

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/To:

- 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> |



la

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 separate financial statements

For quarter 1 year 2026

Dat Xanh Real Estate Services Joint Stock Company

CONTENTS

| | <i>Pages</i> |
|--|--------------|
| General information | 1 |
| Report of the General Director | 2 |
| Interim separate statement of financial position | 3 - 4 |
| Interim separate income statement | 5 |
| Interim separate cash flow statement | 6 - 7 |
| Notes to the interim separate financial statements | 8 - 33 |

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 provide 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 year and at the date of this report are:

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

The members of the Board of General Directors during the period and as of the date of this report are as follows:

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

LEGAL REPRESENTATIVE

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

Dat Xanh Real Estate Services Joint Stock Company

REPORT OF THE 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 separate financial statements of the Company for the accounting period ended 31 March 2026.

THE GENERAL DIRECTOR’S RESPONSIBILITY IN RESPECT OF THE SEPARATE FINANCIAL STATEMENTS

The General Director is responsible for the separate financial statements of each financial year which give a true and fair view of the separate financial position of the Company and of the separate results of its operations and its separate cash flows for the period. In preparing those separate financial statements, the General Director 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 separate financial statements; and
- ▶ prepare the separate financial statements on the going concern basis unless it is inappropriate to presume that the Company 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 interim separate financial position of the Company and to ensure that the accounting records comply with the applied accounting system. General Director is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The General Director confirmed that the Company has complied with the above requirements in preparing the accompanying separate financial statements.

STATEMENT BY GENERAL DIRECTOR

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

The Company has subsidiaries as disclosed in *Notes 13* of the separate financial statements and it has also prepared the consolidated financial statements of the Company and its subsidiaries (“the Group”) for the period ended 31 March 2026 issued at the same date.

Users of the separate financial statements should read them together with the said consolidated financial statement in order to obtain full information on the consolidated financial position, consolidated results of operations and consolidated cash flows of the Group.



Tran Quốc Thịnh
General Director

Ho Chi Minh City, Vietnam
..29... April 2026

SEPARATE STATEMENT OF FINANCIAL POSITION

as at 31 March 2026

Unit: VND

(The accompanying Notes are an integral part of these Financial Statements)

| <i>ASSETS</i> | | <i>Code</i> | <i>Notes</i> | <i>As at 31 March 2026</i> | <i>As at 31 December 2025</i> |
|---------------------|---|-------------|--------------|--------------------------------|-----------------------------------|
| A. | CURRENT ASSETS | 100 | | 4.250.658.294.502 | 4.466.088.171.991 |
| I. | Cash and cash equivalents | 110 | 4 | 33.481.467.538 | 69.456.962.419 |
| | ▪ Cash | 111 | | 5.281.467.538 | 16.256.962.419 |
| | ▪ Cash equivalents | 112 | | 28.200.000.000 | 53.200.000.000 |
| II. | Short-term financial investments | 120 | | 177.498.863.233 | 129.872.219.396 |
| | ▪ Short-term held to maturity investments | 123 | 5 | 177.498.863.233 | 129.872.219.396 |
| III. | Short-term receivables | 130 | | 3.976.574.509.680 | 4.188.649.429.817 |
| | ▪ Short-term receivables from customers | 131 | 6 | 404.419.790.818 | 422.273.200.079 |
| | ▪ Short-term advances to suppliers | 132 | 7 | 93.144.620.273 | 91.993.036.885 |
| | ▪ Other short-term receivables | 135 | 8 | 3.492.678.798.033 | 3.688.051.892.297 |
| | ▪ Provision for short-term doubtful debts | 136 | 9 | (13.668.699.444) | (13.668.699.444) |
| IV. | Inventories | 140 | | 2.224.889.544 | 2.119.413.995 |
| | ▪ Inventories | 141 | | 2.224.889.544 | 2.119.413.995 |
| V. | Short-term Biological Assets | 150 | | - | - |
| VI. | Other current assets | 160 | | 60.878.564.507 | 75.990.146.364 |
| | ▪ Short-term deferred expenses | 161 | 10 | 56.893.575.627 | 63.727.320.606 |
| | ▪ Deductible VAT | 162 | | 1.881.718.213 | 10.159.555.091 |
| | ▪ Taxes and other receivables from the State | 163 | | 2.103.270.667 | 2.103.270.667 |
| B. | NON-CURRENT ASSETS | 200 | | 3.148.238.952.389 | 3.148.319.424.442 |
| I. | Long-term receivables | 210 | | - | - |
| II. | Fixed assets | 220 | | 182.498.719 | 223.942.213 |
| | ▪ Tangible fixed assets | 221 | 11 | 182.498.719 | 223.942.213 |
| | - Historical cost | 222 | | 1.994.759.943 | 1.994.759.943 |
| | - Accumulated depreciation | 223 | | (1.812.261.224) | (1.770.817.730) |
| | ▪ Intangible fixed assets | 227 | 12 | - | - |
| | - Historical cost | 228 | | 24.080.973.475 | 24.080.973.475 |
| | - Accumulated amortisation | 229 | | (24.080.973.475) | (24.080.973.475) |
| IV. | Investment properties | 240 | | - | - |
| V. | Long-term assets in progress | 250 | | - | - |
| VI. | Long-term financial investments | 260 | 13 | 3.147.575.040.705 | 3.147.609.144.110 |
| | ▪ Investments in subsidiaries | 261 | | 3.226.989.718.518 | 3.226.989.718.518 |
| | ▪ Investments in associates and joint-ventures | 262 | | - | 171.375.142.277 |
| | ▪ Provision for loss on investments in other companies in long-term | 264 | | (79.414.677.813) | (250.755.716.685) |
| VII. | Other non-current assets | 270 | | 481.412.965 | 486.338.119 |
| | ▪ Long-term deferred expenses | 271 | 10 | 344.341.282 | 349.266.436 |
| | ▪ Deferred tax assets | 272 | | 137.071.683 | 137.071.683 |
| TOTAL ASSETS | | 280 | | 7.398.897.246.891 | 7.614.407.596.433 |

SEPARATE STATEMENT OF FINANCIAL POSITION (continued)


as at 31 March 2026

Unit: VND

(The accompanying Notes are an integral part of these Financial Statements)

| <i>RESOURCES</i> | <i>Code</i> | <i>Notes</i> | <i>As at 31 March 2026</i> | <i>As at 31 December 2025</i> |
|--|-------------|--------------|--------------------------------|-----------------------------------|
| C. LIABILITIES | 300 | | 1.383.278.353.478 | 1.616.704.871.634 |
| I. Current liabilities | 310 | | 1.383.278.353.478 | 1.616.704.871.634 |
| ▪ Short-term payables to suppliers | 311 | 14 | 66.072.480.837 | 111.063.632.441 |
| ▪ Short-term advances from customers | 312 | 15 | 11.386.016.093 | 11.410.977.059 |
| ▪ Dividend and interest payables | 313 | | 2.613.727 | 2.613.727 |
| ▪ Taxes and other obligations to the State | 314 | 16 | 5.388.202.569 | 14.063.089.379 |
| ▪ Payables to employees | 315 | | 4.322.348.619 | 10.970.683.374 |
| ▪ Short-term accrued expenses | 316 | 17 | 143.858.020.834 | 119.041.434.414 |
| ▪ Other short-term payables | 320 | 18 | 1.093.522.098.189 | 1.289.376.425.433 |
| ▪ Bonus and welfare fund | 323 | | 58.726.572.610 | 60.776.015.807 |
| II. Non-current liabilities | 330 | | - | - |
| D. OWNERS' EQUITY | 400 | 19 | 6.015.618.893.413 | 5.997.702.724.799 |
| ▪ Contributed 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 |
| ▪ Share premium | 412 | | 4.503.548.710 | 4.503.548.710 |
| ▪ Retained profits | 420 | | 220.084.104.703 | 202.167.936.089 |
| - Previous period retained profits | 420a | | 202.167.936.089 | (38.193.928.231) |
| - Current period retained profits | 420b | | 17.916.168.614 | 240.361.864.320 |
| TOTAL RESOURCES | 440 | | 7.398.897.246.891 | 7.614.407.596.433 |


