

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

Number: 18.10.2/2026 / SDD-CBTT

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Hanoi, October 18, 2026

**INFORMATION PUBLISHED ON THE ELECTRONIC PORTAL OF THE STATE
SECURITIES COMMISSION AND THE HANOI STOCK EXCHANGE**

Dear:

- Vietnam Stock Exchange
- Hanoi Stock Exchange

**1. Name of organization : SONG DA INVESTMENT AND CONSTRUCTION JOINT
STOCK COMPANY**

- Stock ticker symbol : SDD
- Address : 21 Alley 178 Tay Son Street, Dong Da Ward, Hanoi City.
- Contact phone number : 02422112194 Website: songdaic.vn
- Person responsible for disclosing information: Mr. **Le Quang Dai** – Authorized person to disclose information.
- Type of information to be disclosed: 24h ☒ 72h ☐ Irregular ☐ Requested ☐ Periodic ☒

2. Content of the published information :

- Financial Statement Report for the third quarter of 2026;
- Explanation regarding the company's Q3 2026 Financial Statement Report.

3. Simultaneously, the company also publishes information on its website : <http://songdaic.vn>, link : shareholder relations

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

Recipient :

- As above
- Save VP.

**AUTHORIZED PERSON TO DISCLOSE
INFORMATION**

CÔNG TY
CỔ PHẦN
ĐẦU TƯ
VÀ XÂY
LẬP SÔNG
ĐÀ

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Le Quang Dai

INTERIM FINANCIAL STATEMENTS

SONG DA INVESTMENT AND CONSTRUCTION
JOINT STOCK COMPANY
For the period from 01/01/2026 to 30/09/2026



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INTERIM STATEMENT OF FINANCIAL POSITION

As at September 30, 2026

Code	ASSETS	Note	Ending balance VND	Beginning balance VND
100	A. CURRENT ASSETS		2.989.333.828	2.538.063.390
110	I. Cash and cash equivalents	3	231.849.804	1.038.625.005
111	1. Cash		231.849.804	1.038.625.005
			2.686.284.900	
120	II. Short-term investments	4	110.374.380	2.161.200
121	1. Trading securities		599.000.000	2.161.200
			100.000.000	
130	III. Short-term receivables		(100.000.000)	1.442.351.996
131	1. Short-term trade receivables	5	-	-
132	2. Short-term prepayments to suppliers	6	-	599.000.000
135	3. Other short-term receivables	7	1.694.256.876	843.351.996
160	IV. Other short-term assets		71.199.124	54.925.189
161	1. Short-term deferred expenses	10	71.199.124	54.925.189
200	B. NON-CURRENT ASSETS		191.197.408.285	197.775.335.714
220	I. Fixed assets		189.190.100.377	197.405.433.019
221	1. Tangible fixed assets	8	189.190.100.377	197.405.433.019
222	- Historical costs		253.507.347.901	253.507.347.901
223	- Accumulated depreciation		(64.317.247.524)	(56.101.914.882)
227	2. Intangible fixed assets	9	-	-
228	- Historical costs		100.000.000	100.000.000
229	- Accumulated amortization		(100.000.000)	(100.000.000)
260	II. Long-term investments	4	-	-
263	1. Equity investments in other entities	4	654.545.455	655.045.455
264	2. Allowance for long-term impairment of other investment		(654.545.455)	(655.045.455)
270	III. Other long-term assets		2.007.307.908	369.902.695
271	1. Long-term deferred expenses	10	2.007.307.908	369.902.695
280	TOTAL ASSETS		194.186.742.113	200.313.399.104

INTERIM STATEMENT OF FINANCIAL POSITION

As at September 30, 2026

(continue)

Code	CAPITAL	Note	Ending balance VND	Beginning balance VND
300	C. LIABILITIES		119.917.892.208	119.965.688.980
310	I. Current liabilities		41.088.892.208	39.336.688.980
311	1. Short-term trade payables	13	9.514.347.466	8.792.147.466
314	2. Short-term taxes and other payables to State bu	12	4.950.256.783	1.294.054.231
315	3. Payables to employees		160.076.850.000	490.438.920
316	4. Short-term accrued expenses	14	160.076.850.000	3.979.655.110
320	5. Other short-term payables	15	3.820.990.167	1.771.994.967
321	6. Short-term borrowings and finance lease liabil	11	22.476.045.756	22.676.045.757
323	7. Bonus and welfare fund		332.352.529	332.352.529
330	II. Non-current liabilities		78.829.000.000	80.629.000.000
338	1. Other long-term payables	15	14.500.000.000	17.600.000.000
339	2. Long-term borrowings and finance lease liabili	11	64.329.000.000	63.029.000.000
400	D. OWNER'S EQUITY		74.268.849.905	80.347.710.124
411	1. Contributed capital	16	160.076.850.000	160.076.850.000
411a	Ordinary shares with voting rights		160.076.850.000	160.076.850.000
412	2. Share Premium		48.603.459	48.603.459
415	3. Repurchased own shares		(3.510.000)	(3.510.000)
418	4. Development and investment funds		1.334.615.191	1.334.615.191
420	5. Retained earnings		(87.187.708.745)	(81.108.848.526)
420a	Retained earnings accumulated to previous year		(81.108.848.526)	(70.028.814.764)
420b	Retained earnings of the current year		(6.078.860.219)	(11.080.033.762)
440	TOTAL CAPITAL		194.186.742.113	200.313.399.104

