

Tp. Hồ Chí Minh, ngày 29 tháng 04 năm 2026
HCM City, April 29th, 2026

CÔNG BỐ THÔNG TIN ĐỊNH KỲ
PERIODIC INFORMATION DISCLOSURE

Kính gửi: - Ủy ban Chứng khoán Nhà nước
- Sở Giao dịch Chứng khoán TP.HCM
To: - State Securities Commission of Vietnam
- Hochiminh Stock Exchange

- Tên tổ chức/*Name of organization*: Công ty Cổ phần Dịch vụ Bất động sản Đất Xanh /*Dat Xanh Real Estate Services Joint Stock Company*
 - Mã chứng khoán/*Stock code*: DXS
 - Địa chỉ/*Address*: Số 2W Ung Văn Khiêm, Phường Thạnh Mỹ Tây, TP. Hồ Chí Minh/*No. 2W Ung Van Khiem Street, Thanh My Tay Ward, HCM City*
 - Điện thoại liên hệ/*Tel.*: (028) 6252 5252 Fax: (028) 6285 3896
 - E-mail: ir.dxs@datxanhservices.vn
- Nội dung công bố thông tin/*Contents of disclosure*:
 - Báo cáo tài chính riêng quý 1 năm 2026.
Interim separate financial statements for the first quarter of 2026.
 - Báo cáo tài chính hợp nhất quý 1 năm 2026.
Interim consolidated financial statements for the first quarter of 2026.
 - Giải trình chênh lệch lợi nhuận sau thuế trên Báo cáo tài chính quý 1 năm 2026.
Explanation of the profit after tax variance in the first quarter of 2026 financial statements.
- Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 29/04/2026 tại đường dẫn: <https://ir.datxanhservices.vn/>
This information was published on the company's website on April 29th, 2026, as in the link: https://ir.datxanhservices.vn/

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố. *We hereby certify that the information provided is true and correct, and we take full responsibility under the law for the disclosed information.*

Nơi nhận/ Recipients:

- SSC, HOSE.
- Lưu/Archived: VT, TC.

CÔNG TY CỔ PHẦN DỊCH VỤ BẤT ĐỘNG SẢN ĐẤT XANH
DAT XANH REAL ESTATE SERVICES JOINT STOCK COMPANY
NGƯỜI ĐƯỢC ỦY QUYỀN CÔNG BỐ THÔNG TIN
PERSON AUTHORIZED TO DISCLOSE INFORMATION



NGUYỄN HUỲNH QUANG QUÂN

Kính gửi/Tô:

- Ủy ban Chứng khoán Nhà nước/ *State Securities Committee of Viet Nam*
- Sở Giao dịch Chứng khoán TP. Hồ Chí Minh/ *Ho Chi Minh City Stock Exchange*

- Căn cứ quy định tại Thông tư số 96/2020/TT-BTC ngày 16/11/2020 về việc công bố thông tin trên thị trường chứng khoán.
Pursuant to the provisions of Circular No. 96/2020/TT-BTC dated November 16, 2020, on information disclosure on the stock market.
- Căn cứ Báo cáo tài chính riêng và báo cáo tài chính hợp nhất Quý 1 năm 2026 của Công ty Cổ phần Dịch vụ Bất động sản Đất Xanh.
Pursuant to the separate financial statements and the consolidated financial statements of the Quarter 1.2026 of Dat Xanh Real Estate Services Joint Stock Company

Công ty Cổ phần Dịch vụ Bất động sản Đất Xanh (DXS) xin được giải trình về biến động lợi nhuận sau thuế trên báo cáo tài chính riêng và hợp nhất Quý 1 năm 2026 so với cùng kỳ năm trước như sau:

Dat Xanh Real Estate Services Joint Stock Company (DXS) would like to explain the variance of profit after tax on the separate and consolidated financial statements for the Quarter 1.2026 compared to the same period of last year as follows:

Đơn vị tính/Unit: VND

Nội dung <i>Items</i>	Quý 1/ Quarter 1		Chênh lệch (lần) <i>Variance (times)</i>
	Năm/Year 2026	Năm/Year 2025	
1. Lợi nhuận sau thuế/Net profit after tax (BCTC riêng/Separate financial statement)	17.916.168.614 <i>17,916,168,614</i>	3.522.377.667 <i>3,522,377,667</i>	5,09 <i>5.09</i>
2. Lợi nhuận sau thuế/Net profit after tax (BCTC hợp nhất/Consolidated financial statement)	290.567.384.729 <i>290,567,384,729</i>	43.257.049.869 <i>43,257,049,869</i>	6,72 <i>6.72</i>
2.1. Lợi nhuận sau thuế thuộc về cổ đông Công ty mẹ <i>Net profit after tax attributable to shareholders of the parent</i>	189.132.794.826 <i>189,132,794,826</i>	40.057.066.407 <i>40,057,066,407</i>	4,72 <i>4.72</i>
2.2. Lợi nhuận sau thuế của cổ đông không kiểm soát <i>Net profit after tax attributable to non-controlling interests</i>	101.434.589.903 <i>101,434,589,903</i>	3.199.983.462 <i>3,199,983,462</i>	31,70 <i>31.70</i>



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Nguyên nhân/Reasons:

Tại Báo cáo tài chính riêng, lợi nhuận sau thuế Quý 1 năm 2026 ghi nhận mức lợi nhuận 17,9 tỷ đồng. Mức lợi nhuận này gấp 5,09 lần so với cùng kỳ năm trước. Kết quả kinh doanh tích cực đến từ việc công ty tiếp tục ghi nhận doanh thu từ mảng kinh doanh cốt lõi là dịch vụ bất động sản, chủ yếu từ việc tiếp tục triển khai thành công dự án The Privé do Công ty mẹ làm chủ đầu tư.

Tại Báo cáo tài chính hợp nhất, lợi nhuận sau thuế Quý 1 năm 2026 đạt 290,6 tỷ đồng, gấp 6,72 lần so với cùng kỳ năm trước. Kết quả này được đóng góp từ hoạt động kinh doanh bán hàng cốt lõi là dịch vụ môi giới bất động sản trên toàn quốc, đặc biệt là tại khu vực miền Bắc tiếp tục tăng trưởng và cải thiện. Ngoài ra, hoạt động bàn giao và ghi nhận doanh thu từ các dự án do các công ty con trong hệ thống đầu tư và phát triển cũng góp phần đóng góp vào kết quả kinh doanh khả quan trong kỳ dù thông thường đây là quý thấp điểm trong năm.

In the separate financial statements, profit after tax for Quarter 1 of 2026 was recorded at VND 17.9 billion, representing a 5.09-fold increase compared to the same period of the previous year. This positive performance was mainly attributable to the Company's continued recognition of revenue from its core business segment, namely real estate services, primarily driven by the continued successful implementation of The Privé project, developed by the Parent Company.

In the consolidated financial statements, profit after tax for Quarter 1 of 2026 amounted to VND 290.6 billion, representing a 6.72-fold increase compared to the same period of the previous year. This result was driven by revenue contributions from the Group's core sales activities, namely nationwide real estate brokerage services, with continued growth and improvement particularly in the Northern region. In addition, the handover and revenue recognition of projects developed by subsidiaries within the system also contributed to the solid results for the period, despite the fact that this quarter is typically a low season of the year.

Chúng tôi xin cam kết các thông tin trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố.

We hereby commit that the above information is true, and are fully responsible for this published information.

Nơi nhận/Recipients:

- Như trên
As above
- Lưu VT, TC.
Arch4ed: Admin Dept, Finance Dept

CTCP DỊCH VỤ BẤT ĐỘNG SẢN ĐẤT XANH
DAT XANH REAL ESTATE SERVICES JSC

TỔNG GIÁM ĐỐC
GENERAL DIRECTOR



TRẦN QUỐC THỊNH

**DAT XANH REAL ESTATE
SERVICES JOINT STOCK COMPANY**

Interim consolidated financial statements

Quarter 1/2026

DAT XANH REAL ESTATE SERVICES JOINT STOCK COMPANY

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DAT XANH REAL ESTATE SERVICES JOINT STOCK COMPANY

GENERAL INFORMATION

THE COMPANY

Dat Xanh Real Estate Services Joint Stock Company (“the Company”) is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the Enterprise Registration Certificate (“ERC”) No. 3602545493 issued by the Department of Planning and Investment (“DPI”) of Dong Nai Province on 21 July 2011, as subsequently amended.

The current principal activities of the Company are to trade real estate properties, real estate brokerage and other services.

The Company’s registered head office is located at No. 2W Ung Van Khiem Street, Thanh My Tay Ward, Ho Chi Minh City, Vietnam.

BOARD OF DIRECTORS

Members of the Board of Directors during the period and at the date of this report are:

Mr Nguyen Truong Son	Chairman
Mr Tran Quoc Thinh	Vice Chairman
Mr Ha Duc Hieu	Member
Mr Tran Thanh Tan	Independent Member
Mr Le Dang Quoc Hung	Member

AUDIT COMMITTEE

Members of the Audit Committee during the period and at the date of this report are:

Mr Tran Thanh Tan	Chairman
Mr Le Dang Quoc Hung	Member

GENERAL DIRECTOR

Members of the General Director during the period and at the date of this report are:

Mr Tran Quoc Thinh	General Director
Mr Nguyen Hoang Duc	Finance Director

LEGAL REPRESENTATIVE

The legal representatives of the Company during the year and at the date of this report is Mr Tran Quoc Thinh.

DAT XANH REAL ESTATE SERVICES JOINT STOCK COMPANY

REPORT OF GENERAL DIRECTOR

The General Director of Dat Xanh Real Estate Services Joint Stock Company (“the Company”) is pleased to present this report and the interim consolidated financial statements of the Company and its subsidiaries (collectively referred to as “the Group”) for the period ended 31 March 2026.

THE GENERAL DIRECTOR’S RESPONSIBILITY IN RESPECT OF THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

Management is responsible for the interim consolidated financial statements of each financial period which give a true and fair view of the consolidated financial position of the Group and of the consolidated results of its operations and its consolidated cash flows for the period. In preparing those interim consolidated financial statements, management is required to:

- ▶ select suitable accounting policies and then apply them consistently;
- ▶ make judgements and estimates that are reasonable and prudent;
- ▶ state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the interim consolidated financial statement; and
- ▶ prepare the interim consolidated financial statement on the going concern basis unless it is inappropriate to presume that the Group will continue its business.

The General Director is responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the consolidated financial position of the Group and to ensure that the accounting records comply with the applied accounting system. He is also responsible for safeguarding the assets of the Group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The General Director confirmed that he has complied with the above requirements in preparing the accompanying interim consolidated financial statements.

STATEMENT BY THE GENERAL DIRECTOR

Management does hereby state that, in its opinion, the accompanying interim consolidated financial statements give a true and fair view of the consolidated financial position of the Group as at 31 March 2026 and of the consolidated results of its operations and its consolidated cash flows for the period ended in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the interim consolidated financial statements.



