fixed asset is sold or liquidated, the original cost and accumulated depreciation are written off, and any profit or loss arising from the liquidation is recognized as income or expense for the year. Tangible fixed assets are depreciated using the straight-line method based on their estimated useful life. The depreciation period for tangible fixed assets is as follows: Type of fixed asset Number of years Machinery and equipment 6 Transportation and transmission vehicles 7-8 Management equipment and tools 3-4 * Investment properties Investment properties are a portion of the company's owned property used for the purpose of generating rental income. Leased investment properties are represented at cost less accumulated depreciation. The cost of an investment property is the total cost incurred by the company or the fair value of the amounts given in exchange for acquiring the investment property up to the time of purchase or completion of construction. Costs related to investment properties incurred after initial recognition are recognized as expenses, unless these costs are likely to cause the investment property to generate more future economic benefits than initially assessed, in which case they are added to the cost. When an investment property is sold, the original cost and accumulated depreciation are written off, and any resulting gains or losses are accounted for as income or expenses in that year.

9. Accounting principles for various types of business cooperation contracts.

According to Circular 99/2025/TT-BTC (effective from January 1, 2026), accounting for business cooperation contracts (BCCs) is based on their economic nature and is divided into three main types: joint control of assets, joint control of operations, or profit sharing.

10. Accounting principles for deferred expenses.

d) Investing in other entities;Investments in equity instruments of other entities include investments in equity instruments where the Company does not have control, co-control, or significant influence over the investee. Investments in equity instruments of other entities are initially recognized at cost, including the purchase price or capital contribution plus direct costs associated with the investment. Dividends and gains from periods prior to the investment are accounted for as a reduction in the value of the investment itself. Dividends and gains from periods after the investment is acquired are recognized as financial revenue. Dividends received in the form of shares are tracked only in terms of the number of additional shares received, not the value of the shares received.

e) Accounting methods for other transactions related to financial investments. Provisions for losses on investments in equity instruments of other entities are established as follows: • For investments in listed shares or where the fair value of the investment can be reliably determined, the provision is based on the market value of the shares. • For investments whose fair value cannot be determined at the reporting date, the provision is based on the loss of the invested entity, with the provision amount equal to the difference between the actual investment capital of the owners and the equity capital at the end of the financial year multiplied by the ratio of the Company's charter capital to the total contributed charter capital in the other entity. Increases or decreases in the amount of the provision for losses on investments in equity instruments of other entities that need to be established at the end of the financial year are recognized as financial expenses.

6. Principles of accounting for accounts receivable

Accounts receivable are presented at their book value less any provision for doubtful accounts. The classification of receivables into customer receivables and other receivables follows these principles: • Customer receivables reflect commercial receivables arising from purchase-sale transactions between the Company and buyers that are independent entities. • Other receivables reflect non-commercial receivables that are not related to purchase-sale transactions. A provision for doubtful accounts is established for each doubtful receivable after offsetting it against any payables (if applicable). The amount of the provision is based on the age of the overdue receivables or the projected potential loss. Increases or decreases in the balance of the provision for doubtful accounts to be established at the end of the fiscal year are recorded as business management expenses.

7. Principles of Inventory Accounting

- Inventory recognition principle: cost principle.

Inventory valuation method: weighted average

- Accounting method: perpetual inventory

Methods for creating provisions for inventory devaluationProvisions for inventory devaluation are established for each inventory item whose original cost exceeds its net realizable value. Increases or decreases in the balance of the inventory devaluation provision required at the end of the fiscal year are recorded in the cost of goods sold.

8. Principles of accounting and depreciation of tangible fixed assets (including perennial plants producing periodic products, working animals), intangible fixed assets, leased fixed assets, and investment properties.