Le Dai Thang
Preparer

Le Quang Dai
Chief Accountant



Nguyen Phuong Dong
Legal representative

Approved, 18 October 2026

INCOME STATEMENT

For the accounting period quarter III/ 2026

ITEM	Code	Note	Quarter II/ 2026	Quarter II/ 2025	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/09/2025
			VND	VND	VND	VND
1. Revenue from sales and services rendered	01	19	5.685.661.406	4.270.469.508	10.215.943.621	7.506.072.568
2. Revenue deductions	02		-	-	-	-
3. Net revenue from sales and services rendered (10=01-02)	10		5.685.661.406	4.270.469.508	10.215.943.621	7.506.072.568
4. Cost of goods sold	11	20	3.613.633.189	3.370.183.805	10.529.158.347	10.117.371.424
5. Gross profit from sales and services rendered (20=10-11)	20		2.072.028.217	900.285.703	(313.214.726)	(2.611.298.856)
6. Financial income	21	21	8.294.054	117.178	8.766.865	324.326
7. Financial expenses	22	22	1.605.623.569	1.768.786.377	4.454.069.222	4.974.854.568
<i>In which: Interest expenses</i>	23		1.605.623.569	1.768.786.377	4.454.069.222	4.974.854.568
8. Selling expenses	25		-	-	-	-
9. General and administration expenses	26	23	457.413.157	425.079.812	1.292.174.258	187.312.050
- The profit or loss share in a joint venture or associated company.						
10. Net profit from operating activities (30=20+(21-22)-(25+26))	30		17.285.545	(1.293.463.308)	(6.050.691.341)	(7.773.141.148)
11. Other income	31		-	-	-	-
12. Other expenses	32	24	-	-	28.168.878	20.644.212
13. Other profit (loss) (40=31-32)	40		-	-	(28.168.878)	(20.644.212)
14. Total profit before tax (50=30-40)	50		17.285.545	(1.293.463.308)	(6.078.860.219)	(7.793.785.360)
15. Current corporate income tax expenses	51	29	-	-	-	-
16. Deferred corporate income tax expenses	52		-	-	-	-
17. Profit after corporate income tax (60=50-51-52)	60		17.285.545	(1.293.463.308)	(6.078.860.219)	(7.793.785.360)
18. Basic earnings per share	70	32	1	(81)	(380)	(487)

TW

Le Dai Thang

Le Quang Dai

Chief Accountant



Nguyen Phuong Duong
Director

CASH FLOW STATEMENT*For the accounting period quarter III/ 2026**(Under direct method)***FORM B 03-DN**

Unit: VND

ITEM	Code	Note	Từ 01/01/2026 đến 30/09/2026	Từ 01/01/2025 đến 30/09/2025
			VND	VND
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1 Proceeds from sales and services rendered and other revenues	01		11.139.222.644	9.874.005.208
2 Expenditures paid to suppliers	02		(2.427.410.752)	(3.634.817.999)
3 Expenditures paid to employees	03		(2.051.199.000)	(2.075.017.360)
4 Interest paid	04		(3.428.548.182)	(604.049.207)
5 Corporate income tax paid	05		-	-
6 Other proceeds from operating activities	06		-	-
7 Other expenditures on operating activities	07		(4.647.606.775)	(1.417.943.888)
<i>Net cash flows from operating activities</i>	20		(1.415.542.065)	2.142.176.754
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1 Interest and dividend received	27		8.766.865	334.326
<i>Net cash flows from investing activities</i>	30		8.766.865	334.326
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1 Proceeds from borrowings	33		1.499.999.999	512.000.000
2 Repayment of principal	34		(900.000.000)	(2.693.000.000)
3 Repayment of financial principal	35		-	-
4 Dividends or profits paid to owners	36		-	-
<i>Net cash flows from financing activities</i>	40		599.999.999	(2.181.000.000)
Net cash flows within the period (50=20+30+40)	50		(806.775.201)	(38.488.920)
Cash and cash equivalents at the beginning of period	60		1.038.625.005	495.736.423
Impact of foreign exchange fluctuation	61		-	-
Cash and cash equivalents at the end of period (70=50+60+61)	70	5	231.849.804	457.247.503


Lê Đại Thắng
 Preparer


Le Quang Dai
 Chief Accountant


Nguyễn Phương Đông
 Director

Ha Noi, October 18, 2026

NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/09/2026

1 . GENERAL INFORMATION

1.1 . Form of ownership

Song Da Investment and Construction Joint Stock Company was established under the Business License No 0500450173 issued by Ha Noi Department of Investment and Planning for the first time on 20 May 2004, 17th re-registered on 06 October 2025.

The Company's head office is located at: No. 21, Lane 178 Tay Son, Dong Da Ward, Hanoi City, Vietnam.

The Company's registered charter capital is VND 160,076,850,000. As at 30 June 2026, the contributed charter capital amounted to VND 160,076,850,000, equivalent to 16,007,685 ordinary shares with a par value of VND 10,000 per share.

The number of employees of the Company as at 30 June 2026 is 15 employees (as at 01 January 2026: 15 employees).

1.2 . Business field

Business field of the company are investment and construction.

1.3 . Business activities

Main business activities of the Company include:

- Investment in and operation of small- and medium-sized hydropower projects;
- Construction of industrial, civil, transportation, irrigation, postal and telecommunications, urban infrastructure, industrial zone infrastructure, and water supply and drainage works;
- Construction of power transmission lines and substations of up to 500 kV;
- Manufacture, trading, import and export of construction materials, equipment, machinery and supplies;
- Construction supervision consultancy services in the fields of irrigation works, hydropower works, civil and industrial works, infrastructure works, bridges and roads, power transmission lines and substations,
- Repair of machinery and equipment; mechanical processing and fabrication;
- Mining, processing and trading of minerals (excluding prohibited minerals).