Trần Quốc Thịnh
General Director

Ho Chi Minh City, Vietnam

29 April 2026

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

For the period ended 31 March 2026

Unit: VND

(The accompanying notes are integral part of these consolidated financial statements)

ASSETS	Codes	Notes	As at 31 March 2026	As at 31 December 2025
A. Current assets	100		15.886.127.658.716	16.165.157.847.255
I. Cash and cash equivalent	110	4	445.757.099.040	795.068.290.782
1. Cash	111		244.712.527.075	429.664.853.041
2. Cash equivalent	112		201.044.571.965	365.403.437.741
II. Short-term financial investments	120		492.309.613.508	452.671.554.411
1. Short-term held-to-maturity investments	123	5	497.309.613.508	452.671.554.411
2. Provision on short-term held-to-maturity investments	124		(5.000.000.000)	-
III. Short-term account receivables	130		9.537.598.071.201	9.627.186.697.685
1. Short-term trade receivables	131	6	1.220.679.531.450	1.283.947.622.091
2. Short-term advances to suppliers	132	7	893.843.387.246	962.493.167.494
3. Other short-term receivables	135	8	7.702.065.684.615	7.664.855.969.214
4. Provision for doubtful short-term receivables	136	9	(278.990.532.110)	(284.140.532.111)
5. Shortage of assets waiting for resolution	137		-	30.470.997
IV. Inventories	140	10	5.144.513.316.082	5.113.028.727.140
1. Inventories	141		5.144.513.316.082	5.113.028.727.140
V. Short-term Biological Assets	150		272.774.382	-
1. Consumable Plants or Seasonal Crops in short-term	152		272.774.382	-
VI. Other current assets	160		265.676.784.503	177.202.577.237
1. Short-term prepaid expenses	161	11	147.412.474.589	146.857.286.565
2. Value added tax deductibles	162		25.995.412.936	25.761.517.255
3. Tax and other receivables from the State	163		5.169.881.334	4.583.773.417
4. Other current assets	165		87.099.015.644	-

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (CONTINUED)

For the period ended 31 March 2026

Unit: VND

(The accompanying notes are integral part of these consolidated financial statements)

ASSETS	Codes	Notes	As at 31 March 2026	As at 31 December 2025
B. Non-current assets	200		650.653.219.544	677.444.352.224
I. Long-term receivables	210		1.429.430.585	1.807.430.950
1. Other non-current receivables	215	8	1.429.430.585	1.807.430.950
II. Fixed assets	220		213.544.464.157	217.212.182.538
1. Tangible fixed assets	221	12	153.959.177.016	156.581.424.697
- Cost	222		265.819.851.212	264.917.692.946
- Accumulated depreciation	223		(111.860.674.196)	(108.336.268.249)
2. Intangible fixed assets	227	13	59.585.287.141	60.630.757.841
- Cost	228		104.073.978.862	104.073.978.862
- Accumulated depreciation	229		(44.488.691.721)	(43.443.221.021)
III. Long-term Biological Assets	230		2.513.987.413	-
1. Consumable Plants or Seasonal Crops in long-term	237		2.513.987.413	-
IV. Investment properties	240	14	79.954.157.236	80.422.473.936
- Cost	241		87.029.641.530	87.029.641.530
- Accumulated depreciation	242		(7.075.484.294)	(6.607.167.594)
V. Long-term assets in progress	250		113.548.646.114	103.807.288.261
1. Construction in progress	252	15	113.548.646.114	103.807.288.261
VI. Long-term financial investments	260	16	35.746.962.769	35.240.017.422
1. Investments in associates and joint-ventures	262		35.746.962.769	35.240.017.422
VII. Other non-current assets	270		203.915.571.270	238.954.959.117
1. Long-term prepaid expenses	271	11	88.179.209.665	116.010.962.545
2. Deferred tax assets	272		26.806.367.211	28.761.796.389
3. Other long-term assets	279	17	88.929.994.394	94.182.200.183
TOTAL ASSETS	280		16.536.780.878.260	16.842.602.199.479


INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (CONTINUED)

For the period ended 31 March 2026

Unit: VND

(The accompanying notes are integral part of these consolidated financial statements)

RESOURCES	Codes	Notes	As at 31 March 2026	As at 31 December 2025
C. Liabilities	300		7.411.692.209.220	8.010.189.686.938
I. Current liabilities	310		6.385.480.890.284	6.882.482.807.782
1. Short-term payables to suppliers	311	18	385.843.757.513	487.472.260.633
2. Short-term advances from customers	312	19	720.702.789.452	857.726.000.565
3. Dividends and profit payable	313		29.609.341.098	29.595.696.651
4. Taxes and other obligations to the State	314	20	247.790.447.202	298.086.811.785
5. Payables to employees	315		123.838.104.820	153.666.089.068
6. Short-term accrued expenses	316	21	459.592.315.731	451.849.490.197
7. Short-term deferred revenue	319	22	103.338.072.169	101.298.894.570
8. Other short-term payables	320	23	2.117.555.480.045	2.368.653.074.284
9. Short-term loans	321	24	2.035.934.861.162	1.967.264.418.363
10. Bonus and welfare fund	323		161.275.721.092	166.870.071.666
II. Non-current liabilities	330		1.026.211.318.936	1.127.706.879.156
1. Other long-term payables	338		210.000.000	35.210.000.000
2. Long-term loans	339	24	994.027.406.012	1.026.254.758.458
3. Deferred tax liabilities	342		31.973.912.924	66.242.120.698
D. Owner's equity	400	25	9.125.088.669.040	8.832.412.512.541
1. Owners' capital	411		5.791.031.240.000	5.791.031.240.000
- Ordinary shares with voting rights	411a		5.791.031.240.000	5.791.031.240.000
2. Share premium	412		4.503.548.710	4.503.548.710
3. Other contributed capital	414		24.503.464.043	24.503.464.043
4. Investment and development fund	418		6.193.919.585	6.193.919.585
5. Undistributed earnings	420		709.656.399.419	518.474.332.823
- Undistributed earnings by the end of prior period	420a		520.523.604.593	166.962.137.529
- Undistributed earnings (loss) of current period	420b		189.132.794.826	351.512.195.294
6. Non-controlling interests	429		2.589.200.097.283	2.487.706.007.380
TOTAL RESOURCES	440		16.536.780.878.260	16.842.602.199.479



 Le Phuong Dan Thu
 Preparer



 Nguyen Huynh Quang Tuan
 Chief Accountant



 Tran Quoc Thinh
 Legal Representative

29 April 2026

DAT XANH REAL ESTATE SERVICES JOINT STOCK COMPANY

INTERIM CONSOLIDATED INCOME STATEMENT

For the period 31 March 2026

Unit: VND

(The accompanying notes are integral part of these consolidated financial statements)

ITEMS	Code	Notes	Quarter 1		For the period ended	
			2026	2025	31/03/2026	31/03/2025
1. Gross revenues from sale of goods and rendering of services	01	26.1	1.415.718.957.945	512.463.892.908	1.415.718.957.945	512.463.892.908
2. Sales deductions	02		2.000.000	-	2.000.000	-
3. Net revenues from sale of goods and rendering of services	10		1.415.716.957.945	512.463.892.908	1.415.716.957.945	512.463.892.908
4. Cost of goods sold and services rendered	11	27	762.996.676.221	282.876.260.911	762.996.676.221	282.876.260.911
5. Gross profits from sale of goods and rendering of services	20		652.720.281.724	229.587.631.997	652.720.281.724	229.587.631.997
6. Financial income	21	26.2	5.755.477.160	4.386.212.272	5.755.477.160	4.386.212.272
7. Financial expenses	22	28	52.028.520.199	21.832.358.716	52.028.520.199	21.832.358.716
- In which: Interest expenses	23		36.204.354.879	21.832.358.716	36.204.354.879	21.832.358.716
8. Selling expenses	25	29	196.532.190.116	96.164.325.494	196.532.190.116	96.164.325.494
9. General and administrative expenses	26	29	86.537.545.279	57.970.527.105	86.537.545.279	57.970.527.105
10. Shares of profit or loss of associates	27		306.945.347	(79.842.311)	306.945.347	(79.842.311)
11. Operating profit (loss)	30		323.684.448.637	57.926.790.643	323.684.448.637	57.926.790.643
12. Other income	31		2.155.008.979	1.493.001.259	2.155.008.979	1.493.001.259
13. Other expenses	32		1.170.354.925	2.668.986.132	1.170.354.925	2.668.986.132
14. Other profit	40		984.654.054	(1.175.984.873)	984.654.054	(1.175.984.873)
15. Operating profit (loss)	50		324.669.102.691	56.750.805.770	324.669.102.691	56.750.805.770
16. Current corporate income tax expense	51	30	66.654.072.488	16.409.124.095	66.654.072.488	16.409.124.095
17. Deferred tax (expense) income	52	30	(32.552.354.526)	(2.915.368.194)	(32.552.354.526)	(2.915.368.194)
18. Net profit (loss) after tax	60		290.567.384.729	43.257.049.869	290.567.384.729	43.257.049.869
19. Net profit (loss) after tax attributable to shareholder of the parent	61		189.132.794.826	40.057.066.407	189.132.794.826	40.057.066.407
20. Net profit (loss) after tax attributable to non-controlling interests	62		101.434.589.903	3.199.983.462	101.434.589.903	3.199.983.462
21. Basic earnings (loss) per share	70	25.4	327		327	69
22. Diluted earnings (loss) per share	71	25.4	327		327	69



Le Phuong Dan Thu

Preparer

29. April 2026



Nguyen Huynh Quang Tuan

Chief Accountant

Tran Quoc Thinh
Legal Representative

INTERIM CONSOLIDATED CASH FLOW STATEMENT**(Indirect method – continued)**

For the period ended 31 March 2026

Unit: VND

(The accompanying notes are integral part of these consolidated financial statements)

Items	Code	Notes	Accumulate until Quarter I	
			2026	2025
I. Cash flows from operating activities				
<i>1. Accounting profit (loss) before tax</i>	<i>01</i>		<i>324.669.102.691</i>	<i>56.750.805.770</i>
<i>2. Adjustments for:</i>			<i>40.256.901.894</i>	<i>27.829.999.785</i>
Depreciation, amortisation and goodwill	02	12, 13, 14, 17	10.258.590.045	10.304.011.030
Provisions	03		(150.000.001)	-
Profits (losses) from investing activities	05		(6.056.043.029)	(4.306.369.961)
Interest expense	06	28	36.204.354.879	21.832.358.716
<i>3. Operating profit before changes in working capital</i>	<i>08</i>		<i>364.926.004.585</i>	<i>84.580.805.555</i>
Increase, decrease in receivables	09		(23.033.901.391)	(434.693.572.543)
Increase, decrease in inventories	10		(31.757.363.324)	(51.480.842.043)
Increase, decrease in payables	11		(547.186.217.034)	551.839.709.446
Increase, decrease in prepaid expenses	12		27.276.564.856	62.123.311
Interest paid	14		(82.378.652.049)	(13.044.267.480)
Corporate income tax paid	15	20	(75.681.771.829)	(20.566.338.299)
Other payments on operating activities	17		-	(3.902.932.525)
<i>Net cash flows from (used in) operating activities</i>	<i>20</i>		<i>(367.835.336.186)</i>	<i>112.794.685.422</i>
II. Cash flows from investing activities				
Purchases and construction of fixed assets and other long-term assets	21		(13.157.503.532)	(2.040.458.307)
Proceeds from disposal of fixed assets and other long-term assets	22		-	-
Payment for lending to other entities, term deposits	23		(79.262.622.737)	(10.239.521.802)
Collections from lending, term deposits	24		34.624.563.640	30.352.732
Payments for investments in other entities	25		(200.000.000)	-
Interest received	27		40.017.116.720	21.304.620.228
<i>Net cash flows from investing activities</i>	<i>30</i>		<i>(17.978.445.909)</i>	<i>9.054.992.851</i>

INTERIM CONSOLIDATED CASH FLOW STATEMENT

(Indirect method – continued)

For the period ended 31 March 2026

Unit: VND

(The accompanying notes are integral part of these consolidated financial statements)

Items	Code	Notes	Accumulate until Quarter I	
			2026	2025
III. Cash flows from financing activities				
Proceeds from capital contribution	31		59.500.000	1.518.150.000
Proceeds from borrowings	33	24	636.738.746.454	282.285.101.524
Repayments of borrowings	34	24	(600.295.656.101)	(524.609.625.069)
Dividends, profits distributed to owners	36		-	(937.000.000)
<i>Net cash flows used in financing activities</i>	<i>40</i>		<i>36.502.590.353</i>	<i>(241.743.373.545)</i>
Net increase (decrease) in cash and cash equivalents	50		(349.311.191.742)	(119.893.695.272)
Cash and cash equivalents at beginning of the period	60	4	795.068.290.782	416.086.372.405
Effect of foreign exchange differences	61		-	-
Cash and cash equivalents at the end of the period	70	4	445.757.099.040	296.192.677.133



Le Phuong Dan Thu
Preparer



Nguyen Huynh Quang Tuan
Chief Accountant



Tran Quốc Thịnh
Legal Representative

29 April 2026

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT

As at 31 March 2026 and for the period then ended

Unit: VND

1. CORPORATE INFORMATION

Dat Xanh Real Estate Services Joint Stock Company (“the Company”) is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to Enterprise Registration Certificate (“ERC”) No. 3602545493 issued by the Department of Planning and Investment (“DPI”) of Dong Nai Province on 21 July 2011, as subsequently amended.

