



SONADEZI GIANG DIEN
SHAREHOLDING COMPANY

Số: 4.0.3/TB-SZG

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Dong Nai, October 19th, 2026

DISCLOSURE OF FINANCIAL STATEMENTS

To: State Securities Commission of Viet Nam;
Ha Noi Stock Exchange.

Pursuant to Clauses 3 and 4, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance providing guidance on information disclosure in the securities market, Sonadezi Giang Dien Joint Stock Company discloses its Quarter III/2026 financial statements to the Hanoi Stock Exchange as follows:

1. Name of organization:

- Stock symbol: SZG
- Address: Giang Dien Industrial Zone Office, Road No. 6, Giang Dien Industrial Park, Trang Bom Ward, Dong Nai City, Vietnam
- Telephone: (0251) 8966688 Fax: (0251) 8966689
- Email: szg@sonadezi-giangdien.vn
- Website: <http://www.sonadezi-giangdien.vn/>

2. Disclosure Information Content:

- Financial Statements for Quarter III of 2026

☒ Separate Financial Statements (Listed Company does not have any subsidiaries, and the superior accounting unit has affiliated units.);

☐ Consolidated Financial Statements (A listed company with a subsidiary);

☐ Combined Financial Statements (A listed company with an affiliated accounting unit organizes its own independent accounting apparatus.).

- Cases Subject to Explanation of Causes:

+ The auditing organization issued a qualified opinion on the financial statements:

☐ Yes

☒ No

Explanation Document in Case of Accumulation:

☐ Yes

☒ No

+ Profit after tax in the reporting period has a discrepancy of 5% or more before and after the audit, or shifts from a loss to a profit or vice versa:

☐ Yes

☒ No



Explanation Document in Case of Accumulation:

☐ Yes

☒ No

+ Profit after corporate income tax in the statement of profit and loss for the reporting period changes by 10% or more compared to the report of the same period in the previous year:

☒ Yes

☐ No

Explanation Document in Case of Accumulation:

☒ Yes

☐ No

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

☐ Yes

☒ No

Explanation Document in Case of Accumulation:

☐ Yes

☒ No

This information was disclosed on the company's website on ... /10/2026 at the following link: <http://www.sonadezi-giangdien.vn/quan-he-co-dong/thong-tin-co-phieu>

Attached Document:

- Financial Statements for Quarter III of 2026 Sonadezi Giang Dien Joint Stock Company.

- Official Letter No.: 402./SZG-KTTC dated 19/10/2026 regarding the explanation and supplementation on changes in profit after corporate income tax for Quarter III of 2026.

Recipients:

- As above;
- Save: Clerical department,
Accounting department.

**LEGAL REPRESENTATIVE
GENERAL DIRECTOR**



Tran Tan Nhat





**SONADEZI GIANG DIEN
SHAREHOLDING
COMPANY**

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

Dong Nai, October 19th, 2026

No.: ~~4.02~~/SZG-KTTC
Re: *Additional Explanation
of the Fluctuation in After-
tax Profit*

To: - State Securities Commission of Vietnam;
- Hanoi Stock Exchange.

1. Listed organization: Sonadezi Giang Dien Shareholding Company

2. Listed stock code: SZG

3. Content: Sonadezi Giang Dien Shareholding Company hereby provides the following explanation regarding the fluctuation of 10% or more in after-tax profit for Q3 2026 compared with the same period of the previous year:

Unit: VND

Indicator	Q3/2026	Q3/2025	Variance	Rate
Total revenue	153.516.008.863	133.483.971.049	20.032.037.814	+ 15.01%
- Net revenue from sales of goods and services	104.106.550.737	112.985.257.791	(8.878.707.054)	- 7.86%
- Financial income	34.278.185.485	15.978.713.258	18.299.472.227	+ 114.52%
- Other income	131.272.641	4.520.000.000	(4.388.727.359)	- 97.1%
- Revenue from the sale and disposal of investment properties	15.000.000.000	-	15.000.000.000	-
Total expenses	77.386.701.979	47.035.589.008	30.351.112.971	+ 64.53%
- Cost of goods sold	32.409.660.617	39.702.426.425	(7.292.765.808)	- 18.37%
- Financial expenses	13.080.018.660	33.737.360	13.046.281.300	+ 38,670.13%
- Selling expenses	15.892.493.586	579.174.549	15.313.319.037	+ 2,643.03%
- General and administrative expenses	4.096.639.462	5.896.873.320	(1.800.233.858)	- 30.53%
- Other expenses	800.162.942	823.377.354	(23.214.412)	- 2.82%
- Cost of goods sold from the sale and disposal of investment properties	11.107.726.712	-	11.107.726.712	-
Profit after tax	63.218.510.523	71.121.666.178	(7.903.155.655)	- 11.11%

Explanation:

The Company's after-tax profit for Q3 2026 reached VND 63.2 billion, a decrease of VND 7.9 billion (11.11%) compared with the same period of the previous year. The main reasons are as follows:

- Net revenue from business operations decreased by 7.86%, causing gross profit to decrease by VND 1.59 billion. In contrast, financial income increased mainly because interest income from term deposits recognized during the period increased, partially offsetting the decline in profit from business operations.
- In Q3 2026, the Company recorded a gain of VND 3.89 billion from the sale and disposal of investment properties. No such gain was recorded in the same period of the previous year.
- Financial expenses increased by VND 13.05 billion, mainly because the Company recognized a provision for diminution in the value of trading securities in accordance with regulations as of the preparation date of the Q3 2026 financial statements. This was the primary reason for the decline in after-tax profit compared with the same period of the previous year. The provision was recognized in accordance with current accounting regulations and does not reflect a corresponding change in the Company's cash flows from business operations during the period.
- Selling expenses increased by 2,643.03%, mainly due to the production and business plan for 2026, which involves leasing 20 hectares of land, doubling the amount compared to the previous year. This resulted in the incurrence of brokerage commission costs for subleasing land in Q3 2026, while administrative expenses decreased by 30.53% compared to the same period.

In addition to the results for Q3 2026, the Company's business operations remained stable during the first nine months of 2026. After-tax profit reached VND 174.76 billion, a decrease of 5.98% compared with the same period of the previous year, mainly due to the impact of the provision for diminution in the value of trading securities recognized during the period.

Sonadezi Giang Dien Shareholding Company respectfully reports the above to the State Securities Commission of Vietnam, Hanoi Stock Exchange and its shareholders for their information.

Best regards./.

Recipients:

- As above;
- Secretary of the Board of Directors (for information disclosure coordination);
- Filed: Administration Dept., Accounting-Finance Dept.