 Nguyen Thi Huyen Tran
 Preparer


 Nguyen Huynh Quang Tuan
 Chief Accountant


 Tran Quoc Thinh
 General Director

29... April 2026

Dat Xanh Real Estate Services Joint Stock Company

B02a-DN

INTERIM SEPARATE INCOME STATEMENT

for the accounting period ended 31 March 2026

Unit: VND

(The accompanying Notes are an integral part of these Financial Statements)

| Items | Code | Notes | Quarter 01 | | Accumulate until Quarter 01 | |
|--|------|-------|-----------------|----------------|-----------------------------|----------------|
| | | | Year 2026 | Year 2025 | Year 2026 | Year 2025 |
| ▪ Revenue from sale of goods and provision of services | 01 | 20.1 | 164.938.078.963 | 19.227.170.896 | 164.938.078.963 | 19.227.170.896 |
| ▪ Reductions in revenue | 02 | | - | - | - | - |
| ▪ Net revenue from sale of goods and provision of services | 10 | | 164.938.078.963 | 19.227.170.896 | 164.938.078.963 | 19.227.170.896 |
| ▪ Historical cost of goods sold | 11 | 21 | 129.623.701.748 | 12.356.070.404 | 129.623.701.748 | 12.356.070.404 |
| ▪ From sale of goods and provision of services | 20 | | 35.314.377.215 | 6.871.100.492 | 35.314.377.215 | 6.871.100.492 |
| ▪ Profit and Loss from the investment property selling | 21 | | - | - | - | - |
| ▪ Financial incomes | 22 | 20.2 | 3.061.479.363 | 1.726.697.132 | 3.061.479.363 | 1.726.697.132 |
| ▪ Financial expenses | 23 | 22 | 34.103.405 | - | 34.103.405 | - |
| <i>In which: Interest expenses</i> | 24 | | - | - | - | - |
| ▪ Selling expenses | 25 | 23 | 9.577.144.541 | 2.394.051.889 | 9.577.144.541 | 2.394.051.889 |
| ▪ General & administrative expenses | 26 | 23 | 6.504.397.865 | 2.562.564.367 | 6.504.397.865 | 2.562.564.367 |
| ▪ Net operating profit | 30 | | 22.260.210.767 | 3.641.181.368 | 22.260.210.767 | 3.641.181.368 |
| ▪ Other incomes | 31 | | 135.000.000 | 200 | 135.000.000 | 200 |
| ▪ Other expenses | 32 | | - | 2 | - | 2 |
| ▪ Other profit/(loss) | 40 | | 135.000.000 | 198 | 135.000.000 | 198 |
| ▪ Total of pre-tax profits | 50 | | 22.395.210.767 | 3.641.181.566 | 22.395.210.767 | 3.641.181.566 |
| ▪ Current CIT expenses | 51 | 24 | 4.479.042.153 | (775.032) | 4.479.042.153 | (775.032) |
| ▪ Deferred CIT expenses | 52 | 24 | - | 119.578.931 | - | 119.578.931 |
| ▪ Net profit after tax | 60 | | 17.916.168.614 | 3.522.377.667 | 17.916.168.614 | 3.522.377.667 |

Handwritten signature

Nguyen Thi Huyen Tran

Preparer

29 April 2026

Handwritten signature

Nguyen Huynh Quang Tuan

Chief Accountant



INTERIM SEPARATE CASH FLOW STATEMENT (indirect method) (continued)

for the accounting period ended 31 March 2026

Unit: VND

(The accompanying Notes are an integral part of these Financial Statements)

| <i>Items</i> | <i>Code</i> | <i>Notes</i> | <i>Accumulate until Quarter 01</i> | |
|--|-------------|--------------|------------------------------------|------------------------|
| | | | <i>Year 2026</i> | <i>Year 2025</i> |
| I. CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| ▪ Profit before tax | 01 | | 22.395.210.767 | 3.641.181.566 |
| Adjustments for: | | | | |
| ▪ Depreciation and amortisation | 02 | 11 | 41.443.494 | 64.110.380 |
| ▪ Provisions | 03 | 22 | 34.103.405 | - |
| ▪ Gains from investing activities | 05 | 20.2 | (3.061.479.363) | (1.726.697.132) |
| Operating profit before changes in working capital | 08 | | 19.409.278.303 | 1.978.594.814 |
| ▪ (Increase)/decrease in receivables | 09 | | 220.352.757.015 | 69.050.484.353 |
| ▪ Decrease/(increase) in inventories | 10 | | (105.475.549) | (20.730.200.219) |
| ▪ Increase/(decrease) in payables (excluding interest, CIT payables) | 11 | | (224.003.118.327) | (56.964.697.639) |
| ▪ Decrease/(increase) in deferred expenses | 12 | | 6.838.670.133 | 2.256.091.064 |
| ▪ CIT paid | 15 | | (11.852.998.785) | (27.895.012) |
| ▪ Other cash outflows from operating activities | 17 | | (2.049.443.197) | (1.233.932.328) |
| Net cash flows from operating activities | 20 | | 8.589.669.593 | (5.671.554.967) |
| II. CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| ▪ Loans given and purchases of debt instruments of other entities | 23 | | (45.000.000.000) | - |
| ▪ Receipts of loans given, dividends and profit shared | 27 | | 434.835.526 | 269.901.033 |
| Net cash flows from investing activities | 30 | | (44.565.164.474) | 269.901.033 |

INTERIM SEPARATE CASH FLOW STATEMENT (indirect method) (continued)

for the accounting period ended 31 March 2026


Unit: VND

(The accompanying Notes are an integral part of these Financial Statements)

| Items | Code | Notes | Accumulate until Quarter 01 | |
|--|------|-------|-----------------------------|-----------------|
| | | | Year 2026 | Year 2025 |
| III. CASH FLOWS FROM FINANCING ACTIVITIES | | | | |
| Net cash flows from financing activities | 40 | | - | - |
| Net cash flows during the period | 50 | | (35.975.494.881) | (5.401.653.934) |
| Cash and cash equivalents at the beginning of year | 60 | 4 | 69.456.962.419 | 31.149.989.776 |
| Cash and cash equivalents at the end of year | 70 | 4 | 33.481.467.538 | 25.748.335.842 |



 Nguyen Thi Huyen Tran
 Preparer



 Nguyen Huynh Quang Tuan
 Chief Accountant



 Tran Quoc Thinh
 General Director



29.. April 2026

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

as at 31 March 2026 and for the accounting period then ended

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 was listed on the Ho Chi Minh City Stock Exchange (“HOSE”) in accordance with Decision No. 348/QD-SGDHCM on 25 June 2021.

The current principal activities of the Company are to provide 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.

The number of the Company’s employees as at 31 March 2026 is 210 (31 December 2025: 341).

2. BASIS OF PREPARATION**2.1 Purpose of preparing the separate financial statements**

The Company is the parent company of subsidiaries as presented in *Note 13* and it has also prepared the consolidated financial statements of the Company and its subsidiaries for the period ended 31 March 2026 at the same date.

Users of the separate financial statements should read them together with the said consolidated financial statements in order to obtain full information on the consolidated financial position, consolidated results of operations and consolidated cash flows of the Group.

2.2 Accounting standards and system

The separate financial statements of the Company expressed in Vietnam dong (“VND”), are prepared in accordance with Vietnamese Enterprise Accounting System and 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 separate 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 separate financial position and separate results of operations and separate cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

2.3 Applied accounting documentation system

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

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
as at 31 March 2026 and for the accounting period then ended

2.4 *Fiscal year*

The Company's fiscal year applicable for the preparation of its separate financial statements starts on 1 January and ends on 31 December.

2.5 *Accounting currency*

The separate financial statements are prepared in VND which is also the Company's accounting currency.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 *Cash and cash equivalents*

Cash and cash equivalents comprise cash on hand, cash at bank, 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 Company's financial position.

3.2 *Inventories*

Real estate held for sale

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

Net realisable value is determined based on available market information at the reporting date, recent transactions and reasonable assumptions on market conditions and sales capability, to ensure appropriate reflection of recoverable value.

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, 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 and discounted for the time value of money, if material, less estimated costs to complete and estimated selling costs.

