

SONG DA CORPORATION - SOCIALIST REPUBLIC OF VIETNAM
JSC Independence – Freedom – Happiness

No: 179/TCT-TCKT

V/v: Explanation of the Differences
in the Separate Financial Statements
for 2025 of Song Da Corporation –
JSC compare to the 2024

Hanoi, 31 March 2026

To: State Securities Commission of Vietnam
Hanoi Stock Exchange

1. Company name : SONG DA CORPORATION - JSC
2. Stock Code : SJG
3. Address : G10 Building, No. 493 Nguyen Trai Street, Thanh Liet Ward, Hanoi, Vietnam
4. Phone number : (84-024)38541164
5. Email : tcktsongda@gmail.com
6. Authorized person to disclose information: Vu Duc Quang
7. Representative : Tran Anh Duc
8. Disclosed Information:

Explanation of changes in profit after corporate income tax in the income statement of the reporting period by 10% or more compared to the corresponding period of the previous year:

- The profit after tax for the year 2024 is VND 484.16 billion
- The profit after tax for the year 2025 is VND 661.75 billion

Profit after tax for the year 2025 increased by VND 177.59 billion, representing an increase of 36.68% compared to the same period in 2024. The main reasons were as follows during the year 2025:

+ Financial income increased by VND 176.9 billion compared to the same period in 2024, mainly due to higher interest income from deposits (an increase of over VND 10 billion) and dividends (an increase of over VND 166 billion);

+ Financial expenses increased by VND 381.9 billion compared to the same period in 2024, primarily due to higher provisioning for impairment of investments;

+ General and administrative expenses decreased by VND 83.2 billion compared to the same period in 2024, mainly due to an increase in the reversal of allowance for doubtful receivables by VND 103 billion, partially offset by a VND 10 billion increase in employee expenses and a slight rise in other expenses compared to the previous year;

+ Other income increased by VND 275.5 billion compared to the same period in 2024, primarily due to the recognition of profit distributed from the completion of a joint venture for the construction of the Nam Theun 1 hydropower project in Laos.

9. The website for disclosure of the full financial statements: www.songda.vn
We hereby commit that the information published is true and in accordance with the provisions of accounting law. ✓

Recipients:

- As directed;
- To be filed at Finance Accounting Department of Song Da Corporation – JSC; ✓

Attached documents

Separate financial statements for the year 2025 of Song Da Corporation – JSC;



TỔNG GIÁM ĐỐC

Trần Anh Đức

No: 180/TCT-TCKT
V/v: Explanation of the Differences
in the Separate Financial
Statements for 2025 of Song Da
Corporation – JSC compared to the
pre-audit figures.

Hanoi, 31 March 2026

To: State Securities Commission of Vietnam
Hanoi Stock Exchange

1. Company name : SONG DA CORPORATION - JSC
2. Stock Code : SJG
3. Address : G10 Building, No. 493 Nguyen Trai Street, Thanh
Liet Ward, Hanoi, Vietnam
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Explanation of the variance in profit after corporate income tax as presented in the statement of profit or loss for the reporting period, where the difference between pre-audit and post-audit figures is 5% or more:

- The profit after tax pre-audit is VND 628.68 billion
- The profit after tax post-audit is VND 661.75 billion

Profit after tax for 2025 increased by VND 33.06 billion following the audit, representing a 5.2% increase compared to the pre-audit profit after tax for 2025. The primary reasons are as follows:

- + Financial expenses decreased by VND 40.1 billion compared to the pre-audit figures, primarily due to a reduction in the provision for impairment of investments;
- + General and administrative expenses increased VND 0.9 billion;
- + Deferred corporate income tax expense decreased by VND 8 billion, corresponding to the reduction in the provision for impairment of investments compared to the pre-audit figures;

The website for disclosure of the full financial statements: www.songda.vn