GENERAL DIRECTOR



Tran Tan Nhat



SONADEZI CORPORATION
SONADEZI GIANG DIEN SHAREHOLDING COMPANY

FINANCIAL STATEMENT
For the 3rd quarter of 2026

October, 2026

BALANCE SHEET
As at 30 September 2026

Currency: VND

ASSETS	Code	Notes	Ending balance	Opening balance
A. CURRENT ASSETS	100		2.954.406.223.906	2.314.512.754.690
I. Cash and cash equivalents	110	(4.1)	92.593.910.646	705.018.485.102
1. Cash	111		11.047.480.509	24.435.985.647
2. Cash equivalents	112		81.546.430.137	680.582.499.455
II. Short-term financial investments	120		1.946.158.304.656	219.325.919.999
1. Trading securities	121	(4.2)	219.325.919.999	219.325.919.999
2. Provision for diminution in value of trading securities	122		(31.889.219.999)	
3. Held-to-maturity investments	123	(4.2)	1.140.464.104.656	
4. Other short-term investments	125	(4.3)	618.257.500.000	
III. Short-term receivables	130		789.378.506.181	1.273.578.165.998
1. Short-term trade receivables	131	(4.4)	72.303.311.072	66.036.895.933
2. Short-term advances to suppliers	132	(4.5)	715.449.943.095	600.807.265.189
3. Short-term loan receivables	135	(4.6)	15.237.235.441	615.966.505.462
4. Provision for doubtful short-term receivables	136		(13.611.983.427)	(9.232.500.586)
III. Inventories	140	(4.7)	123.165.977.416	116.315.416.029
1. Inventories	141		123.165.977.416	116.315.416.029
IV. Other current assets	160		3.109.525.007	274.767.562
1. Short-term prepaid expenses	161	(4.12)	262.572.179	274.767.562
2. VAT receivable	162	(4.15)	2.846.952.828	-
B. NON-CURRENT ASSETS	200		2.513.328.576.661	2.478.876.778.773
I. Long-term receivables	210		-	618.257.500.000
1. Other long-term receivables	215			618.257.500.000
II. Fixed assets	220		202.148.198.803	211.357.093.712
1. Tangible fixed assets	221	(4.9)	195.826.100.895	204.894.850.774
Historical cost	222		315.589.485.867	317.435.985.560
Accumulated depreciation	223		(119.763.384.972)	(112.541.134.786)
2. Intangible fixed assets	227	(4.10)	6.322.097.908	6.462.242.938
Historical cost	228		9.259.505.000	9.259.505.000
Accumulated depreciation	229		(2.937.407.092)	(2.797.262.062)
III. Investment properties	240	(4.11)	990.207.232.657	971.833.424.654
1. Historical cost	241		1.715.575.073.530	1.675.899.972.472
2. Accumulated depreciation	242		(725.367.840.873)	(704.066.547.818)
IV. Long-term assets in progress	250	(4.8)	11.468.112.526	11.182.553.072
1. Long-term production and business in progress	251			
2. Construction in progress	252		11.468.112.526	11.182.553.072
V. Other long-term assets	270		1.309.505.032.675	666.246.207.335
1. Long-term prepaid expenses	271	(4.12)	1.309.505.032.675	666.246.207.335
TOTAL ASSETS (280 = 100 + 200)	280		5.467.734.800.567	4.793.389.533.463

(Continued on the next page)

BALANCE SHEET (continued)
As at 30 September 2026

Currency: VND

RESOURCES	Code	Notes	Ending balance	Opening balance
C. LIABILITIES	300		4.349.842.716.111	3.737.348.122.334
I. Current liabilities	310		257.696.424.518	228.118.409.350
1. Short-term trade payables	311	(4.13)	6.761.341.238	7.105.056.536
2. Short-term advances from customers	312	(4.14)	4.175.077.273	4.175.430.184
3. Taxes and amounts payable to the State	314	(4.15)	6.256.003.625	8.214.435.312
4. Payables to employees	315		-	5.987.013.000
5. Short-term accrued expenses	316	(4.16)	19.424.106.705	19.614.530.576
6. Short-term unearned revenue	319	(4.18)	176.080.540.486	132.212.263.739
7. Other short-term payables	320	(4.17)	30.516.823.872	35.747.759.507
8. Bonus and welfare fund	323	(4.19)	14.482.531.319	15.061.920.496
II. Long-term liabilities	330		4.092.146.291.593	3.509.229.712.984
1. Long-term accrued expenses	334	(4.16)	15.762.080.643	16.145.242.089
2. Long-term unearned revenue	337	(4.18)	4.031.164.261.110	3.443.371.252.039
3. Other long-term payables	338	(4.17)	45.219.949.840	49.713.218.856
D. OWNERS' EQUITY	400		1.117.892.084.456	1.056.041.411.129
1. Owners' contributed capital	411	(4.20.2)	548.980.000.000	548.980.000.000
Ordinary shares with voting rights	411a		548.980.000.000	548.980.000.000
Preference shares	411b			
2. Investment and development fund	418		193.123.613.645	193.123.613.645
3. Undistributed post-tax profit	420		375.788.470.811	313.937.797.484
Accumulated undistributed post-tax profit to the end of prior period	420a		201.022.903.999	148.638.613.463
Undistributed post-tax profit of this period	420b		174.765.566.812	165.299.184.021
TOTAL RESOURCES (440 = 300 + 400)	440		5.467.734.800.567	4.793.389.533.463

(Continued on the next page)


Luong Anh Tu
Preparer


Nguyen Duy Hoa
Chief Accountant

Approve, 19th October 2026

Tran Tan Nhat
General Director

INCOME STATEMENT
For the 3rd quarter of 2026

Currency: VND

ITEMS	Co de	3 rd quarter		Accumulated from the beginning of the year	
		Current year	Prior year	Current year	Prior year
1. Revenue from sale of goods and rendering of service	01	104.106.550.737	112.985.257.791	306.283.828.941	331.050.953.853
2. Deductions	02				
3. Net revenue from sale of goods and rendering of services	10	104.106.550.737	112.985.257.791	306.283.828.941	331.050.953.853
4. Cost of goods sold	11	32.409.660.617	39.702.426.425	97.534.345.586	115.231.016.712
5. Gross profit from sale of goods and rendering of services	20	71.696.890.120	73.282.831.366	208.749.483.355	215.819.937.141
6. Gain/loss from sale and liquidation of investment properties	21	3.892.273.288		25.741.944.035	15.320.673.692
7. Financial income	22	34.278.185.485	15.978.713.258	57.596.023.275	25.544.315.572
8. Financial expenses	23	13.080.018.660	33.737.360	32.013.015.591	104.435.611
<i>In which: interest expense</i>	24	33.521.460	25.540.160	99.471.292	77.349.211
9. Selling expenses	25	15.892.493.586	579.174.549	26.271.572.978	9.596.308.812
10. General and administration expenses	26	4.096.639.462	5.896.873.320	17.398.813.507	20.883.488.650
11. Net profit from operating activities	30	76.798.197.185	82.751.759.395	216.404.048.589	226.100.693.332
12. Other income	31	131.272.641	4.520.000.000	131.272.641	4.791.772.514
13. Other expenses	32	800.162.942	823.377.354	810.395.938	860.784.761
14. Other profit	40	(668.890.301)	3.696.622.646	(679.123.297)	3.930.987.753
15. Total accounting profit before tax	50	76.129.306.884	86.448.382.041	215.724.925.292	230.031.681.085
16. Current corporate income tax expense	51	12.910.796.361	15.326.715.863	40.959.358.480	44.154.564.540
17. Deferred corporate income tax expense	52				
18. Profit after corporate income tax	60	63.218.510.523	71.121.666.178	174.765.566.812	185.877.116.545
18. Basic earnings per share	70	1152	1.296	3.183	3.386