The Company’s shares were listed on the Ho Chi Minh City Stock Exchange (“HOSE”) in accordance with the Decision No. 348/QĐ-SGDHCM issued by the HOSE on 25 June 2021.

The current principal activities of the Company and its subsidiaries (“the Group”) are to trade real estate properties, real estate brokerage and other services.

The Group’s registered head office is located at No. 2W Ung Van Khiem Street, Thanh My Tay Ward, Ho Chi Minh City, Vietnam.

The number of the Group’s employees as at 31 March 2026 was 3.756 (31 December 2025: 3.908).

Corporate structure

The Company’s corporate structure includes 15 direct subsidiaries and 41 indirect subsidiaries, in which:

<i>Name of subsidiaries</i>	<i>Business activities</i>	<i>Status of operation</i>	<i>% Voting</i>	
			<i>31 March 2026</i>	<i>31 December 2025</i>
(1) Northern Green Land Real Estate and Services Joint Stock Company (“Dat Xanh Mien Bac”)	Real estate trading and brokerage	Operating	63,5	63,5
(2) Regal Group Joint Stock Company (formerly known as Dat Xanh Mien Trung Joint Stock Company) (“Regal Group”)	Real estate trading and brokerage	Operating	55	55
(3) Cara Group Joint Stock Company (formerly known as Dat Xanh Mien Tay) (“Cara Group”)	Real estate trading and brokerage	Operating	61	61
(4) GPT Real Estate Joint Stock Company (formerly known as Dat Xanh Premium Joint Stock Company) (“GPT”)	Real estate trading and brokerage	Operating	59	59
(5) Linkgroup Real Estate Corporation (“Linkgroup”)	Real estate trading and brokerage	Operating	80,47	80,47
(6) DXMD Vietnam Joint Stock Company (“DXMD Vietnam”)	Real estate trading and brokerage	Operating	61	61

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (continued)

As at 31 March 2026 and for the period then ended

Unit: VND

1. CORPORATE INFORMATION (continued)*Corporate structure (continued)*

<i>Name of subsidiaries</i>	<i>Business activities</i>	<i>Status of operation</i>	<i>% Voting</i>	
			<i>31 March 2026</i>	<i>31 December 2025</i>
(7) Nam Trung Bo Real Estate Development Joint Stock Company (“Nam Trung Bo”)	Real estate trading and brokerage	Operating	71	71
(8) Tiptek Joint Stock Company (formerly known as International Real Estate Service Joint Stock Company) (“Tiptek”)	Real estate trading and brokerage	Operating	64,9	64,9
(9) Vietnam Real Estate Technology Joint Stock Company (“Real Estate Tech”)	Technology development	Operating	50,99	50,99
(10) Ihouzz Technology Joint Stock Company (“Ihouzz”)	Technology development	Operating	53	53
(11) Tulip Real Estate Financial Services Corporation (“Tulip”)	Financial services	Operating	60	60
(12) Tay Nam Investment and Estate Service Joint Stock Company (“Tay Nam Real Estate”)	Real estate trading and brokerage	Operating	51	51
(13) Viethomes Real Estate Joint Stock Company (“Viethomes”)	Real estate trading and brokerage	Operating	55	55
(14) S-Homes Group Real Estate Joint Stock Company (“S-Homes”)	Real estate trading and brokerage	Operating	87	87
(15) Bac Trung Bo Real Estate Joint Stock Company (“Bac Trung Bo”)	Real estate trading and brokerage	Operating	51	51
(16) Duyen Hai Real Estate Joint Stock Company (“Duyen Hai”)	Real estate trading and brokerage	Operating	51	51
(17) Bac Bo Real Estate Joint Stock Company (“Bac Bo”)	Real estate trading and brokerage	Operating	51	51
(18) Asahi Japan Investment and Properties Management Service Joint Stock Company (“Asahi”)	Real estate trading and brokerage	Operating	51	51

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (continued)

As at 31 March 2026 and for the period then ended

Unit: VND

1. CORPORATE INFORMATION (continued)*Corporate structure (continued)*

<i>Name of subsidiaries</i>	<i>Business activities</i>	<i>Status of operation</i>	<i>% Voting</i>	
			<i>31 March 2026</i>	<i>31 December 2025</i>
(19) Hung Vuong Real Estate Investment and Services Joint Stock Company (“Hung Vuong”)	Real estate trading and brokerage	Operating	51	51
(20) Kinh Bac Real Estate Investment and Services Joint Stock Company (“Kinh Bac”)	Real estate trading and brokerage	Operating	83	83
(21) S-Advices Investment Consulting Joint Stock Company (“S-Advices”)	Management, investment consulting	Operating	98	98
(22) S-Media Consulting Company Limited (“S-Media”)	Media and advertising	Operating	99	99
(23) S-O Farm Company Limited (“S-O Farm”)	Agriculture	Operating	98	98
(24) Nha O Ngay Company Limited (“Nha O Ngay”)	Real estate trading and brokerage	Operating	99	99
(25) S-Tech Technology Corporation (“S-Tech”)	Technology development	Operating	100	100
(26) Dat Xanh Mien Trung Investment and Business Joint Stock Company (“formerly known as Vietnam Smart City”)	Real estate trading and brokerage	Operating	61	61
(27) Nam Mien Trung Real Estate Joint Stock Company (“Nam Mien Trung”)	Real estate trading and brokerage	Operating	61	61
(28) Emerald Real Estate Development Joint Stock Company (“Emerald”)	Real estate trading and brokerage	Operating	61	61
(29) Smart City One Member Company Limited (“Smart City”)	Real estate trading	Operating	100	100
(30) Quang Ngai Urban Development One Member Limited Liability Company (“Quang Ngai Urban”)	Real estate trading	Operating	100	100

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (continued)

As at 31 March 2026 and for the period then ended

Unit: VND

1. CORPORATE INFORMATION (continued)*Corporate structure (continued)*

<i>Name of subsidiaries</i>	<i>Business activities</i>	<i>Status of operation</i>	<i>% Voting</i>	
			<i>31 March 2026</i>	<i>31 December 2025</i>
(31) Quang Binh Urban Development Limited Liability Company (“Quang Binh Urban”)	Real estate trading	Operating	100	100
(32) Regal Food Company Limited (“Regal Food”)	Food retail	Operating	100	100
(33) Dat Xanh Mien Tay Service Joint Stock Company (“formerly known Chin Rong Real Estate Joint Stock Company (“Dat Xanh Mien Tay”))	Real estate trading and brokerage	Operating	55	55
(34) Nam Mien Tay Real Estate Services Joint Stock Company (“Nam Mien Tay”)	Real estate trading and brokerage	Operating	65	65
(35) Duyen Hai Mien Tay Real Estate Joint Stock Company (“Duyen Hai Mien Tay”)	Real estate trading and brokerage	Operating	66	66
(36) Linkland Investment Company Limited (“Linkland Investment”)	Real estate trading and brokerage	Operating	100	100
(37) Linkhouse Real Estate Corporation (“Linkhouse”)	Real estate trading and brokerage	Operating	51	51
(38) Linkhouse Mien Trung Real Estate Joint Stock Company (“Linkhouse Mien Trung”)	Real estate trading and brokerage	Operating	51	51
(39) Ngoc Le Investment Construction Co., Ltd (“Ngoc Le”)	Real estate trading	Operating	97,61	97,61
(40) Ecohome Real Estate Joint Stock Company (“Ecohome”)	Real estate trading and brokers	Operating	100	100
(41) Lifarm Agriculture Limited Company (“Lifarm”)	Agriculture	Operating	100	100

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (continued)

As at 31 March 2026 and for the period then ended

Unit: VND

1. CORPORATE INFORMATION (continued)*Corporate structure (continued)*

<i>Name of subsidiaries</i>	<i>Business activities</i>	<i>Status of operation</i>	<i>% Voting</i>	
			<i>31 March 2026</i>	<i>31 December 2025</i>
(42) Propcom Joint Stock Company ("Propcom")	Real estate trading and brokers	Operating	99	99
(43) DN Premium Investment and Services Joint Stock Company ("DN Premium")	Real estate trading and brokerage	Operating	51	51
(44) City Invest Real Estate Joint Stock Company ("City Invest")	Real estate trading and brokers	Operating	55	55
(45) Regal Hotel & Resort Company Limited ("Regal Hotel")	Real estate trading	Operating	100	100
(46) Asahi Luxstay Services Joint Stock Company ("Asahi Luxstay")	Real estate trading and brokerage	Operating	51	51
(47) DMH Group Real Estate Services Joint Stock Company ("DMH Group")	Real estate trading	Operating	51	51
(48) Viet Nhat Cares Trading and Services Joint Stock Company ("Viet Nhat Cares")	Service	Operating	51	51
(49) Dat Phat Hung Real Estate Joint Stock Company (Formerly: Dat Xanh Commercial Joint Stock Company)	Service	Operating	70	70
(50) DBB Homes Real Estate Services Joint Stock Company	Real estate trading	Operating	51	51
(51) Cara Legend One Member Company Limited	Real estate trading and brokers	Operating	100	100
(52) Cara Smart City One Member Company Limited	Real estate trading and brokers	Operating	100	100
(53) Minh An Security Service Corporation	Security service	Operating	51	51
(54) Lan Anh Real Estate Investment and Trading Company Limited	Real estate trading	Operating	100	100
(55) Le Gia Newland Investment Limited Company	Real estate trading	Operating	67	67
(56) Thang Long Services and Real Estate Joint Stock Company	Real estate trading	Operating	51	51

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (continued)

As at 31 March 2026 and for the period then ended

Unit: VND

2. BASIS OF PREPARATION**2.1 Accounting standards and system**

The interim consolidated financial statements of the Group expressed in Vietnam dong (“VND”), are prepared in accordance with the Vietnamese Enterprise Accounting System and other Vietnamese Accounting Standards issued by the Ministry of Finance as per:

- ▶ Decision No. 149/2001/QD-BTC dated 31 December 2001 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 1);
- ▶ Decision No. 165/2002/QD-BTC dated 31 December 2002 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 2);
- ▶ Decision No. 234/2003/QD-BTC dated 30 December 2003 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 3);
- ▶ Decision No. 12/2005/QD-BTC dated 15 February 2005 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 4); and
- ▶ Decision No. 100/2005/QD-BTC dated 28 December 2005 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 5).

Accordingly, the accompanying interim consolidated financial statements, including their utilisation are not designed for those who are not informed about Vietnam’s accounting principles, procedures and practices and furthermore are not intended to present the interim consolidated financial position and interim consolidated results of operations and interim consolidated cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

2.2 Applied accounting documentation system

The Group’s applied accounting documentation system is the General Journal system.

2.3 Fiscal period

The Group’s fiscal period applicable for the preparation of its interim consolidated financial statements starts on 1 January and ends on 31 December.

2.4 Accounting currency

The interim consolidated financial statements are prepared in VND which is also the Group’s accounting currency.

2.5 Basic consolidation

The interim consolidated financial statements comprise the financial statements of the Company and its subsidiaries for the period ended 31 March 2026.

Subsidiaries are fully interim consolidated from the date of acquisition, being the date on which the Group obtains control, and continued to be interim consolidated until the date that such control ceases.

The financial statements of the subsidiaries are prepared for the same reporting period as the Company, using consistent accounting policies.