Tangible fixed assets are represented at their original cost less accumulated depreciation. The original cost of a tangible fixed asset includes all expenses incurred by the Company to acquire the asset up to the point it is ready for use. Expenses incurred after initial recognition are only added to the original cost of the fixed asset if these expenses are certain to increase future economic benefits from the use of the asset. Expenses that do not meet this condition are recognized as production and business expenses for the year. When a tangible fixed asset is sold or liquidated, the original cost and accumulated depreciation are written off, and any profit or loss arising from the liquidation is recognized as income or expense for the year. Tangible fixed assets are depreciated using the straight-line method based on their estimated useful life. The depreciation period for tangible fixed assets is as follows: Type of fixed asset Number of years Machinery and equipment 6 Transportation and transmission vehicles 7-8 Management equipment and tools 3-4 * Investment properties Investment properties are a portion of the company's owned property used for the purpose of generating rental income. Leased investment properties are represented at cost less accumulated depreciation. The cost of an investment property is the total cost incurred by the company or the fair value of the amounts given in exchange for acquiring the investment property up to the time of purchase or completion of construction. Costs related to investment properties incurred after initial recognition are recognized as expenses, unless these costs are likely to cause the investment property to generate more future economic benefits than initially assessed, in which case they are added to the cost. When an investment property is sold, the original cost and accumulated depreciation are written off, and any resulting gains or losses are accounted for as income or expenses in that year.

9. Accounting principles for various types of business cooperation contracts.

According to Circular 99/2025/TT-BTC (effective from January 1, 2026), accounting for business cooperation contracts (BCCs) is based on their economic nature and is divided into three main types: joint control of assets, joint control of operations, or profit sharing.

10. Accounting principles for deferred expenses.

Deferred expenses are recognized for future payments relating to goods and services received. Deferred expenses are recognized based on reasonable estimates of the amount due and the timeframe for allocation.

11. Principles for recognizing liabilities and accrued expenses. Accounts payable and accrued expenses are recognized for future amounts due related to goods and services received. Accrued expenses are recognized based on reasonable estimates of the amount due. The classification of accounts payable as accounts payable to suppliers, accrued expenses, and other payables is done according to the following principles: • Accounts payable to suppliers reflect commercial liabilities arising from the purchase of goods, services, and assets, where the seller is an independent entity from the Company. • Accrued expenses reflect liabilities for goods and services received from suppliers or provided to buyers but not yet paid due to the lack of invoices or insufficient accounting documentation, and liabilities to employees for vacation pay, and other production and business expenses that must be accrued. • Other payables reflect non-commercial liabilities that are not related to the purchase, sale, or provision of goods and services. Liabilities and expenses are classified as short-term and long-term on the consolidated balance sheet based on the remaining term at the end of the financial year.

12. Accounting principles for dividend and profit payments. Dividends are recognized as liabilities in the period in which they are disclosed.

13. Principles of accounting for deferred corporate income tax. Deferred income tax is corporate income tax payable or refundable due to temporary differences between the carrying value of an asset and a liability for the purpose of preparing financial statements and the income tax basis. Deferred income tax payable is recognized for all taxable temporary differences. Deferred income tax assets are only recognized when it is certain that there will be future taxable profits to utilize these deductible temporary differences. The carrying value of deferred income tax assets is reviewed at the end of the accounting period and is written down to the extent that it is certain that there will be sufficient taxable profits to utilize part or all of the deferred income tax asset. Previously unrecognized deferred income tax assets are reviewed at the end of the accounting period and recognized when it is certain that there will be sufficient taxable profits to utilize these unrecognized deferred income tax assets. Deferred income tax assets and deferred income tax liabilities are determined at the tax rate expected to apply for the year in which the asset is recovered or the liability is settled, based on the tax rates in effect at the end of the financial year. Deferred income tax is recognized in the Statement of Income and is only directly recorded in equity when the tax relates to items directly recorded in equity. Deferred income tax assets and deferred income tax liabilities are offset when: • The company has a legal right to offset current income tax assets against current income tax payable; and • These deferred income tax assets and deferred income tax liabilities relate to corporate income tax administered by the same tax authority: - For the same taxable entity; or - The company intends to settle current income tax payable and current income tax assets on a net basis or by asset recovery concurrently with the settlement of liabilities in each future period when material amounts of deferred income tax payable or deferred income tax assets are settled or recovered.