Luong Anh Tu
 Preparer


Nguyen Duy Hoa
 Chief Accountant

Approved: 19th October 2026


Tran Tan Nhat
 General Director

CASH FLOW STATEMENT

(Indirect method)
For the 3rd quarter of 2026

Currency: VND

ITEMS	Code	Notes	3 rd quarter		Accumulated from the beginning of the year	
			Current year	Prior year	Current year	Prior year
I. Cash flows from operating activities						
1. Profit before tax	01		76.129.306.884	86.448.382.041	215.724.925.292	230.031.681.085
2. Adjustments for:						
- Depreciation of fixed assets and investment properties	02	IV.9, 10, 11	17.279.433.969	20.281.036.768	51.578.778.817	58.457.241.886
- Provisions	03		13.038.300.000	-	36.268.702.840	4.291.934.738
- Exchange gain/(loss) due to revaluation of monetary items in foreign currencies	04		-	-	-	-
- Gains/losses from investing activities	05	V.3	(34.278.185.485)	(15.978.713.258)	(57.596.023.275)	(25.544.315.572)
- Interest expense	06	V.4	33.521.460	25.540.160	99.471.292	77.349.211
- Other adjustments	07		-	-	-	-
3. Operating profit before changes in working capital	08		72.202.376.828	90.776.245.711	246.075.854.966	267.313.891.348
- Increase/decrease in receivables	09		(90.435.441.894)	(604.475.842.611)	476.973.224.148	(1.233.178.587.414)
- Increase/decrease in inventories	10		(3.189.948.981)	(112.801.359)	(6.850.561.387)	14.874.014.265
- Increase/decrease in payables	11		292.646.735.295	43.631.687.518	586.593.284.472	464.616.535.466
- Increase/decrease in prepaid expenses	12		(18.855.156.809)	2.230.167.611	(643.246.629.957)	5.361.788.120
- Increase/decrease in trading securities	13		-	-	-	-
- Interest paid	14		(33.521.460)	-	(99.471.292)	-
- Corporate income tax paid	15	IV.15	(6.000.000.000)	(15.000.000.000)	(41.200.000.000)	(43.500.000.000)
- Other cash inflows from operating activities	16		-	-	-	-
- Other cash outflows for operating activities	17	IV.19	(1.092.517.862)	(1.905.096.746)	(3.698.282.662)	(4.885.568.786)
Net cash flows from operating activities	20		245.242.525.117	(484.855.639.876)	614.547.418.288	(529.397.927.001)
II. Cash flows from investing activities						
1. Purchase and construction of fixed assets and other long-term assets	21	12	(108.562.345.000)	(146.313.767)	(114.086.159.298)	(3.235.032.203)
2. Proceeds from disposal of fixed assets and other long-term assets	22		15.000.000.000	-	78.295.748.480	-
3. Loans granted and purchase of debt instruments of other entities	23		(100.000.000.000)	-	(1.109.400.000.000)	-
4. Cash recovered from loans, selling debt instruments of other entities	24		-	-	-	130.000.000.000
5. Investments in other entities	25		-	-	-	-
6. Proceeds from divestment in other entities	26		-	-	-	-
7. Interest, dividends and profits received	27		12.244.741.103	16.363.669.969	28.014.418.074	28.212.981.322
Net cash flows from investing activities	30		(181.317.603.897)	16.217.356.202	(1.117.175.992.744)	154.977.949.119
III. Cash flows from financing activities						
1. Proceeds from share issuance and owners' capital contributions	31		-	-	-	-
2. Repayments of capital contributions to owners, repurchase of issued shares	32		-	-	-	-
3. Proceeds from borrowings	33		-	-	-	-
4. Repayment of loan principal	34		-	-	-	-
5. Repayment of finance lease principal	35		-	-	-	-
6. Dividends and profits paid to owners	36		-	-	(109.796.000.000)	(82.347.000.000)
Net cash flows from financing activities	40		-	-	(109.796.000.000)	(82.347.000.000)
NET CASH FLOWS DURING THE PERIOD	50		63.924.921.220	(468.638.283.674)	(612.424.574.456)	(456.766.977.882)
Cash and cash equivalents at the beginning of the period	60	IV.1	28.668.989.426	660.126.733.159	705.018.485.102	648.255.427.367
Effect of foreign exchange rate changes	61		-	-	-	-
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	70	IV.1	92.593.910.646	191.488.449.485	92.593.910.646	191.488.449.485



Luong Anh Tu
Preparer



Nguyen Duy Hoa
Chief Accountant



Tran Tan Nhat
General Director


SONADEZI GIANG DIEN SHAREHOLDING COMPANY

Address: Giang Dien Industrial Park Office, Street No. 6, Giang Dien Industrial Park
Trang Bom Ward, Dong Nai City, Vietnam

NOTES TO THE FINANCIAL STATEMENTS**1. GENERAL INFORMATION****Ownership form**

Sonadezi Giang Dien Shareholding Company (hereinafter referred to as "the Company") was formerly known as an affiliate of Sonadezi Corporation. On 01 July 2017, the Company was transformed into a joint stock company named Sonadezi Giang Dien Shareholding Company according to the Business Registration Certificate No. 3603474037, granted by Dong Nai Province Department of Planning and Investment and 3rd amended on 22 December 2023.

On 16 December 2021, the Company's shares were officially listed on the Hanoi Stock Exchange under the stock code of SZG.

The charter capital as in the Business Registration Certificate is VND 548.980.000.000 with details as follows:

Shareholders	As at 30/09/2026		As at 01/01/2026	
	Value (VND)	Rate (%)	Value (VND)	Rate (%)
Sonadezi Corporation	255.000.000.000	46,00%	255.000.000.000	46,00%
Other shareholders	293.980.000.000	54,00%	293.980.000.000	54,00%
Total	548.980.000.000	100,00%	548.980.000.000	100,00%

The Company's registered head office is located at Giang Dien Industrial Park Office, Street No. 6, Giang Dien Industrial Park, Trang Bom Ward, Dong Nai City."

As at 30 September 2026, the Company's headcount is 56 (as at 01/01/2026: 76).

Business field

The Company's business field is trading industrial park infrastructure

Principal business activities

The Company's principal business activities are to trade real estate, land use right of owners, users or lessees, to sell workshops, and to provide water supply and waste treatment services.

2. BASIS OF PREPARATION**Accounting standards and system**

The financial statements of the Company, expressed in Vietnam dong ("VND"), are prepared using historical cost concept in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and other relevant statutory requirements currently applicable in Vietnam.

Applied accounting documentation system

The Company's applied accounting documentation system is the general journal system.

Fiscal year

SONADEZI GIANG DIEN SHAREHOLDING COMPANY

Address: Giang Dien Industrial Park Office, Street No. 6, Giang Dien Industrial Park
Trang Bom Ward, Dong Nai City, Vietnam

NOTES TO THE FINANCIAL STATEMENTS (cont.)

The fiscal year of the Company is from 01 January to 31 December annually; particularly, the first fiscal year of the Company started on the date of the Business Registration Certificate, i.e. 01 July 2017 and ended on 31 December 2017.

Accounting currency

The financial statements are prepared in VND which is also the Company's accounting currency.

3. ACCOUNTING POLICIES**Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand, cash in banks, cash in transit and short-term highly liquid investments with an original maturity of not more than three months that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value.

Cash equivalents are determined in accordance with the Accounting Standard for "Cash Flow Statement".

Receivables***Recognition***

Receivables are presented at the carrying amounts due from customers and other debtors, after the provision for doubtful debts.

Provision for doubtful debts

The provision for doubtful debts represents amounts of outstanding receivables as at the balance sheet date which are doubtful of being recovered. The provision for doubtful debts is appropriated in accordance with the Circular No. 48/2019/TT-BTC dated 08 August 2019 of the Ministry of Finance and the Board of Directors' assessment based on recoverability of these receivables as at the reporting date.

Increases or decreases to the provision balance are recorded as general and administrative expense in the income statement.

Inventories***Recognition***

Property in industrial parks and urban areas constructed for sale in the ordinary course of business, rather than to be held for rental or capital appreciation is measured at the lower of cost and net realize value to bringing the inventory to their present location and conditions.

Costs of property constructed for sale comprise costs for land compensation and site clearance, construction of roads and drainage system, green tree coverage, and other infrastructure, construction costs paid to contractors, design consultancy fees, and other related costs.

Net realizable value is the estimated selling price less the estimated costs of completion and marketing, selling, and distribution expenses to be incurred.

SONADEZI GIANG DIEN SHAREHOLDING COMPANY

Address: Giang Dien Industrial Park Office, Street No. 6, Giang Dien Industrial Park
Trang Bom Ward, Dong Nai City, Vietnam

NOTES TO THE FINANCIAL STATEMENTS (cont.)***Costs of inventories***

Costs of inventories are determined in accordance with the weighted average method and recorded in line with the perpetual method.

Allowance for devaluation of inventories

Allowance is made, where necessary, for defective, poor-quality, obsolete, slow-moving inventory items and where cost is higher than net realize value as at the balance sheet date in accordance with the Circular No. 48/2019/TT-BTC dated 08 August 2019 of the Ministry of Finance.

Increases or decreases to the allowance balance are recorded into costs of sales in the income statement.

Allowance for devaluation of inventories is recognized for each type of inventories. For services in progress, allowance is recognized for each type of services at their own specific prices.

