TỔNG CÔNG TY SÔNG ĐÀ - CTCP

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SONG DA CORPORATION - JSC	SOCIALIST REPUBLIC OF VIETNAM Independence – Freedom – Happiness
No: 658 /TCT-TCKT V/v: Explanation of the Variance the Interim Combined Financial Statements of Song Da Corporation - JSC in 2026.	*Hanoi, 28 August 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, Thanh Liet Ward, Hanoi, Vietnam
4. Phone : (84-024)38541164
5. Email : tcktsongda@gmail.com
6. Person authorized to disclose information: Vu Duc Quang
7. Representative : Tran Anh Duc
8. Disclosed Information:

8.1. Explanation of the variance in profit after corporate income tax before and after audit of 5% or more:

- Profit after corporate income tax for the interim six-month period of 2026 before audit was VND 544.56 billion
- Profit after corporate income tax for the interim six-month period of 2026 after audit was VND 573.39 billion

Profit after corporate income tax for the interim six-month period of 2026 after audit increased by VND 28.8 billion, equivalent to 5.29%, compared to the amount before audit. The increase was primarily attributable to the reversal of the provision for doubtful receivables amounting to VND 28.5 billion.

8.2. Explanation of the change in profit after corporate income tax of the income statement of 10% or more compared with the same period of the previous year:

- Profit after corporate income tax for the interim six-month period of 2025 was VND 210.28 billion
- Profit after corporate income tax for the interim six-month period of 2026 was VND 573.39 billion

Profit after corporate income tax for the interim six-month period of 2026 increased by VND 363.11 billion, equivalent to an increase of 173%, compared to the same period of 2025. The principal reasons for the increase in profit after corporate income tax in the first six months of 2026 were as follows:

+ Finance income increased by VND 104.8 billion compared to the same period of 2025, mainly due to increases in interest income from bank deposits of VND 30.7 billion, dividend income of VND 63.6 billion, and foreign exchange gains arising from period-end revaluation of VND 10.6 billion compared to the same period of 2025;

+ Finance costs decreased by VND 88.2 billion compared to the same period of 2025, mainly because there was no provision for diminution in value of investments (approximately VND 47 billion), no foreign exchange losses (approximately VND 31 billion), and a decrease in interest expenses on borrowings (approximately VND 10 billion);

+ General and administrative expenses decreased by VND 507 billion compared to the same period of 2025, mainly due to the reversal of the provision for doubtful receivables amounting to VND 504 billion);

+ Other income increased by VND 39.9 billion compared to the same period of 2025, mainly due to the recognition of profit attributable to the Company from the completion of the joint venture arrangement for the construction of the Nam Theun 1 Hydropower Project in Laos.

+ Other expenses increased by VND 306.9 billion compared to the same period of 2025, mainly due to the recognition of expenses related to the Xekaman 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 regulations of accounting law.

Recipients:

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

TỔNG GIÁM ĐỐC

Attached documents

The interim combined financial statements of the 2026 of Song Da Corporation - JSC

M.S.D.N: 0100106870-C.T.C.
TỔNG CÔNG TY SÔNG ĐÀ - CTCP
THANH XUÂN - T.P HÀ

Trần Anh Đức