1.4 . The Company's operation in the period that affects the Interim Financial Statements

As at 30 June 2026, the Company had accumulated losses of VND 87.18 billion and its current liabilities exceeded its current assets by VND 41.11 billion. Certain borrowings and related interest were overdue for repayment. These events and conditions indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern. The Company's ability to continue as a going concern depends principally on the successful restructuring of its borrowings, the continued operation of its power generation activities, the collection of outstanding receivables, and the securing of

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 . Accounting period and accounting currency

Annual accounting period commences from 01 January and ends as at 31 December.

The Company maintains its accounting records in Vietnam Dong (VND).

2.2 . Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Company applies the Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance.

Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. The Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

2.3 . Changes in accounting policies and notes

On 27 October 2025, the Ministry of Finance issued Circular No.99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing some articles of the Circular No. 200/2014/TT-BTC. The Circular is effective for annual accounting periods

The company has adopted the applicable requirements of Circular No. 99/2025/TT-BTC effective from 1 January 2026 on a prospective basis. The Circular introduced changes in the presentation of items in the Financial Statements. The comparative information is reclassified to conform to the current period's presentation. Details on the reclassification of comparative information are disclosed in Note 55 of the

2.4 . Basis for preparation of the Interim Financial Statements

The Interim Financial Statements are presented based on historical cost principle.

2.5 . Accounting estimates

The preparation of Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the date of the Financial Statements and the reported amounts of revenues and expenses during the accounting period.

The estimates and assumptions that have a material impact in the Financial Statements include:

- Allowance for bad debts;
- Estimated allocation of accrued expenses;
- Estimated useful life of fixed assets;
- Classification and allowance of financial investments.

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company and that are assessed by the Board of Management to be reasonable under the circumstances.

2.6 . Financial Instruments

Initial recognition

Financial assets

Financial assets of the Company include cash, trade receivables, other receivables and short-term investments. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

Financial liabilities of the Company include borrowings, trade payables and other payables, and accrued expenses. Upon initial recognition, financial liabilities are measured at their issue price plus directly attributable transaction costs incurred in connection with the issuance of such financial liabilities.

Subsequent measurement after initial recognition

Financial assets and financial liabilities are not revalued according to fair value at the end of the period because the prevailing statutory regulations require to present Financial Statements and Notes to financial instruments but not provide any relevant instruction for assessment and recognition of fair value of financial assets and financial liabilities.

2.7 . Cash

Cash comprises cash on hand, demand deposits.

2.8 . Financial investments

Trading securities are initially recognized at fair value of the payments at the time the transaction occurs. Costs incurred in purchasing trading securities (if any) such as brokerage, transaction fee, cost of information allowance, taxes, bank's fees and charges,... are recognized in the financial expenses in the period. After initial recognition, trading securities are measured at original cost less allowance for diminution in value of

Investments in other entities comprise investments in equity instruments of other entities without having control, joint control, or significant influence on the investee. These investments are initially stated at original cost. After initial recognition, these investments are measured at original cost less allowance for devaluation of investments.

Allowance for devaluation of investments is made at the end of the period as follows:

- Investments in trading securities: allowance shall be made on the basis of the excess of original cost of the investments recorded in the accounting book over their market value at the allowance date.
- Long-term investments (other than trading securities) without significant influence on the investee: If the investment in listed shares or the fair value of the investment is determined reliably, allowances shall be made on the basis of the market value of the shares; if the fair value of the investment is not determined at the reporting date, allowance shall be made based on the Financial Statements at the allowance date of the investee.

2.9 . Receivables

The receivables shall be recorded in detail in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company. The receivables shall be classified into short-term receivables or long-term receivables on the Financial Statements according to their remaining

The allowance for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the allowances for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing or estimating the possible losses.

2.10 . Fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation/ amortization and carrying amount.

Subsequent measurement after initial recognition

If these costs augment the future economic benefits obtained from the use of tangible fixed assets beyond their initial standards conditions, they are capitalized as an increase in the historical cost.

Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the Statement of Income in the period in which the costs are incurred.

Except for machinery, equipment used for production activities are depreciated (amortised) using the units of production method/ declining balance method (sửa đổi cho phù hợp với phương pháp thực tế mà đơn vị đang

- Buildings, structures	06 - 25 years
- Machinery, equipment	06 - 20 years
- Vehicles, Transportation equipment	06 - 10 years
- Managerment software and brand	05 years

2.11 . Deferred expenses

The expenses incurred but related to operating results of several accounting periods are recorded as deferred expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term deferred expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

Types of deffered expenses include:

- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than 30 million dongs and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from 01 to 03 years.
- Other deferred expenses are recorded at their historical costs and allocated on the straight-line basis from 01 to 03 years.
- Other deferred expenses are recorded at their historical costs and allocated on the straight-line basis from 01 to 03 years.

2.12 . Payables

The payables shall be recorded in detail in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the Financial Statements according to their remaining terms at

2.13 . Borrowings

Borrowings shall be recorded in detail in terms of lending entities, loan agreement and terms of borrowings. In case of borrowings or liabilities denominated in foreign currency, they shall be recorded in detail in terms

2.14 . Borrowing costs

Borrowing costs are recognized as operating expenses in the period, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs".

Regarding joint liability borrowings attributable to the construction or production of a qualifying asset, the borrowing costs eligible for capitalization in each accounting period shall be determined based on the capitalization rate for weighted average accumulated costs incurred in the construction or production of such asset. The capitalization rate shall be calculated according to the weighted average interest rate of the unpaid borrowings in the period except for specific borrowings used exclusively to finance a qualifying asset under

2.15 . Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as borrowing expenses, .. etc. which are recorded as operating expenses of the reporting

2.16 . Owner's equity

Owner's equity is stated at the actual contributed capital of the owners.