Materials, supplies and tools held in reserve for the production of products are not made allowance for if the products made therefrom will be sold at or higher the costs of the products.

Tangible fixed assets

Tangible fixed assets are stated at historical cost less accumulated depreciation.

Recognition and measurement of historical cost

Historical cost of a tangible fixed asset comprises its purchase price and any directly attributable costs of bringing the tangible fixed asset to working condition for its intended use. When purchasing fixed assets, if they are bundled with equipment or spare parts for replacement, such equipment or spare parts shall be determined and recorded separately at their fair value and deducted (-) from historical cost.

Historical cost of tangible fixed assets constructed by contractors includes the value of the completed and handed-over works, other directly relevant costs, and registration taxes (if any).

Depreciation

Tangible fixed assets are depreciated in accordance with the straight-line method over their estimated useful lives.

The depreciation years estimated are as follows:

- | | |
|----------------------------|---------------|
| ▪ Buildings and structures | 05 - 20 years |
| ▪ Vehicles | 06 - 10 years |
| ▪ Office equipment | 03 - 07 years |

Intangible fixed assets

Intangible fixed assets are stated at initial cost less accumulated amortization.

Recognition and measurement of initial cost

Initial cost of intangible fixed assets includes all the costs paid by the Company to bring the assets to its working condition for its intended use.

Recognition for intangible fixed assets

U.N: 36
C
C
SC
GLA
THANH

SONADEZI GIANG DIEN SHAREHOLDING COMPANY

Address: Giang Dien Industrial Park Office, Street No. 6, Giang Dien Industrial Park
Trang Bom Ward, Dong Nai City, Vietnam

NOTES TO THE FINANCIAL STATEMENTS (cont.)*Land use right*

The land use right presented at the initial cost less accumulated amortization, represents the value of the land use right for the land area in Da Lat with the term of 50 years. Land use right is amortized in accordance with the straight-line method over the land use term.

Computer software

Expenses attributable to computer software, which is not a part associated with the relevant hardware, will be treated as an intangible fixed asset. Computer software is amortized in accordance with the straight-line method over the estimated useful lives.

Estimated amortization years applied to computer software are 3 years.

Leases of assets*Operating leases*

Operating leased assets are recognized on the balance sheet, using the method of classification of assets.

Initial direct costs incurred to generate operating lease income are recognized immediately into expenses in the period during which they are incurred, or allocated gradually into over the lease term. Income from operating lease is allocated in the income statement during the period in accordance with the straight-line method over the lease term and does not depend on the method of lease payment.

In case the lease term accounts for more than 90% of the useful life of the asset, income is recognized once for the entire rental received in advance if the following conditions are satisfied simultaneously:

- + The lessee has no right to cancel the lease contract and the Company is not obliged to return the amount received in advance in any case and in any form;
- + The amount received in advance from the lease is not less than 90% of the total rental expected to be collected under the contract during the lease term and the lessee shall pay the entire rental within 12 months from the commencement date of the lease;
- + Most of risks and benefits incident to the ownership of the leased asset have been transferred to the lessee;
- + The cost of the lease can be measured reliably.

Depreciation of leased assets must be on a basis consistent with the lessors' depreciation policy applicable to similar assets.

Investment properties

Investment properties are measured at their historical costs less accumulated depreciation. Investment properties held for capital appreciation are not depreciated but subject to impairment review.

Recognition of investment properties

Historical cost of investment property means the amount of cash or cash equivalents paid or the fair value of other consideration given to acquire the investment property at the time of its acquisition or construction. Historical cost of investment property includes all directly and initially relevant costs incurred.

NOTES TO THE FINANCIAL STATEMENTS (cont.)

Depreciation of investment properties

Investment property is depreciated in accordance with the straight-line method. Investment properties held for capital appreciation are not depreciated but subject to impairment review.

The depreciation years applied to the investment properties are as follows:

- | | |
|----------------------------|---------------|
| ▪ Buildings and structures | 05 - 45 years |
| ▪ Land use right | 08 - 46 years |

Construction-in-progress

Construction-in-progress represents the cost of assets in the course of construction for production, rental or administrative purposes, or for purposes not yet determined, are carried at costs, including relevant service fees and interest expenses recorded in accordance with the Company's accounting policy. Depreciation of these assets, on the same basis as other fixed assets, commences when the assets are ready for their intended use.

These costs will be transferred to the historical cost of fixed assets at provisional values (if the finalization of accounts has not been approved) when the assets are handed over for putting into use.

According to the statutory requirements on investment and construction management, depending on the level of authority, the finalized accounts of completed construction must be approved by the competent authorities. Therefore, the final value of the construction may change and depend on the finalized accounts approved by the relevant authorities.

Prepaid expenses

Prepaid expenses are reported as short-term and long-term expenses over the original term and mainly include expenses of tools, prepaid land rental, compensations for land clearance and resettlement, and other prepaid expenses. These prepaid expenses are allocated over the prepayment period or period in which corresponding benefits are realized.

The following expenses are reported as prepaid expenses and allocated gradually into business results:

- Tools are gradually allocated from 1 to 3 years into the business results;
- Land rental reflects the amount paid once for the land in Giang Dien Industrial Park. Land rental is allocated according to the leased land area;
- Compensations for land clearance and resettlement are gradually allocated into the business results over the remaining operating period of Giang Dien Industrial Park project;
- Other prepaid expenses, mainly including expenses generally incurred for the entire Giang Dien Industrial Park, such as consulting fees, expenses for repair, surveying, planning documentation, leasing billboards, etc., are allocated gradually into the business results for the maximum period of 3 years. Specifically, landmine detection expenses are allocated over the operating period of the industrial park, i.e. 49 years.

Contractual arrangement

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

SONADEZI GIANG DIEN SHAREHOLDING COMPANY

Address: Giang Dien Industrial Park Office, Street No. 6, Giang Dien Industrial Park
Trang Bom Ward, Dong Nai City, Vietnam

NOTES TO THE FINANCIAL STATEMENTS (cont.)

According to the terms of BCC, profit and loss shall be shared among venturers according to the operating results of BCC. The venturer shall record its share of revenues, expenses and profits in accordance with the BCC's agreement or BCC's announcement in their own Statement of Income.

Payables

The classification of payables as trade payables, inter-company payables, and other payables is made on the basis of following principles: Trade payables reflect payables of commercial nature arising from the purchase of goods, services, or assets, of which the seller is an independent entity with the Company; Inter-company payables reflect payables between superior and subordinate units that cannot doing accounting independently; the remaining payables are classified as other payables.

Accounts payable are monitored by the original term, remaining term as at the reporting date, original currency and payable parties.

Payables are recognized no lower than the amounts payable.

Borrowing costs***Capitalization of borrowing costs***

Borrowing costs that are directly attributable to the acquisition, construction or production of an asset that necessarily take a sustainable period of time to get ready for use or sale are capitalized as a part of the costs of the respective asset.

Incomes arisen from provisional investments as borrowings are recognized as a decrease in the costs of relevant assets.

Other borrowing costs are recorded into the income statement when they are incurred.

Accrued expenses

Accrued expenses are recognized for amounts to be paid in the future for goods and services received in the period but not yet paid for due to pending invoice or sufficient records and documents. These accrued expenses are recognized into operation expenses in the period, including accruals of infrastructure investment costs for trading houses, transfer of land use right; accruals of infrastructure investment costs for trading infrastructure, transfer of industrial land use right, and other expenses.

Accruals of infrastructure investment costs for trading houses, transfer of land use right are recognized for the area of land transferred to customers according to the investment report estimates prepared by the Company and adjusted according to actual expenses incurred.

Accruals of infrastructure investment costs for trading infrastructure, transfer of Giang Dien industrial land use right are recognized for the area of land leased to customers at the rate of industrial park land rentals recognized during the year multiplying by the infrastructure investment rate.

Unearned revenue

Unearned revenue mainly comprises the amounts that customers have paid in advance for one or many accounting periods, including revenue from leasing offices, land and fees on industrial park land use.