14. Principles for recognizing loans and financial lease liabilities. Borrowing costs include interest and other expenses directly related to loans. Borrowing costs are recognized as expenses when incurred. If borrowing costs are directly related to the investment in construction or production of an asset under construction that requires a sufficiently long period (over 12 months) to be put into use for its intended purpose or sold, these borrowing costs are included in the value of that asset. For loans specifically for the construction of fixed assets or investment properties, interest is capitalized even if the construction period is less than 12 months. Income arising from temporary investments in loans is recorded as a reduction in the original cost of the related asset.

15. Principles for recognizing and capitalizing borrowing costs. - Borrowing costs are recognized as operating expenses in the period in which they are incurred, except for borrowing costs directly related to investment in construction or production of work-in-progress assets, which are included in the value of those assets (capitalized) when all the conditions stipulated in Vietnamese Accounting Standard No. 16 "Borrowing Costs" are met. - Borrowing costs directly related to investment in construction or production of work-in-progress assets are included in the value of those assets (capitalized), including interest on loans, allocation of discounts or premiums when issuing bonds, and ancillary expenses incurred related to the loan application process.

16. Principles for recognizing equity:

Owner's equity contribution Owner's equity is recorded based on the actual amount of capital contributed by the shareholders.**Share premium** Share premium is recognized as the difference between the issue price and the par value of shares upon initial or supplementary issuance, the difference between the reissue price and the book value of treasury shares, and the equity component of convertible bonds upon maturity. Direct costs related to supplementary share issuance and reissue of treasury shares are recorded as a reduction in share premium.

- Principles for recognizing undistributed profits. Profits after corporate income tax are distributed to shareholders after the allocation of funds as stipulated in the Company's Charter and legal regulations, and after approval by the General Meeting of Shareholders. The distribution of profits to shareholders takes into account non-monetary items within undistributed profits that may affect cash flow and dividend payment capacity, such as gains from the revaluation of contributed assets, gains from the revaluation of monetary items, financial instruments, and other non-monetary items.

17. Principles and methods for recognizing revenue and other income:

- Revenue from sales and services

+ Revenue from real estate sales Revenue from the sale of real estate in which the Company is the developer is recognized when all of the following conditions are met simultaneously: • The real estate has been fully completed and handed over to the buyer, and the Company has transferred the risks and benefits associated with ownership of the real estate to the buyer. • The Company no longer holds the right to manage the real estate as the owner or the right to control the real estate. • The revenue is determined with reasonable certainty. • The Company has received or will receive economic benefits from the real estate sale transaction. • The costs related to the real estate sale transaction can be determined. In cases where the customer has the right to complete the interior of the real estate and the Company carries out the interior finishing according to the customer's design, style, and requirements under a separate interior finishing contract, revenue is recognized upon completion and handover of the unfinished construction to the customer.

Revenue from providing services. Revenue from providing services is recognized when the following conditions are simultaneously met: • The revenue is determined with reasonable certainty. When the contract stipulates that the buyer has the right to return the purchased service under specific conditions, revenue is only recognized when those specific conditions no longer exist and the buyer no longer has the right to return the service provided. • The company has or will obtain economic benefits from the service transaction. • The portion of work completed at the reporting date can be determined. • The costs incurred for the transaction and the costs to complete the service transaction can be determined. If the service is performed over multiple periods, the revenue recognized in the period is based on the results of the portion of work completed as of the end of the accounting period.

Rental income from real estate Rental income is recognized using the straight-line method over the lease term. Advance rent payments for multiple periods are allocated to revenue in proportion to the lease term.

+ Revenue from the sale of real estate includes tourist apartments, office spaces with accommodation, or similar properties.

+ Revenue from the sale of investment properties.

- revenue from financial activities; Financial income mainly consists of interest on bank deposits, recognized based on the bank's monthly deposit interest notification.

- Other income.