Capital surplus is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Repurchased own shares bought before the effective date of the Securities Law No. 54/2019/QH (January 1, 2021) are shares issued by the Company and bought back by itself, but these are not cancelled and may be re-issued subsequently in accordance with the Law on Securities. Repurchased own shares bought after January 1, 2021 will be cancelled and adjusted to reduce equity.

2.17 . Revenue

Revenue is recognized to extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measures regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Revenue from provision of services:

- The percentage of completion of the transaction at the Statement of Financial Position date can be

Financial income

Financial income include income from assets yielding interest, royalties, dividends and other financial gains by the company shall be recognised when the two conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The amount of the revenue can be measured reliably.

2.18 . Financial expenses

Finance expenses comprise interest expenses on borrowings.

The above items are recorded by the total amount arising in the period without offsetting against financial

2.19 . General and administrative expenses

General and administrative expenses comprise actual costs incurred for the general administration of the Company.

2.20 . Corporate income tax

a) Current corporate income tax expenses

Current corporate income tax expenses are determined based on taxable income during the period and current corporate income tax rate.

b) Current corporate income tax rate

The Company is subject to corporate income tax of 20% of the income arising from its production and business activities for the period from 01/01/2026 to 30/06/2026.

2.21 . Earnings per share

Basic earnings per share are calculated by dividing net profit or loss after tax for the period attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund and allowance for Board of Management) by the weighted average number of ordinary shares outstanding during the period.

2.22 . Related Parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Organizations, directly or indirectly having control the Company, are controlled by the Company, or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Organizations that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.
- Other organizations and individuals identified as related parties in accordance with current legal

In considering the relationship of related parties to serve for the preparation and presentation of Interim Financial Statements, the Company should consider the nature of the relationship rather than the legal form

2.23 . Segment information

Due to ... (nêu lý do cụ thể), the Company does not prepare segment reports by business segment and geographical segment.

3 . CASH

	<u>Ending balance</u>	<u>Beginning balance</u>
	VND	VND
Cash on hand	14.799.730	14.527.030
Demand deposits	217.105.074	1.024.097.975
	<u>231.904.804</u>	<u>1.038.625.005</u>

Detailed information on demand deposits and cash equivalents as at 30/06/2026 as follows:

	<u>Currency</u>	<u>Value</u>
		VND
Demand deposits		
Joint Stock Commercial Bank for Investment and	VND	211.834.145
Joint Stock Commercial Bank for Investment and	VND	334.708
Vietnã	VND	1.371.423
Vietnam Development Bank – Son La BranchBan	VND	3.564.798
		<u>217.105.074</u>

4 . FINANCIAL INVESTMENTS

a) Trading securities

	Ending balance			Beginning balance		
	Original cost	Fair value	Provision	Original cost	Fair value	Provision
	VND	VND	VND	VND	VND	VND
- Investment in stock						
PET	-	-	-	2.070.000	7.084.700	-
Others	-	-	-	91.200	311.200	-
	-	-	-	2.161.200	7.395.900	-

The fair value of trading securities are closing price listed on HNX, HOSE on 31 December 2025 and 30 June 2026.

b) Investments in equity of other entities

	Ending balance			Beginning balance		
	Original cost	Fair value	Provision value	Original cost	Fair value	Provision value
	VND	VND	VND	VND	VND	VND
Investments in other entities						
- Hai Ha Economic Zone Investment and Development Joint	654.545.455	-	(654.545.455)	654.545.455	-	(654.545.455)
- Odd-lot shares of Song Da 2 Joint Stock Company	-	-	-	500.000	-	(500.000)
	654.545.455	-	(654.545.455)	655.045.455	-	(655.045.455)

The Company has not determined the fair value of financial investments since Vietnamese Accounting Standards and Vietnamese Corporate Accounting System has not provided any detailed guidance on the determination of the fair value.

5 . SHORT-TERM TRADE RECEIVABLES

As at June 30, 2026, the receivable from Northern Power Corporation, amounting to VND 110,374,380, represents the fee for the right to exploit water resources for the Muong Sang 2 Hydropower Plant.

6 . SHORT-TERM PREPAYMENTS TO SUPPLIERS

	Ending balance		Beginning balance	
	Book Value	Allowance	Book Value	Allowance
	VND	VND	VND	VND
<i>Others</i>				
- Electrical Industry and Engineering	349.000.000	-	349.000.000	-
- Others	250.000.000	-	250.000.000	-
	<u>599.000.000</u>	<u>-</u>	<u>599.000.000</u>	<u>-</u>

7 . OTHER SHORT-TERM RECEIVABLES

	Ending balance		Beginning balance	
	Book Value	Allowance value	Book Value	Allowance value
	VND	VND	VND	VND
- Northern Power Corporation (*)	1.961.636.020	-	828.883.686	-
- Fee for the right to exploit water resources for	-	-	-	-
- Other receivables	15.274.500	-	14.468.310	-
	<u>1.976.910.520</u>	<u>-</u>	<u>843.351.996</u>	<u>-</u>

(*) This represents revenue from commercial electricity generation of Muong Sang 2 Hydropower Plant for June 2026, recognized based on the volume of electricity delivered and the tariff stipulated in the Power Purchase Agreement (PPA). The revenue was recognized as the Company had satisfied its performance

8 . TANGIBLE FIXED ASSETS

	Buildings, structures VND	Machinery, equipment VND	Vehicles, transportation VND	Total VND
Historical cost				
Beginning balance	190.723.554.666	52.679.634.270	10.104.158.965	253.507.347.901
	37.492.000	(37.492.000)	-	-
Ending balance	190.761.046.666	52.642.142.270	10.104.158.965	253.507.347.901
Accumulated depreciation				
Beginning balance	36.280.791.804	15.258.257.407	4.562.865.671	56.101.914.882
- Depreciation in th	5.478.181.482	1.976.705.344	760.445.816	8.215.332.642
	-	-	-	-
Ending balance	41.758.973.286	17.234.962.751	5.323.311.487	64.317.247.524
Net carrying amount				
Beginning balance	154.442.762.862	37.421.376.863	5.541.293.294	197.405.433.019
Ending balance	149.002.073.380	35.407.179.519	4.780.847.478	189.190.100.377
<i>In which:</i>				

- The carrying amount of tangible fixed assets pledged as collaterals for borrowings at the end of the period: VND 189,190,100,377.