Unearned revenue is calculated, determined, and transferred into revenue for the period in accordance with the lease term of the asset on a regular basis.

Owner' equity

SONADEZI GIANG DIEN SHAREHOLDING COMPANY

Address: Giang Dien Industrial Park Office, Street No. 6, Giang Dien Industrial Park
Trang Bom Ward, Dong Nai City, Vietnam

NOTES TO THE FINANCIAL STATEMENTS (cont.)***Owner's capital***

The contributed capital is recorded according to the actual amounts invested by owners.

Profit distribution

Net profit after tax is distributed to the shareholders after approval by the General Meeting of Shareholders and appropriation for funds under the Charter of the Company as well as Vietnam's legal regulations.

Other revenues, income***Revenue from service provisions***

Revenue from service provisions shall be recognized when the amounts of revenue can be measured reliably. In the case that the services are provided in several accounting periods, the determination of revenue is done on the basis of the volume of work done as at the balance sheet date.

Revenue from operating lease

Revenue from operating lease is presented in Note No. 3.7.

Revenue from sales of land plots with developed infrastructure

Revenue from sales of land plots with developed infrastructure is recognized when infrastructure construction is primarily completed and the land plots have been handed over to the customers.

Deposit interest

Deposit interest is recognized on the accrual basis, based on the balance of deposit accounts and the applicable interest rate.

Costs of sales

Costs of goods sold and services provided are total costs of services, investment properties sold during the period which are recorded on the basis of matching with revenue. Those higher than the normal level of inventories are recognized immediately as costs of sales.

Financial expenses

Financial expenses reflect the borrowing costs incurred during the period.

Selling expenses and general and administrative expenses

Selling expenses represent expenses that are incurred in process of providing services, including salary of salespeople, expenses for external services and other expenses.

General and administrative expenses represent expenses for administrative purposes, including salary of administrative staffs; expenses for external services and other cash expenses.

Taxation***Corporate income tax (CIT)***

Current corporate income tax (CIT) expense

SONADEZI GIANG DIEN SHAREHOLDING COMPANY

Address: Giang Dien Industrial Park Office, Street No. 6, Giang Dien Industrial Park
Trang Bom Ward, Dong Nai City, Vietnam

NOTES TO THE FINANCIAL STATEMENTS (cont.)

Current CIT expense is measured on the taxable income basis and the corporate income tax rate applied for the current year is 20%.

Value added tax (VAT)

The VAT rates applied to goods and services provided by the Company are as follows:

Leasing land, infrastructure fee, waste treatment services to export processing companies	0%
Clean water supply for manufacturing	5%
Subleasing land, leasing workshops, offices and other activities	10%

From 01 January 2024 to 30 June 2024, the Company is entitled to VAT rate of 8% for some goods and services according to the Government's Decree No. 94/2023/NĐ-CP dated 28 December 2023 prescribing the VAT reduction policy under the Resolution No. 110/2023/QH15 dated 29 November 2023 of the National Assembly.

Other taxes

Other taxes are paid in accordance with the prevailing tax laws in Vietnam.

The Company's tax returns are subject to examination by the tax authorities. Because the application of tax laws and regulations to many types of transactions is susceptible to varying interpretations, the amounts reported in the financial statements could be changed at a later date upon final determination by the tax authorities.

Basic earnings per share

Basic earnings per share are calculated by dividing the Company's profit after tax after appropriation for the bonus and welfare funds by the average number of ordinary shares outstanding during the period.

Diluted earnings per share

Diluted earnings per share are calculated by dividing the Company's profit after tax after appropriation for the bonus and welfare funds by the average number of ordinary shares outstanding during the period plus the number of ordinary shares that would be issued, excluding the shares redeemed and held as treasury stocks by the Company.

Related parties

Enterprises and individuals that directly, or indirectly through one or more intermediaries, control, or are controlled by, or are under common control with the Company, are related parties of the Company. Associates and individuals owning, directly or indirectly, an interest in the voting power of the Company that gives them significant influence over the Company, key management personnel, including the directors and officers of the Company and close family members of these individuals and enterprises associated with these individuals also constitute related parties.

SONADEZI GIANG DIEN SHAREHOLDING COMPANY

Address: Giang Dien Industrial Park Office, Street No. 6, Giang Dien Industrial Park
Trang Bom Ward, Dong Nai City, Vietnam

NOTES TO THE FINANCIAL STATEMENTS (cont.)**4. ADDITIONAL INFORMATION ON THE BALANCE SHEET ITEMS****4.1 Cash and cash equivalents**

	As at 30/09/2026 VND	As at 01/01/2026 VND
Cash on hand	997.043	48.020.992
Cash in banks	11.046.483.466	24.387.964.655
Cash equivalents (*)	81.546.430.137	680.582.499.455
Total	<u>92.593.910.646</u>	<u>705.018.485.102</u>

(*) Cash equivalents are bank deposits of which the maturity is from 3 months or less.

4.2 Financial investments

Short-term held-to-maturity investments represent bank deposits and accrued interest receivable with an original term of 06 to 12 months as at 30 September 2026, bearing interest rates ranging from 7.7% to 8.5% per annum.

Trading securities

	Ending balance			Beginning balance		
	Original amounts	Fair values	Provisions	Original amounts	Fair values	Provisions
Shares (10%)	219.325.919.999	200.475.000.000	(18.850.919.999)	219.325.919.999	228.690.000.000	
Tin Nghia Corporation	219.325.919.999	200.475.000.000	(18.850.919.999)	219.325.919.999	228.690.000.000	

4.3 Other short-term investments

The investment for business cooperation with Phuoc Binh Investment Company Limited in relation to construction and business of industrial park infrastructure.

4.4 Trade receivables

	As at 30/09/2026 VND	As at 01/01/2026 VND
Short-term:		
<i>Receivables from related parties</i>	-	9.200.681.456
Sonadezi Corporation	-	9.200.681.456
<i>Receivables from other customers:</i>	72.303.311.072	56.836.214.477
EBC Dong Nai Medical Factory Joint Stock Company	7.486.635.886	7.595.799.874
New Life Furniture Joint Stock Company	27.154.220.007	24.156.883.800
Jinhong Company Limited	8.583.075.106	6.535.008.419
Other customers	29.079.380.073	18.548.522.384
Total	<u>72.303.311.072</u>	<u>66.036.895.933</u>

SONADEZI GIANG DIEN SHAREHOLDING COMPANY

Address: Giang Dien Industrial Park Office, Street No. 6, Giang Dien Industrial Park
Trang Bom Ward, Dong Nai City, Vietnam

NOTES TO THE FINANCIAL STATEMENTS (cont.)**Long-term:***Receivables from customers:*

- -

4.5 Prepayments to suppliers

As at
30/09/2026
VND

As at
01/01/2026
VND

Short-term:

Trade receivables from related parties	115.372.082.390	
Phuoc An Port Investment and Operation Petroleum Joint Stock Company	115.372.082.390	
Prepayments to other suppliers:	600.077.860.705	600.807.265.189
Bien Hoa Land Fund Development Center	33.240.844.463	33.240.844.463
Trang Bom District Land Fund Development Center	564.191.299.796	564.191.299.796
Other suppliers	2.645.716.446	3.375.120.930
Total	715.449.943.095	600.807.265.189

Long-term:

- -

4.6 Other receivables

As at 30/09/2026
VND

As at 01/01/2026
VND

Short-term

	Value	Provision	Value	Provision
Advances	381.000.000	-	321.000.000	-
Deposits	14.464.136.002	-	614.464.136.002	-
Other receivables	392.099.439	-	248.837.595	-
Receivables from payments made on behalf of others			932.531.865	
Total	15.341.871.233	-	615.966.505.462	-

(Continued on next page)

337
TY
AN
EZI
JIE
ONG

SONADEZI GIANG DIEN SHAREHOLDING COMPANY

Address: Giang Dien Industrial Park Office, Street No. 6, Giang Dien Industrial Park
Trang Bom Ward, Dong Nai City, Vietnam

