CÔNG TY CỔ PHẦN ĐỆ TAM
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Phụ lục VI

Appendix VI

CÔNG BỐ THÔNG TIN BẤT THƯỜNG

EXTRAORDINARY INFORMATION DISCLOSURE

(Ban hành kèm theo Quyết định số 21/QĐ-SGDVN ngày 21/12/2021 của Tổng Giám đốc Sở Giao dịch Chứng khoán Việt Nam về Quy chế Công bố thông tin tại Sở Giao dịch Chứng khoán Việt Nam)

(Issued with the Decision No. 21/QĐ-SGDVN on 21/12/2021 of the CEO of Vietnam Exchange on the Information Disclosure Regulation of Vietnam Exchange)

CÔNG TY CỔ PHẦN ĐỆ TAM ***ORGANIZATION NAME***	**CỘNG HOÀ XÃ HỘI CHỦ NGHĨA VIỆT NAM** **Độc lập - Tự do - Hạnh phúc** **THE SOCIALIST REPUBLIC OF VIETNAM** **Independence - Freedom - Happiness**
Số: 01/10/2026-CBTT No: 01/10/2026-CBTT	*TPHCM, ngày 20 tháng 10 năm 2026* *TPHCM , day 20 month 10 year 2026*

CÔNG BỐ THÔNG TIN BẤT THƯỜNG

EXTRAORDINARY INFORMATION DISCLOSURE

Kính gửi: Sở Giao dịch Chứng khoán Việt Nam/ Sở Giao dịch Chứng khoán Hà Nội/ Sở Giao dịch Chứng khoán thành phố Hồ Chí Minh

To: Vietnam Exchange/ Hanoi Stock Exchange/ Hochiminh Stock Exchange

1. Tên tổ chức/*Name of organization*: CÔNG TY CỔ PHẦN ĐỆ TAM/ *DE TAM JOINT STOCK COMPANY*)
   - Mã chứng khoán/Mã thành viên/ *Stock code/ Broker code*: DTA
   - Địa chỉ: 2/6 – 2/8 Núi Thành, Phường Tân Bình Tp, HCM

   (*Address: 2/6 – 2/8 Nui Thanh Street, Tan Binh Ward, Ho Chi Minh City*)
   - Điện thoại liên hệ/*Tel.*: 028.3997.4668
   - E-mail: info@detamland.com
2. Nội dung thông tin công bố/*Contents of disclosure*:

- Báo cáo tài chính Quý 3/2026 của CTCP Đệ Tam/ *Financial Statements for the Third Quarter of 2026 of De Tam Joint Stock Company.*
- Giải trình biến động lợi nhuận/ *Explanation of Profit Fluctuations.*

LIỆT KÊ/*LIST*	SO SÁNH/ COMPARE		TỶ LỆ ĐẠT %/	GHI CHÚ/
	Quý 3 năm 2026 (the third quarter of 2026)	Quý 3 năm 2025 (the third quarter of 2025)	*ACHIEVEMET RATE*	*NOTE*
TỔNG DOANH THU/ *TOTAL REVENUE*	29.284.826.171	31.797.552.233	92,10%	
TỔNG CHI PHÍ/ TOTAL EXPENSES	28.529.476.966	30.687.708.908	92,97%	
LỢI NHUẬN TRƯỚC THUẾ/PROFIT BEFORE TAX	755.349.205	1.109.843.325	68,06%	
LỢI NHUẬN SAU THUẾ/PROFIT AFTER TAX	604.279.364	887.874.660	68,06%	

(Nguyên nhân/*Reason:* Khó khăn chung của thị trường Bất động sản vẫn chưa chấm dứt ở trong nước ảnh hưởng đến việc bán hàng và chi phí tăng cao/ *The ongoing difficulties in the domestic real estate market continue to affect sales activities, while rising costs have further impacted the Company's business performance.*

(Đối với trường hợp đính chính hoặc thay thế thông tin đã công bố cần giải trình rõ nguyên nhân đính chính hoặc thay thế)/*In case of correction or replacement of previously disclosed information, explanation is needed)*

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 20/10/2026 tại đường dẫn https://www.detamland.com/*This information was published on the company's website on 20/10/2026 (date),as in the link* https://www.detamland.com.

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 bear the full responsibility to the law.*

Tài liệu đính kèm/Attached documents:
Tài liệu liên quan đến nội dung thông tin công bố/*Documents on disclosed information.*

Đại diện tổ chức
Organization representative
Người đại diện theo pháp luật/Người UQ CBTT
Legal representative/ Person authorized to disclose information
(Ký, ghi rõ họ tên, chức vụ, đóng dấu)
(Signature, full name, position, and seal)

M.S.D.N: 0301... C.T.C.P. CÔNG TY CỔ PHẦN ĐỆ TAM THÀNH PHỐ HỒ CHÍ MINH

Trần Thị Quỳnh Trang

QUARTERLY FINANCIAL STATEMENTS

For the financial period ended 30 September 2026

DE TAM JOINT STOCK COMPANY

DE TAM JOINT STOCK COMPANY
2/6 - 2/8 Nui Thanh Street, Tan Binh Ward, Ho Chi Minh City

Form B 01 - DN
(Issued with Circular No. 99/2025/TT-BTC dated October 27, 2025 by the Minister of Finance)