9 . INTANGIBLE FIXED ASSETS

The intangible fixed asset, namely the Song Da trademark, had an original cost and accumulated amortization of VND 100,000,000 as at September 30, 2026. Amortization expense for the period and the carrying amount of the intangible fixed asset as at September 30, 2026 were both VND nil.

10 . DEFERRED EXPENSES

	Ending balance VND	Beginning balance VND
a) Short-term		
Insurance expenses	71.199.124	54.925.189
	71.199.124	54.925.189
b) Long-term		
Inspection and testing costs	242.377.353	365.328.282
Asset repair and renovation costs	-	1.107.736
Training costs for operators and relay calibration of Muong Sang 2	1.764.930.555	-
Others	-	3.466.677
	2.007.307.908	369.902.695

11 . BORROWINGS

	Beginning balance		During the period		Ending balance	
	Value		Increase		Decrease	
	VND		VND		VND	
a) Short-term borrowings						
Short-term debts						
- Hydropower Joint Stock Company Nam La ⁽¹⁾	19.676.045.757		1.499.999.999		649.999.999	20.526.045.757
- Mrs. Nguyen Thuc Anh ⁽²⁾	19.676.045.757		-		-	19.676.045.757
- Current portion of long-term debts	-		1.499.999.999		649.999.999	850.000.000
- Vietnam Development Bank – Son La Branch ⁽³⁾	3.000.000.000		-		2.100.000.000	900.000.000
	3.000.000.000		-		2.100.000.000	900.000.000
	22.676.045.757		1.499.999.999		2.749.999.999	21.426.045.757
b) Long-term borrowings						
- Vietnam Development Bank – Son La Branch ⁽³⁾	66.029.000.000		-		1.700.000.000	64.329.000.000
	66.029.000.000		-		1.700.000.000	64.329.000.000
Amount due for settlement within 12 months	(3.000.000.000)		-		(1.700.000.000)	(1.300.000.000)
Amount due for settlement after 12 months	63.029.000.000					63.029.000.000

(1) Due to insufficient financial resources, the loan from Nam La Hydropower Joint Stock Company is overdue. At the same time, the Company's ability to repay the loan depends on negotiations with Nam La Hydropower Joint Stock Company regarding the repayment schedule, as well as future cash inflows.

c) Overdue borrowings

	Beginning balance		Ending balance	
	Principal	Interest	Principal	Interest
	VND	VND	VND	VND
- Hydropower Joint Stock Company Nam La	19.676.045.757	4.924.097.555	19.676.045.757	3.927.859.848
	19.676.045.757	4.924.097.555	19.676.045.757	3.927.859.848

Additional information for short-term loans:

No.	Bank / Contracts	Loan Limit (VND)	Interest rate	Duration of contract	Loan purpose	Forms of guarantee	Balances as of 30 June 2026 (VND)
1	Hydropower Joint Stock Company Nam La						19.676.045.757
	Loan Agreement No. 01-2020/TĐNL-XLSĐ	8.021.063.694	This loan is overdue for repayment. During the reporting period, the Company was subject to an	One year from the date on which the Borrower receives each disbursement from the Lender.	Repair and maintenance of Tat Ngoang Hydropower Plant and Muong Sang 2 Hydropower Plant.	Unsecured	8.021.063.694
	Loan Agreement No. 02-2021/TĐNL-XLSĐ	11.654.982.063	This loan is overdue for repayment. During the reporting period, the Company	One year from the date on which the Borrower receives each disbursement from the Lender.	Repair and maintenance of Tat Ngoang Hydropower Plant and Muong Sang 2 Hydropower Plant.	Unsecured	11.654.982.063
2	Mrs. Nguyen Thuc Anh						900.000.000
	Loan Agreement No. 02/2026/HĐVV-SĐ-TA dated 13 May 2026	600.000.000	7.02% per annum	One year from the date on which the Borrower receives each disbursement	Working capital supplementation	Unsecured	600.000.000
	Loan Agreement No. 03/2026/HĐVV-SĐ-TA dated 08 June 2026	300.000.000	7.02% per annum	One year from the date on which the Borrower receives each disbursement	Working capital supplementation	Unsecured	300.000.000
3							64.329.000.000
	Amended and Supplemented Credit Agreement No. 01/2025/HĐSĐBS-NHPT dated 25 September 2025.	66.429.000.000	8.55% per annum	A maximum term of 120 months (10 years), with the final repayment due in June 2038.	For the implementation of the Muong Sang 2 Hydropower Plant Project	The asset financed by the loan is the Muong Sang 2 Hydropower Plant	64.329.000.000
	Tổng cộng						84.905.045.757