18. Accounting principles for revenue deductions.

Focus on accurately recording trade discounts, sales rebates, and sales returns.

19. Principles of cost of goods sold accounting.

Accurately record the original cost, anticipate expenses, and handle any discrepancies exceeding the budget to ensure an accurate reflection of business performance.

20. Principles of accounting for financial costs.

Adhering to the matching and prudence principles, record actual expenses incurred, including interest expenses, exchange rate losses, investment costs, and capital gains-related losses; do not record expenses before they are incurred.

21. Principles of accounting for selling expenses and administrative expenses.

Expenses are recognized as soon as they are incurred, separating expenses related to revenue from general administrative expenses.

IV. Additional information for items presented in the Statement of Financial Position

Unit of measurement: VND

1. Cash and cash equivalents

Cash and cash equivalents held by the business but not subject to restrictions on their use.	**30/09/26**	**01/01/26**
- Cash	816.858.239	672.427.744
- Demand deposits	11.185.076.691	3.468.984.244
Total	**12.001.934.930**	**4.141.411.988**

2. Financial investments

a) Trading securities

Target	**30/09/26**			**01/01/26**		
	Original price	**Fair value**	**Reserve value**	**Original price**	**Fair value**	**Reserve value**
- Other investments		658.855	-520.855		658.855	-520.855
Total	**0**	**658.855**	**-520.855**	**0**	**658.855**	**-520.855**

b) Capital investment in other entities (details of each investment by ownership percentage and voting rights percentage)

Target	**30/09/26**		**01/01/26**	
	Original price	**Reserve value**	**Original price**	**Reserve value**
- Investing in subsidiaries	***25.000.000.000***	***-8.373.175.515***	***25.000.000.000***	***-7.927.043.977***
SDU Service Management and Business Company Limited	25.000.000.000	-8.373.175.515	25.000.000.000	-7.927.043.977
- Investing in joint ventures and affiliated companies.	***8.200.000.000***	***-5.200.000.000***	***8.200.000.000***	***-5.200.000.000***
Bac Ha Urban Construction Investment Joint Stock Company	5.200.000.000	-5.200.000.000	5.200.000.000	-5.200.000.000
SDU Investment Consulting Joint Stock Company	3.000.000.000	0	3.000.000.000	0
Investing capital in other entities.	***23.953.667.000***	***-11.021.831.238***	***23.953.667.000***	***-11.021.831.238***
Song Da - Hanoi Joint Stock Company	4.000.000.000	0	4.000.000.000	0
Van Phong Investment and Development Joint Stock Company	19.953.667.000	-11.021.831.238	19.953.667.000	-11.021.831.238
Total	**57.153.667.000**	**-24.595.006.753**	**57.153.667.000**	**-24.148.875.215**

The charter capital of SDU Management and Business Services One-Member Limited Company is VND 25,000,000,000, wholly owned by the company.

3. Accounts receivable from customers

Target	30/09/26		01/01/26	
	Book value	Reserve value	Book value	Reserve value
a) Short-term accounts receivable from customers	**46.788.641.598**	**0**	**39.384.202.579**	**0**
b) Prepayment to short-term suppliers	**83.917.169.011**	0	**84.512.493.958**	0
Prepayment to related parties	**59.042.775.630**	0	**61.220.800.956**	0
Pay in advance to another seller.	**24.874.393.381**	0	**23.291.693.002**	0
Total	**130.705.810.609**	0	**123.896.696.537**	0

4. Other receivables

Target	30/09/26		01/01/26	
	Book value	Reserve value	Book value	Reserve value
A) Other short-term receivables	**36.041.700.477**	**0**	**307.241.910.928**	**0**
a) Short term	**19.554.185.980**	**0**	**291.668.972.472**	**0**
b) Accounts receivable from related parties	**16.487.514.497**	**0**	**15.572.938.456**	**0**
Bac Ha Urban Construction Investment Joint Stock Company - Must collect industrial cleaning fees	92.508.000	0	92.508.000	0
SDU Investment Consulting Joint Stock Company - Dividend and industrial cleaning fee receivable	4.584.583.000	0	4.584.583.000	0
Advance payment	11.810.423.497	0	10.895.847.456	0
b) Other short-term receivables	**275.726.724.413**	0	**10.000.000**	0
Van Thai Trading, Services, Construction and Real Estate Business Company Limited (*)	275.716.724.413	**0**	0	0
Deposit, collateral	10.000.000	0	10.000.000	0