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

Cost of real estate sold

Cost of real estate sold is recognised in the separate 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.

Provision for inventory obsolescence

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.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

as at 31 March 2026 and for the accounting period then ended

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

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

3.3 Receivables

Receivables are presented in the separate 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 Company 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 separate 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 separate statement of income when incurred.

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

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

3.5 Intangible 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 expensed when incurred.

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

The Company reviews impairment indicators at each reporting date.

3.6 Depreciation and amortisation

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

| | |
|-------------------|-------------|
| Computer software | 3 - 5 years |
| Office equipment | 3 years |
| Vehicles | 6 years |

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

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

as at 31 March 2026 and for the accounting period then ended

3.7 Borrowing cost

Borrowing costs comprise interest and other costs incurred in connection with borrowings and are recognised as expenses when incurred, except where they are capitalised in accordance with regulations for qualifying assets.

3.8 Prepaid expenses

Prepaid expenses include short-term and long-term prepaid expenses and are allocated over the period of expected economic benefits.

The allocation is based on the nature of the expense and expected benefit period, and is reviewed periodically.

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

- 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.

3.9 Investments

Investments in subsidiaries are accounted for at cost.

Dividends received from post-acquisition profits are recognised in income, while other distributions are treated as recovery of investment.

Provision for diminution in value is made when there are indications that the carrying value may not be recoverable, based on assessment of financial condition and market factors.

3.10 Payables and accruals

Payables and accrued expenses are recognised for present obligations arising from past transactions, regardless of whether invoices have been received.

Amounts are measured based on reasonable estimates of settlement values.

3.11 Profit distribution

Profit after tax may be distributed to shareholders after approval by the General Meeting of Shareholders and after appropriation to reserves.

Bonus and welfare funds are recognised as liabilities once approved and represent present obligations of the Company.

3.12 Revenue recognition

Revenue is recognised when control of goods or services is transferred to customers and economic benefits are probable.

Revenue is measured at fair value of consideration received or receivable, net of discounts and returns.

Real estate revenue is recognised upon transfer of control when the property is handed over.

Service revenue is recognised when services are rendered.

Interest income is recognised on an accrual basis.

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

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

as at 31 March 2026 and for the accounting period then ended

3.13 Taxation

Current income tax assets and liabilities for the current and prior year are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted as at the balance sheet date.

Current income tax is charged or credited to the separate income statement, except when it relates to items recognised directly to equity, in which case the current income tax is also dealt with in equity.

Current income tax assets and liabilities are offset when there is a legally enforceable right for the Company to offset current tax assets against current tax liabilities and when the Company intends to settle its current tax assets and liabilities on a net basis.

Deferred tax

Deferred tax is provided using the liability method on temporary differences at the balance sheet date between the tax base of assets and liabilities and their carrying amount for financial reporting purposes.

Deferred tax liabilities are recognised for all taxable temporary differences.

Deferred tax assets are recognised for all deductible temporary differences, carried forward unused tax credit and unused tax losses, to the extent that it is probable that taxable profit will be available against which deductible temporary differences, carried forward unused tax credit and unused tax losses can be utilised.

The carrying amount of deferred tax assets is reviewed at each 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 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 year when the asset is realised or the liability is settled based on tax rates and tax laws that have been enacted at the balance sheet date.

Deferred tax is charged or credited to the separate 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.

Deferred tax assets and liabilities are offset when there is a legally enforceable right for the Company 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 Company 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 year in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

3.14 Segment information

The Company's principal activities are to render brokerage services. In addition, these activities are mainly taking place within Vietnam. Therefore, the Company's risks and returns are not impacted by the locations where the Company is trading. As a result, the General Director of the Company is of the view that there is only one segment for business and geography and therefore presentation of segmental information is not required

3.15 Related parties

Parties are considered to be related parties of the Company if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions, or when the Company and other party are under common control or under common significant influence. Related parties can be enterprise or individual, including close members of the family of any such individual.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
as at 31 March 2026 and for the accounting period then ended

4. CASH AND CASH EQUIVALENTS

| | <i>As at</i> 31 March 2026 | <i>As at</i> 31 December 2025 |
|----------------------|-------------------------------|----------------------------------|
| Cash on hand | 349,244.607 | 95.459.607 |
| Cash in banks | 4,932,222.931 | 16.161.502.812 |
| Cash equivalents (*) | 28.200.000.000 | 53.200.000.000 |
| TOTAL | <u>33.481.467.538</u> | <u>69.456.962.419</u> |

(*) Cash equivalents represented bank deposits with the original maturity of less than three (3) months and earn interest at the applicable rates of 4,2% – 4,75% per annum.

5. HELD-TO-MATURITY INVESTMENTS

| | <i>As at</i> 31 March 2026 | <i>As at</i> 31 December 2025 |
|------------------------------------|-------------------------------|----------------------------------|
| Bank deposits (*) | 58.000.000.000 | 13.000.000.000 |
| Deposit and lending interest | 8.998.863.233 | 6.372.219.396 |
| Loan | 36.000.000.000 | - |
| Loan to related parties (Notes 25) | 74.500.000.000 | 110.500.000.000 |
| TOTAL | <u>177.498.863.233</u> | <u>129.872.219.396</u> |

(*) Held-to-maturity investments comprise short-term bank deposits with original maturities from three (3) to twelve (12) months at commercial banks, earning interest at a rate of 6.8% per annum.

6. SHORT-TERM TRADE RECEIVABLES

| | <i>As at</i> 31 March 2026 | <i>As at</i> 31 December 2025 |
|--|-------------------------------|----------------------------------|
| Due from other parties | 53.663.701.863 | 158.071.400.521 |
| - <i>Other customers</i> | 53.663.701.863 | 158.071.400.521 |
| Due from related parties (Notes 25) | 350.756.088.955 | 264.201.799.558 |
| TOTAL | <u>404.419.790.818</u> | <u>422.273.200.079</u> |
| Provision for short-term trade receivables | (508.879.492) | (508.879.492) |
| NET | <u>403.910.911.326</u> | <u>421.764.320.587</u> |

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
as at 31 March 2026 and for the accounting period then ended

7. SHORT-TERM ADVANCES TO SUPPLIERS

| | <i>As at</i> 31 March 2026 | <i>As at</i> 31 December 2025 |
|--|-------------------------------|----------------------------------|
| Advances to suppliers | 75.503.164.369 | 57.141.105.604 |
| - Dong Tay Land Joint Stock Company | 7.848.898.233 | 7.848.898.233 |
| - Other suppliers | 67.654.266.136 | 49.292.207.371 |
| Advances to related parties (Notes 25) | 17.641.455.904 | 34.851.931.281 |
| TOTAL | <u>93.144.620.273</u> | <u>91.993.036.885</u> |
| Provision for short-term advances to suppliers | - | - |
| NET | <u>93.144.620.273</u> | <u>91.993.036.885</u> |

8. SHORT-TERM OTHER RECEIVABLES

| | <i>As at</i> 31 March 2026 | <i>As at</i> 31 December 2025 |
|---|---------------------------------|----------------------------------|
| Deposits for marketing and distribution service contract of real estate projects | 2.365.059.000.000 | 2.411.309.000.000 |
| Other deposits | 365.795.774 | 365.795.774 |
| Refund for developer | 1.057.214.392.098 | 1.200.364.392.098 |
| Capital contributed under Business Cooperation Contracts ("BCC") | 2.857.577.363 | 2.857.577.363 |
| Dividend | 30.210.188.421 | 30.210.188.421 |
| Advances to employees | 3.747.647.249 | 4.550.353.673 |
| Social house fee of Gold Hill Residences project | 15.000.000.000 | 15.000.000.000 |
| Others | 18.224.197.128 | 23.394.584.968 |
| | <u>3.492.678.798.033</u> | <u>3.688.051.892.297</u> |
| <i>In which:</i> | | |
| <i>Due from other parties</i> | 26.046.196.232 | 25.502.283.932 |
| <i>Due from related parties (Notes 25)</i> | 3.466.632.601.801 | 3.662.549.608.365 |
| Provision for other receivables | (13.159.819.952) | (13.159.819.952) |
| NET | <u>3.479.518.978.081</u> | <u>3.674.892.072.345</u> |