All intra-company balances, income and expenses and unrealised gains or losses result from intra-company transactions are eliminated in full.

Non-controlling interests represent the portion of profit or loss and net assets not held by the Group and are presented separately in the interim consolidated income statement and within

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (continued)

As at 31 March 2026 and for the period then ended

Unit: VND

equity in the interim consolidated statement of financial position, separately from parent shareholders' equity.

Impact of change in the ownership interest of a subsidiary, without a loss of control, is recorded in undistributed earnings.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**3.1 Cash and cash equivalents**

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

The classification of cash equivalents is determined based on the nature of the investment, the purpose of holding and the convertibility at the reporting date, taking into account any restrictions on use (if any) to ensure appropriate presentation of the financial position of the Group.

3.2 Inventories*Real estate inventories*

Real estate purchased or constructed for sale in the ordinary course of business of the Group, rather than held for rental or capital appreciation, is recorded as real estate inventories at the lower of cost necessary to bring each product to its present location and condition and net realisable value.

The cost of real estate inventories includes:

- Land use rights and land rental costs;
- Construction costs payable to contractors; and
- Borrowing costs, consultancy, design costs, site clearance, compensation costs, advisory fees, land transfer taxes, general construction management costs and other related costs.

Common costs are allocated to each real estate product on a reasonable and consistent basis.

Net realisable value

Net realisable value is the estimated selling price of real estate inventories in the ordinary course of business, based on market prices at the reporting date, less estimated costs to complete and estimated selling costs, and discounted for the time value of money, if material.

The determination of estimated selling price and related costs is based on available market information, recent transactions, the Group's sales policies and market supply-demand conditions at the reporting date.

Cost of real estate sold

Cost of real estate sold is recognised in the consolidated statement of income based on direct costs attributable to such real estate and allocated common costs based on the corresponding area or other reasonable allocation bases.

Other inventories

Inventories are stated at the lower of cost incurred in bringing each product to its present location and condition, and net realizable value.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (continued)

As at 31 March 2026 and for the period then ended

Unit: VND

Net realizable value represents the estimated selling price in the ordinary course of business less the estimated costs to complete and the estimated costs necessary to make the sale.

The perpetual method is used to record inventories, which are valued as follows:

Merchandise	- cost of purchase on a specific identification basis
Tools and supplies	- cost of purchase on a weighted average basis
Construction work-in-progress	- cost of direct materials and labour plus attributable construction overheads on a weighted average basis

Provision for obsolete inventories

Provision for inventory obsolescence is made for the expected loss arising from the decline in value of inventories when their net realisable value is lower than cost.

The provision is determined based on an assessment of each project or real estate product, taking into account legal status, project progress, sales capability and market conditions at the reporting date.

The increase or decrease in the provision is recognised in cost of goods sold in the consolidated statement of income.

3.3 Receivables

Receivables are presented in the consolidated financial statements at the carrying amount of amounts due from customers and other receivables after deduction of allowance for doubtful debts.

Allowance for doubtful debts represents the portion of receivables that the Group estimates to be uncollectible at the reporting date, based on an assessment of recoverability of each receivable, taking into account historical collection experience, financial condition of customers and economic conditions at the reporting date.

Movements in the allowance account are recognised in administrative expenses in the consolidated statement of income.

3.4 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and impairment losses (if any).

Cost includes purchase price and directly attributable costs to bring the asset into working condition for its intended use.

Subsequent expenditures that enhance the value of the asset are capitalised, while maintenance and repair costs are recognised in the consolidated statement of income when incurred.

Gains or losses on disposal, being the difference between net proceeds and carrying value, are recognised in the consolidated statement of income.

The Group reviews indicators of impairment at each reporting date and recognises impairment losses where applicable.

3.5 Intangible fixed assets

Intangible assets are stated at cost less accumulated amortisation and impairment losses (if any).

Cost includes purchase price and directly attributable costs to bring the asset into use.

Subsequent expenditures are capitalised if they increase the future economic benefits of the asset; otherwise they are expensed when incurred.

Gains or losses on disposal are recognised in the consolidated statement of income.

The Group reviews impairment indicators at each reporting date. *Land use rights*

Land use rights are recorded as intangible fixed assets representing the value of the right to use the lands acquired by the Group.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (continued)

As at 31 March 2026 and for the period then ended

Unit: VND

3.6 Depreciation and amortisation

Depreciation of tangible fixed assets and amortisation of intangible assets are calculated on a straight-line basis over the estimated useful lives of the assets as follows:

Buildings and structures	5 – 30 years
Machinery and equipment	3 – 11 years
Motor vehicles	5 – 10 years
Office equipment	3 – 6 years
Computer software and website	3 – 6 years

Useful lives and depreciation methods are reviewed periodically and adjusted when necessary to reflect actual usage conditions.

3.7 Borrowing costs

Borrowing costs comprise interest and other costs incurred in connection with borrowings of the Group and are recognised as expenses when incurred, except where they are capitalised when directly attributable to the acquisition or construction of qualifying assets in accordance with prevailing regulations.

3.8 Prepaid expenses

Prepaid expenses include short-term and long-term prepaid expenses presented in the consolidated statement of financial position, and are allocated over the period in which the related economic benefits are expected to be derived.

The allocation is based on the nature of each expense and the pattern of economic benefits and is reviewed periodically to ensure appropriateness.

The following items are recorded as long-term prepaid expenses and are allocated over 2 to 3 years or recognised in line with revenue in the consolidated statement of income:

- Tools and equipment with significant value used for more than one year; and
- Brokerage commission expenses.

Brokerage commissions are allocated in line with related revenue based on contract terms and transaction progress, ensuring the matching principle between revenue and expenses.

3.9 Business combinations and goodwill

Business combinations are accounted for using the acquisition method. The cost of a business combination comprises the fair values, at the acquisition date, of assets transferred, liabilities incurred or assumed, and equity instruments issued by the acquirer in exchange for control of the acquiree, and any costs directly attributable to the business combination.

Identifiable assets acquired, liabilities assumed and contingent liabilities recognised in a business combination are initially measured at their fair values at the acquisition date.

Goodwill arising from a business combination is initially recognised at cost, being the excess of the cost of the business combination over the acquirer's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities recognised. If the cost of the business combination is less than the fair value of the net assets of the subsidiary acquired, the difference is recognised directly in the consolidated statement of income.

Subsequent to initial recognition, goodwill is measured at cost less accumulated amortisation. Goodwill is amortised on a straight-line basis over its estimated useful life of ten (10) years. The Group periodically assesses indicators of impairment of goodwill. When such indicators exist, the recoverable amount is determined and any impairment loss is recognised in the period.

Business combinations under common control

Goodwill is not recognised for business combinations involving entities under common control, which are transactions in which all combining entities are ultimately controlled by the same party or parties both before and after the business combination and such control is not transitory.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (continued)

As at 31 March 2026 and for the period then ended

Unit: VND

The difference between the cost of investment and the net assets of the acquiree is presented separately as a premium in equity in the consolidated balance sheet.

Pooling of interests method

For business combinations under common control, the pooling of interests method is applied as follows:

- Assets and liabilities are recorded at their carrying amounts;
- No new goodwill is recognised; and
- The consolidated statement of income reflects the results of the combining entities for the entire period, regardless of the date of combination, and comparative information is presented as if the entities had always been combined.

3.10 Investment in associates and held-to-maturity investments*Investments in other entities*

Investments in other entities are recorded at cost.

Provision for diminution in value of investments

Provision is made when there are indications that the carrying value of the investment may not be recoverable, based on an assessment of financial condition of the investee and relevant market factors.

Movements in the provision are recognised in finance expenses in the consolidated statement of income.

Held-to-maturity investments

Held-to-maturity investments are recorded at cost and subsequently measured at recoverable value.

Impairment losses, if any, are recognised in finance expenses and deducted directly from the carrying amount of the investment.

3.11 Payables and accruals

Payables and accrued expenses are recognised for present obligations of the Group arising from past transactions that are expected to be settled in the future for goods and services received, regardless of whether invoices have been received from suppliers.

Amounts are measured based on reasonable estimates of settlement values in accordance with contractual terms and available information at the reporting date.

3.12 Appropriation of net profit

Profit after tax may be distributed to shareholders after approval by the General Meeting of Shareholders and after appropriation to reserves in accordance with the Company's Charter and applicable regulations.

The Group appropriates the following funds from profit after tax based on proposals of the Board of Directors and approval of shareholders at the Annual General Meeting:

Investment and development fund

This fund is appropriated to support expansion and long-term investments of the Group.

Bonus and welfare fund

This fund is appropriated for employee incentives and welfare and is presented as a liability in the consolidated statement of financial position once approved.

Recognition of the fund is based on the present obligation of the Group arising from approved decisions.

3.13 Revenue recognition

Revenue is recognised when the Group obtains economic benefits and when control of goods or services has been transferred to customers. Revenue is measured at the fair value of consideration received or receivable, net of trade discounts, sales returns and allowances.

Sale of townhouses and apartments

Revenue and cost are recognised when control of the completed properties is transferred to the buyer in accordance with contractual terms.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (continued)

As at 31 March 2026 and for the period then ended

Unit: VND

Sale of land plots and land with infrastructure

Revenue is recognised based on the contractual consideration when the land is handed over to customers and control of the real estate has been transferred.

Brokerage and other services

Revenue is recognised when services have been rendered and control of the services has been transferred to customers.

Construction contracts

When the outcome of a construction contract can be reliably estimated, revenue and related costs are recognised in proportion to the stage of completion at the reporting date, determined based on progress and confirmed by customers.

Variations, claims and incentive payments are included in revenue when agreed with customers and when it is probable that economic benefits will flow to the Group.

When the outcome cannot be reliably estimated, revenue is recognised only to the extent of contract costs incurred that are expected to be recoverable.

Interest income

Interest income is recognised on an accrual basis unless collectability is uncertain.

Dividend income

Dividend income is recognised when the right to receive payment is established.

3.14 Taxation*Current income tax*

Current tax assets and liabilities are measured at the amount expected to be recovered from or paid to the tax authorities using tax rates and laws enacted at the reporting date.

Current tax is recognised in the consolidated statement of income except where it relates to items recognised directly in equity.

Deferred income tax

Deferred tax is recognised on temporary differences between the tax bases of assets and liabilities and their carrying amounts.

Deferred tax liabilities are recognised for all taxable temporary differences.

Deferred tax assets are recognised when it is probable that future taxable profits will be available.

Deferred tax assets are reviewed at each reporting date and reduced when recovery is no longer probable.

Deferred tax is measured using tax rates expected to apply in the period when assets are realised or liabilities are settled.

The carrying amount of deferred tax assets is reviewed at each interim consolidated balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Previously unrecognised deferred tax assets are re-assessed at each interim consolidated balance sheet date and are recognised to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realised or the liability is settled based on tax rates and tax laws that have been enacted at the interim consolidated balance sheet date.

Deferred tax is charged or credited to the interim consolidated income statement, except when it relates to items recognised directly to equity, in which case the deferred tax is also dealt with in the equity account.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (continued)

As at 31 March 2026 and for the period then ended

Unit: VND

Deferred tax assets and liabilities are offset when there is a legally enforceable right for the Group to offset current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority on the same taxable entity or when the Group intends either to settle current tax liabilities and assets on a net basis or to realise the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

3.15 Related parties

Related parties are those that have the ability to control or significantly influence the Group.

Identification is based on the substance of relationships rather than legal form.

Transactions with related parties are disclosed separately to ensure transparency.

3.16 Segment information

A segment is a distinguishable component of the Group engaged in providing related products or services (business segment) or operating in a particular economic environment (geographical segment), subject to risks and returns that are different from those of other segments.

The main business segments of the Group include real estate brokerage, investment and real estate development.