STATEMENT OF FINANCIAL POSITION

As at September 30, 2026

Currency: VND

ARTICLE	CODE	INTER-PRETATION	CLOSING BALANCE	OPENING BALANCE
1	2	3	4	5
A- CURRENT ASSETS	**100**		**147,581,527,589**	**162,770,736,554**
I. Cash and cash equivalents	**110**		**5,047,717,259**	**4,740,810,468**
1. Cash	111		5,047,717,259	4,740,810,468
2. Cash equivalents	112		-	-
II. Short-term financial investments	**120**		**2,850,000,000**	**3,340,000,000**
1. Trading securities	121		-	-
2. Provision for devaluation of trading securities (*)	122		-	-
3. Short-term held-to-maturity investments	123		2,850,000,000	3,340,000,000
4. Provision for short-term held-to-maturity investments (*)	124		-	-
5. Other short-term investments	125		-	-
6. Provision for losses on other short-term investments (*)	126		-	-
III. Short-term receivables	**130**		**83,245,661,567**	**56,666,665,059**
1. Short-term trade receivables	131		50,935,900,876	44,233,110,089
2. Short-term prepayments to suppliers	132		32,617,212,329	12,785,785,613
3. Short-term intercompany receivables	133		-	-
4. Construction contract-in-progress receivables	134		-	-
5. Other short-term receivables	135		781,212,505	736,433,500
6. Provision for doubtful debts (*)	136		(1,088,664,143)	(1,088,664,143)
7. Shortage of assets awaiting for resolution	137		-	-
IV. Inventories	**140**		**29,945,909,810**	**77,389,576,480**
1. Inventories	141		29,945,909,810	77,389,576,480
2. Provision for decline in value of inventories (*)	142		-	-
V. Current biological assets	**150**		-	-
1. Current consumable livestock	151		-	-
2. Current consumable biological assets - crops	152		-	-
3. Provision for impairment of current biological assets (*)	153		-	-
VI. Other current assets	**160**		**26,492,238,953**	**20,633,684,547**
1. Short-term prepaid expenses	161		17,730,220,483	11,594,750,612
2. Deductible VAT	162		8,656,229,135	9,029,933,935
3. Taxes and other receivables from the State Budget	163		105,789,335	9,000,000
4. Repurchase and sale of Government's bonds	164		-	-
5. Other current assets	165		-	-
B - LONG-TERM ASSETS	**200**		**493,698,729,585**	**465,352,455,150**
I. Long-term receivables	**210**		**3,890,785,476**	**9,317,648,633**
1. Long-term trade receivables	211		-	-
2. Long-term prepayments to suppliers	212		-	-
3. Working capital from sub-units	213		-	-
4. Long-term intercompany receivables	214		-	-

ARTICLE	CODE	INTER-PRETATION	CLOSING BALANCE	OPENING BALANCE
5. Other long-term receivables	215		4,222,785,476	9,649,648,633
6. Provision for doubtful long-term receivables (*)	216		(332,000,000)	(332,000,000)
II. Fixed assets	**220**		**17,201,265,625**	**17,729,380,019**
1. Tangible fixed assets	221		8,926,625,625	9,454,740,019
- Cost	222		*17,861,538,489*	*17,773,077,378*
- Accumulated depreciation (*)	223		*(8,934,912,864)*	*(8,318,337,359)*
2. Finance lease assets	224		-	-
- Cost	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227		8,274,640,000	8,274,640,000
- Cost	228		*8,274,640,000*	*8,274,640,000*
- Accumulated depreciation (*)	229		-	-
III. Non-current biological assets	**230**		-	-
1. Bearer livestock	231		-	-
a) Immature bearer livestock	232		-	-
b) Mature bearer livestock	233		-	-
- Cost	234		-	-
- Accumulated depreciation (*)	235		-	-
2. Non-current consumable livestock	236		-	-
3. Non-current consumable biological assets - crops	237		-	-
4. Provision for impairment of non-current biological assets (*)	238		-	-
IV. Investment Properties	**240**		**17,389,452,920**	**17,818,883,519**
- Cost	241		18,853,332,286	18,853,332,286
- Accumulated depreciation (*)	242		(1,463,879,366)	(1,034,448,767)
V. Non-current assets in progress	**250**		**441,229,912,705**	**407,028,672,689**
1. Works in progress	251		441,229,912,705	407,028,672,689
2. Capital construction in progress	252		-	-
VI. Long-term investments	**260**		**12,650,000,000**	**12,040,000,000**
1. Investments in subsidiaries	261		-	-
2. Investments in associates, joint-ventures	262		-	-
3. Investments in equity of other entities	263		9,950,000,000	9,950,000,000
4. Provision for losses on long-term investments in other entities (*)	264		-	-
5. Non-current held-to-maturity investments	265		2,700,000,000	2,090,000,000
6. Provision for impairment of non-current held-to-maturity investments	266		-	-
VI. Other long-term assets	**270**		**1,337,312,859**	**1,417,870,290**
1. Long-term prepaid expenses	271		1,337,312,859	1,417,870,290
2. Deferred income tax assets	272		-	-
3. Equipment, materials, spare parts	273		-	-
4. Other long-term assets	274		-	-
TOTAL ASSETS (280 = 100 + 200)	**280**		**641,280,257,174**	**628,123,191,704**
C - LIABILITIES	**300**		**430,479,161,359**	**423,611,530,024**
I. Current liabilities	**310**		**340,375,858,981**	**306,964,405,365**
1. Short-term trade payables	311		37,155,761,269	48,313,955,796
2. Short-term advances from customers	312		7,117,253,699	4,799,710,105
3. Dividends and profits payable	313		-	-
4. Taxes and other payables to the State Budget	314		3,450,962,442	1,887,601,805
5. Payables to employees	315		668,202,894	812,806,623