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
as at 31 March 2026 and for the accounting period then ended

9. PROVISION FOR DOUBTFUL SHORT-TERM RECEIVABLES

| | <i>As at</i> 31 March 2026 | <i>As at</i> 31 December 2025 |
|-------------------------------------|-------------------------------|----------------------------------|
| Provision for trade receivables | 508.879.492 | 508.879.492 |
| Provision for other receivables | 13.159.819.952 | 13.159.819.952 |
| Provision for advances to suppliers | - | - |
| TOTAL | <u>13.668.699.444</u> | <u>13.668.699.444</u> |

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

| | <i>Year 2026</i> | <i>Year 2025</i> |
|---|------------------------------|------------------------------|
| Beginning balance | 13.668.699.444 | 13.495.347.647 |
| <i>Add</i> : Provision created during the period | - | - |
| <i>Less</i> : Reversal of provision during the period | - | - |
| Ending balance | <u>13.668.699.444</u> | <u>13.495.347.647</u> |

10. DEFERED EXPENSES

| | <i>As at</i> 31 March 2026 | <i>As at</i> 31 December 2025 |
|-------------------------------------|-------------------------------|----------------------------------|
| Short-term | | |
| Commission and advertising expenses | 56.784.985.556 | 63.648.106.736 |
| Tools and supplies | 96.242.405 | 16.849.537 |
| Others | 12.347.666 | 62.364.333 |
| TOTAL | <u>56.893.575.627</u> | <u>63.727.320.606</u> |
| Long-term | | |
| Tools and supplies | 200.869.060 | 205.169.214 |
| Others | 143.472.222 | 144.097.222 |
| TOTAL | <u>344.341.282</u> | <u>349.266.436</u> |

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
as at 31 March 2026 and for the accounting period then ended

11. TANGIBLE FIXED ASSETS

| | Buildings and structures | Office equipment | Total |
|---------------------------------|--------------------------|------------------------|------------------------|
| Cost | | | |
| Beginning balance | 749.120.000 | 1.245.639.943 | 1.994.759.943 |
| New purchases | - | - | - |
| Ending balance | <u>749.120.000</u> | <u>1.245.639.943</u> | <u>1.994.759.943</u> |
| <i>In which:</i> | | | |
| <i>Fully depreciated</i> | - | 1.122.878.034 | 1.122.878.034 |
| Accumulated depreciation | | | |
| Beginning balance | (634.671.106) | (1.136.146.624) | (1.770.817.730) |
| Depreciation for the period | (31.213.334) | (10.230.160) | (41.443.494) |
| Ending balance | <u>(665.884.440)</u> | <u>(1.146.376.784)</u> | <u>(1.812.261.224)</u> |
| Net carrying amount | | | |
| Beginning balance | <u>114.448.894</u> | <u>109.493.319</u> | <u>223.942.213</u> |
| Ending balance | <u>83.235.560</u> | <u>99.263.159</u> | <u>182.498.719</u> |

12. INTANGIBLE FIXED ASSETS

| | Software | Total |
|---------------------------------|-------------------------|-------------------------|
| Cost | | |
| Beginning balance | 24.080.973.475 | 24.080.973.475 |
| Ending balance | <u>24.080.973.475</u> | <u>24.080.973.475</u> |
| <i>Fully amortised</i> | 24.080.973.475 | 24.080.973.475 |
| Accumulated amortisation | | |
| Beginning balance | (24.080.973.475) | (24.080.973.475) |
| Amortisation for the period | - | - |
| Ending balance | <u>(24.080.973.475)</u> | <u>(24.080.973.475)</u> |
| Net carrying amount | | |
| Beginning balance | <u>-</u> | <u>-</u> |
| Ending balance | <u>-</u> | <u>-</u> |

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

as at 31 March 2026 and for the accounting period then ended

13. LONG-TERM INVESTMENTS

Details of investments in subsidiaries are as follows:

| <i>Company name</i> | <i>Business</i> | <i>Status</i> | <i>As at 31 March 2026</i> | | <i>As at 31 December 2025</i> | |
|--|-----------------------------------|---------------|----------------------------|---------------------------------|-------------------------------|---------------------------------|
| | | | <i>% of interest</i> | <i>Cost of investment (VND)</i> | <i>% of interest</i> | <i>Cost of investment (VND)</i> |
| Regal Group Joint Stock Company (“Regal Group”) | Real estate trading and brokerage | Operating | 55,00 | 1.104.629.900.000 | 55,00 | 1.104.629.900.000 |
| LinkGroup Real Estate Joint Stock Company (“LinkGroup”) | Real estate trading and brokerage | Operating | 80,47 | 624.783.399.435 | 80,47 | 624.783.399.435 |
| Northern Green Land Real Estate and Services Joint Stock Company (“Dat Xanh Mien Bac”) | Real estate trading and brokerage | Operating | 63,50 | 890.867.541.498 | 63,50 | 890.867.541.498 |
| Nam Trung Bo Real Estate Development Joint Stock Company (“Nam Trung Bo”) | Real estate trading and brokerage | Operating | 71,00 | 118.753.970.550 | 71,00 | 118.753.970.550 |
| Cara Group Joint Stock Company (“Cara Group”) | Real estate trading and brokerage | Operating | 61,00 | 137.055.920.000 | 61,00 | 137.055.920.000 |
| GPT Real Estate Joint Stock Company (“GPT”) | Real estate trading and brokerage | Operating | 59,00 | 26.885.120.000 | 59,00 | 26.885.120.000 |
| DXMD Vietnam Joint Stock Company (“DXMD Vietnam”) | Real estate trading and brokerage | Operating | 61,00 | 22.846.400.000 | 61,00 | 22.846.400.000 |
| Vietnam Real Estate Technology Joint Stock Company (“Real Estate Tech”) | Technology development | Operating | 50,99 | 14.328.270.000 | 50,99 | 14.328.270.000 |
| Tulip Real Estate Financial Services Corporation (“Tulip”) | Finance services | Operating | 60,00 | 16.153.720.000 | 60,00 | 16.153.720.000 |
| Ihouzz Technology Joint Stock Company (“Ihouzz”) | Technology development | Operating | 53,00 | 106.000.000.000 | 53,00 | 106.000.000.000 |

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
as at 31 March 2026 and for the accounting period then ended

13. - LONG-TERM INVESTMENTS (continued)

| <i>Company name</i> | <i>Business</i> | <i>Status</i> | <i>As at 31 March 2026</i> | | <i>As at 31 December 2025</i> | |
|--|-----------------------------------|---------------|----------------------------|---------------------------------|-------------------------------|---------------------------------|
| | | | <i>% of interest</i> | <i>Cost of investment (VND)</i> | <i>% of interest</i> | <i>Cost of investment (VND)</i> |
| Tiptek Joint Stock Company ("Tiptek") | Real estate trading and brokerage | Operating | 64,90 | 3.894.000.000 | 64,90 | 3.894.000.000 |
| Tay Nam Real Estate Investment and Services Joint Stock Company ("Tay Nam Real Estate") | Real estate trading and brokerage | Operating | 51,00 | 4.080.000.000 | 51,00 | 4.080.000.000 |
| Dat Phat Hung Joint Stock Company Formerly: Dat Xanh Commercial Joint Stock Company ("Dat Xanh Commercial") | Real estate trading and brokerage | Operating | 69,99 | 1.400.000.000 | 69,99 | 1.400.000.000 |
| Dat Xanh Mien Trung Investment And Business Joint Stock Company ("DXMT") | Real estate trading and brokerage | Operating | 61,00 | 132.688.477.035 | 61,00 | 132.688.477.035 |
| Dat Xanh Mien Tay Service Joint Stock Company ("Dat Xanh Mien Tay Service") | Real estate trading and brokerage | Operating | 55,23 | 22.623.000.000 | 55,23 | 22.623.000.000 |
| TOTAL | | | | <u>3.226.989.718.518</u> | | <u>3.226.989.718.518</u> |
| <i>Name of affiliated company</i> | <i>Business</i> | <i>Status</i> | <i>As at 31 March 2026</i> | | <i>As at 31 December 2025</i> | |
| | | | <i>% of interest</i> | <i>Cost of investment (VND)</i> | <i>% of interest</i> | <i>Cost of investment (VND)</i> |
| Dat Xanh Mien Nam Investment and Services Joint Stock Company ("Dat Xanh Mien Nam") | Real estate trading and brokerage | Operating | - | - | 49,07 | 171.375.142.277 |
| TOTAL | | | | <u>-</u> | | <u>171.375.142.277</u> |