5. Provision for doubtful short-term receivables

Target	30/09/26			01/01/26		
	Principal value of debt	Recoverable value	Debtor	Principal value of debt	Recoverable value	Debtor
Indochina Electric Joint Stock Company	-3.500.000.000	0		-3.500.000.000	0	
Gia Bao Housing Development Investment Joint Stock Company	-3.043.971.349	0		-3.043.971.349	0	
Vietnam Urban Development and Construction Consulting Joint Stock Company	-1.067.452.250	0		-1.067.452.250	0	
Bac Ha Urban Construction Investment Joint Stock Company	-1.437.736.945	0		0	0	
Receivable from other organizations and individuals	-1.084.276.125	0		-497.214.485	0	
Total	**-10.133.436.669**	0		**-8.108.638.084**	0	

6. Inventory:

Target	30/09/26		01/01/26	
	Original price	Preventive	Original price	Preventive
Tools and equipment	0	0	45.804.542	0
Work-in-progress production costs	377.759.541.732	-3.576.865.396	369.069.072.060	-3.576.865.396
Finished real estate products (*)	30.098.796.600	0	42.681.780.000	0
Real estate goods	4.097.632.343	0	4.097.632.343	0
Total	**411.955.970.675**	**-3.576.865.396**	**415.894.288.945**	**-3.576.865.396**

7. Increase and decrease in tangible fixed assets

Item	Houses, buildings	Machinery and equipment	Transportation and transmission	Management equipment and tools	Total
Original price					
Beginning balance		118.000.000	7.963.010.182	275.611.872	8.356.622.054
Purchase within the year					0
Year-end balance		118.000.000	7.963.010.182	275.611.872	8.356.622.054
Accumulated depreciation					**8.331.872.057**
Beginning balance		118.000.000	7.963.010.182	242.611.872	8.323.622.054
- Depreciation during the year				8.250.003	8.250.003
- Other increases					
Remaining value					
- On New Year's Day				33.000.000	33.000.000
30/09/26				24.749.997	24.749.997

8. Increase or decrease in investment properties:

Item	01/01/26	Increase during the year	Decrease during the year	30/09/26
a) Investment properties for rental income				
Original price	**235.409.290.933**			**235.409.290.933**
- Land use rights				
- Home				
- House and land use rights				
- Infrastructure	235.409.290.933			235.409.290.933
Accumulated depreciation	**56.966.439.016**		**6.036.104.053**	**63.002.543.069**
- Land use rights				
- Home				
- House and land use rights				
- Infrastructure	56.966.439.016		6.036.104.053	63.002.543.069
Remaining value	**178.442.851.917**			**172.406.747.864**
- Land use rights				
- Home				
- House and land use rights				
- Infrastructure	178.442.851.917			172.406.747.864

Investment property portfolio as of today September 30, 2026 as follows:

	Original price	Accumulated depreciation	Remaining value
3 commercial floors in the Song Da - Ha Dong Building	50.250.520.380	-27.437.800.586	22.812.719.794
2 basement levels and 3 commercial floors are part of the building at 143 Tran Phu.	35.371.816.808	-11.698.719.203	23.673.097.605
Five floors (from floor 1, floor 2, and part of floor 3, part of floor 4, and part of floor 5) of Building X1 - 26 Lieu Giai	72.731.771.841	-11.732.792.024	60.998.979.817
The 3 basement levels of Building X1 - 26 Lieu Giai	77.055.181.904	-12.133.231.256	64.921.950.648
Total	**235.409.290.933**	**-63.002.543.069**	**172.406.747.864**