4. CASH AND CASH EQUIVALENTS

	<i>31 March 2026</i>	<i>31 December 2025</i>
Cash on hand	1.670.240.428	4.196.846.161
Cash in banks	243.042.286.647	425.468.006.880
Cash equivalent (*)	201.044.571.965	365.403.437.741
TOTAL	445.757.099.040	795.068.290.782

(*) Cash equivalents represent bank deposits with the original maturity of less than three (3) months and earn interest at the applicable rates of 2- 6% per annum.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (continued)

As at 31 March 2026 and for the period then ended

Unit: VND

5. SHORT-TERM HELD-TO-MATURITY INVESTMENTS

	<i>31 March 2026</i>	<i>31 December 2025</i>
Term deposits	380.431.099.653	322.347.076.698
Lending	104.604.559.782	106.563.834.503
Deposit and lending interest	12.273.954.073	23.760.643.210
TỔNG CỘNG	<u>497.309.613.508</u>	<u>452.671.554.411</u>

Held to-maturity investments represented bank deposits with the principal maturity ranging from three (3) months to twelve (12) months in commercial banks at the applicable rates.

6. SHORT-TERM TRADE RECEIVABLES

	<i>31 March 2026</i>	<i>31 December 2025</i>
Due from other parties:	872.169.284.598	1.026.328.325.682
- <i>Dong Da Investment Development JSC</i>	46.780.426.825	-
- <i>A&T Binh Duong Urban Development Investment JSC</i>	24.210.569.243	128.519.194.740
- <i>Others</i>	801.178.288.530	818.692.088.363
Due from related parties (<i>Note 32</i>)	348.510.246.852	257.619.296.409
TOTAL	<u>1.220.679.531.450</u>	<u>1.283.947.622.091</u>
Provision for short-term trade receivables (<i>Note 9</i>)	(78.923.196.336)	(84.073.196.337)
NET	<u>1.141.756.335.114</u>	<u>1.199.874.425.754</u>

7. SHORT-TERM ADVANCES TO SUPPLIERS

	<i>31 March 2026</i>	<i>31 December 2025</i>
Advances to other parties	892.376.065.967	874.825.605.683
- <i>Advances to individuals</i>	25.957.754.725	25.957.754.725
- <i>Thien Minh Duc Group JSC</i>	-	98.828.718.023
- <i>FLC Group Joint Stock Company</i>	28.119.036.318	28.119.036.318
- <i>Others</i>	838.299.274.924	790.569.876.865
Advances to related parties (<i>Note 32</i>)	1.467.321.279	19.017.781.563
TOTAL	<u>893.843.387.246</u>	<u>962.493.167.494</u>
Provision for short-term advances to suppliers (<i>Note 9</i>)	(680.759.327)	(680.759.327)
NET	<u>893.162.627.919</u>	<u>961.812.408.167</u>

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (continued)

As at 31 March 2026 and for the period then ended

Unit: VND

8. OTHER RECEIVABLES

Short-term	<i>31 March 2026</i>	<i>31 December 2025</i>
Deposits for marketing and distribution service contracts of real estate projects (*)	5.785.324.020.848	5.844.220.742.673
Refund for developer - Ha An Real Estate Investment Joint Stock Company ("Ha An")	1.030.318.057.975	1.173.468.057.975
Capital contributed under Business Cooperation Contracts ("BCC")	117.654.275.422	238.035.526.190
Advances to employees	147.955.400.231	116.679.127.600
Others	620.813.930.139	292.452.514.776
	7.702.065.684.615	7.664.855.969.214
Long-term		
Deposits	1.429.430.585	1.807.430.950
	1.429.430.585	1.807.430.950
TOTAL	7.703.495.115.200	7.666.663.400.164
Provision for other receivables (<i>Note 9</i>)	(199.386.576.447)	(199.386.576.447)
NET	7.504.108.538.753	7.467.276.823.717
In which:		
Due from other parties	3.711.608.784.884	3.479.602.464.065
Due from related parties (<i>Note 32</i>)	3.991.886.330.316	4.187.060.936.099

(*) The ending balance includes deposits for marketing and distribution service contract of project of Gem Sky Word, Tien Hai City, Ngoc Duong and other projects.

9. PROVISION FOR DOUBTFUL SHORT-TERM RECEIVABLES

	<i>31 March 2026</i>	<i>31 December 2025</i>
Provision for deposits	78.923.196.336	84.073.196.337
Provision for receivables	199.386.576.447	199.386.576.447
Provision for advance to suppliers	680.759.327	680.759.327
TOTAL	278.990.532.110	284.140.532.111

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (continued)

As at 31 March 2026 and for the period then ended

Unit: VND

Details of movements of provision for doubtful short-term receivables are as follows:

	<i>This period</i>	<i>Last period</i>
Beginning balance	284.140.532.111	203.081.166.914
Reverse during the period	(150.000.001)	-
Reclassify	(5.000.000.000)	-
Ending balance	278.990.532.110	203.081.166.914

10. INVENTORIES

	<i>31 March 2026</i>	<i>31 December 2025</i>
Inventory properties in progress (*)	2.338.328.862.716	2.045.036.414.897
Property available for sale	362.615.524.119	358.669.180.171
Finished inventory properties	2.442.680.602.924	2.690.750.739.471
Others	888.326.323	18.572.392.601
TOTAL	5.144.513.316.082	5.113.028.727.140

(*) The balance mainly includes land use fees, site clearance costs, construction and development costs for Regal Legend, La Maison, Dat Quang Riverside, Tuyen Son and other projects.

Capitalised borrowing costs

During the period, the Group capitalised borrowing costs amounting to VND 33.424.615.219 (for the three-month period ended 31 March 2025: VND 35.662.195.291). These costs related to borrowings obtained to finance the development and construction of on-going real estate projects of the Group.

11. PREPAID EXPENSES

	<i>31 March 2026</i>	<i>31 December 2025</i>
Short-term		
Brokerages fees	120.137.510.804	131.420.083.938
Tools and supplies	3.223.565.723	1.129.247.568
Others	23.669.001.482	12.213.636.904
	147.412.474.589	146.857.286.565
Long-term		
Brokerage fee, show houses	61.644.997.497	79.581.374.481
Tools and supplies	3.492.157.723	22.111.400.887
Others	23.042.054.445	14.318.187.177
	88.179.209.665	116.010.962.545
TOTAL	235.591.684.254	262.868.249.110

DAT XANH REAL ESTATE SERVICES JOINT STOCK COMPANY

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (continued)

As at 31 March 2026 and for the period then ended

Unit: VND

12. TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery and equipment	Means of transportation	Office equipment	Others	Total
Cost:						
As at 01 January 2026	137.996.194.848	6.311.761.360	82.560.194.480	14.365.195.456	23.684.346.802	264.917.692.946
New purchases	8.227.458	-	686.236.364	207.694.444	-	902.158.266
Disposal	-	-	-	-	-	-
As at 31 March 2026	138.004.422.306	6.311.761.360	83.246.430.844	14.572.889.900	23.684.346.802	265.819.851.212
<i>In which:</i>						
<i>Fully depreciated</i>						
Accumulated depreciation:						
As at 01 January 2026	(23.632.230.395)	(3.294.845.486)	(66.154.304.331)	(11.531.283.761)	(3.723.604.276)	(108.336.268.249)
Depreciation for the period	(1.535.187.064)	(166.020.019)	(1.469.973.164)	(116.943.519)	(236.282.181)	(3.524.405.947)
Disposal	-	-	-	-	-	-
As at 31 March 2026	(25.167.417.459)	(3.460.865.505)	(67.624.277.495)	(11.648.227.280)	(3.959.886.457)	(111.860.674.196)
Net carrying amount:						
As at 01 January 2026	114.363.964.453	3.016.915.874	16.405.890.149	2.833.911.695	19.960.742.526	156.581.424.697
As at 31 March 2026	112.837.004.847	2.850.895.855	15.622.153.349	2.924.662.620	19.724.460.345	153.959.177.016

DAT XANH REAL ESTATE SERVICES JOINT STOCK COMPANY

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (continued)

As at 31 March 2026 and for the period then ended

Unit: VND

13. INTANGIBLE FIXED ASSETS

	Land use rights	Computer software	Others	Total
Cost:				
As at 01 January 2026	34.785.555.399	69.023.423.463	265.000.000	104.073.978.862
As at 31 March 2026	34.785.555.399	69.023.423.463	265.000.000	104.073.978.862
Accumulated depreciation:				
As at 01 January 2026	-	(43.318.514.772)	(124.706.249)	(43.443.221.021)
Depreciation for the period	-	(1.042.720.701)	(2.749.999)	(1.045.470.700)
As at 31 March 2026	-	(44.361.235.473)	(127.456.248)	(44.488.691.721)
Net carrying amount:				
As at 01 January 2026	34.785.555.399	25.704.908.691	140.293.751	60.630.757.841
As at 31 March 2026	34.785.555.399	24.662.187.990	137.543.752	59.585.287.141

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (continued)

As at 31 March 2026 and for the period then ended

Unit: VND

14. INVESTMENT PROPERTIES**Cost:***Buildings and structures*

As at 31 December 2025	87.029.641.530
As at 31 March 2026	<u>87.029.641.530</u>

Accumulated depreciation:

As at 31 December 2025	(6.607.167.594)
Depreciation for the period	(468.316.700)
Disposal	<u>-</u>
As at 31 March 2026	<u>(7.075.484.294)</u>

Net carrying amount:

As at 31 December 2025	<u>80.422.473.936</u>
As at 31 March 2026	<u><u>79.954.157.236</u></u>

15. CONSTRUCTION IN PROGRESS

	<i>31 March 2026</i>	<i>31 December 2025</i>
Office construction	34.527.797.696	26.826.233.180
Software development	56.540.368.830	56.393.538.366
Others	22.480.479.588	20.587.516.715
TOTAL	<u>113.548.646.114</u>	<u>103.807.288.261</u>

16. LONG-TERM INVESTMENTS

	<i>31 March 2026</i>	<i>31 December 2025</i>
Investments in associates (Note 16.1)	35.746.962.769	35.240.017.422
TOTAL	<u>35.240.017.422</u>	<u>142.437.098.605</u>

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (continued)

As at 31 March 2026 and for the period then ended

Unit: VND

(*) Details of investments in associates are as follows:

Name of associate	Business	Ending balance		Beginning balance	
		Voting right (%)	Carrying value VND	Voting right (%)	Carrying value VND
Thu Dai Thanh Real Estate Company Limited	Real estate trading	25	27.000.000.000	25	27.000.000.000
Dat Phuoc Thinh Real Estate Joint Stock Company	Real estate trading and brokers	36	67.763.253	36	83.517.171
Vision Realty Joint Stock Company	Real estate trading and brokers	36	86.676.963	36	71.692.711
Landtogo Joint Stock Company	Real estate trading and brokers	36	12.933.124	36	12.032.945
Houzz Agent Joint Stock Company	Real estate trading and brokers	36	67.332.317	36	79.336.027
Sight Realty Joint Stock Company	Real estate trading and brokers	25	83.159.021	25	83.159.021
Mogiland Group Joint Stock Company	Real estate trading and brokers	25	1.394.019.131	25	1.214.829.142
Tam Phuc Education & Development Joint Stock Company	Training	28	2.271.202.678	28	2.881.960.956
Nha O Ngay Reco Joint Stock Company	Real estate trading and brokers	40	148.042.049	40	177.983.577
Indochine Real Estate Joint Stock Company	Real estate trading and brokers	27,8	4.430.137.680	27,8	3.635.505.872
X-tech Technology Joint Stock Company	Technology	40	-	40	-
Hthome Real Estate Joint Stock Company	Real estate trading and brokers	40	185.696.553	-	-
Dat Xanh Mien Nam Real Estate Services and Investment Joint Stock Company	Real estate trading and brokers	-	-	49,0	-
			35.746.962.769		35.240.017.422

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (continued)

As at 31 March 2026 and for the period then ended

Unit: VND

Details of the movement in investments in an associate are as follows:

Cost of investment:

Beginning balance	179.981.814.974
Increase	200.000.000
Ending balance	<u>180.181.814.974</u>