NOTES TO THE FINANCIAL STATEMENTS (cont.)**4.7 Inventories**

	As at 30/09/2026 VND		As at 01/01/2026 VND	
	Original costs	Allowance	Original costs	Allowance
Materials, supplies	230.923.350	-	274.226.050	-
Tools	5.270.000	-	5.270.000	-
Work-in-process	122.922.773.113	-	116.028.909.026	-
<i>An Binh Residence</i>	16.781.251.242	-	16.558.661.084	-
<i>Others</i>	106.141.521.871	-	99.470.247.942	-
Merchandise	7.010.953	-	7.010.953	-
Total	123.165.977.416	-	116.315.416.029	-

4.8 Construction-in-progress

	As at 30/09/2026 VND	As at 01/01/2026 VND
Road connecting Giang Dien Industrial Park and National Highway 1A	231.490.012	231.490.012
Giang Dien Service – Residence	6.051.282.565	6.051.282.565
Water supply and drainage system at Giang Dien Industrial Park	1.434.154.561	1.624.248.829
Giang Dien Industrial Park roads	713.372.101	713.372.101
New workshop complex on Land Lots 02A & 14	2.139.635.551	2.139.635.551
Workshop complex for lease at Giang Dien Industrial Park	362.331.449	362.331.449
Other construction-in-progress	535.846.287	60.192.565
Total	11.468.112.526	11.182.553.072

(Continued on next page)

SONADEZI GIANG DIEN SHAREHOLDING COMPANY

Address: Giang Dien Industrial Park Office, Street No. 6, Giang Dien Industrial Park
Trang Bom Ward, Dong Nai City, Vietnam

NOTES TO THE FINANCIAL STATEMENTS (cont.)**4.9 Increase, decrease in tangible fixed assets**

Items	Buildings and structures	Machinery and equipment	Vehicles	Office equipment	Other fixed assets	Total
	VND	VND	VND	VND	VND	VND
Historical costs:						
As at 01/01/2026	273.687.984.663	1.910.596.091	38.490.316.971	3.347.087.835		317.435.985.560
Acquisition during the year	488.621.797		151.574.873			640.196.670
Completed constructions						-
Increase due to transfer						-
Decrease due to transfer						-
Other decreases	2.486.696.363					2.486.696.363
Liquidation, disposal						
As at 30/09/2026	274.176.606.460	1.910.596.091	38.641.891.844	3.347.087.835	-	315.589.485.867
Accumulated depreciation:						
As at 01/01/2026	90.378.284.673	580.523.714	18.381.091.029	3.201.235.370	-	112.541.134.786
Depreciation during the year	7.727.927.336	216.677.565	893.064.858	82.613.848	-	8.920.283.607
Increase due to transfer						-
Decrease due to transfer	1.698.033.421					1.698.033.421
Liquidation, disposal						-
As at 30/09/2026	96.408.178.588	797.201.279	19.274.155.887	3.283.849.218	-	119.763.384.972
Carrying values:						
As at 01/01/2026	183.309.699.990	1.330.072.377	20.109.225.942	145.852.465	-	204.894.850.774
As at 30/09/2026	175.281.731.509	1.113.394.812	19.367.735.957	63.238.617	-	195.826.100.895

(Continued on next page)

SONADEZI GIANG DIEN SHAREHOLDING COMPANY

Address: Giang Dien Industrial Park Office, Street No. 6, Giang Dien Industrial Park
Trang Bom Ward, Dong Nai City, Vietnam

NOTES TO THE FINANCIAL STATEMENTS (cont.)**4.10 Increase, decrease in tangible fixed assets**

Items	Land use right	Other intangible fixed assets	Total
	VND	VND	VND
Initial costs:			
As at 01/01/2026	9.069.505.000	190.000.000	9.259.505.000
Acquisition during the year			-
Increase due to transfer			-
Decrease due to transfer			-
As at 30/09/2026	<u>9.069.505.000</u>	<u>190.000.000</u>	<u>9.259.505.000</u>
Accumulated amortization:			
As at 01/01/2026	2.607.262.062	190.000.000	2.797.262.062
Amortization during the year	140.145.030		140.145.030
Increase due to transfer			-
Decrease due to transfer			-
As at 30/09/2026	<u>2.747.407.092</u>	<u>190.000.000</u>	<u>2.937.407.092</u>
Carrying values:			
As at 01/01/2026	6.462.242.938	-	6.462.242.938
As at 30/09/2026	<u>6.322.097.908</u>	<u>-</u>	<u>6.322.097.908</u>

(Continued on next page)

SONADEZI GIANG DIEN SHAREHOLDING COMPANY

Address: Giang Dien Industrial Park Office, Street No. 6, Giang Dien Industrial Park
Trang Bom Ward, Dong Nai City, Vietnam

NOTES TO THE FINANCIAL STATEMENTS (cont.)**4.11 Increase, decrease in investment properties**

Items	As at 01/01/2026	Increase during the year	Decrease during the year	As at 30/09/2026
<u>Investment properties for lease:</u>				
Historical costs:				
An Binh Residence office (Lot E)	10.215.965.191			10.215.965.191
Workshops for lease	393.430.940.085		73.770.861.570	319.660.078.515
Land use right	565.292.683.748	108.562.345.000		673.855.028.748
Industrial park infrastructure	706.960.383.448	4.883.617.628		711.844.001.076
Total	1.675.899.972.472	113.445.962.628	73.770.861.570	1.715.575.073.530
Accumulated depreciation:				
An Binh Residence office (Lot E)	9.144.475.573	267.872.406		9.412.347.979
Workshops for lease	118.424.068.314	9.659.580.516	21.217.057.125	106.866.591.705
Land use right	162.041.465.487	9.836.766.529		171.878.232.016
Industrial park infrastructure	414.456.538.444	22.754.130.729		437.210.669.173
Total	704.066.547.818	42.518.350.180	21.217.057.125	725.367.840.873
Carrying values:				
An Binh Residence office (Lot E)	1.071.489.616			803.617.212
Workshops for lease	275.006.871.771			212.793.486.810
Land use right	403.251.218.261			501.976.796.732
Industrial park infrastructure	392.503.845.004			274.633.331.903
Total	971.833.424.654			990.207.232.657

(Continued on next page)

SONADEZI GIANG DIEN SHAREHOLDING COMPANY

Address: Giang Dien Industrial Park Office, Street No. 6, Giang Dien Industrial Park
Trang Bom Ward, Dong Nai City, Vietnam

NOTES TO THE FINANCIAL STATEMENTS (cont.)**4.12 Prepaid expenses**

	As at 30/09/2026 VND	As at 01/01/2026 VND
Short-term:		
Tools	-	-
Others	262.572.179	274.767.562
Total	262.572.179	274.767.562
Long-term:		
Land rental paid once for land area of 1.532.343 m ² at Giang Dien Industrial Park (*)	158.775.319.732	136.548.877.189
Land rental paid once for land area of 710.455 m ² at Giang Dien Industrial Park (*)	514.684.559.681	514.684.559.681
Infrastructure usage fees at Phuoc An Industrial Park	622.965.390.814	-
Tools	225.197.400	193.797.501
Others	12.854.565.048	14.818.972.964
Total	1.309.505.032.675	666.246.207.335

4.13 Short-term trade payables

	As at 30/09/2026 VND		As at 01/01/2026 VND	
	Value	Recoverable amount	Value	Recoverable amount
Payables to related parties:	184.566.600	184.566.600	257.790.456	257.790.456
Sonadezi Services Joint - Stock Company	-	-	26.082.936	26.082.936
Sonadezi Environment Joint Stock Company	11.388.600	11.388.600	5.896.800	5.896.800
Sonadezi Security Services Co., Ltd.	173.178.000	173.178.000	225.810.720	225.810.720
Payables to other suppliers:	6.576.774.638	6.576.774.638	6.847.267.016	6.847.267.016
R.E.E Mechanical & Electrical Engineering Joint Stock Company	1.754.921.430	1.754.921.430	1.754.921.430	1.754.921.430
Interest expenses payable to An Binh Residence	2.885.153.306	2.885.153.306	2.785.682.014	2.682.792.643
Other suppliers	1.936.699.902	1.936.699.902	2.306.663.572	2.306.663.572
Total	6.761.341.238	6.761.341.238	10.706.856.015	10.706.856.015