ARTICLE	CODE	INTER-PRETATION	CLOSING BALANCE	OPENING BALANCE
6. Short-term accrued expenses	316		4,712,746,794	3,849,119,278
7. Short-term intercompany payables	317		-	-
8. Construction contract-in-progress payables	318		-	-
9. Short-term unrealized revenue	319		167,931,595,130	147,887,742,402
10. Other short-term payables	320		24,767,833,142	22,332,529,910
11. Long-term borrowings and financial lease liabilities	321		92,703,534,235	75,211,170,070
12. Provision for short-term payables	322		-	-
13. Bonus and welfare fund	323		1,867,969,376	1,869,769,376
14. Price stabilization fund	324		-	-
15. Repurchase and sale of Government's bonds	325		-	-
II. Long-term liabilities	**330**		**90,103,302,378**	**116,647,124,659**
1. Long-term trade payables	331		-	-
2. Long-term advances from customers	332		-	-
3. Long-term taxes and other payables to the State Budget	333		-	-
4. Long-term accrued expenses	334		-	-
5. Inter-company payables for operating capital received	335		-	-
6. Long-term intercompany payables	336		-	-
7. Long-term unrealized revenue	337		-	-
8. Other long-term payables	338		58,373,845,625	47,616,588,537
9. Long-term borrowings and financial lease liabilities	339		31,729,456,753	69,030,536,122
10. Convertible bond	340		-	-
11. Preferred shares	341		-	-
12. Deferred income tax liabilities	342		-	-
13. Provision for long-term liabilities	343		-	-
14. Fund for science and technology development	344		-	-
D - OWNERS' EQUITY	**400**		**210,801,095,815**	**204,511,661,680**
1. Owners' equity	411		195,044,990,000	180,598,320,000
- Ordinary shares with voting rights	411a		195,044,990,000	*180,598,320,000*
- Preferred shares	411b		-	-
2. Share premium	412		-	-
3. Bond conversion option	413		-	-
4. Owners' other capital	414		-	-
5. Treasury shares (*)	415		-	-
6. Difference upon assets revaluation	416		-	-
7. Foreign exchange differences	417		-	-
8. Investment and development fund	418		1,219,062,574	1,219,062,574
9. Other funds	419		-	-
10. Retained earnings	420		14,537,043,241	22,694,279,106
- Retained earnings accumulated to the end of prior period	420a		*8,049,120,623*	*22,495,790,623*
- Retained earnings in this period	420b		*6,487,922,618*	*198,488,483*
TOTAL RESOURCES (440 = 300 + 400)	**440**		**641,280,257,174**	**628,123,191,704**
			-	-

At as 20th October 2026

PREPARED BY	CHIEF ACCOUNTANT	GENERAL DIRECTOR
(Signed)	*(Signed)*	*(Signed & Sealed)*
Lê Phạm Anh Thư	Võ Thị Luynh Da	Phạm Thị Kim Xuân

DE TAM JOINT STOCK COMPANY
2/6 - 2/8 Nui Thanh Street, Tan Binh Ward, Ho Chi Minh City

Form B 02 - DN
(Issued with Circular No. 99/2025/TT-BTC dated October 27, 2025 by the Minister of Finance)

INCOME STATEMENT

Quarter III - 2026

Currency: VND

ITEMS	CODE	INTER-PRETATION	QUARTER III			Accumulated from the beginning of the year to the end of this period	
			This year	This year	Last year	This year	Last year
1	2	3		4	5	6	7
1. Revenue from sale of goods and rendering of services	01		28,894,324,326	12,441,391,600	31,146,629,207	96,730,134,046	117,717,770,768
2. Revenue deductions	02			-	-	-	158,233,813
3. Net revenue from sale of goods and rendering of services (10= 01-02)	10		**28,894,324,326**	**12,441,391,600**	**31,146,629,207**	**96,730,134,046**	**117,559,536,955**
4. Cost of goods sold	11		22,865,295,915	5,693,537,625	24,854,821,200	68,313,658,085	99,352,739,263
5. Gross profit from sale of goods and rendering of services (20=10 - 11)	20		**6,029,028,411**	**6,747,853,975**	**6,291,808,007**	**28,416,475,961**	**18,206,797,692**
6. Gain/loss on disposal of investment property	21			-	-	-	-
7. Finance income	22		208,912,820	4,015,070	82,435,678	488,318,195	321,261,989
8. Financial expenses	23		2,633,139,886	1,018,108,923	2,439,686,457	8,978,296,378	7,951,700,845
- In which: borrowing interest expense	24		*2,633,139,886*	*1,018,108,923*	*2,439,686,457*	8,978,296,378	*6,796,790,562*
9. Selling expense	25		2,184,331	244,161,525	955,213,307	1,014,453,174	2,543,729,653
10. General & administration expenses	26		2,839,869,754	2,629,498,504	2,010,998,659	11,191,577,222	7,402,233,150
11. Net operating profit {30 = 20 + (21 - 22) - (25 + 26)}	30		**762,747,260**	**2,860,100,093**	**968,345,262**	**7,720,467,382**	**630,396,033**
12. Other income	31		181,589,025	315,645,131	568,487,348	1,185,442,047	3,928,062,823
13. Other expenses	32		188,987,080	33,682,565	426,989,285	592,484,093	1,458,767,612
14. Other profit (40 = 31 - 32)	40		**(7,398,055)**	**281,962,566**	**141,498,063**	**592,957,954**	**2,469,295,211**
15. Net accounting profit before tax / (loss) (50 = 30 + 40)	50		**755,349,205**	**3,142,062,659**	**1,109,843,325**	**8,313,425,336**	**3,099,691,244**
16. Corporate income tax - current	51		151,069,841	628,412,532	221,968,665	1,792,944,620	1,523,711,390
17. Corporate income tax - current	52		-	-	-	-	-
18. Net profit after corporate income tax / (loss) (60=50 – 51 - 52)	60		**604,279,364**	**2,513,650,127**	**887,874,660**	**6,520,480,716**	**1,575,979,854**
19. Earnings per share (*)	70		30.98	139.18	49.16	361.05	87.26
20. Diluted earnings per share (*)	71						

At as 20th October 2026

PREPARED BY	CHIEF ACCOUNTANT	GENERAL DIRECTOR
(Signed)	*(Signed)*	*(Signed & Sealed)*
Lê Phạm Anh Thư	Võ Thị Luynh Da	Phạm Thị Kim Xuân

DE TAM JOINT STOCK COMPANY
2/6 - 2/8 Nui Thanh Street, Tan Binh Ward, Ho Chi Minh City

Form B 03 - DN
(Issued with Circular No. 99/2025/TT-BTC dated October 27, 2025 by the Minister of Finance)

CASH FLOW STATEMENT

(Direct method) (*)