9. Pending costs

Item	30/09/26	01/01/26
a) Short term	456.140.757	29.945.279
b) Long term	81.376.625	97.274.515
Total	**537.517.382**	**127.219.794**

10. Loans and financial leases

Item	30/09/26	During the period		01/01/26
		Increase	Reduce	
a) Short-term loans	**853.457.816**	-	-	**853.457.816**
b) Long-term loans from TPB Bank, HCM branch	**50.000.000.000**	**50.000.000.000**	-	-
c) Short-term loans from related parties	**33.432.469.754**	**41.082.758.519**	**76.484.450.536**	**68.834.161.771**
Total	**84.285.927.570**	**91.082.758.519**	**76.484.450.536**	**69.687.619.587**

11. Payable to the seller

Item	30/09/26	01/01/26
a) Short-term payables to suppliers	**12.074.249.039**	**7.798.213.555**
Airpower Joint Stock Company	2.474.545.743	2.474.545.743
Hanoi Industrial and Construction Machinery Joint Stock Company	996.194.987	970.483.470
Thien Y Equipment and Technology Joint Stock Company	1.578.860.714	356.962.590
- Payment must be made to other parties.	7.024.647.595	3.996.221.752
b) Payment must be made to the seller and related parties.	-	**890.482.561**
SDU Management & Trading Services Co., Ltd.	-	890.482.561
Total	**12.074.249.039**	**8.688.696.116**

12. Dividends and profits must be returned.

Item	30/09/26	01/01/26
Dividends and profits must be returned.	23.500.000.000	23.500.000.000

13. Taxes and other payments due to the government.

Item	01/01/26	Amount payable during the year	Amount actually paid during the year	30/09/26
Taxes payable (details of each type of tax)	**39.693.360.103**	**15.982.553.675**	**42.420.889.492**	**13.255.024.286**
VAT	22.018.315.410	12.681.174.595	30.366.258.832	4.333.231.173
Corporate income tax	11.176.564.610	2.125.268.170	5.646.366.000	7.655.466.780
Corporate income tax provisional payment on advance payments received from real estate transfer activities.	546.768.220	-	-	546.768.220
Personal income tax	692.129.235	341.312.683	516.787.653	516.654.265
Property tax	-	-	-	-
Business license tax	-	-	-	-
Fees, charges, and other payments.	5.259.582.628	834.798.227	5.891.477.007	202.903.848
Total	**39.693.360.103**	**15.982.553.675**	**42.420.889.492**	**13.255.024.286**

14. Costs payable

Item	30/09/26	01/01/26
Short term	**220.768.834.544**	**228.912.706.209**
Remuneration of the Board of Directors and the Supervisory Board	792.100.000	964.900.000
Payment must be made to other individuals and organizations.	219.976.734.544	227.947.806.209
Interest expense payable	***3.125.729.581***	***3.125.729.581***
b) Long term	-	-
Total	**220.768.834.544**	**228.912.706.209**

15. Other payables

Item	30/09/26	01/01/26
a) Long term	**226.926.481.728**	**226.101.329.021**
Total	**226.926.481.728**	**226.101.329.021**
b) Long term	-	-
Payment must be made to other organizations and individuals.	**6.643.600.670**	**6.643.600.670**
Total	**6.643.600.670**	**6.643.600.670**
c) Amount of overdue debt that remains unpaid		

16. Equity

a) Table comparing changes in equity (Unit: Million VND)