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
as at 31 March 2026 and for the accounting period then ended

13. LONG-TERM INVESTMENTS (continued)

| | <i>As at</i> 31 March 2026 | <i>As at</i> 31 December 2025 |
|--|---------------------------------|----------------------------------|
| Investments in subsidiaries | 3.226.989.718.518 | 3.226.989.718.518 |
| Investments in associates and joint-ventures | - | 171.375.142.277 |
| Provision for devaluation of long-term investments | (79.414.677.813) | (250.159.964.630) |
| NET | <u>3.147.575.040.705</u> | <u>3.147.609.144.110</u> |

14. SHORT-TERM TRADE PAYABLES

| | <i>As at</i> 31 March 2026 | <i>As at</i> 31 December 2025 |
|--|-------------------------------|----------------------------------|
| Trade payables to suppliers | 54.546.686.924 | 103.184.191.083 |
| - <i>Opus Realty Joint Stock Company</i> | 2.722.848.046 | 7.825.186.001 |
| - <i>Azreal Investment and Development Company</i> | 281.961.907 | 6.271.819.428 |
| - <i>Salereal Investment Company Limited</i> | 7.973.037.359 | 19.628.252.035 |
| - <i>Others</i> | 43.568.839.612 | 69.458.933.619 |
| Trade payables to related parties (Notes 25) | 11.525.793.913 | 7.879.441.358 |
| TOTAL | <u>66.072.480.837</u> | <u>111.063.632.441</u> |

15. SHORT-TERM ADVANCES FROM CUSTOMERS

| | <i>As at</i> 31 March 2026 | <i>As at</i> 31 December 2025 |
|---|-------------------------------|----------------------------------|
| Advances from other parties | 1.211.950.862 | 1.234.160.735 |
| Advances from related parties (Note 25) | 10.174.065.231 | 10.176.816.324 |
| TOTAL | <u>11.386.016.093</u> | <u>11.410.977.059</u> |

16. STATUTORY OBLIGATIONS

| | <i>As at</i> 31 December 2025 | <i>Increase in the period</i> | <i>Decrease in the period</i> | <i>As at</i> 31 March 2026 |
|------------------------|----------------------------------|-------------------------------|--------------------------------|-------------------------------|
| Value added tax | 381.750.456 | - | (520.887.837) | (139.137.381) |
| Corporation income tax | 12.140.702.492 | 4.479.042.153 | (11.852.998.785) | 4.766.745.860 |
| Personal income tax | 1.485.299.951 | 3.054.138.832 | (3.820.581.173) | 718.857.610 |
| Others | 55.336.480 | - | (13.600.000) | 41.736.480 |
| TOTAL | <u>14.063.089.379</u> | <u>7.533.180.985</u> | <u>(16.208.067.795)</u> | <u>5.388.202.569</u> |

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
as at 31 March 2026 and for the accounting period then ended

17. SHORT-TERM ACCRUED EXPENSES

| | <i>As at</i> 31 March 2026 | <i>As at</i> 31 December 2025 |
|-----------------------|-------------------------------|----------------------------------|
| Commission expenses | 100.253.358.101 | 72.390.902.290 |
| Interest rate support | 40.276.562.733 | 43.239.633.688 |
| Others | 3.328.100.000 | 3.410.898.436 |
| TOTAL | <u>143.858.020.834</u> | <u>119.041.434.414</u> |

18. OTHER SHORT-TERM PAYABLES

| | <i>As at</i> 31 March 2026 | <i>As at</i> 31 December 2025 |
|--|---------------------------------|----------------------------------|
| Received on behalf of developer | 1.014.346.257.137 | 1.210.077.336.906 |
| Deposits received for brokerage services | 76.818.757.745 | 76.877.500.564 |
| BCC payables | 86.000.000 | 86.000.000 |
| Others | 2.271.083.307 | 2.335.587.963 |
| TOTAL | <u>1.093.522.098.189</u> | <u>1.289.376.425.433</u> |
| In which: | | |
| Due to other parties | 1.058.581.170.903 | 1.254.332.998.147 |
| Due to related parties (Notes 25) | 34.940.927.286 | 35.043.427.286 |

19. OWNERS' EQUITY

19.1 Movements in owners' equity

| | <i>Share capital</i> | <i>Share premium</i> | <i>Undistributed earnings</i> | <i>Total</i> |
|---|---------------------------------|-----------------------------|--------------------------------|---------------------------------|
| For the period ended 31 March 2026 | | | | |
| Beginning balance | 5.791.031.240.000 | 4.503.548.710 | 202.167.936.089 | 5.997.702.724.799 |
| Net profit for the period | - | - | 17.916.168.614 | 17.916.168.614 |
| Ending balance | <u>5.791.031.240.000</u> | <u>4.503.548.710</u> | <u>220.084.104.703</u> | <u>6.015.618.893.413</u> |
| For the period ended 31 March 2025 | | | | |
| Beginning balance | 5.791.031.240.000 | 4.503.548.710 | (33.973.802.739) | 5.761.560.985.971 |
| Net profit for the period | - | - | 3.522.377.667 | 3.522.377.667 |
| Ending balance | <u>5.791.031.240.000</u> | <u>4.503.548.710</u> | <u>(30.451.425.072)</u> | <u>5.765.083.363.638</u> |

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
as at 31 March 2026 and for the accounting period then ended

19.2 Ordinary shares

| | <i>Number of shares</i> | |
|----------------------------------|-------------------------|-------------------------|
| | <i>As at</i> | <i>As at</i> |
| | <i>31 March 2026</i> | <i>31 December 2025</i> |
| Shares authorised to be issued | 579.103.124 | 579.103.124 |
| Shares issued and fully paid | | |
| <i>Ordinary shares</i> | <i>579.103.124</i> | <i>579.103.124</i> |
| Shares in circulation | | |
| <i>Ordinary shares</i> | <i>579.103.124</i> | <i>579.103.124</i> |
| Par value: VND 10.000 per share. | | |

20. REVENUES

20.1 Revenue from sale of goods and rendering of services

| | <i>Quarter 01/2026</i> | <i>Quarter 01/2025</i> | <i>Year 2026</i> | <i>Year 2025</i> |
|--|-------------------------------|------------------------------|-------------------------------|------------------------------|
| Gross revenue | 164.938.078.963 | 19.227.170.896 | 164.938.078.963 | 19.227.170.896 |
| Of which: | | | | |
| <i>Revenue from real estate services</i> | <i>164.737.169.872</i> | <i>13.652.043.692</i> | <i>164.737.169.872</i> | <i>13.652.043.692</i> |
| <i>Revenue from sales of apartments</i> | - | <i>5.575.127.204</i> | - | <i>5.575.127.204</i> |
| <i>Other Revenue</i> | <i>200.909.091</i> | - | <i>200.909.091</i> | - |
| Less sales reduction | - | - | - | - |
| NET | <u>164.938.078.963</u> | <u>19.227.170.896</u> | <u>164.938.078.963</u> | <u>19.227.170.896</u> |

20.2 Finance income

| | <i>Quarter 01/2026</i> | <i>Quarter 01/2025</i> | <i>Year 2026</i> | <i>Year 2025</i> |
|-----------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Interest income | 3.061.479.363 | 1.726.697.132 | 3.061.479.363 | 1.726.697.132 |
| TOTAL | <u>3.061.479.363</u> | <u>1.726.697.132</u> | <u>3.061.479.363</u> | <u>1.726.697.132</u> |