For the period from 01/07/2026 to 30/09/2026

Currency: VND

ITEMS	CODE	INTER-PRETATION	THIS PERIOD	PREVIOUS PERIOD
1			4	5
I. Cash flow from operating activities				
1. Cash receipts from goods sale, services supply and others	01		35,927,645,830	59,418,835,168
2. Cash payments to goods suppliers and service providers	02		(20,622,342,369)	(55,535,094,136)
3. Cash payments to employees	03		(2,627,241,815)	(3,648,602,862)
4. Borrowing costs paid	04		(3,437,536,315)	(3,712,016,606)
5. Cash payment of enterprise income tax	05		(1,887,663,936)	-
6. Other income from operating activity	06		8,034,886,930	87,802,742,729
7. Other cash payments to production and business activities	07		(9,932,068,476)	(70,545,922,147)
Net cash flows from business activities	**20**		**5,455,679,849**	**13,779,942,146**
II. Cash flow from investment activities				
1. Cash payments to procure and/or construct fixed assets and other long-term assets	21		-	-
2. Cash receipts from the liquidation, assignment or sale of fixed assets and other long-term assets	22		-	-
3. Cash payments to provide loans, to acquire debt instruments of other units	23		-	880,000,000
4. Cash receipts from the recovery of loans provided, from the re-sale of debt	24		-	-
5. Cash payments of investments in capital contributions to other units	25		-	-
6. Cash recovered from investments in capital contributions to other units	26		-	-
7. Cash receipts from loan interests, dividends and earned profi	27		-	-
Net cash flow from investment activities	30		-	**880,000,000**
III. Cash flow from financial activities				
1. Cash proceeds from the issuance of shares or reception of capital contributed by owners	31		-	-
2. Cash repayments of contributed capital to owners or for redemption of shares by the issuing enterprise	32		-	-
3. Cash receipts from short- or long-term borrowings	33		8,701,887,884	71,920,360,732
4. Cash repayments of principals of borrowings	34		(14,053,108,268)	(86,377,855,552)
5. Cash repayments of financial leasing debts	35		-	-
6. Cash payments of dividends or profits to owners or shareholders	36		-	-

Net cash flow from financial activities	40		**(5,351,220,384)**	**(14,457,494,820)**
Net cash flow in the period (50 = 20+30+40)	**50**		**104,459,465**	**202,447,326**
Cash and cash equivalents at the beginning of period	60		4,943,257,794	4,740,810,468
Effects of changes in foreign exchange rates	61		-	-
Cash and cash equivalents at the end of period (70 = 50+60+61)	**70**		**5,047,717,259**	**4,943,257,794**

At as 20th October 2026

PREPARED BY	CHIEF ACCOUNTANT	GENERAL DIRECTOR
(Signed)	*(Signed)*	*(Signed & Sealed)*
Lê Phạm Anh Thư	Võ Thị Luynh Da	Phạm Thị Kim Xuân

DE TAM JOINT STOCK COMPANY
2/6 - 2/8 Nui Thanh Street, Tan Binh Ward, Ho Chi Minh City

Form B 09a – DN
(Issued with Circular No. 99/2025/TT-BTC dated October 27, 2025 by the Minister of Finance

NOTES TO FINANCIAL STATEMENTS

For report in Quarter 01/2026

These notes are an integral part of and should be read in conjunction with the Financial Statements in Quarter 01/2026

I OPERATION CHARACTERISTICS

1 Form of capital ownership — a joint stock company

2 Fields of business — Real estate, construction, trade and service

3 Business lines

* House business. Real estate service. Civil and industrial construction. Land leveling. Construction consulting (except construction design service);

* Topographical, geological and hydrogeological survey. Trading in: Construction materials; electromechanics, topographical, geological and hydrogeological survey. Trading in: construction materials; electrics and refrigeration; sports equipment; technological products

* Domestic tourism business. Car buying, selling and repairing. Sports activities;

* Business: Entertainment areas, restaurants, hotels (not operating at the headquarters). Air ticket agent. Construction of technical infrastructure for industrial parks and residential areas;

* Real estate business. Real estate consulting service. Real estate management service. Buying, selling, renting machinery and equipment in construction - agriculture - forestry - office

* Office and home cleaning service. Bonsai care service. House, office, factory, warehouse for rent. House rental for business purposes (kiosks, shopping malls);

II ACCOUNTING YEAR, CURRENCY USED IN ACCOUNTING

1 Accounting year:
The accounting year begins on January 1 and ends on December 31 of each year.

2 Currency used in accounting records and methods of converting other currencies
* The currency used to prepare the report is Vietnamese Dong (VND).
* Exchange rate differences arising during the period and exchange rate differences due to revaluation of foreign currency balances at the end of the period are handled according to Circular No. 201/2009/TT-BTC dated October 15, 2009 of the Ministry of Finance.

III APPLICABLE ACCOUNTING REGIME

1 Applicable accounting regime
* The Company applies the Law on Accounting, Accounting Standards, Vietnamese Accounting Regime according to Circular 99/2025/TT-BTC dated October 27, 2025 and circulars and instructions amending and supplementing the accounting regime of the Ministry of Finance.

2 Accounting commitment
We: The Board of General Directors of DE TAM JOINT STOCK COMPANY, commits to comply with accounting laws. Current Vietnamese accounting standards and regimes in the accounting system and accounting reports prescribed by the Vietnamese State

3 Applicable accounting form: Record keeping.

4 Implementation of new guidance on the enterprise accounting system

On October 27, 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the corporate accounting regime ("Circular 99"). Circular 99 supersedes the previous guidance on the Corporate Accounting Regime under Circular No. 200/2014/TT-BTC dated December 22, 2014 ("Circular 200") and its amending circulars. Circular 99 comes into effect from January 1, 2026, and applies to fiscal years beginning on or after January 1, 2026.

The Company has applied the relevant requirements of Circular 99 prospectively from January 1, 2026, unless otherwise prescribed by Circular 99. Material changes in the Company's accounting policies and their impact on the financial statements, if any, are disclosed in the notes to the financial statements.

IV Applicable policies

1 Principles for determining amounts

- Principles of determining money: Cash is the total amount of money available to the company at the reporting time, including cash, bank deposits and money in transit.

- Principles for determining cash equivalents: a short-term financial investment of no more than 3 months that is easily convertible to cash and is subject to an insignificant risk of conversion to cash at the reporting date.

2 Accounting principles for financial investments:

* **Investment in affiliated companies**: Investments in associates over which the Company has significant influence are accounted for using the cost method.

Distributions from the accumulated net profits of the associates after the date of investment are allocated to the Company's income statement for the period. Other distributions are considered as recovery of investments and are gradually deducted from the investment value.