12 . TAX AND OTHER PAYABLES TO THE STATE BUDGET

	Opening receivables	Opening payables	Payables in the period	Actual payment in the period	Closing receivables	Closing payables
	VND	VND	VND	VND	VND	VND
Value-added tax	-	1.236.003.124	833.303.483	595.464.820	-	1.473.841.787
Personal income tax	-	16.113.583	34.964.167	34.988.200	-	16.089.550
Natural resource tax	-	-	1.119.461.298	1.119.461.298	-	-
Environmental protection tax	-	-	213.640.956	213.640.956	-	-
Fees, charges and other payables	-	41.937.524	-	25.759.665	-	16.177.859
	-	1.294.054.231	2.201.369.904	1.989.314.939	-	1.506.109.196

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

13 . SHORT-TERM TRADE PAYABLES

	<u>Ending balance</u>	<u>Beginning balance</u>
	VND	VND
Others	9.514.347.466	8.792.147.466
Tan An Company Limited	1.177.925.200	1.477.925.200
Song Da Energy Investment and Construction Joint Stock Company	4.757.725.349	4.757.725.349
Nam La Hydropower Joint Stock Company	100.000.000	-
Others	3.478.696.917	2.556.496.917
	<u>9.514.347.466</u>	<u>8.792.147.466</u>

14 . SHORT-TERM ACCRUED EXPENSES

	<u>Ending balance</u>	<u>Beginning balance</u>
	VND	VND
- Accrued borrowing costs to Nam La Hydropower Joint Stock C	4.924.097.555	3.927.859.848
- Other accrued expenses	26.159.228	51.795.262
	<u>4.950.256.783</u>	<u>3.979.655.110</u>

(*) The borrowing costs payable to Nam La Hydropower Joint Stock Company are overdue (see Note 11 – Borrowings for details).

15 . OTHER PAYABLES

	<u>Ending balance</u>	<u>Beginning balance</u>
	VND	VND
a) Short-term payables		
- Trade union fee	146.045.079	125.277.879
- Social insurance	-	-
- Interest payable to the Vietnam Development Bank – Son La Branch	1.300.000.000	-
- Others	1.646.717.088	1.646.717.088
+ Song Da Energy Investment and Construction Joint Stock Co	1.642.117.088	1.642.117.088
+ Others	4.600.000	4.600.000
	<u>3.092.762.167</u>	<u>1.771.994.967</u>
b) Long-term payables		
- Accrued interest payable to Vietnam Development Bank – Son La Branch	14.500.000.000	17.600.000.000
	<u>14.500.000.000</u>	<u>17.600.000.000</u>

Song Da Investment and Construction Joint Stock Company

Interim Financial statements
For the period from 01/01/2026 to 30/09/2026

16 . OWNER'S EQUITY

a) Changes in owner's equity

	Contributed capital	Share premium	Repurchased own shares	Development and investment funds	Retained earnings	Total
	VND	VND	VND	VND	VND	VND
Beginning balance of previous year	160.076.850.000	48.603.459	(3.510.000)	1.334.615.191	(70.028.814.764)	91.427.743.886
Loss for previous period	-	-	-	-	(7.793.785.360)	(7.793.785.360)
Ending balance of previous period	160.076.850.000	48.603.459	(3.510.000)	1.334.615.191	(77.822.600.124)	83.633.958.526
Beginning balance of current year	160.076.850.000	48.603.459	(3.510.000)	1.334.615.191	(81.108.848.526)	80.347.710.124
Loss for this period	-	-	-	-	(6.078.860.219)	(6.078.860.219)
Ending balance of this period	160.076.850.000	48.603.459	(3.510.000)	1.334.615.191	(87.187.708.745)	74.268.849.905

b) Details of Contributed capital

	Ending balance	Rate	Beginning balance	Rate
	VND	(%)	VND	(%)
Mrs. Bui Kim Thanh	16.355.000.000	10,22	16.355.000.000	10,22
Mrs. Nguyen Bao Ngoc	9.395.000.000	5,87	9.395.000.000	5,87
Mrs. Nguyen Thuc Anh	8.286.000.000	5,18	4.148.000.000	2,59
Mrs. Nguyen Phuong Anh	10.029.000.000	6,27	7.318.000.000	4,57
Other shareholders	116.011.850.000	72,47	122.860.850.000	76,75
	160.076.850.000	100,00	160.076.850.000	100,00

c) Capital transactions with owners and distribution of dividends and profits

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Owner's contributed capital	160.076.850.000	160.076.850.000
- At the beginning of the year	<u>160.076.850.000</u>	<u>160.076.850.000</u>
- At the end of period	<u>160.076.850.000</u>	<u>160.076.850.000</u>

d) Share

	<u>Ending balance</u>	<u>Beginning balance</u>
Quantity of Authorized issuing shares	16.007.685	16.007.685
Quantity of issued shares	16.007.685	16.007.685
- Common shares	<u>16.007.685</u>	<u>16.007.685</u>
Quantity of shares repurchased	351	351
- Common stocks	<u>351</u>	<u>351</u>
Quantity of outstanding shares in circulation	16.007.334	16.007.334
- Common shares	<u>16.007.334</u>	<u>16.007.334</u>
Par value per share (VND)	10.000	10.000

e) Company's reserves

	<u>Ending balance</u>	<u>Beginning balance</u>
	VND	VND
Development and investment funds	1.334.615.191	1.334.615.191
	<u>1.334.615.191</u>	<u>1.334.615.191</u>

17 . REVENUE FROM SALE OF GOODS AND PROVISION OF SERVICES

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Revenue from electricity sales	5.685.661.406	4.270.469.508
	<u>5.685.661.406</u>	<u>4.270.469.508</u>

18 . COST OF GOODS SOLD

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Cost of electricity sales	3.610.971.989	3.370.183.805
	<u>3.610.971.989</u>	<u>3.370.183.805</u>

19 . FINANCIAL EXPENSES

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Interest expenses	1.605.623.569	1.768.786.377
	<u>1.605.623.569</u>	<u>1.768.786.377</u>