21. COSTS OF GOODS SOLD AND SERVICES RENDERED

| | <i>Quarter 01/2026</i> | <i>Quarter 01/2025</i> | <i>Year 2026</i> | <i>Year 2025</i> |
|------------------------------|-------------------------------|------------------------------|-------------------------------|------------------------------|
| Cost of real estate services | 129.528.376.293 | 6.882.156.442 | 129.528.376.293 | 6.882.156.442 |
| Cost of sales of apartments | - | 5.473.913.962 | - | 5.473.913.962 |
| Other Cost | 95.325.455 | - | 95.325.455 | - |
| TOTAL | <u>129.623.701.748</u> | <u>12.356.070.404</u> | <u>129.623.701.748</u> | <u>12.356.070.404</u> |

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
as at 31 March 2026 and for the accounting period then ended

22. FINANCE EXPENSES

| | <i>Quarter 01/2026</i> | <i>Quarter 01/2025</i> | <i>Year 2026</i> | <i>Year 2025</i> |
|--|------------------------|------------------------|-------------------|------------------|
| Provision for impairments in other entities | 34.103.405 | - | 34.103.405 | - |
| TOTAL | 34.103.405 | - | 34.103.405 | - |

23. SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

| | <i>Quarter 01/2026</i> | <i>Quarter 01/2025</i> | <i>Year 2026</i> | <i>Year 2025</i> |
|--|------------------------|------------------------|-----------------------|----------------------|
| Selling expenses | 9.577.144.541 | 2.394.051.889 | 9.577.144.541 | 2.394.051.889 |
| Labour cost | 8.213.568.607 | 2.070.973.741 | 8.213.568.607 | 2.070.973.741 |
| Advertising expenses | 44.495.332 | - | 44.495.332 | - |
| Depreciation and | 31.213.334 | 60.380.001 | 31.213.334 | 60.380.001 |
| Rental expenses | 1.283.035.140 | 253.800.000 | 1.283.035.140 | 253.800.000 |
| Other expenses | 4.832.128 | 8.898.147 | 4.832.128 | 8.898.147 |
| General and administrative expenses | 6.504.397.865 | 2.562.564.367 | 6.504.397.865 | 2.562.564.367 |
| Labour cost | 5.046.771.652 | 1.902.745.836 | 5.046.771.652 | 1.902.745.836 |
| Depreciation and | 10.230.160 | 3.730.379 | 10.230.160 | 3.730.379 |
| Service expense | 1.034.668.481 | 500.835.299 | 1.034.668.481 | 500.835.299 |
| Other expenses | 412.727.572 | 155.252.853 | 412.727.572 | 155.252.853 |
| TOTAL | 16.081.542.406 | 4.956.616.256 | 16.081.542.406 | 4.956.616.256 |

24. CORPORATE INCOME TAX

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

The Company’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 separate financial statements could be changed at a later date upon final determination by the tax authorities.

| | <i>Quarter 01/2026</i> | <i>Quarter 01/2025</i> | <i>Year 2026</i> | <i>Year 2025</i> |
|-----------------------------------|------------------------|------------------------|----------------------|--------------------|
| Current CIT | 4.479.042.153 | (775.032) | 4.479.042.153 | (775.032) |
| Deferred tax (income)/expenses | - | 119.578.931 | - | 119.578.931 |
| TOTAL | 4.479.042.153 | 118.803.899 | 4.479.042.153 | 118.803.899 |

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
as at 31 March 2026 and for the accounting period then ended

25. 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 (“DXG”) | Parent Company |
| Northern Green Land Real Estate and Services Joint Stock Company (“Dat Xanh Mien Bac”) | Subsidiary |
| Regal Group Joint Stock Company (“Regal Group”) | Subsidiary |
| Cara Group Joint Stock Company (“Cara Group”) | Subsidiary |
| GPT Real Estate Joint Stock Company (formerly known as Dat Xanh Premium Joint Stock Company) (“GPT”) | Subsidiary |
| Linkgroup Real Estate Corporation (“Linkgroup”) | Subsidiary |
| DXMD Vietnam Joint Stock Company (“DXMD Vietnam”) | Subsidiary |
| Nam Trung Bo Real Estate Development Joint Stock Company (“Nam Trung Bo”) | Subsidiary |
| Tiptek Joint Stock Company (“Tiptek”) | Subsidiary |
| Viethomes Real Estate Joint Stock Company (“Viethomes”) | Subsidiary |
| Bac Trung Bo Real Estate Joint Stock Company (“Bac Trung Bo”) | Subsidiary |
| Duyen Hai Real Estate Joint Stock Company (“Duyen Hai”) | Subsidiary |
| Bac Bo Real Estate Joint Stock Company (“Bac Bo”) | Subsidiary |
| Hung Vuong Real Estate Investment and Services Joint Stock Company (“Hung Vuong”) | Subsidiary |
| Kinh Bac Real Estate Investment and Services Joint Stock Company (“Kinh Bac”) | Subsidiary |
| Asahi Japan Investment and Properties Management Service Joint Stock Company (“Asahi Japan”) | Subsidiary |
| S-Homes Group Real Estate Joint Stock Company (“S-Homes”) | Subsidiary |
| Nha O Ngay Company Limited (“Nha O Ngay”) | Subsidiary |
| Dat Xanh Mien Trung Investment And Business Joint Stock Company (“DXMT”) | Subsidiary |
| Nam Mien Trung Real Estate Joint Stock Company (“Nam Mien Trung”) | Subsidiary |
| Smart City One Member Company Limited (“Smart City One Member”) | Subsidiary |
| Emerald Real Estate Development Joint Stock Company (“Emerald”) | Subsidiary |
| Quang Ngai Urban Development One Member Limited Liability Company (“Quang Ngai Urban”) | Subsidiary |
| Quang Binh Urban Development Limited Liability Company (“Quang Binh Urban”) | Subsidiary |
| S-Media Consulting Limited Company (“S-Media”) | Subsidiary |
| Asahi Luxstay Service Joint Stock Company (“Asahi Luxstay”) | Subsidiary |

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
as at 31 March 2026 and for the accounting period then ended

25. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

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

| <i>Related parties</i> | <i>Relationship</i> |
|--|---------------------|
| DMH Group Real Estate Services Joint Stock Company ("DMH Group") | Subsidiary |
| Nam Mien Tay Real Estate Services Joint Stock Company ("Nam Mien Tay") | Subsidiary |
| Le Gia Newland Investment Company Limited ("Le Gia") | Subsidiary |
| Duyen Hai Mien Tay Real Estate Services Joint Stock Company ("Duyen Hai Mien Tay") | Subsidiary |
| LinkLand Investments Company Limited ("Linkland Investments") | Subsidiary |
| LinkHouse Real Estate Joint Stock Company ("Linkhouse") | Subsidiary |
| LinkHouse Central Real Estate Joint Stock Company ("Linkhouse Central") | Subsidiary |
| Ngoc Le Construction Investment Company Limited ("Ngoc Le") | Subsidiary |
| Ecohome Real Estate Joint Stock Company ("Ecohome") | |
| DN Premium Investment and Services Joint Stock Company ("DN Premium") | Subsidiary |
| City Invest Real Estate Joint Stock Company ("City Invest") | Subsidiary |
| Thang Long Services and Real Estate Joint Stock Company ("Thang Long") | Subsidiary |
| Propcom Joint Stock Company ("Propcom") | Subsidiary |
| S-Advice Investment Advisory Joint Stock Company ("S-Advices") | Subsidiary |
| S-O Farm Company Limited ("S-O Farm") | Subsidiary |
| S-Tech Technology Company Limited ("S-Tech") | Subsidiary |
| Viet Nhat Cares Trading Service Joint Stock Company ("Viet Nhat Care") | Subsidiary |
| Regal Food Company Limited ("Regal Food") | Subsidiary |
| Lifarm Agriculture Limited Company ("Lifarm") | Subsidiary |
| Vietnam Real Estate Technology Joint Stock Company ("Real Estate Tech") | Subsidiary |
| Ihouzz Technology Joint Stock Company ("Ihouzz") | Subsidiary |
| Tay Nam Real Estate Investment and Service Joint Stock Company ("Tay Nam Real Estate") | Subsidiary |
| Regal Hotels & Resorts One Member Company Limited ("Regal H&R") | Subsidiary |

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
as at 31 March 2026 and for the accounting period then ended