* **Other financial investments**: Investments in other entities and other investments are recorded at actual purchase cost. Provision is made for any diminution in value of marketable investments at the balance sheet date.

3 Principles of accounting for receivables:
Receivables are presented in the financial statements at the carrying amount of receivables from customers and other receivables together with the provision made for doubtful debts.
Receivables are tracked in detail by receivable term and receivable entity.
Receivables with a payment collection period of more than 1 year are classified as long-term assets.
Receivables with a payment collection period of less than 1 year are classified as current assets.

4 Accounting policy for inventories
Principles of inventory valuation: According to the original price principle;
Method of determining inventory value: Weighted average
Inventory accounting method: Regular declaration

5 Recording and depreciation of fixed assets
Evaluation principles
* Fixed assets are determined at original cost minus (-) accumulated depreciation.

* The original cost of fixed assets includes the purchase price and any costs directly attributable to bringing the asset into operation. Purchase, improvement and refurbishment costs are included in the cost of fixed assets and maintenance and repair costs are included in the income statement.

* When assets are sold or disposed of, their cost and accumulated depreciation are eliminated from the accounts and any gain/(loss) resulting from their disposal is included in the income statement.

Depreciation method applied:

* Fixed assets are depreciated using the straight-line method to gradually reduce the original cost of fixed assets over their estimated useful lives in accordance with the guidance in Decision No. 206/2003/QD/BTC dated December 12, 2003 of the Ministry of Finance.

* Estimated useful life of fixed asset groups

* Houses and architectural objects	5-30 years
* Means of transport, transmission	05-09 years
* Land use rights:	Indefinite

6 Prepaid Expense Allocation Method:

- Prepaid expenses that are only related to the current fiscal year are recorded as production and business expenses in the fiscal year.

- The following costs incurred during the fiscal year are recorded as long-term prepaid expenses to be gradually allocated to the business results of the period: One time repair cost is too high. High cost of used tools, Pre-Operating Costs…

- Allocation method: By straight line method

7 Accounting principles for liabilities:

- Payables are tracked in detail by payment term and payee.

- Liabilities with a collection or payment period of less than 1 year are classified as short-term.

- Liabilities with a collection or payment period of more than 1 year are classified as long-term.

8 Principles for recording loans and financial lease liabilities:

Loans are initially recognized at cost excluding borrowing costs directly attributable to the borrowings. The Company presents in detail loans and financial leasing liabilities by payment term, loans and liabilities with a payment term of less than 12 months from the date of preparing the financial statements are presented as short-term loans and financial leasing liabilities, over 1 year as long-term.

9 Salary, social insurance, health insurance, unemployment insurance

Salary is calculated and deducted during the period based on the company's salary regulations, accordingly, social insurance, health insurance, and unemployment insurance are deducted at the corresponding rates of 26%, 4.5%, and 2% of the employee's salary, 22% is included in the cost of social insurance, health insurance, and unemployment insurance during the period, and 10.5% will be deducted from the employee's salary.

10 Principles of recognition and capitalization of borrowing costs:

* Borrowing costs include interest and other costs directly related to the company's loans.

* Borrowing costs are included in operating expenses in the P/S year, except for interest expenses capitalized according to accounting standards.

* Borrowing costs are capitalized when it is probable that the future economic benefits associated with the use of such assets will flow to the enterprise and the borrowing costs can be reliably measured.

11 Principle of recording payable expenses:

* Accrued expenses are recorded mainly as amounts that the enterprise has an obligation to pay related to goods and services received, regardless of whether the company has paid or received an invoice from the supplier.

12 Principle of recognition of equity:

- Owner's equity is recorded according to the owner's actual capital contribution. Profit after corporate income tax is managed and distributed according to the provisions of the company charter.

- Principles for recording undistributed profits: the profit from the company's operations after adding (+) or subtracting (-) adjustments due to retroactive application of changes in accounting policies and retroactive adjustment of material errors of previous years (if any).

- Principles for setting up funds from after-tax profits: According to the Company's Charter

13 Principles and methods of revenue recognition

Revenue from service provision:

Sales revenue is recognized when the following conditions are met:

- The company has transferred the significant risks and rewards of ownership of the products or goods to the buyer.

- The company no longer holds the right to manage the goods as the owner or controller of the goods.
- Revenue is determined relatively certainly
- The company has received or will receive economic benefits from the sale transaction.
- Determine the costs incurred for the transaction and the costs to complete the transaction to provide that service.

Revenue from financial activities:

Revenue from interest, dividends, shared profits and other financial revenue is recorded when both of the following conditions are satisfied:

- It is possible to obtain economic benefits from the transaction.
- Revenue is determined relatively certainly.

14 Principle of original cost of goods sold

- Reflects the cost of products, goods and services sold during the period.

15 Principles of financial cost accounting

- Reflects financial operating expenses including expenses or losses related to financial investment activities, lending and borrowing costs, costs of capital contributions to joint ventures and associations, losses on securities transfers, provisions for devaluation of trading securities, provisions for investment losses in other entities, losses arising from selling foreign currencies, and exchange rate losses.

16 Principles of accounting for sales costs and business management costs

- Selling costs: Reflects actual costs incurred in the process of selling products, goods, and providing services, including employee salaries and other related costs.

- Business management costs: Reflects the general management costs of the enterprise including management salary, social insurance, health insurance, unemployment insurance, union fees, office materials, labor tools, management fees, business license tax, land tax, provision for bad debts, outsourced services (gasoline, road, electricity, water, telephone, property insurance, fire and explosion insurance), other cash expenses (reception, customer conferences, etc.)

17 Principles and methods of recording current corporate income tax expenses,

- The company is obliged to pay corporate income tax at 20% of taxable income. 10% corporate income tax on transfer of social housing apartments. Taxable income is calculated based on the results of operations for the period and adjusted for non-deductible items and losses carried forward from previous years, if any.
- In addition to corporate income tax, the company is obliged to pay other taxes according to current tax regulations.
- Value added tax: According to deduction method
- The tax payable shown in the accounting books is the figure estimated by the company. The specific tax payable will be recorded according to the tax settlement audit of the tax authority.