Accumulated share in post-acquisition profit of the associates:

Beginning balance	(144.741.797.552)
Share loss of the associates for the period	306.945.347
Ending balance	<u>(144.434.852.205)</u>

Net carrying amount:

Beginning balance	<u>35.240.017.422</u>
Ending balance	<u>35.746.962.769</u>

17. GOODWILL**Cost:**

Beginning and ending balance	<u>210.088.231.451</u>
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Accumulated amortisation:

Beginning balance	(115.906.031.268)
Amortisation for the period	(5.252.205.789)
Ending balance	<u>(121.158.237.057)</u>

Net carrying amount:

Beginning balance	<u>94.182.200.183</u>
Ending balance	<u>88.929.994.394</u>

18. SHORT-TERM TRADE PAYABLES

	31 March 2026	31 December 2025
Trade payables to suppliers:	383.047.879.067	484.959.191.460
- M.E.I Construction Joint Stock Company	20.253.340.955	20.253.340.955
- Vinaconex 25 Joint Stock Company	23.143.043.368	23.143.043.368
- Others	339.651.494.744	441.562.807.137
Trade payables to related parties (Note 32)	2.795.878.446	2.513.069.173
TOTAL	<u>385.843.757.513</u>	<u>487.472.260.633</u>

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (continued)

As at 31 March 2026 and for the period then ended

Unit: VND

19. SHORT-TERM ADVANCES FROM CUSTOMERS

	<i>31 March 2026</i>	<i>31 December 2025</i>
Advances from individual customers purchasing apartments and land lots	707.497.417.999	760.714.188.837
Advances from other customers	5.954.581.071	89.761.021.346
Advances from related parties (<i>Note 32</i>)	7.250.790.382	7.250.790.382
TOTAL	<u>720.702.789.452</u>	<u>857.726.000.565</u>

DAT XANH REAL ESTATE SERVICES JOINT STOCK COMPANY

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (continued)

As at 31 March 2026 and for the period then ended

Unit: VND

20. STATUTORY OBLIGATIONS

	01 January 2026	Payables in period	Paid in period	Decrease due to dispose subsidiary	31 March 2026
Value-added tax	77.366.171.192	175.079.022.843	(187.175.572.879)	-	65.269.621.156
Corporate income tax	168.164.242.227	66.654.072.488	(75.681.771.829)	-	159.136.542.886
Personal income tax	37.937.341.835	29.573.378.757	(49.662.558.208)	-	17.848.162.384
Others	14.619.056.531	867.538.613	(9.950.474.368)	-	5.536.120.776
TOTAL	298.086.811.785	272.174.012.701	(322.470.377.284)	-	247.790.447.202

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (continued)

As at 31 March 2026 and for the period then ended

Unit: VND

21. SHORT-TERM ACCRUED EXPENSES

	<i>31 March 2026</i>	<i>31 December 2025</i>
Construction costs of projects	296.015.328.745	202.065.483.343
Interest support expenses	17.897.952.200	64.072.249.370
Brokerage fees	120.970.393.551	107.746.828.037
Others	24.708.641.235	77.964.929.447
TOTAL	<u>459.592.315.731</u>	<u>451.849.490.197</u>

22. UNEARNED REVENUE

	<i>31 March 2026</i>	<i>31 December 2025</i>
Revenue of real estate service	100.096.775.750	90.367.677.870
Other revenue	3.241.296.419	10.931.216.700
TOTAL	<u>103.338.072.169</u>	<u>101.298.894.570</u>

23. OTHER SHORT-TERM PAYABLES

	<i>31 March 2026</i>	<i>31 December 2025</i>
Received on behalf of developer	1.741.786.564.908	1.949.472.469.374
Capital contribution received under BCC	154.250.303.192	157.779.670.489
Short-term deposits received	75.528.675.579	73.416.140.006
Others	145.989.936.366	187.984.794.415
TOTAL	<u>2.117.555.480.045</u>	<u>2.368.653.074.284</u>

In which:

<i>Due to other parties</i>	2.007.235.796.147	2.253.079.466.200
<i>Due to related parties (Note 32)</i>	110.319.683.898	115.573.608.084

24. LOANS

	<i>31 March 2026</i>	<i>31 December 2025</i>
Short-term	2.035.934.861.162	1.967.264.418.363
<i>Loans from banks (Note 24.1)</i>	1.464.915.504.014	1.304.224.433.688
<i>Current portion of long-term loans (Note 24.2)</i>	511.546.497.559	604.869.984.675
<i>Other loans</i>	59.472.859.589	58.170.000.000
Long-term	994.027.406.012	1.026.254.758.458
<i>Loans from banks (Note 24.3)</i>	994.027.406.012	1.026.254.758.458
<i>Other loans</i>	-	-
TOTAL	<u>3.029.962.267.174</u>	<u>2.993.519.176.821</u>

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (continued)

As at 31 March 2026 and for the period then ended

Unit: VND

Details of movement of loans are as follows:

	<i>This period</i>	<i>Last period</i>
Beginning balance	2.993.519.176.821	2.212.395.317.203
Drawdown	636.738.746.454	282.285.101.524
Decrease	(600.295.656.101)	(524.609.625.069)
Amortisation of bond issuance cost	-	-
Ending balance	3.029.962.267.174	1.970.070.793.658

24.1 Short-term bank loans

Details of the short-term bank loans are as follows:

<i>Bank</i>	<i>31 March 2026</i>	<i>Principal repayment term</i>	<i>Loan purpose</i>	<i>Description of collateral</i>
Vietnam–Russia Joint Venture Bank (VRB) – Da Nang Branch	160.000.000.000	As of November 30, 2026	To finance working capital	Secured
Vietnam Public Joint Stock Commercial Bank (PVcomBank) – Da Nang Branch	3.366.000.000	As of May 29, 2026	To finance working capital	Secured
Vietnam Public Joint Stock Commercial Bank (PVcomBank) – Da Nang Branch	10.890.000.000	As of June 27, 2026	To finance working capital	Secured
Vietnam Prosperity Joint Stock Commercial Bank (VPBank) – Head Office	3.630.898.590	As of April 24, 2026	To finance working capital	Secured
Vietnam Modern Bank Limited (MBV)	45.214.282.919	From May 29, 2026 to September 29, 2026	To finance working capital	Secured
Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank)	7.896.394.457	From April 26, 2026 to December 28, 2026	To finance working capital	Secured
Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank)	1.000.000.000	As of July 21, 2026	To purchase fixed assets	Secured
Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank) – Thang Long Branch	30.000.000.000	As of September 16, 2026	To finance working capital	Secured
Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank)	2.010.772.046	From April 8, 2026 to May 18, 2026	To finance working capital	Secured
Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV)	192.691.449.314	From April 5, 2026 to November 28, 2026	To finance working capital	Secured
Vietnam Maritime Joint Stock Commercial Bank (MSB) – Long An Branch	25.666.666.666	As of October 31, 2026	To finance for project	Secured

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (continued)

As at 31 March 2026 and for the period then ended

Unit: VND

Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) – Thanh Xuan Branch	1.916.650.000	As of October 8, 2026	To purchase fixed assets	Secured
Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank)	499.488.126.950	From May 18, 2026 to March 26, 2027	To finance working capital	Secured
Vietnam Prosperity Joint Stock Commercial Bank (VPBank)	111.792.324.984	From August 8, 2026 to September 23, 2026	To finance working capital	Secured
Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV)	78.173.118.449	From June 12, 2026 to September 11, 2026	To finance working capital	Secured
Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank) – Thang Long Branch	23.654.521.897	From May 3, 2026 to November 30, 2026	To finance working capital	Secured
Vietnam Bank for Agriculture and Rural Development (Agribank)	58.765.000.000	From April 23, 2026 to January 16, 2027	To finance working capital	Secured
Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank)	25.023.176.292	From April 9, 2026 to November 3, 2026	To finance working capital	Secured
Vietnam Bank for Agriculture and Rural Development (Agribank)	53.270.000.000	From April 23, 2026 to January 19, 2027	To purchase fixed assets	Secured
Vietnam International Joint Stock Commercial Bank (VIB)	347.008.000	As of March 31, 2027	To purchase fixed assets	Secured
Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank) – Quang Ninh Branch	12.680.864.121	From April 10, 2026 to July 9, 2026	To finance working capital	Secured
Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) – Ha Long Branch	6.084.095.340	From September 3, 2026 to September 22, 2026	To finance working capital	Secured
Vietnam Prosperity Joint Stock Commercial Bank (VPBank) – Ho Chi Minh City Branch	16.296.014.780	From April 2, 2026 to September 4, 2026	To finance working capital	Secured
Vietnam Maritime Joint Stock Commercial Bank (MSB) – Long An Branch	95.058.139.209	From December 11, 2026 to December 22, 2026	To finance working capital	Secured
Total	1.514.915.504.014			

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (continued)

As at 31 March 2026 and for the period then ended

Unit: VND

24.2 Current portion of long-term bank loans

<i>Bank</i>	<i>31 March 2026</i>	<i>Principal repayment term</i>	<i>Loan purpose</i>	<i>Description of collateral</i>
Military Commercial Joint Stock Bank (MB) – Da Nang Branch”	7.000.000.000	As of July 25, 2026	To finance working capital	Secured
Military Commercial Joint Stock Bank (MB) – Da Nang Branch	28.875.000.000	As of June 25, 2026	To finance for project	Secured
Vietnam Prosperity Joint Stock Commercial Bank (VPBank) – Head Office	30.000.000.000	As of July 15, 2026	To finance working capital	Secured
Vietnam Prosperity Joint Stock Commercial Bank (VPBank) – Head Office	99.145.710.271	As of October 25, 2026	To finance working capital	Secured
Vietnam Prosperity Joint Stock Commercial Bank (VPBank) – Head Office	294.656.226.162	As of September 25, 2026	To finance working capital	Secured
Shinhan Vietnam One Member Limited Liability Bank	126.562.500	As of December 31, 2026	To purchase fixed assets	Secured
Tien Phong Commercial Joint Stock Bank (TPBank) – Hoan Kiem Branch	812.696.095	As of September 30, 2026	To purchase fixed assets	Secured
Vietnam Prosperity Joint Stock Commercial Bank (VPBank)	11.402.000.000	As of September 30, 2026	To purchase fixed assets	Secured
Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank)	1.029.960.000	As of September 30, 2026	To purchase fixed assets	Secured
National Citizen Commercial Joint Stock Bank (NCB)	1.668.200.000	As of September 30, 2026	To finance working capital	Secured
Military Commercial Joint Stock Bank (MB)	36.830.142.531	As of December 31, 2026	To finance for project	Secured
Total	511.546.497.559			

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (continued)

As at 31 March 2026 and for the period then ended

Unit: VND

24.3 Long-term bank loans

Details of the long-term bank loans are as follows:

<i>Bank</i>	<i>31 March 2026</i>	<i>Principal repayment term</i>	<i>Loan purpose</i>	<i>Description of collateral</i>
Military Commercial Joint Stock Bank (MB) – Da Nang Branch	22.750.000.000	As of April 25, 2030	To finance working capital	Secured
Military Commercial Joint Stock Bank (MB) – Da Nang Branch	63.250.000.000	As of December 27, 2028	To finance for project	Secured
Vietnam Prosperity Joint Stock Commercial Bank (VPBank) – Head Office	687.531.194.374	As of October 18, 2028	To finance working capital	Secured
Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank)	12.200.000.000	As of July 21, 2038	To purchase fixed assets	Secured
Shinhan Vietnam One Member Limited Liability Bank	1.181.250.000	As of December 11, 2033	To purchase fixed assets	Secured
Vietnam Technological and Commercial Joint Stock Bank	7.487.417.418	As of August 27, 2035	To finance working capital	Secured
Vietnam Maritime Joint Stock Commercial Bank (MSB) – Long An Branch	89.833.333.334	As of July 23, 2029	To finance for project	Secured
Tien Phong Commercial Joint Stock Bank (TPBank) – Hoan Kiem Branch	230.972.236	As of January 29, 2028	To purchase fixed assets	Secured
National Citizen Commercial Joint Stock Bank (NCB)	3.753.450.000	As of July 19, 2029	To finance working capital	Secured
Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank)	2.832.590.000	As of December 24, 2029	To purchase fixed assets	Secured
Vietnam Prosperity Joint Stock Commercial Bank (VPBank)	14.248.521.524	As of June 12, 2028	To purchase fixed assets	Secured
Vietnam Maritime Joint Stock Commercial Bank (MSB)	9.264.045.493	As of January 28, 2036	To purchase fixed assets	Secured
Military Commercial Joint Stock Bank (MB)	78.246.309.633	As of April 25, 2030	To finance for project	Secured
Vietnam International Commercial Joint Stock Bank (VIB)	1.218.322.000	As of October 28, 2030	To purchase fixed assets	Secured
TOTAL	994.027.406.012			

