Form No. 02

SONG DA GENERAL CORPORATION – JSC
Song Da Urban Investment Construction & Development Joint Stock Company
Number: 28-08A/CT-TCKT
Subject: Explanation of discrepancies in business performance results.

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Hanoi, August 28 , 2026

To: State Securities Commission
Hanoi Stock Exchange

1. Company name: Song Da Urban Investment Construction & Development Joint Stock Company
2. Stock code: SDU
3. Head office address: No. 19, Truc Khe Street, Lang Ward, Hanoi.
4. Phone: 0243 5526369 Fax: 0 243 5526348
5. Person responsible for disclosing information:

Ms. Nguyen Ngoc Huyen, Position: Chief Accountant of the Company.

6. Content of the disclosure: Explanation of the variance in business results before and after the review of the financial statements for the first six months of 2026.

6.1 Consolidated Financial Statements:

- Pre-tax profit for the first six months of 2026 before review was VND 12,482,227,995 compared to VND 10,371,321,288 after review. The variance is due to the auditor adding entries for provision allocations and corporate income tax expenses.
- Profit after tax for the first six months of 2026 before review was VND 10,913,090,320 compared to VND 8,246,053,118 after review. The variance is due to the auditor adding entries for provision allocations and corporate income tax expenses.
- Profit after tax for the first six months of 2026 after review was VND 8,246,053,118, a decrease of more than 10% compared to the profit after tax for the first six months of 2025 (VND 48,221,379,531). The variance is due to the fact that, in the first six months of 2026, the Company generated revenue from premises leasing, real estate business, and building management services.

6.2 Consolidated Report Section:

- Pre-tax profit for the first six months of 2026 (unaudited) was VND 12,942,110,024 compared to VND 10,371,321,288 (audited). The discrepancy arose because the auditor recorded additional entries for provision allocations and corporate income tax expenses.
- Profit after tax for the first six months of 2026 (unaudited) was VND 11,372,972,349 compared to VND 8,246,053,118 (audited). The discrepancy

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Ký bởi: NGUYỄN NGỌC HUYỀN
Ký ngày: 28/8/2026 11:00:19

arose because the auditor recorded additional entries for provision allocations and corporate income tax expenses.

- Audited profit after tax for the first six months of 2026 was VND 8,246,053,118, compared to VND 48,283,705,014 for the first six months of 2025—a decrease of over 10%. The reason for this difference is that, during the first six months of 2026, the Company generated revenue from premises leasing and real estate business activities.

We hereby certify that the information provided above regarding the discrepancy is accurate and truthful, and we accept full legal responsibility for the content of this explanation.

Recipient :
- As above.
- Save: TCKT

PERSON RESPONSIBLE FOR INFORMATION DISCLOSURE

CÔNG TY CỔ PHẦN ĐẦU TƯ XÂY DỰNG VÀ PHÁT TRIỂN ĐÔ THỊ SÔNG ĐÀ

Nguyen Ngoc Huyen

SONG DA GENERAL CORPORATION – JSC
Song Da Urban Investment Construction & Development Joint Stock Company
Number: 28-08B/CT-TCKT

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Hanoi, August 28, 2026

PERIODIC DISCLOSURE OF FINANCIAL REPORTS

To: **Hanoi Stock Exchange**

In accordance with Clause 3, Article 14 of Circular No. 96/020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance guiding the disclosure of information on the securities market, Song Da Investmen Construction & Urban Development Joint Stock Company hereby discloses its financial statements for the second quarter of 2026 to the Hanoi Stock Exchange as follows:

1. Organization name: Song Da Urban Investment Construction & Development Joint Stock Company
2. Stock ticker: SDU
3. Address: 19 Truc Khe Street, Lang Ward, Hanoi City
4. Contact phone/Tel: 04.35526388 Fax:
5. Email: ketoandothi702@gmail.com Website: dothisongda.com.vn
1. Content of the announcement:
6. Audited financial statements for the second quarter of 2026

☐ Separate financial statements (for companies with no subsidiaries and whose parent accounting unit has a subsidiary);

☑ Consolidated financial statements (including subsidiaries);

☐ Consolidated financial statements (TCNY has a subsidiary accounting unit with its own accounting system).

7. Cases that require an explanation of the cause:

+ The auditing firm issued an opinion other than a fully unqualified opinion on the financial statements (for the audited financial statements for the first six months of 2026):

☐ Yes ☐ No

Explanatory document in case of a checkmark:

☐ Yes ☐ No

+ The after-tax profit in the reporting period differs by 5% or more before and after the audit, shifting from a loss to a profit or vice versa (for audited financial statements for the first 6 months of 2026):

☐ Yes ☐ No

The comprehensive explanatory document includes:

☐ Yes ☐ No

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

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☑ Yes ☐ No

Explanatory document in case of a checkmark:

☑ Yes ☐ No

+ Net profit after tax in the reporting period shows a loss, shifting from a profit in the same period of the previous year to a loss in this period, or vice versa:

☐ Yes ☐ No

Explanatory document in case of a checkmark:

☐ Yes ☐ No

This information was published on the company's website on: …./…../2026 at the following link:

2. Report on transactions valued at 35% or more of total assets in 2026: None

In the event that TCNY has transactions, please report the following information in full:

8. Transaction details:…..
9. Ratio of transaction value to total asset value of the enterprise (%) (based on the most recent financial report);…..
10. Transaction completion date:…….

We hereby declare that the information published above is true and accurate, and we assume full legal responsibility for its content.

Organization representative

Chief Accountant

CÔNG TY CỔ PHẦN ĐẦU TƯ XÂY DỰNG VÀ PHÁT TRIỂN ĐÔ THỊ SÔNG ĐÀ

Nguyen Ngoc Huyen

Attached documents:

-Interim financial statements for 2026

-Explanatory document No. 28-08A/CT-TCKT

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