18 Related parties

- Parties are considered to be related if one party has the ability to control or exercise significant influence over the other party in making financial and operating policy decisions. Parties are also considered to be related if they are subject to common control or common significant influence.

V ADDITIONAL INFORMATION PRESENTED IN THE BALANCE SHEET

1 Cash and cash equivalents	Ending balance	Beginning balance
1 Cash	5,142,617	100,496,653
2 Bank deposit in VND	5,042,574,642	4,640,313,815
3 Cash and cash equivalents	-	-
TOTAL	**5,047,717,259**	**4,740,810,468**

2 **Short-term receivables**	**Ending balance**	**Beginning balance**
1 Receivables from customers	50,935,900,876	44,233,110,089
2 Prepayment to sellers	32,617,212,329	12,785,785,613
3 Other receivables	550,000,000	736,433,500
Total	**84,103,113,205**	**57,755,329,202**
* Provision for bad debts	(1,088,664,143)	(1,088,664,143)

1.1 **Details of customer receivables**	**Ending balance**	**Beginning balance**
Receivables from customers of Phuoc An residential area project	25,943,763,662	17,28?,836,397
Receivables from customers of Garden house Vsip Bac Ninh project	19,275,356,201	20,824,427,904
Customers' purchase and sale of all kinds of iron and steel products	5,580,549,739	5,580,549,739
Customers' purchase and sale of other goods	136,231,274	545,296,049
	50,935,900,876	**44,233,110,089**

2.1 **Seller prepayment details**	**Ending balance**	**Beginning balance**
These are advances for infrastructure construction, housing construction, and auxiliary works of the residential area project in Phuoc An commune and infrastructure construction and housing construction of the Garden House Vsip Bac Ninh project.		
* Khanh Tuong Construction - Design- Consulting Company Limited		
* Cong Minh Real Estate Build Tourist Company Limited		
- Investco - DTA Construction Materials Trading Joint Stock Company	6,939,614,427	1,159,614,427
* Kim Bao Joint Stock Company	17,842,266,040	9,983,500,720
* Construction and Construction Materials Installatio	5,775,000,000	-

	* Hoang Gia Phat Construct Design Company Limited		
	* Nhon Trach Water Supply Joint - Stock Company		
	* Other suppliers	2,060,331,862	1,642,670,466
	Total	**32,617,212,329**	**12,785,785,613**

3.1 **Other income**

	a/ Short term	**Ending balance**	**Beginning balance**
	- Employee advance		
	- Pre-deducted profit of savings interest		
	- Profit advanced according to capital contribution contract		
	- Other income		
	Total	-	-
3	**b/ Long term**	**Ending balance**	**Beginning balance**
	- Advance payment to relevant parties for project implementation	3,667,722,276	9,094,585,433
	- Office rental deposit, real estate management	235,063,200	235,063,200
	- Other advances to related parties	320,000,000	320,000,000
	Total	**4,222,785,476**	**9,649,648,633**
	* Provision for bad debts	(320,000,000)	(320,000,000)
4	**Inventory**	**Ending balance**	**Beginning balance**
	a/ Short term		
	- Raw materials	-	-
	- Goods	1,824,846,296	5,883,087,896
	- Finished products	28,112,195,896	71,506,488,584
	Total	**29,937,042,192**	**77,389,576,480**
	b/Long-term unfinished costs	**Ending balance**	**Beginning balance**
	- Phuoc An commune residential area project	330,168,444,170	322,847,738,772
	- Detaco Apartment Complex - Residential Area Project in Phuoc An Commune	63,542,647,067	39,019,942,554
	- Detaco Phu Quoc villa project	44,979,769,951	43,936,019,993
	- DTA Garden House project - v.sip bac Ninh	1,409,240,592	1,224,971,370
	- Other projects	1,129,810,925	-
	Total	**441,229,912,705**	**407,028,672,689**

5 Increase or decrease in fixed assets

1 Tangible fixed assets

Target	Houses and structures	Means of transport	Management equipment and tools	Total
I. Original price				
1. Beginning balance	**12,192,866,287**	**5,545,109,091**	**35,102,000**	**17,773,077,378**
2. Increase in period	-	-	88,461,111	88,461,111
- New purchase			88,461,111	88,461,111
- Increase due to completed				-
3. Decrease in period		-	-	-
- Decrease due to liquidation				
4. Ending balance	**12,192,866,287**	**5,545,109,091**	**123,563,111**	**17,861,538,489**
II. Depreciation value				-
1. Beginning balance	**4,896,064,199**	**3,387,171,160**	**35,102,000**	**8,318,337,359**
2. Increase in period	*279,480,042*	*266,080,662*	*14,109,388*	*559,670,092*

3. Decrease in period				-
4. Ending balance	**5,175,544,241**	**3,653,251,822**	**49,211,388**	**8,878,007,451**
III. Carrying value				
1. At the beginning of period	**7,296,802,088**	**2,157,937,931**	**-**	**9,454,740,019**
2. At the end of period	**7,017,322,046**	**1,891,857,269**	**74,351,723**	**8,983,531,038**

2 Intangible fixed assets

- The value of the Land Use Right of house No. 2/8 (old number 360/28 bis) Nui Thanh Street, Ward Tan Binh, Ho Chi Minh City) of De Tam Joint Stock Company, area 163.4 m2.