DAT XANH REAL ESTATE SERVICES JOINT STOCK COMPANY

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (continued)

As at 31 March 2026 and for the period then ended

Unit: VND

25. OWNERS' EQUITY

25.1 *Movements in owners' equity*

	Share capital	Share premium	Other owners' capital	Investment and development fund	Undistributed earnings	Non-controlling interest	Total
<i>For the period ended 31 March 2025</i>							
Beginning balance	5.791.031.240.000	4.503.548.710	24.503.464.043	6.193.919.585	186.039.773.235	2.304.140.881.906	8.316.412.827.479
Capital contributed by non-controlling interest	-	-	-	-	-	1.518.150.000	1.518.150.000
Net profit for the period	-	-	-	-	40.057.066.407	3.199.983.462	43.257.049.869
Dividends shared to non-controlling interests	-	-	-	-	-	(937.000.000)	(937.000.000)
Ending balance	5.791.031.240.000	4.503.548.710	24.503.464.043	6.193.919.585	226.096.839.642	2.307.922.015.368	8.360.251.027.348
<i>For the period ended 31 March 2026</i>							
Beginning balance	5.791.031.240.000	4.503.548.710	24.503.464.043	6.193.919.585	518.474.332.823	2.487.706.007.380	8.832.412.512.541
Capital contribution from non-controlling interests	-	-	-	-	-	60.000.000	60.000.000
Net profit for the period	-	-	-	-	-	(500.000)	(500.000)
Dividends shared to non-controlling interests	-	-	-	-	189.132.794.826	101.434.589.903	290.567.384.729
Other increases	-	-	-	-	2.049.271.770	-	2.049.271.770
Ending balance	5.791.031.240.000	4.503.548.710	24.503.464.043	6.193.919.585	709.656.399.419	2.589.200.097.283	9.125.088.669.040

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (continued)

As at 31 March 2026 and for the period then ended

Unit: VND

25. OWNERS' EQUITY (continued)

25.2 Capital transactions with owners

	<i>From 01/01/2026 to 31/03/2026</i>	<i>From 01/01/2025 to 31/03/2025</i>
<i>Capital transactions with owners</i>		
Beginning balance	5.791.031.240.000	5.791.031.240.000
Ending balance	<u>5.791.031.240.000</u>	<u>5.791.031.240.000</u>

25.3 Ordinary shares

	<i>31 March 2026</i>	<i>31 December 2025</i>
	<i>Number of shares</i>	<i>Number of shares</i>
Shares authorised to be issued	579.103.124	574.103.124
Shares issued and fully paid		
<i>Ordinary shares</i>	579.103.124	574.103.124
Shares premium		
<i>Ordinary shares</i>	-	-
Shares in circulation		
<i>Cổ phiếu phổ thông</i>	579.103.124	574.103.124
Par value	10.000	10.000

25.4 Earning per share

Basic earnings per share shall be calculated by dividing profit or loss attributable to ordinary equity holders of the Group by the weighted average number of ordinary shares outstanding during the period.

Diluted earnings per share shall be calculated by dividing profit or loss after tax attributable to ordinary shares holders of the Group (after adjusting for the effects of the presumed issuance of potential common shares) by the weighted average of ordinary shares outstanding, plus potentially issuable shares that would result from the conversion of dilutive potential ordinary shares into ordinary shares.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (continued)

As at 31 March 2026 and for the period then ended

Unit: VND

25. OWNERS' EQUITY (continued)

25.4 Earning per share (continued)

Basic and diluted earnings per share are calculated as follows:

	<i>From 01/01/2026 to 31/03/2026</i>	<i>From 01/01/2025 to 31/03/2025</i>	<i>From 01/01/2026 to 31/03/2026</i>	<i>From 01/01/2025 to 31/03/2025</i>
Net profit after tax (VND)	189.132.794.826	40.057.066.407	189.132.794.826	40.057.066.407
Less: Bonus and welfare fund (VND)	-	-	-	-
Net profit (loss) attributable to ordinary equity holders of the Company	189.132.794.826	40.057.066.407	189.132.794.826	40.057.066.407
	<i>From 01/01/2026 to 31/03/2026</i>	<i>From 01/01/2025 to 31/03/2025</i>	<i>From 01/01/2026 to 31/03/2026</i>	<i>From 01/01/2025 to 31/03/2025</i>
Weighted average number of ordinary shares (excluding treasury shares) for basic earnings (loss) per share	579.103.124	579.103.124	579.103.124	579.103.124
Effect of dilution due to:				
<i>Convertible bonds</i>	-	-	-	-
Weighted average number of ordinary shares (excluding treasury shares) adjusted for the effect of dilution	579.103.124	579.103.124	579.103.124	579.103.124
Basic earnings per share	327	69	327	69
Diluted earnings per share	327	69	327	69

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (continued)

As at 31 March 2026 and for the period then ended

Unit: VND

26. REVENUE

26.1 Revenues from sales of goods and rendering of services

	<i>From 01/01/2026 to 31/03/2026</i>	<i>From 01/01/2025 to 31/03/2025</i>	<i>From 01/01/2026 to 31/03/2026</i>	<i>From 01/01/2025 to 31/03/2025</i>
Gross revenue	1.415.718.957.945	512.463.892.908	1.415.718.957.945	512.463.892.908
<i>Of which:</i>				
Revenue from real estate services	732.861.226.221	202.207.430.538	732.861.226.221	202.207.430.538
Revenue from sale of apartments, town houses and land lots	681.931.777.015	256.710.660.467	681.931.777.015	256.710.660.467
Other revenue	925.954.709	53.545.801.903	925.954.709	53.545.801.903
Sales deductions				
Returned goods	(2.000.000)	-	(2.000.000)	-
NET	1.415.716.957.945	512.463.892.908	1.415.716.957.945	512.463.892.908

26.2 Finance income

	<i>From 01/01/2026 to 31/03/2026</i>	<i>From 01/01/2025 to 31/03/2025</i>	<i>From 01/01/2026 to 31/03/2026</i>	<i>From 01/01/2025 to 31/03/2025</i>
Interest income	5.749.097.682	4.386.212.272	5.749.097.682	4.386.212.272
Others	6.379.478	-	6.379.478	-
TOTAL	5.755.477.160	4.386.212.272	5.755.477.160	4.386.212.272

27. COSTS OF GOODS SOLD AND SERVICES RENDERED

	<i>From 01/01/2026 to 31/03/2026</i>	<i>From 01/01/2025 to 31/03/2025</i>	<i>From 01/01/2026 to 31/03/2026</i>	<i>From 01/01/2025 to 31/03/2025</i>
Cost of real estate services	324.572.359.548	79.355.647.188	324.572.359.548	79.355.647.188
Cost of apartments, town houses and land lots sold	438.041.629.498	154.014.065.071	438.041.629.498	154.014.065.071
Cost of other services	382.687.175	49.506.548.652	382.687.175	49.506.548.652
TOTAL	762.996.676.221	282.876.260.911	762.996.676.221	282.876.260.911

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (continued)

As at 31 March 2026 and for the period then ended

Unit: VND

28. FINANCIAL EXPENSES

	<i>From 01/01/2026 to 31/03/2026</i>	<i>From 01/01/2025 to 31/03/2025</i>	<i>From 01/01/2026 to 31/03/2026</i>	<i>From 01/01/2025 to 31/03/2025</i>
Interest expenses	36.204.354.879	21.832.358.716	36.204.354.879	21.832.358.716
Others	15.824.165.320	-	15.824.165.320	-
TOTAL	52.028.520.199	21.832.358.716	52.028.520.199	21.832.358.716

29. SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

	<i>From 01/01/2026 to 31/03/2026</i>	<i>From 01/01/2025 to 31/03/2025</i>	<i>From 01/01/2026 to 31/03/2026</i>	<i>From 01/01/2025 to 31/03/2025</i>
Selling expenses	196.532.190.116	96.164.325.494	196.532.190.116	96.164.325.494
Labour cost	67.478.619.320	31.116.927.563	67.478.619.320	31.116.927.563
Advertsing fees	40.131.478.754	30.776.829.762	40.131.478.754	30.776.829.762
Depreciation and amortisation	987.745.464	1.470.958.279	987.745.464	1.470.958.279
Others	87.934.346.578	32.799.609.890	87.934.346.578	32.799.609.890
General and administrative expenses	86.537.545.279	57.970.527.105	86.537.545.279	57.970.527.105
Labour cost	51.038.039.646	30.647.842.784	51.038.039.646	30.647.842.784
Expense for external services	12.100.971.378	6.169.739.423	12.100.971.378	6.169.739.423
(Revert) provision expenses	(150.000.001)	-	(150.000.001)	-
Goodwill	5.155.134.010	5.252.205.789	5.155.134.010	5.252.205.789
Depreciation and amortisation	2.442.511.472	3.260.117.413	2.442.511.472	3.260.117.413
Others	15.950.888.774	12.640.621.696	15.950.888.774	12.640.621.696
TOTAL	283.069.735.395	154.134.852.599	283.069.735.395	154.134.852.599

30. OTHER INCOME AND OTHER EXPENSES

	<i>From 01/01/2026 to 31/03/2026</i>	<i>From 01/01/2025 to 31/03/2025</i>	<i>From 01/01/2026 to 31/03/2026</i>	<i>From 01/01/2025 to 31/03/2025</i>
Other income	2.155.008.979	1.493.001.259	2.155.008.979	1.493.001.259
Income from penalties	114.559.967	433.148.757	114.559.967	433.148.757
Others	2.040.449.012	1.059.852.502	2.040.449.012	1.059.852.502
Other expenses	1.170.354.925	2.668.986.132	1.170.354.925	2.668.986.132

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (continued)

As at 31 March 2026 and for the period then ended

Unit: VND

Penalties on late tax payment	718.878.273	2.499.876.220	718.878.273	2.499.876.220
Penalties on contract liquidation	150.124.931	36.721.250	150.124.931	36.721.250
Others	301.351.721	132.388.662	301.351.721	132.388.662
OTHER PROFIT	984.654.054	(1.175.984.873)	984.654.054	(1.175.984.873)

31. CORPORATE INCOME TAX

The statutory corporate income tax (“CIT”) rate applicable to the Group is 20% of taxable profits..

The Group’s tax returns are subject to examination by the tax authorities. As the application of tax laws and regulations are susceptible to varying interpretations, amounts reported in the consolidated financial statements could be changed at a later date upon final determination by the tax authorities.