20 . GENERAL AND ADMINISTRATIVE EXPENSES

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Raw materials	-	-
Labour expenses	391.248.000	378.165.740
Depreciation expenses	1.755.927	1.755.927
Tax, Charge, Fee	4.212.934	5.158.812
Expenses of outsourcing services	60.696.296	40.000.000
Other expenses in cash	-	-
Other decreases in general and administrative expenses	(500.000)	-
- <i>Reversal of allowances</i>	(500.000)	-
	456.913.157	425.080.479

OTHER EXPENSES

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Compensation expenses	-	-
Fines	-	-
	-	-

22 . CURRENT CORPORATE INCOME TAX EXPENSES

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Total profit before tax	(6.078.860.219)	(7.793.785.360)
Increase	937.834.792	891.852.325
- <i>Ineligible expenses</i>	647.111.857	601.129.390
- <i>Disallowed depreciation expense</i>	290.722.935	290.722.935
Taxable income	(5.141.025.427)	(6.901.933.035)
Current corporate income tax expense (tax rate 20%)	-	-

23 . BASIC EARNINGS PER SHARE

Basic earnings per share distributed to common shareholders of the Company are calculated as follows:

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Net profit after tax	(6.078.860.219)	(7.793.785.360)
Profit distributed to common shares	(6.078.860.219)	(7.793.785.360)
Average number of outstanding common shares in	16.007.334	16.007.334
Basic earnings per share	(380)	(487)

As at 30 June 2026, the Company does not have shares with dilutive potential for earnings per share.

24 . BUSINESS AND PRODUCTIONS COST BY ITEMS

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Raw materials	-	-
Labour expenses	420.841.500	465.227.250
Depreciation expenses	2.736.688.287	2.736.688.287
Expenses of outsourcing services	441.501.726	168.268.268
Other expenses in cash	11.940.476	-
	<u>3.610.971.989</u>	<u>3.370.183.805</u>

25 . FINANCIAL INSTRUMENTS

Financial risk management

Financial risks that the Company may face include: market risk, credit risk and liquidity risk. The Company has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. The Board of Management of the Company is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

Market risk

The Company may face with the market risk such as: changes in prices, exchange rates and interest rates.

Price Risk

The Company bears price risk of equity instruments from short-term and long-term investments in securities due to the uncertainty of future prices of the securities.

	<u>Under 1 year</u>	<u>From 1 to 5</u>	<u>Over 5 years</u>	<u>Total</u>
	VND	years	VND	VND
As at 30/09/2026				
Short-term investments	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
As at 01/01/2026				
Short-term investments	7.395.900	-	-	7.395.900
	<u>7.395.900</u>	<u>-</u>	<u>-</u>	<u>7.395.900</u>

Exchange rate risk:

The Company bears exchange rate risk when transactions are made in currencies other than Vietnam Dong such as: loans, revenues, expenses, imports of supplies, goods, machinery and equipment, ...

Interest rate risk:

The Company bears the risk of interest rates due to the fluctuation in fair value of future cash flow of a financial instrument in line with changes in market interest rates if the Company has time or demand deposits, borrowings and debts subject to floating interest rates. The Company manages interest rate risk by analyzing the market competition situation to obtain interest beneficial for its operation purpose.

Credit Risk

Credit risk is the risk of financial loss to the Company if a counterparty fails to perform its contractual obligations. The Company has credit risk from operating activities (mainly to trade receivables) and financial activities (including deposits, loans and other financial instruments), detailed as follows:

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/09/2026				
Cash	231.904.804	-	-	231.904.804
Trade and other receivables	2.087.284.900	-	-	2.087.284.900
	<u>2.319.189.704</u>	<u>-</u>	<u>-</u>	<u>2.319.189.704</u>
As at 01/01/2026				
Cash	1.024.097.975	-	-	1.024.097.975
Trade and other receivables	843.351.996	-	-	843.351.996
	<u>1.867.449.971</u>	<u>-</u>	<u>-</u>	<u>1.867.449.971</u>

Liquidity Risk

Liquidity risk is the risk that the Company has trouble in settlement of its financial obligations due to the lack of funds. Liquidity risk of the Company mainly arises from different maturity of its financial assets and liabilities.

Due date for payment of financial liabilities based on expected payment under the contracts (based on cash flow of the original debts) as follows:

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/09/2026				
Borrowings and det	21.426.045.757	15.100.000.000	47.929.000.000	84.455.045.757
Trade and other payables	12.607.109.633	10.000.000.000	4.500.000.000	27.107.109.633
Accrued expenses	4.950.256.783	-	-	4.950.256.783
	<u>38.983.412.173</u>	<u>25.100.000.000</u>	<u>52.429.000.000</u>	<u>116.512.412.173</u>

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 01/01/2026				
Borrowings and det	22.676.045.757	13.500.000.000	49.529.000.000	85.705.045.757
Trade and other payables	10.564.142.433	10.000.000.000	7.600.000.000	28.164.142.433
Accrued expenses	3.979.655.110	-	-	3.979.655.110
	37.219.843.300	23.500.000.000	57.129.000.000	117.848.843.300

The Company believes that its concentration of repayment risk is manageable. Its ability to meet its obligations depends significantly on cash flows generated from its power generation operations, the collection of outstanding receivables, the restructuring of its borrowings, and the securing of additional

26 . SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the Interim Financial Statements.