25. TRANSACTIONS WITH RELATED PARTIES (CONTINUED)

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

| <i>Related parties</i> | <i>Relationship</i> |
|---|--|
| Minh An Security Joint Stock Company (“Minh An”) | Subsidiary |
| Lan Anh Real Estate Investment and Trading Company Limited (“Lan Anh”) | Subsidiary |
| Dong Bac Bo Homes Real Estate Services Joint Stock Company (“Bac Bo Homes”) | Subsidiary |
| Cara Legend One Member Company Limited (“Cara Legend”) | Subsidiary |
| Cara Smart City One Member Company Limited (“Cara Smart City”) | Subsidiary |
| Tulip Real Estate Financial Services Corporation (“Tulip”) | Subsidiary |
| Dat Xanh Commercial Joint Stock Company (“Commercial”) | Subsidiary |
| Dat Xanh Mien Nam Investment and Services Joint Stock Company (“Dat Xanh Mien Nam”) | Affiliate (to January 16, 2026) |
| Nam Viet Group Real Estate Company Limited (“Nam Viet”) | Subsidiary of an associate (until January 16, 2026) |
| Ha An Investment Trade Real Estate Joint Stock Company (“Ha An”) | Affiliate |
| Vicco-Saigon Joint Stock Company (“Vicco Saigon”) | Affiliate |
| North Real Estate Joint Stock Company (“DXI”) | Affiliate |
| Charm & CI Viet Nam Company Limited (“Charm & CI”) | Affiliate |
| Ha Thuan Hung Co., Ltd (“Ha Thuan Hung”) | Affiliate |
| Hoi An Invest Joint Stock Company (“Hoi An”) | Affiliate |
| Mr Nguyen Truong Son | Chairman |
| Mr Tran Quoc Thinh | General Director |
| Mr Ha Duc Hieu | BOD member |
| Mr Le Dang Quoc Hung | BOD member |
| Mr Tran Thanh Tan | BOD independent member |
| Ms Pham Thi Nguyen Thanh | General Director (Resigned on March 31, 2025) |
| Mr Nguyen Hoang Duc | Finance Director |

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
as at 31 March 2026 and for the accounting period then ended

25. TRANSACTIONS WITH RELATED PARTIES (continued)

Significant transactions with related parties during the period were as follows:

| <i>Related parties</i> | <i>Relation-ship</i> | <i>Nature of transaction</i> | <i>Quarter 01/2026</i> | <i>Quarter 01/2025</i> |
|------------------------|------------------------------------|--------------------------------|------------------------|------------------------|
| Ihouzz | Subsidiary | Revenue from brokerage service | 11.699.415 | 75.383.920 |
| | | Brokerage expenses | 168.961.248 | - |
| | | Revenue from Office Leasing | 100.909.091 | - |
| DXMD Vietnam | Subsidiary | Revenue from brokerage service | 1.496.976.772 | 4.967.974.901 |
| | | Brokerage expenses | 352.352.055 | - |
| Cara Group | Subsidiary | Interest received | 246.575.343 | - |
| Dat Xanh Mien Bac | Subsidiary | Brokerage expenses | 9.406.282.106 | 128.132.533 |
| Dat Xanh Mien Nam | Affiliate (to January 16, 2026) | Interest received | - | 343.508.429 |
| Linkhouse | Subsidiary | Deposit refund | 760.000.000 | 170.000.000 |
| | | Brokerage expenses | 2.826.021.860 | - |
| | | Received deposit | 657.500.000 | - |
| GPT | Subsidiary | Brokerage expenses | 3.636.364 | 75.606.889 |
| | | Deposit refund | - | 600.000.000 |
| Ha An | Affiliate | Revenue from brokerage service | 140.799.156.208 | 7.497.388.564 |
| | | Deposit recovery | 45.250.000.000 | - |

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
as at 31 March 2026 and for the accounting period then ended

25. TRANSACTIONS WITH RELATED PARTIES (continued)

Significant transactions with related parties during the period were as follows: (continued)

| <i>Related parties</i> | <i>Relation-ship</i> | <i>Nature of transaction</i> | <i>Quarter 01/2026</i> | <i>Quarter 01/2025</i> |
|------------------------|----------------------|--------------------------------|------------------------|------------------------|
| Vicco Saigon | Affiliate | Rental expenses | 1.924.552.710 | 641.517.570 |
| Ha Thuan Hung | Affiliate | Revenue from brokerage service | 1.193.379.731 | 269.647.784 |
| | | Revenue from brokerage service | 777.143.480 | - |
| | | Interest received | 1.669.931.507 | 1.113.287.670 |
| Dat Xanh Commercial | Subsidiary | Revenue from brokerage service | - | 160.595.961 |
| Mr Tran Quoc Thinh | General Director | Rental charge | 51.000.000 | - |

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
as at 31 March 2026 and for the accounting period then ended

25. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due from and due to related parties at the separate statement of financial position date were as follows:

| <i>Related parties</i> | <i>Relation-ship</i> | <i>Nature of transaction</i> | <i>As at 31 March 2026</i> | <i>As at 31 December 2025</i> |
|-------------------------------------|-----------------------------------|--------------------------------|--------------------------------|-----------------------------------|
| <i>Short-term trade receivables</i> | | | | |
| Ha An | Affiliate | Revenue from brokerage service | 288.699.929.954 | 199.966.271.892 |
| Dat Xanh Mien Bac | Subsidiary | Revenue from brokerage service | - | 35.166.384 |
| Regal Group | Subsidiary | Shared revenue from BCC | 1.350.000.000 | 1.350.000.000 |
| LinkGroup | Subsidiary | Revenue from brokerage service | 248.868.400 | 180.001.536 |
| Ihouzz | Subsidiary | Revenue from brokerage service | 156.869.357 | 33.000.000 |
| Real Estate Tech | Subsidiary | Revenue from office rental | 423.500.000 | 423.500.000 |
| Tulip | Subsidiary | Revenue from office rental | 382.250.000 | 382.250.000 |
| DXMD Vietnam | Subsidiary | Revenue from brokerage service | 1.249.365.336 | 4.897.761.337 |
| Dat Xanh Mien Nam | Affiliate (to January 16,2026) | Revenue from brokerage service | - | 1.260.206 |
| Ha Thuan Hung | Affiliate | Revenue from brokerage service | 52.403.498.228 | 51.090.780.523 |
| DXG | Parent | Revenue from brokerage service | 30.000.000 | 30.000.000 |
| Hoi An | Affiliate | Revenue from brokerage service | 5.811.807.680 | 5.811.807.680 |
| TOTAL | | | <u>350.756.088.955</u> | <u>264.201.799.558</u> |

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
as at 31 March 2026 and for the accounting period then ended

25. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due from and due to related parties at the separate statement of financial position date were as follows: (continued)

| <i>Related parties</i> | <i>Relation-ship</i> | <i>Nature of transaction</i> | <i>As at 31 March 2026</i> | <i>As at 31 December 2025</i> |
|--|-----------------------------------|------------------------------|--------------------------------|-----------------------------------|
| <i>Short-term advances to supplier</i> | | | | |
| LinkGroup | Subsidiary | Advances for brokerage fee | 5.722.846.802 | 5.722.846.802 |
| GPT | Subsidiary | Advances for brokerage fee | 1.493.851.839 | 1.493.851.839 |
| Cara Group | Subsidiary | Advances for brokerage fee | 4.762.978.447 | 4.762.978.447 |
| Dat Xanh Mien Nam | Affiliate (to January 16,2026) | Advances for brokerage fee | - | 17.550.460.425 |
| Dat Xanh Mien Bac | Subsidiary | Advances for brokerage fee | 339.985.048 | - |
| Ihouzz | Subsidiary | Advances for brokerage fee | 210.279.613 | 210.279.613 |
| DXMD Vietnam | Subsidiary | Advances for brokerage fee | 5.111.514.155 | 5.111.514.155 |
| TOTAL | | | 17.641.455.904 | 34.851.931.281 |

| <i>Related parties</i> | <i>Relation-ship</i> | <i>Nature of transaction</i> | <i>As at 31 March 2026</i> | <i>As at 31 December 2025</i> |
|-------------------------|---|------------------------------|--------------------------------|-----------------------------------|
| <i>Loan receivables</i> | | | | |
| Short-term | | | | |
| LinkGroup | Subsidiary | Lending | 64.500.000.000 | 64.500.000.000 |
| Nam Viet | Subsidiary of an associate (to January 16, 2026) | Lending | - | 36.000.000.000 |
| Cara Group | Subsidiary | Lending | 10.000.000.000 | 10.000.000.000 |
| TOTAL | | | 74.500.000.000 | 110.500.000.000 |