Item	Items belonging to equity								
	Owner's equity contribution	**Capital surplus**	**Bond convertible option**	**Other owner's equity**	**Revaluation difference of assets**	**Exchange rate difference**	**Undistributed net profit after tax and other funds**	**Other items- Development Investment Fund**	**Total**
A	*1*	*2*	*3*	*4*	*5*	*6*	*7*	*8*	
Beginning balance of the previous year	*200.000*	*99.849*	-	*3.840*	-	-	*61.576,0*	*23.764,7*	*389.029,6*
- Capital increase in the previous year									
- Profit in the previous year									
- Other increases									
- Capital reduction in the previous year									
- Losses in the previous year									
- Other discounts									
Beginning balance this year	-	-	-	-	-	-	*9.252*	-	*9252*
Increase capital this year									
- Profit for this year							*9.252*		*9.252*
- Other increases									
- Reduce capital investment this year									
- Losses this year									
- Other discounts									
30/09/26	*200.000*	*99.849*	-	*3.840*	-	-	*70.828*	*23.765*	*398.282*

b) Details of owner's capital contribution

Item	30/09/26	01/01/26
Song Da Corporation - JSC	60.000.000.000	60.000.000.000
Capital contributions from other parties	140.000.000.000	140.000.000.000
Total	**200.000.000.000**	**200.000.000.000**

c) Capital transactions with owners and dividend distribution, profit sharing

Item	30/09/26	30/09/25
- Owner's investment capital	**200.000.000.000**	200.000.000.000
+ Initial capital contribution at the beginning of the year	200.000.000.000	200.000.000.000

d) Stocks

Item	30/09/26	01/01/26
- Number of shares registered for issuance	20.000.000	20.000.000
- Number of shares sold to the public	20.000.000	20.000.000
- Number of outstanding shares	20.000.000	20.000.000

** Par value of outstanding shares: 10,000 VND*

VII. Additional information for items presented in the Statement of Income

Unit of measurement: VND

1. Total revenue from sales and services

Item	This quarter of this year	This quarter of last year
- Revenue from real estate sales	12.815.073.625	-
- Revenue from renting real estate and related services.	7.499.931.610	5.960.504.817
Total	**20.315.005.235**	**5.960.504.817**

2. Cost of goods sold

Item	This quarter of this year	This quarter of last year
Cost of goods sold for real estate products and goods.	11.997.826.400	-
Cost of renting real estate and related services.	2.603.863.223	2.022.781.462
Total	**14.601.689.623**	**2.022.781.462**

3. Financial operating revenue

Item	This quarter of this year	This quarter of last year
- Interest on deposits and loans	4.293.073	7.824.421
Total	**4.293.073**	**7.824.421**

4. Financial costs

Item	This quarter of this year	This quarter of last year
- Borrowing costs	656.005.328	145.438.845
Reversal of investment loss provision		
Total	**656.005.328**	**145.438.845**

5. Other expenses

Item	This quarter of this year	This quarter of last year
Penalties for other violations		
Administrative penalties	7.980.002	48.000.000
Tax penalties and back taxes		306.499.253
Other expenses		3.454.070
Total	**7.980.002**	**357.953.323**

6. Selling expenses and administrative expenses

Item	This quarter of this year	This quarter of last year
Business management expenses incurred during the period	**3.980.510.704**	**3.080.601.861**
Employee costs	2.915.630.000	1.675.680.000
Management materials and office supplies costs	45.345.245	82.743.324
Depreciation cost of fixed assets	-	-
Taxes, fees and charges	12.721.673	2.290.741
Outsourced service costs	827.860.550	1.217.838.630
Other costs	178.953.236	102.049.166

7. Net profit after corporate income tax

Item	This quarter of this year	This quarter of last year
- Profit after corporate income tax	1.005.960.506	348.610.826
Current corporate income tax expense	-	-

Hanoi, October 28, 2026

CREATOR	CHIEF ACCOUNTANT	GENERAL MANAGER
(Signature, full name)	*(Signature, full name)*	*(Signature, full name, seal)*
DANG THI MINH NGOC	*NGUYEN NGOC HUYEN*	TỔNG GIÁM ĐỐC Trịnh Xuân Thụy

M.S.D.N: 0102188... CÔNG TY C.P CỔ PHẦN ĐẦU TƯ XÂY DỰNG VÀ PHÁT TRIỂN ĐÔ THỊ SÔNG ĐÀ THÀNH PHỐ HÀ NỘI