27 . TRANSACTION AND BALANCES WITH RELATED PARTIES

List and relation between related parties and the Company are as follows:

Related parties	Relation	
Individuals who are related parties of the Board of Directors and the Executive Management (details are disclosed in the Company's periodic Corporate Governance Report).	Related parties of the Broad of Management	
	This period VND	Previous period VND
Board of Directors and Management's income		
Mr. Nguyen Phuong Dong	254.407.500	253.536.300
Mrs. Bui Kim Thanh	180.000.000	180.000.000

In addition to the above related parties' transactions, other related parties did not have any transactions during the period and have no balance at the end of the accounting period with the Company.

28 . COMPARATIVE FIGURES

The comparative figures in the Statement of Financial Statements are presented in corresponding figures. According to this method, the comparative information of the previous period is presented regarding the financial position, operating results and cash flow of Company during the previous period.

The comparative figures in the Statement of Financial Position for the third quarter, along with the corresponding notes, are derived from the financial statements for the financial year ended 31 December 2025. The information presented in the Statement of Profit or Loss for the third quarter, the Statement of Cash Flows for the third quarter, and the corresponding notes relates to the financial statements for the third quarter, covering the accounting period from 1 January 2025 to 30 September 2025. This information has

As presented in Note 2.3, the Company applies to retrospectively adjustment in accordance with Circular No. 99/2025/TT-BTC from 01 January 2026, resulting in changes to certain items in the Financial Statements. Certain figures as of 01 January 2026 and for the accounting period from 01 January 2025 to 30 September 2025 have been reclassified to comply with the Financial statements presentation requirements under Circular No. 99/2025. Details are presented in Appendix No.01.



Le Dai Thang
Preparer



Le Quang Dai
Chief Accountant



Nguyen Phuong Dong
Legal representative

Approved, 18 October 2026

APPENDIX I: COMPARATIVE INFORMATION

Figures according to the Financial Statements for the fiscal year ending 31/12/2025			Adjusted figures according to Circular No. 99/2025/TT-BTC			Changes
Code	Item	Amount	Code	Item	Amount	
		VND			VND	
	a) Balance sheet			a) Statement of Financial Position		
	ASSETS			ASSETS		
150	I. Other short-term assets	54.925.189	160	I. Other short-term assets	54.925.189	Changing code
151	1. Short-term prepaid expenses	54.925.189	161	1. Short-term deferred expenses	54.925.189	Changing code and na
260	II. Other long-term assets	369.902.695	270	II. Other long-term assets	369.902.695	Changing code
261	1. Long-term prepaid expenses	369.902.695	271	1. Long-term deferred expenses	369.902.695	Changing code and na
270	TOTAL ASSETS	200.313.399.104	280	TOTAL ASSETS	200.313.399.104	Changing code
	CAPITAL			CAPITAL		
310	I. Current liabilities	39.336.688.980	310	I. Current liabilities	39.336.688.980	
313	3. Taxes and other payables to State budget	1.294.054.231	314	3. Taxes and other payables to State budget	1.294.054.231	Changing code and name
314	4. Payables to employees	490.438.920	315	4. Payables to employees	490.438.920	Changing code
315	5. Short-term accrued expenses	3.979.655.110	316	5. Short-term accrued expenses	3.979.655.110	Changing code
318	6. Short-term unrealized revenue	-	319	7. Short-term deferred revenue	-	Changing code and
319	7. Other short-term payables	1.771.994.967	320	8. Other short-term payables	1.771.994.967	Changing code
320	8. Short-term borrowings and finance	22.676.045.757	321	9. Short-term borrowings and finance lease	22.676.045.757	Retatement and
322	9. Bonus and welfare fund	332.352.529	323	10. Bonus and welfare fund	332.352.529	Changing code
330	II. Non-current liabilities	80.629.000.000	330	II. Non-current liabilities	80.629.000.000	
337	1. Other long-term payables	17.600.000.000	338	1. Other long-term payables	17.600.000.000	Changing code
338	2. Long-term borrowings and finance lease	63.029.000.000	339	2. Long-term borrowings and finance lease	63.029.000.000	Retatement and

APPENDIX I: COMPARATIVE INFORMATION

Interim Financial statements

For the period from 01/01/2026 to 30/09/2026

Song Da Investment and Construction Joint Stock Company

Figures according to the Financial Statements for the fiscal year ending 31/12/2025			Adjusted figures according to Circular No. 99/2025/TT-BTC			Changes
Code	Item	Amount	Code	Item	Amount	
		VND			VND	
400	D. OWNER'S EQUITY	80.347.710.124	400	D. OWNER'S EQUITY	80.347.710.124	
410	I. OWNER'S EQUITY	80.347.710.124		I. OWNER'S EQUITY		Non-presentation of Level I line items as
415	5. Treasury shares	(3.510.000)	415	5. Repurchased own shares	(3.510.000)	Changing name
421	3. Retained earnings	(81.108.848.526)	420	3. Retained earnings	(81.108.848.526)	Changing code
421a	Accumulated retained earnings as at the end of the previous year	(70.028.814.764)	420a	Accumulated retained earnings as at the end of the previous year	(70.028.814.764)	Changing code
421b	Retained earnings for the current year	(11.080.033.762)	420b	Retained earnings for the current year	(11.080.033.762)	Changing code and
Figures according to the interim financial statements for the accounting period from 01/01/2025 to 30/06/2025			Adjusted figures according to Circular No. 99/2025/TT-BTC			Changes
Code	Item	Amount	Code	Item	Amount	
		VND			VND	
b) Statement of income			b) Statement of income			
			21	6. Gain/loss on disposal of investment properties		Addition of new line items
21	6. Financial income	8.766.865	22	7. Financial income	8.766.865	Changing code
22	7. Financial expenses	4.454.069.222	23	8. Financial expenses	4.974.854.568	Changing code
23	- In which: Interest expense	4.454.069.222	24	In which: Borrowing costs	4.974.854.568	Changing code and na