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
as at 31 March 2026 and for the accounting period then ended

25. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due from and due to related parties at the separate statement of financial position date were as follows: (continued)

| <i>Related parties</i> | <i>Relation-ship</i> | <i>Nature of transaction</i> | <i>As at 31 March 2026</i> | <i>As at 31 December 2025</i> |
|-------------------------------------|-----------------------------------|---|--------------------------------------|--------------------------------------|
| <i>Other short-term receivables</i> | | | | |
| DXG | Parent | Payment on behalf | 10.664.234.440 | 11.464.234.440 |
| Cara Group | Subsidiary | Capital Interest received | 1.842.105.263 - | 1.842.105.263 425.753.424 |
| Real Estate Tech | Subsidiary | Interest received Loan receivables | - 6.000.000.000 | 469.027.778 6.000.000.000 |
| Dat Xanh Mien Nam | Affiliate (to January 16,2026) | Capital contribution under BCC Interest received | - - | 1.015.472.100 25.801.212 |
| Dat Xanh Mien Bac | Subsidiary | Dividend | 16.252.870.000 | 16.252.870.000 |
| Ha An | Affiliate | Deposit for project | 2.010.400.000.000 | 2.055.650.000.000 |
| Charm&CI | Affiliate | Advance for Deposit for project | 1.030.318.057.975 235.000.000.000 | 1.173.468.057.975 235.000.000.000 |
| Regal Group | Subsidiary | Dividend | 9.900.000.000 | 9.900.000.000 |
| Ha Thuan Hung | Affiliate | Advance for Deposit for project | 26.896.334.123 31.114.000.000 | 26.896.334.123 31.114.000.000 |
| LinkGroup | Subsidiary | Interest received | - | 4.780.952.050 |
| Hoi An | Affiliate | Deposit for | 87.745.000.000 | 87.745.000.000 |
| DXMD Vietnam | Subsidiary | Deposit for project | 500.000.000 | 500.000.000 |
| TOTAL | | | 3.466.632.601.801 | 3.662.549.608.365 |

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
as at 31 March 2026 and for the accounting period then ended

25. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due from and due to related parties at the separate statement of financial position date were as follows: (continued)

| <i>Related parties</i> | <i>Relation-ship</i> | <i>Nature of transaction</i> | <i>As at 31 March 2026</i> | <i>As at 31 December 2025</i> |
|---|-----------------------------------|------------------------------|--------------------------------|-----------------------------------|
| <i>Short-term Prepaid by purchasers</i> | | | | |
| Dat Xanh Mien Nam | Affiliate (to January 16,2026) | Buyer pays in advance | - | 5.901.103 |
| DXMD Vietnam | Subsidiary | Buyer pays in advance | 10.174.065.231 | 10.170.915.221 |
| TOTAL | | | 10.174.065.231 | 10.176.816.324 |

| <i>Related parties</i> | <i>Relation-ship</i> | <i>Nature of transaction</i> | <i>As at 31 March 2026</i> | <i>As at 31 December 2025</i> |
|----------------------------------|----------------------|------------------------------|--------------------------------|-----------------------------------|
| <i>Short-term trade payables</i> | | | | |
| DXMD Vietnam | Subsidiary | Brokerage expenses | - | 1.356.268.077 |
| Dat Xanh Mien Bac | Subsidiary | Brokerage expenses | 7.298.606.348 | 1.639.593.784 |
| lhouzz | Subsidiary | BCC expenses | - | 4.000.000 |
| | | Brokerage expenses | - | - |
| GPT | Subsidiary | Brokerage expenses | 34.530.387 | 34.530.387 |
| Ha An | Affiliate | Utilities expenses | 500.668 | 500.668 |
| Vicco Saigon | Affiliate | Rental expenses | 2.352.231.091 | 1.646.561.763 |
| Linkhouse | Subsidiary | Brokerage expenses | 1.839.925.419 | 3.197.986.679 |
| TOTAL | | | 11.525.793.913 | 7.879.441.358 |

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
as at 31 March 2026 and for the accounting period then ended

25. TRANSACTIONS WITH RELATED PARTIES (continued)

statement of financial position

Amounts due from and due to related parties at the separate statement of financial position date were as follows:

| <i>Related parties</i> | <i>Relation-ship</i> | <i>Nature of transaction</i> | <i>As at 31 March 2026</i> | <i>As at 31 December 2025</i> |
|----------------------------------|----------------------|--------------------------------|----------------------------|-------------------------------|
| <i>Other short-term payables</i> | | | | |
| Ihouzz | Subsidiary | Capital contribution under | 86.000.000 | 86.000.000 |
| | | Received deposit | 500.000.000 | 500.000.000 |
| LinkGroup | Subsidiary | Received deposit | 4.000.000.000 | 4.000.000.000 |
| GPT | Subsidiary | Received deposit | 8.069.000.000 | 8.069.000.000 |
| Dat Xanh Mien Bac | Subsidiary | Received deposit | 8.000.000.000 | 8.000.000.000 |
| DXMD Vietnam | Subsidiary | Received deposit | 3.000.000.000 | 3.000.000.000 |
| Linkhouse | Subsidiary | Received deposit | 1.750.000.000 | 1.852.500.000 |
| Tiptek | Subsidiary | Received deposit | 1.000.000.000 | 1.000.000.000 |
| Ha An | Affiliate | Payables for developer project | 8.535.927.286 | 8.535.927.286 |
| TOTAL | | | 34.940.927.286 | 35.043.427.286 |

Remuneration and benefits of the Board of Directors, Audit Committee, and Executive Board:

| Full name | Position | From 01/01/2026 to 31/03/2026 | From 01/01/2025 to 31/03/2025 |
|--|------------------|--------------------------------------|--------------------------------------|
| Mr Nguyen Truong Son | Chairman | 360.319.960 | 309.984.495 |
| Ms Pham Thi Nguyen Thanh (Resigned on March 31, 2025) | General Director | - | 643.617.764 |
| Mr Tran Quoc Thinh (Appointed on March 31, 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 |

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
as at 31 March 2026 and for the accounting period then ended

26. OPERATING LEASE AND CAPITAL CONTRIBUTION COMMITMENTS

Operating lease commitments

The Company leases office premise under an operating lease arrangement. The minimum lease commitment as at the separate balance sheet dates are as follows:

| | <i>As at</i> 31 March 2026 | <i>As at</i> 31 December 2025 |
|------------------|-------------------------------|----------------------------------|
| Less than 1 year | 4.234.015.962 | 8.468.031.924 |
| From 1 to 5 year | - | - |
| TOTAL | 4.234.015.962 | 8.468.031.924 |

27. 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 statement of financial position (formerly the balance sheet) have been adjusted retrospectively by the Company in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025. The impact of the non-retroactive adjustment is as follows:

Some indicators on the statement of consolidation financial position:

| | As at 31/12/2025 <i>(audited)</i> | Reclassifiy | As at 31/12/2025 <i>(reclassified)</i> |
|---|---|--------------------|--|
| Short-term Held to maturity investments | 13.000.000.000 | 116.872.219.396 | 129.872.219.396 |
| Receivables short-term loans | 110.500.000.000 | (110.500.000.000) | - |
| Other receivables | 3.694.424.111.693 | (6.372.219.396) | 3.688.051.892.297 |
| Other short-term payables | 1.289.379.039.160 | (2.613.727) | 1.289.376.425.433 |
| Dividend and interest payables | - | 2.613.727 | 2.613.727 |

28. EVENTS AFTER THE BALANCE SHEET DATE

There is no matter or circumstance that has arisen since the balance sheet date that requires adjustment or disclosure in the separate financial statements of the Company.



Nguyen Thi Huyen Tran
Preparer



Nguyen Huynh Quang Tuan
Chief Accountant



Tran Quốc Thịnh
General Director



29 April 2026