	<i>From 01/01/2026 to 31/03/2026</i>	<i>From 01/01/2025 to 31/03/2025</i>	<i>From 01/01/2026 to 31/03/2026</i>	<i>From 01/01/2025 to 31/03/2025</i>
Current CIT expense	66.654.072.488	16.409.124.095	66.654.072.488	16.409.124.095
Deferred tax expense (income)	(32.552.354.526)	(2.915.368.194)	(32.552.354.526)	(2.915.368.194)
TOTAL	34.101.717.962	13.493.755.901	34.101.717.962	13.493.755.901

32. TRANSACTIONS WITH RELATED PARTIES

List of related parties with a controlling relationship or having transactions, balances in period and as at 31 March 2026 is as follows:

<i>Related parties</i>	<i>Relationship</i>
Dat Xanh Group Joint Stock Company	Parent Company
Charm & CI Viet Nam Company Limited (“Charm & CI”)	Affiliate
Ha Thuan Hung Construction Trade Services Company Limited (“Ha Thuan Hung”)	Affiliate
Vicco Saigon Joint Stock Company (“Vicco SG”)	Affiliate
Ha An Real Estate Investment Joint Stock Company (“Ha An”)	Affiliate
Northern Real Estate Investment Joint Stock Company (“DTMB”)	Affiliate
Hoi An Invest Joint Stock Company (“Hoi An”)	Affiliate
Hoa Phuong Do Real Estate Company Limited (“HPD”)	Affiliate
Orchid Land Real Estate Development Company Limited (“ORC”)	Affiliate
Dat Xanh Mien Nam Real Estate Services and Investment JSC	Associates (until 16 January 2026)
Mr Nguyen Truong Son	Chairman
Mr Tran Quoc Thinh	General Director/ Member of Audit Committee
Mr Ha Duc Hieu	BOD member
Mr Tran Thanh Tan	BOD independent member
Mr Le Dang Quoc Hung	BOD member

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (continued)

As at 31 March 2026 and for the period then ended

Unit: VND

Ms Pham Thi Nguyen Thanh	General Director
Mr Nguyen Hoang Duc	Finance Director
Mr Nguyen Van Van	Employee of the Group

Significant transactions with related parties in current period and prior period were as follows:

<i>Related parties</i>	<i>Relationship</i>	<i>Nature of transaction</i>	<i>For the period From 01/01/2026 to 31/03/2026</i>	<i>For the period From 01/01/2025 to 31/03/2025</i>
Ha An	Affiliate	Revenue from brokerage service	140.799.156.208	7.497.388.564
		Refund of deposit	45.250.000.000	-
		Interest income	572.109.590	173.520.548
		Interest expenses	1.273.835.955	483.904.109
		Loan refund	-	-
		Other revenue	-	2.088.252.696
Vicco SG	Affiliate	Office rental expense	1.924.552.710	701.517.570
Ha Thuan Hung	Affiliate	Revenue from brokerage service	1.193.379.731	269.647.784
DXMN	Associate	Revenue from brokerage service	-	115.778.204
		Interest income	-	343.508.429

Amounts due to related parties at the balance sheet date were as follows:

<i>Related parties</i>	<i>Relationship</i>	<i>Nature of transaction</i>	<i>31 March 2026</i>	<i>31 December 2025</i>
Short-term trade receivables				
Ha An	Affiliate	Revenue from brokerage service	288.699.929.954	199.966.271.892
Ha Thuan Hung	Affiliate	Revenue from real estate service	52.403.498.228	51.090.780.523
DXG	Parent company	Revenue from real estate service	30.000.000	30.000.000
		Other revenue	1.313.100.000	-
Hoi An	Affiliate	Revenue from brokerage service	5.811.807.680	-
DXG	Parent company	Revenue from service	249.910.990	569.176.108
HPD/ORC	Affiliate	Other revenue	2.000.000	-
			348.510.246.852	257.619.296.409
Other receivables				
Ha An	Affiliate	Deposit for brokerage service	2.010.400.000.000	2.055.750.000.000

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (continued)

As at 31 March 2026 and for the period then ended

Unit: VND

		Refund do developer	1.030.318.057.975	1.173.468.057.975
		Lending interest	-	3.582.562.767
		Others	232.934.306	202.155.405
Mr Nguyen Van Van	Employee of the Group	Project deposit	554.074.496.160	555.897.318.077
Charm & CI	Affiliate	Deposit for brokerage service	235.000.000.000	235.000.000.000
	Parent company	Deposit	800.000.000	1.650.000.000
DXG		Other receivables	10.664.234.440	2.480.489.982
	Associate	Capital contribution under BCC	-	1.015.472.100
DXMN		Lending interest	-	1.558.001.568
		Project deposit	-	300.000.000
DTMB	Affiliate	Project deposit	3.300.000.000	3.300.000.000
Ha Thuan Hung	Affiliate	Refund for developer	26.896.334.123	35.164.513.987
		Project deposit	31.114.000.000	31.114.000.000
Hoi An	Affiliate	Project deposit	87.745.000.000	38.150.000.000
			3.991.886.330.316	4.187.060.936.099
Short-term advances to suppliers				
DTMB	Associate	Advances for brokerage service	1.467.321.279	1.467.321.279
DXMN	Associate	Advances for brokerage service	-	17.550.460.284
			1.467.321.279	19.017.781.563
Short-term advances from customers				
Ha Thuan Hung	Affiliate	Advances	6.937.790.382	6.937.790.382
DXG	Parent company	Service fees	313.000.000	313.000.000
			7.250.790.382	7.250.790.382
Short-term trade payables				
Vicco Sai Gon	Affiliate	Office rental fee	2.468.985.090	1.763.315.763
Ha An	Affiliate	Utility costs	500.668	500.668
	Affiliate	Revenue from sale of real estate	326.392.688	749.252.742
			2.795.878.446	2.513.069.173
Other short-term payables				
DXG	Parent company	Capital contribution under BCC	98.913.184.000	99.913.184.000

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (continued)

As at 31 March 2026 and for the period then ended

Unit: VND

Ha Thuan	Affiliate	Capital contribution under	2.684.210.525	2.684.210.525
Hung		BCC		
Ha An	Affiliate	Other	8.535.927.286	8.535.927.286
		Utility costs	186.362.087	1.472.306.822
		Loan interest	-	1.984.006.848
DXMN	Associate	Deposit	-	550.000.000
			110.319.683.898	115.573.608.084

Remuneration to members of the Board of Directors, Board of Supervision and Management:

		<i>For the period From 01/01/2026 to 31/03/2026</i>	<i>For the period From 01/01/2025 to 31/03/2025</i>
Mr Nguyen Truong Son	Chairman	360.319.960	309.984.495
Ms Pham Thi Nguyen Thanh (Dismissed on 31 March 2025)	General Director	-	643.617.764
Mr Tran Quoc Thinh (Appointed on 31 March 2025)	General Director	578.201.764	-
Other members of management		3.093.178.431	1.539.185.933
		4.031.700.155	2.492.788.192

33. SEGMENT INFORMATION

The primary segment reporting format is determined to be business segments as the Group's risks and rates of return are affected predominantly by differences in the products and services produced. Secondary information is reported geographically. The operating businesses are organized and managed separately according to the nature of the products and services provided, with each segment representing a strategic business unit that offers different products and serves different markets.

The Group is principally engaged in the real estate brokerage services, real estate investment and development and construction services.

Transfer prices between business segments are set on an arm's length basis in a manner similar to transactions with third parties. Segment revenue, segment expense and segment results include transfers between business segments. Those transfers are eliminated in preparation of interim consolidated financial statements.

DAT XANH REAL ESTATE SERVICES JOINT STOCK COMPANY

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (continued)

As at 31 March 2026 and for the period then ended

Unit: VND

33. SEGMENT INFORMATION (continued)

Business segment

Information of segment revenue and cost of sale based on the activities of the Group are as follows:

	<i>Real estate brokerage services</i>	<i>Real estate investment and development</i>	<i>Eliminate</i>	<i>Total</i>
<i>For the year ended 31 March 2026</i>				
Net revenues	863.063.048.919	707.512.212.185	(154.858.303.159)	1.415.716.957.945
Sales to customers	421.672.103.794	241.909.732.903	(10.861.554.973)	652.720.281.724
Sedgment gross profit				283.069.735.395
Unallocated expense				369.650.546.329
Operating profit				306.945.347
Share of loss of associate				5.755.477.160
Finance income				52.028.520.199
Finance expenses				984.654.054
Other profit				324.669.102.691
Net profit before tax				66.654.072.488
Current CIT expense				(32.552.354.526)
Deferred tax income				290.567.384.729
Net profit after tax				101.434.589.903
Net profit after tax attributable to non-controlling interests				189.132.794.826
Net profit after tax attributable to shareholder of the parent				
As at 31 March 2026	9.851.549.682.219	6.554.322.358.120	(5.856.048.126.506)	10.549.823.913.833
Segment assets				5.986.956.964.427
Unallocated assets				16.536.780.878.260
Total assets				3.471.488.203.999
Segment liabilities	2.683.752.829.615	1.773.506.339.385	(985.770.965.001)	3.940.204.005.221
Unallocated liabilities				7.411.692.209.220
Total liabilities				

DAT XANH REAL ESTATE SERVICES JOINT STOCK COMPANY

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (continued)

As at 31 March 2026 and for the period then ended

Unit: VND

33. SEGMENT INFORMATION (continued)

Business segment (continued)

	<i>Real estate brokerage services</i>	<i>Real estate investment and development</i>	<i>Eliminate</i>	<i>Total</i>
<i>For the year ended 31 March 2025</i>				
Net revenues				
<i>Sales to customers</i>	223.400.009.656	250.394.826.217	38.669.057.035	512.463.892.908
<i>Segment gross profit</i>	123.347.561.654	67.206.504.839	39.033.565.504	229.587.631.997
<i>Unallocated expense</i>				154.134.852.599
<i>Operating profit</i>				75.452.779.398
<i>Share of loss of associate</i>				(79.842.311)
<i>Finance income</i>				4.386.212.272
<i>Finance expense</i>				21.832.358.716
<i>Other profit</i>				(1.175.984.873)
<i>Net profit before tax</i>				56.750.805.770
<i>Current CIT expense</i>				16.409.124.095
<i>Deferred tax income</i>				(2.915.368.194)
<i>Net profit after tax</i>				43.257.049.869
<i>Net profit after tax attributable to non-controlling interests</i>				3.199.983.462
Net profit after tax attributable to shareholder of the parent As at 31 March 2025				140.670.849.757
<i>Assets and liabilities Segment assets</i>	7.153.734.291.068	9.585.575.895.605	(1.025.106.432.729)	15.714.203.753.944
<i>Unallocated assets</i>				1.128.398.445.535
Total assets				16.842.602.199.479
<i>Segment liabilities</i>	4.076.185.021.553	4.463.188.809.198	(1.249.259.237.030)	7.290.114.593.721
<i>Unallocated liabilities</i>				720.075.093.217
Total liabilities				8.010.189.686.938

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (continued)

As at 31 March 2026 and for the period then ended

Unit: VND

34. CORRESPONDING FIGURES

Comparative figures on The balance sheet and corresponding notes are the figures from the financial statements for the fiscal year ending 31 December 2025, audited by Ernst & Young Vietnam Limited. The figures in the Income Statement, Cash Flow Statement, and corresponding notes are the financial statement data for the accounting period from 01 January 2025 to 31 March 2025. Some indicators on the consolidated statement of financial position (formerly the consolidated balance sheet) have been adjusted retrospectively by the Company in accordance with Circular No. 43/2026/TT-BTC dated 20 April 2026. The impact of the non-retroactive adjustment is as follows:

Some indicators on the consolidated statement of financial position:

	<i>As at</i> 31/12/2025 <i>(audited)</i> VND	<i>Reclassify</i> VND	<i>As at</i> 31/12/2025 <i>(reclassified)</i> VND
Short-term held-to-maturity investments	322.347.076.698	(130.324.477.713)	452.671.554.411
Other short-term receivables	7.688.616.612.424	23.760.643.210	7.664.855.969.214
Lending principal receivables	106.563.834.503	106.563.834.503	-
Other short-term payables	2.398.248.770.935	(29.595.696.651)	2.368.653.074.284
Dividends and profit payable	-	29.595.696.651	29.595.696.651



Le Phuong Dan Thu
Preparer



Nguyen Huynh Quang Tuan
Chief Accountant



Tran Quoc Thinh
Legal Representative

29. April 2026