SONADEZI GIANG DIEN SHAREHOLDING COMPANY

Address: Giang Dien Industrial Park Office, Street No. 6, Giang Dien Industrial Park

Trang Bom Ward, Dong Nai City, Vietnam

NOTES TO THE FINANCIAL STATEMENTS (cont.)**4.14 Short-term advances from customers**

	As at 30/09/2026 VND	As at 01/01/2026 VND
<i>Advances from other customers:</i>	4.175.077.273	4.175.430.184
Advances for trading houses – An Binh Residence	4.175.077.273	4.175.077.273
Other customers	-	352.911
Total	<u>4.175.077.273</u>	<u>4.175.430.184</u>



Address: 1st Floor, No. 1, Road 1, Bien Hoa 1 Industrial Park, An Binh Ward, Bien Hoa City, Dong Nai Province, Vietnam

4.15 VAT receivable

(Continued on next page)

SONADEZI GIANG DIEN SHAREHOLDING COMPANY

Address: 1st Floor, No. 1, Road 1, Bien Hoa 1 Industrial Park,
An Binh Ward, Bien Hoa City, Dong Nai Province, Vietnam

NOTES TO THE FINANCIAL STATEMENTS (cont.)**4.16 Accrued expenses**

	As at 30/09/2026 VND	As at 01/01/2026 VND
Short-term:		
Temporarily accrued costs of infrastructure for lease	19.097.603.278	19.215.675.638
Other expenses	326.503.427	398.854.938
Total	<u>19.424.106.705</u>	<u>19.614.530.576</u>
Long-term:		
Temporarily accrued costs of infrastructure for lease	15.762.080.643	16.145.242.089
Total	<u>15.762.080.643</u>	<u>16.145.242.089</u>

4.17 Other payables

	As at 30/09/2026 VND	As at 01/01/2026 VND
Short-term:		
Receipt of short-term deposits, mortgages	21.740.514.459	26.826.903.298
Fee of infrastructure for resettlement area from the Vietnam State Treasury	488.719.000	488.719.000
Other payables	8.287.590.413	8.432.137.209
Total	<u>30.516.823.872</u>	<u>35.747.759.507</u>
Long-term:		
Receipt of long-term deposits, mortgages	45.219.949.840	49.713.218.856
Total	<u>45.219.949.840</u>	<u>49.713.218.856</u>

4.18 Unearned revenue

	As at 30/09/2026 VND	As at 01/01/2026 VND
Short-term:		

SONADEZI GIANG DIEN SHAREHOLDING COMPANY

Address: 1st Floor, No. 1, Road 1, Bien Hoa 1 Industrial Park,
An Binh Ward, Bien Hoa City, Dong Nai Province, Vietnam

NOTES TO THE FINANCIAL STATEMENTS (cont.)

Prepayments for leasing land and infrastructure at Giang Dien Industrial Park from customers	175.096.955.906	132.212.263.739
Prepayments for leasing workshops at Giang Dien Industrial Park from customers	983.584.580	-
Total	<u>176.080.540.486</u>	<u>132.212.263.739</u>
Long-term:		
Prepayments for leasing land and infrastructure at Giang Dien Industrial Park from customers	4.031.164.261.110	3.443.371.252.039
Total	<u>4.031.164.261.110</u>	<u>3.443.371.252.039</u>

347
INC
PE
JA
NG
10

SONADEZI GIANG DIEN SHAREHOLDING COMPANY

Address: 1st Floor, No. 1, Road 1, Bien Hoa 1, Bien Hoa 1 Industrial Park, An Binh Ward, Bien Hoa City, Dong Nai Province, Vietnam

NOTES TO THE FINANCIAL STATEMENTS (cont.)

4.19 Bonus and welfare funds							
	Beginning balance	Appropriation for funds during the period	Reversal of appropriation for funds during the period	Disbursement during the period	Reversal of disbursement during the period	Ending balance	
Bonus fund	2.485.207.872	1.699.092.493	-	(1.213.000.000)	-	2.971.300.365	
Welfare fund	12.576.712.624	1.419.800.992	-	(2.485.282.662)	-	11.511.230.954	
Total	15.061.920.496	3.118.893.485	-	(3.698.282.662)	-	14.482.531.319	
4.20 Owner's equity							
4.20.1. Movements in owner's equity							
	Owner's capital		Items under owner's equity		Total		
	VND		Investment and development fund	VND	Retained earnings	VND	VND
As at 01/01/2026	548.980.000.000		193.123.613.645		313.937.797.484		1.056.041.411.129
Profit in the current year	-		-		174.765.566.812		174.765.566.812
Appropriation for funds during the year	-		-		(3.118.893.485)		(3.118.893.485)
Dividend distribution during the year	-		-		(109.796.000.000)		(109.796.000.000)
As at 30/09/2026	548.980.000.000		193.123.613.645		375.788.470.811		1.117.892.084.456

SONADEZI GIANG DIEN SHAREHOLDING COMPANY

Address: 1st Floor, No. 1, Road 1, Bien Hoa 1 Industrial Park,
An Binh Ward, Bien Hoa City, Dong Nai Province, Vietnam

NOTES TO THE FINANCIAL STATEMENTS (cont.)**4.20.2. Details of owner's capital**

	As at 30/09/2026 VND	As at 01/01/2026 VND
Sonadezi Corporation	255.000.000.000	255.000.000.000
Other shareholders	293.980.000.000	293.980.000.000
Total	<u>548.980.000.000</u>	<u>548.980.000.000</u>

4.20.3. Shares

	As at 30/09/2026	As at 01/01/2026
Number of shares registered to be issued	54.898.000	54.898.000
Number of shares sold to the public	54.898.000	54.898.000
Number of outstanding shares	54.898.000	54.898.000

Face value of outstanding shares: VND 10.000.

4.20.4. Basic/diluted earnings per share

	From 01/07/2026 to 30/09/2026 VND
Profit after tax of the shareholders of the Company	63.218.510.523
Appropriation for investment and development fund	-
Appropriation for Bonus fund for management personnel	-
Profit after tax used to calculate basic/diluted earnings per share	63.218.510.523
The average number of ordinary shares outstanding during the year	54.898.000
Basic/diluted earnings per share	<u>1.152</u>

SONADEZI GIANG DIEN SHAREHOLDING COMPANY

Address: 1st Floor, No. 1, Road 1, Bien Hoa 1 Industrial Park,
An Binh Ward, Bien Hoa City, Dong Nai Province, Vietnam

NOTES TO THE FINANCIAL STATEMENTS (cont.)**5. ADDITIONAL INFORMATION ON THE ITEMS OF THE INCOME STATEMENT****5.1 Revenue from sales of goods and provisions of services**

	3rd quarter of 2026 VND	3rd quarter of 2025 VND
Revenue from trading Giang Dien Industrial Park land, infrastructure	58.364.116.382	51.249.014.357
Revenue from leasing offices	120.600.000	11.067.932.704
Revenue from leasing workshops	30.256.177.899	37.996.435.674
Revenue from sales of An Binh Residence houses, and infrastructure	-	-
Revenue from clean water supply	8.091.102.100	6.808.441.700
Revenue from wastewater treatment	7.274.554.356	5.863.433.356
Total	104.106.550.737	112.985.257.791

