

**PERIODIC INFORMATION DISCLOSURE OF FINANCIAL STATEMENTS**

To: **Hanoi Stock Exchange**

Pursuant to the provisions of Clause 3, Article 14 of Circular No. 96/020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the stock market, Song Da Construction Investment and Development Joint Stock Company shall disclose financial statements (BCTC) for the fiscal year ending December 31, 2023 to the Hanoi Stock Exchange as follows:

1. Organization name: Song Da Urban Investment Construction and Development Joint Stock Company
  - Stock symbol: SDU
  - Address: No. 19 Truc Khe Street - Lang Ha Ward - Dong Da District - Hanoi
  - Contact phone/Tel: 04.35526388 Fax:
  - Email: ketoandothi702@gmail.com Website: dothisongda.com.vn



2. Disclosure content:
  - Financial Statements for 2024 Financial statements for the fiscal year ending December 31, 2024, 2024
    - Separate Financial Statements (Applicable for listed organizations without subsidiaries or parent organizations with dependent accounting units);
    - Consolidated Financial Statements (Applicable for listed organizations with subsidiaries);
    - Summary Financial Statements (Applicable for listed organizations with dependent accounting units that maintain their own accounting systems).

- Cases requiring explanation of the reasons:
  - + The audit firm issues a non-unqualified opinion on the Financial Statements (for audited financial statements for the fiscal year ending December 31, 2024, 2024):

Yes  No

Explanation provided if "Yes":

Yes  No

- + Profit after tax in the reporting period differs by 5% or more after auditing or shifts from a loss to a profit (or vice versa) (for audited financial statements for the fiscal year ending December 31, 2024, 2024):

Yes  No

Explanation provided if "Yes":

Yes  No

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

Yes

No

Explanation provided if "Yes":

Yes

No

+ If profit after tax in a reporting period suffering loss shifts from a profit in the same period last year to a loss in this period, or vice versa:

Yes

No

Explanation provided if "Yes":

Yes

No

This information was disclosed on the Company's official website on: .../.../2024 at the following link:

3. Report on transactions with a value of 35% or more of total assets in 2024: None

In case the listed organization has a transaction, please report the following contents in full:

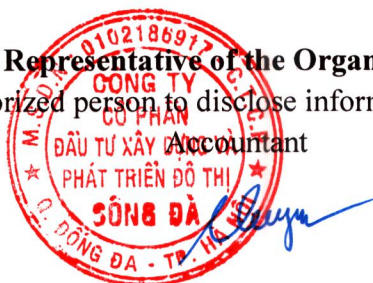
- Transaction content: .....
- Ratio of transaction value/total asset value of the enterprise (%) (based on the most recent Financial Statements); .....
- Transaction completion date: .....

We hereby commit that the explanations provided above are accurate and take full legal responsibility for the contents of this disclosure.

**Attached documents:**

- Financial statements 2024
- Explanation No. 31-03/CT-TCKT

**Representative of the Organization**  
Authorized person to disclose information - Chief Accountant



**Nguyen Ngoc Huyen**

**SONG DA CONSTRUCTION INVESTMENT AND  
URBAN DEVELOPMENT JOINT STOCK  
COMPANY**

No: 03 /CT-TCKT

**SOCIALIST REPUBLIC OF VIETNAM**  
Independence - Freedom - Happiness

*Re: Explanation of the difference in production and  
business results before and after auditing in 2024*

*Hanoi, March 31, 2025*

**To: State Securities Commission  
Hanoi Stock Exchange**

1. Company name: Song Da Urban Development and Construction Investment Joint Stock Company
2. Stock code: SDU
3. Head office address: No. 19, Truc Khe Street, Lang Ha Ward, Dong Da, Hanoi.
4. Phone: 043 5526369 Fax: 043 5526348
5. Person making the information disclosure:  
Ms. Nguyen Ngoc Huyen Position: Chief Accountant of the Company.
6. Content of the information disclosure: Explanation of the difference in the production and business results before and after the audit of the 2024 report.

**6.1 Consolidated report section of the company:**

***Profit fluctuations:***

- Pre-tax profit in 2024 before the audit is: VND 5,546,415,769 compared to the profit in 2024 after the audit is: VND 5,665,390,378. The reason for the difference is that the Auditing Company proposed to supplement corporate income tax expenses and project costs that are no longer implemented and reduce business management expenses.
- Profit after tax in 2024 before auditing is: VND 1,283,393,130 compared to profit after tax in 2024 after auditing is: VND 1,259,567,645. The reason for the difference is that the Auditing Company proposed to deduct additional corporate income tax expenses and project costs that are no longer implemented and reduce business management expenses.
- Profit after tax in 2023 audited is: VND 1,032,046,328 compared to profit after tax in 2024 after auditing is: VND 1,259,567,645. The reason for the difference is that the Auditing Company proposed to deduct additional corporate income tax expenses and project costs that are no longer implemented and reduce business management expenses.

**6.2 Company Summary Report Section:**

***Profit Fluctuation:***

- Pre-tax profit in 2024 before audit is: VND 5,361,470,012 compared to post-audit profit in 2024: VND 5,561,790,650. The reason for the difference is that the Auditing Company proposed to reduce business management costs and reverse the investment in subsidiaries.
- After-tax profit in 2024 before audit is: VND 1,163,533,156 compared to post-tax profit in 2024: VND 1,216,771,691. The reason for the difference is additional deduction of corporate income tax.



- Audited profit after tax in 2023 is: VND 1,279,617,010 compared to audited profit after tax in 2024 is: VND 1,216,771,691. The reason for the difference is that the Auditing Company proposed to deduct additional corporate income tax expenses and project expenses that are no longer implemented and reduce business management expenses.

We hereby commit that the above information explaining the difference is true and we are fully responsible before the law for the content of the explanation.

**Recipients:**

- As above.
- Filed by: TCKT

**PERSON IMPLEMENTING THE REPORT**



**Nguyen Ngoc Huyen**