5.2 Costs of sales

	3rd quarter of 2026 VND	3rd quarter of 2025 VND
Costs of trading Giang Dien Industrial Park land, infrastructure	16.076.819.744	17.276.912.924
Costs of leasing offices	409.942.979	6.758.419.859
Costs of leasing workshops	5.065.456.223	5.919.901.544
Costs of An Binh Residence houses, and infrastructure	-	-
Costs of clean water supply	7.749.463.269	6.641.444.194
Costs of wastewater treatment	3.107.978.402	3.105.747.904
Total	32.409.660.617	39.702.426.425

5.3 PROFIT/LOSS OF LIQUIDATION OF INVESTMENT REAL ESTATE

	3rd quarter of 2026 VND	3rd quarter of 2025 VND
Revenue from sale and liquidation of investment real estate	15.000.000.000	-
Carry amount of investment real estate	11.107.726.712	-
Total	3.892.273.288	-

SONADEZI GIANG DIEN SHAREHOLDING COMPANY

Address: 1st Floor, No. 1, Road 1, Bien Hoa 1 Industrial Park,
An Binh Ward, Bien Hoa City, Dong Nai Province, Vietnam

NOTES TO THE FINANCIAL STATEMENTS (cont.)**5.4 Financial income**

	3 rd quarter of 2026 VND	3 rd quarter of 2025 VND
Deposit interest, loan interest	22.398.185.485	5.088.713.258
Dividends and profits received	11.880.000.000	10.890.000.000
Total	34.278.185.485	15.978.713.258

5.5 Financial expenses

	3 rd quarter of 2026 VND	3 rd quarter of 2025 VND
Interest expenses	33.521.460	25.540.160
Other financial expenses	8.197.200	8.197.200
Provision for devaluation of trading securities and investment loss	13.038.300.000	-
Total	13.080.018.660	33.737.360

5.6 Selling expenses

	3 rd quarter of 2026 VND	3 rd quarter of 2025 VND
Salary of employees	198.136.800	541.286.709
Expenses for external services	15.694.356.786	35.757.840
Depreciation/(amortization) of fixed assets	-	2.130.000
Total	15.892.493.586	579.174.549

5.7 General and administrative expenses

	3 rd quarter of 2026 VND	3 rd quarter of 2025 VND
Salary of employees	2.571.243.138	3.190.014.656
Office stationery	123.651.954	378.112.648
Depreciation/(amortization) of fixed assets	-	238.851.308
Expenses for external services	861.412.304	1.839.927.971
Other cash expenses	540.332.066	249.966.737
Provisions and allowances	-	-

SONADEZI GIANG DIEN SHAREHOLDING COMPANY

Address: 1st Floor, No. 1, Road 1, Bien Hoa 1 Industrial Park,
An Binh Ward, Bien Hoa City, Dong Nai Province, Vietnam

NOTES TO THE FINANCIAL STATEMENTS (cont.)

Total	4.096.639.462	5.896.873.320
5.8 Other income		
	3rd quarter of 2026 VND	3rd quarter of 2025 VND
Fines for contract violation	131.272.641	-
Other income	-	4.520.000.000
Total	131.272.641	4.520.000.000
5.9 Other expenses		
	3rd quarter of 2026 VND	3rd quarter of 2025 VND
Other expenses: compensations, fines and others	11.500.000	823.377.354
Other expenses	788.662.942	-
Total	800.162.942	823.377.354
5.10 Operating costs by factors		
	3rd quarter of 2026 VND	3rd quarter of 2025 VND
Expenses of tools	1.145.826.409	2.087.450.570
Expenses of direct materials	-	-
Labor costs	4.520.296.813	6.090.149.142
Depreciation/(amortization) of fixed assets	15.543.116.913	6.242.106.678
Provisions and allowances	-	-
Expenses for external services	31.768.423.035	17.233.900.628
Other cash expenses	545.820.566	249.966.737
Total	53.523.483.736	31.903.573.755

(Continued on the next page)

SONADEZI GIANG DIEN SHAREHOLDING COMPANY

Address: 1st Floor, No. 1, Road 1, Bien Hoa 1 Industrial Park,
An Binh Ward, Bien Hoa City, Dong Nai Province, Vietnam

NOTES TO THE FINANCIAL STATEMENTS (cont.)**5.11 Current CIT expense**

The current CIT expense is based on income subject to tax for the current year as follows:

	3 rd quarter of 2026 VND	3 rd quarter of 2025 VND
Accounting profit before tax	76.129.306.884	86.448.382.041
Plus: Increases	304.674.919	1.075.197.273
Decreases	-	-
Income subject to tax	76.433.981.803	87.523.579.314
Income exempted from tax	11.880.000.000	10.890.000.000
Taxable income	64.553.981.803	76.633.579.314
Operating income	64.553.981.803	76.633.579.314
Income from transfer of real estate	-	-
Current CIT rate	20%	20%
CIT expense based on income subject to tax for the current year		
Grand total	12.910.796.361	15.326.715.863

Increases in income subject to tax are primarily items specified in the Law on Corporate Income Tax that are not considered expenses when calculating taxes such as non-operating expenses, compensation to the non-executive board members, etc.

(Continued on next page)

337
TY
AN
EZI
DIEN
ONG

SONADEZI GIANG DIEN SHAREHOLDING COMPANY

Address: 1st Floor, No. 1, Road 1, Bien Hoa 1 Industrial Park,
Tran Bien Ward, Dong Nai Province, Vietnam

NOTES TO THE FINANCIAL STATEMENTS (cont.)**6. RELATED PARTIES**

<u>List of related parties</u>	<u>Relationship</u>
1. Sonadezi Corporation	Major shareholder
2. Subsidiaries, associates of Sonadezi Corporation	Group companies
3. Board of Management and Board of Directors	Key managers

In the 3rd quarter of 2026, the Company has the following significant transactions with related parties:

	3rd quarter of 2026 VND
Purchases of goods, services:	
Sonadezi Services Joint - Stock Company	40.600.000
Sonadezi Environment Joint Stock Company	35.935.350
Sonadezi Security Services Co., Ltd.	481.050.000
Dong Nai Water Joint Stock Company	7.535.662.500
Total	8.093.247.850

The receivables from and payables to other related parties are presented in Notes No. IV.4; IV5 and IV.13.

(Continued on next page)



SONADEZI GIANG DIEN SHAREHOLDING COMPANY

Address: 1st Floor, No. 1, Road 1, Bien Hoa 1 Industrial Park,
Tran Bien Ward, Dong Nai Province, Vietnam

NOTES TO THE FINANCIAL STATEMENTS (cont.)**7. REMUNERATION OF THE KEY MANAGERS****7.1. Compensation, bonus of the Board of Management**

Unit: VND

Full name	Position	Note	3 rd quarter of 2026
Ms. Nguyen Thi Hanh	Chairwoman		38.000.000
Mr. Tran Hoai Nam	Member		32.000.000
Mr. Hoang Sy Quyet	Member		32.000.000
Mr. Tran Tan Nhat	Member		32.000.000
Mr. Ngo Xuan Quang	Member		32.000.000
Total			166.000.000

7.2. Compensation, bonus of the Supervisory Board

Unit: VND

Full name	Position	Note	3 rd quarter of 2026
Ms. Trinh Thi Hoa	Head of the Board		32.000.000
Ms. Nguyen Tu Loan	Member		17.000.000
Mr. Tran Viet Long	Member		17.000.000
Total			66.000.000

7.3. Salary, bonus of the Board of Directors and other managers

Unit: VND

Full name	Position	Note	3 rd quarter of 2026
Mr. Tran Tan Nhat	General Director	appointed on 01/08/2026	177.013.000
Mr. Hoang Sy Quyet	General Director	resigned on 01/08/2026	525.152.174
Mr. Ngo Xuan Quang	Deputy General Director		223.200.000
Mr. Nguyen Duy Hoa	Chief Accountant		142.400.000
Total			1.067.765.174


Luong Anh Tu
Preparer


Nguyen Duy Hoa
Chief Accountant

Approve,  25th October, 2026

Tran Tan Nhat
General Director