5.3 Investment property

Chỉ tiêu	Căn hộ chung cư	Tổng cộng
I. Original price		
1. Beginning balance	**18,853,332,286**	**18,853,332,286**
2. Increase in period	-	-
3. Decrease in period		-
4. Ending balance	**18,853,332,286**	**18,853,332,286**
II. Depreciation value		-
1. Beginning balance	**1,320,735,833**	**1,320,735,833**
2. Increase in period	*143,143,533*	*143,143,533*
3. Decrease in period		-
4. Ending balance	**1,463,879,366**	**1,463,879,366**
III. Giá trị còn lại		-
1. Tại ngày đầu kỳ	**17,532,596,453**	**17,532,596,453**
2. Tại ngày cuối kỳ	**17,389,452,920**	**17,389,452,920**

6

Financial investments	**Ending balance**	**Beginning balance**
5.6.1 Held to maturity investment		
a/ Short term: term deposits of 6 to 12 months	-	590,000,000
b/ Long term: Term deposits over 12 months	-	-
* Bonds over 12 months	1,500,000,000	1,500,000,000
Total	**1,500,000,000**	**2,090,000,000**
5.6.2 - Capital contribution in other entities		
Details		
- Investco - DTA Construction Materials Trading Joint Stock Company	9,800,000,000	9,800,000,000
- Mekong Rachgia East South Asia Consulting And Water Supply Joint Stock Company in Kiên Giang	150,000,000	150,000,000
Total	**9,950,000,000**	**9,950,000,000**

- Southeast Asia - Mekong Rach Gia Water Supply and Sewerage Joint Stock Company: is the investment capital according to Decision No. 01/2009/QD/DETACO dated December 8, 2009 of De Tam Joint Stock Company.

- Investco - DTA Construction Materials Trading Joint Stock Company according to the business registration certificate, capital contribution ratio 49% (charter capital 20 billion). Equivalent to VND 9.8 billion. As of December 31, 2016,
7 according to the minutes of the Affiliated company-DTA General Meeting of Shareholders, the company's voting ratio was 19%.

* Investment in purchasing bonds of Agribank Securities Company issued on August 14, 2024, Quantity 5,000 bonds, par value VND 100,000/bond. 10-year term, interest payment form: pay later, periodically 1 time/year. Form: Recording. The total value of the bonds is VND 500 million.

Prepaid expenses

	***Short term**	**Ending balance**	**Beginning balance**
	- Tools and equipment waiting for allocation	195,960,991	75,185,552
	- Brokerage costs awaiting transfer	17,534,259,492	11,519,565,060
	Total	**17,730,220,483**	**11,594,750,612**
	***Long term**	**Ending balance**	**Beginning balance**
	- Tools and equipment waiting for allocation	31,608,809	51,284,975
	- Brokerage costs awaiting transfer	1,305,704,050	1,293,434,050
8	- Other expenses awaiting allocation		-
	Total	**1,337,312,859**	**1,344,719,025**
	Short-term trade payables	**Ending balance**	**Beginning balance**
	- Hai Au Engineering Construction Joint Stock	5,148,105,151	7,398,239,909
	- Viet Creation Investment Consulting And	982,540,609	3,082,540,609
	- Thuy An Fire Protection Trading and Service	-	-
	- Tan Tien Trading Construction Consulting Joint	31,025,115,509	31,025,115,509
	- Investco - DTA Construction Materials Trading	-	-
	- Kim Bao Investment Trading Joint Stock Company	-	4,746,590,590
	- Duc Loc 68 Joint Stock Company	-	61,434,995
9	- Payables to other subjects	-	2,000,034,184
	Total	**37,155,761,269**	**48,313,955,796**
	Other short-term payables	**Ending balance**	**Beginning balance**
	- Advance payment of interest payables (bank)	40,927,529	535,065,081
	- Advance payment of interest payables (Individual)	1,217,700,000	1,324,375,000
	- Advance payment of construction costs for completed apartments	1,989,679,197	1,989,679,197
10	- Interest expense payable to related parties	1,464,440,068	-
	Total	**4,712,746,794**	**3,849,119,278**

	Other short-term payables	**Ending balance**	**Beginning balance**
	- Social insurance payables	-	-
	- Payables related to the transfer of land and townhouses in Phuoc An commune residential area project	5,488,909,103	5,903,549,306
	- Payables related to the transfer of apartments in the Detaco apartment complex project - Phuoc An commune residential area	11,375,845,674	12,185,987,600
	- Payables related to the transfer of townhouses in the Garden House project - Vsip Bac Ninh	557,589,840	539,289,840
	- Payables related to receiving deposits and bets from brokerage units	1,000,000,000	1,000,000,000
	- Payables related to the transfer of Vsip Bac Ninh project	851,187,500	851,187,500
	- Owe	-	
11	- Other payables	1,110,323,065	1,852,515,664
	Total	**20,383,855,182**	**22,332,529,910**

Long-term payables	Ending balance	Beginning balance
Capital contribution for business investment in Phuoc An residential area - Nhon Trach, Dong Nai province.	826,400,000	826,400,000
Amount received from individuals	47,477,314,539	45,000,000,000
Other items	627,793,670	1,790,188,537
Total	**48,931,508,209**	**47,616,588,537**

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* Capital contributions received from individuals under capital contribution contracts within the agreed term of

Loans and financial leases

a/ Short-term loans	Ending balance	Beginning balance
Short term loan	31,729,456,753	16,502,170,070
Personal Loan	24,796,077,482	35,245,000,000
Debt due	36,178,000,000	23,464,000,000
Total	**92,703,534,235**	**75,211,170,070**

b/ Long-term loans	Ending balance	Beginning balance
AGRIBANK - Cho Lon Branch		
AGRIBANK - Nam Dong Nai Branch		
AGRIBANK - Tan Binh Branch	40,050,173,585	55,905,252,956
BIDV	27,857,283,168	36,589,283,166
Personal Loan	-	-
Long-term debt due	(36,178,000,000)	(23,464,000,000)

Unearned revenue

*Short term	Ending balance	Beginning balance
- Revenue from selling land and townhouses in Phuoc An residential area project	80,264,713,776	72,008,344,439
- Revenue from selling apartments in Detaco apartment complex - Phuoc An commune residential area	83,744,282,982	40,776,458,829
- Revenue from selling townhouses in Garden House project - Vsip Bac Ninh	3,922,598,372	35,102,939,134
- Other revenue		
Total	**167,931,595,130**	**147,887,742,402**

*Long term	Ending balance	Beginning balance
- Revenue from selling townhouses in Garden House project - Vsip Bac Ninh	-	-
Total	-	-

5.13

Owners' equity

a/ Increase and decrease in equity:

Target	Beginning balance	Increase	Decrease	Ending balance
- Equity	180,598,320,000	-	-	180,598,320,000
- Development investment fund	1,219,062,574	-	-	1,219,062,574
- Undistributed profit	27,865,379,759	604,279,364	-	28,469,659,123
Total	**209,682,762,333**	**604,279,364**	-	**210,287,041,697**

b/ Details of owners' equity:	Ending balance	Beginning balance
- Capital contributed by shareholders	180,598,320,000	180,598,320,000
- Total equity	**180,598,320,000**	**180,598,320,000**

c/ Stocks	Ending balance	Beginning balance
- Number of stocks sold to the public	18,059,832	18,059,832

	+ Ordinary stocks	18,059,832	18,059,832
	+ Preferred stocks		
	- Number of stocks bought back		-
	Common stocks		-
	Preferred stocks		-
	Number of outstanding stocks	18,059,832	18,059,832
	+ Ordinary stocks	18,059,832	18,059,832
	+ Preferred stocks	-	-
6	- Par value of outstanding stocks (VND/stock)	10,000	10,000

ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE REPORT

Quarter 04/2025 (From 01/10/2025 - 31/12/2025),

Target

Unit: VND

1/	**Revenue**	**This year**	**Previous year**
	- Revenue from selling land and townhouses in Phuoc An residential area project	26,587,910,077	13,207,462,736
	- Revenue from selling apartments in Detaco apartment complex - Phuoc An commune residential area	-	-
	- Revenue from selling townhouses of Garden house project - Vsip Bac Ninh	-	31,016,712,344
	- Revenue from sales of goods (all kinds of iron and steel)	-	-
	- Other revenue	2,306,414,249	490,580,957
	Total	**28,894,324,326**	**44,714,756,037**
	* Deductions due to returned goods	-	
	Total net revenue from sales and services	**28,894,324,326**	**44,714,756,037**
2/	**Original costs**	**This year**	**Previous year**
	- Original costs of selling land and townhouses in Phuoc An residential area project	20,921,960,970	11,575,481,057
	- Original costs of selling apartments in Detaco apartment complex - Phuoc An commune residential area	-	-
	- Original costs of selling townhouses of Garden house project - Vsip Bac Ninh	-	28,079,703,000
	- Original costs of goods all kinds of iron and steel	-	-
	- Other original costs	1,943,334,945	132,740,667
	Total	**22,865,295,915**	**39,787,924,724**
	Deduction of original costs due to returned goods	-	-
	Original costs during the period	**22,865,295,915**	**39,787,924,724**
3/	Revenue from financial activities:	**This year**	**Previous year**
	- Bank deposit interest	208,912,820	159,267,020
	- Financial investment interest		
	Total	**208,912,820**	**159,267,020**

4/	Financial costs	This year	Previous year
	- Loan interest	2,633,139,886	2,255,870,140
	- Other financial costs	-	-
	Total	**2,633,139,886**	**2,255,870,140**

5/	**Other income**	This year	Previous year
	- Extraordinary income	181,589,025	2,229,227,056
	Total	**181,589,025**	**2,229,227,056**

6/	**Other costs**	This year	Previous year
	an unusual expense during the period	188,987,080	1,500,389,073
	Total	**188,987,080**	**1,500,389,073**

7/	**Cost of sales**	This year	Previous year
	Salary costs		136,731,450
	Advertising, brokerage, and outsourcing costs	-	631,733,562
	Other costs	2,184,331	42,123,776
	Total	**2,184,331**	**810,588,788**

8/	**General & administration expenses**	This year	Previous year
	Employee salary costs	2,032,019,363	748,947,712
	Management tool costs	48,091,915	11,960,055
	Fixed asset depreciation costs	257,563,110	278,367,747
	Taxes, fees, charges	12,022,643	-
	Reversal of provision for doubtful debts	-	-
	Outsourced service costs	609,401,454	721,235,921
	Other expenses in cash	76,080,818	29,111,370
		3,035,179,303	**1,789,622,805**

9/	**Current Corporate Income Tax**	This year	Previous year
	- Total accounting profit before tax	755,349,205	958,854,583
	- Adjustment to increase total profit before corporate income tax	-	1,395,266,565
	- Loss carried forward from previous year	-	-
	- Total taxable income (5) = (1) + (4)	755,349,205	2,354,121,148
	- Corporate income tax rate 20%	0	0
	- Payable Corporate Income Tax	151,069,841	470,824,230

10/ Basic earnings per stock	This year	Previous year
- Accounting profit after corporate income tax	604,279,364	488,030,353
- Adjustments to increase or decrease accounting profit to determine profit or loss allocated to shareholders owning stocks	-	(33,318,028)
- Average number of ordinary stocks outstanding	18,059,832	18,059,832
7 - Basic earnings per stock	33	25

Other information

1 Events occurring after the balance sheet date

The Company has no events occurring after the Balance Sheet date that require adjustments to, or disclosure in, the financial statements.

2 Information about related parties

a/ Related parties	Relationship:
Investco - DTA Construction Materials Trading Joint Stock Company	Affiliated company
Mr. Tran Duc Loi	Chairman of the Board of Directors

Ms. Pham Thi Kim Xuan		Member of Board of Directors and General Director
Mr. Tran Kien Phat		Member
Ms. Hoang Thi Thu Ha		Member
Mr. Tran Minh Ngoc		Member
Ms. VoThi Luynh Da		Chief accountant

b/	Significant transactions with related parties	Content	Arising in period
b.1/	Salary, remuneration of the board of directors and exe		
Mr. Tran Duc Loi	- Chairman of the Boar	Salary + remuneration	277,825,000
Ms. Pham Thi Kim Xuan	- Member of Board of I	Salary + remuneration	244,900,000
Mr. Tran Kien Phat	- Member of Board of I	Remuneration	15,000,000
Ms. Hoang Thi Thu Ha	- Member of Board of I	Remuneration	15,000,000
Mr. Tran Minh Ngoc	- Member of Board of I	Remuneration	15,000,000
Ms. VoThi Luynh Da - Chief Accountant		Salary	95,572,514
b.2/	Salary and remuneration of the Board of Supervisors		
Mr. Nguyen Huu Nghia - Head of Board of Supervisc		Salary + remuneration	112,915,321
Mr. Cung Van Tu - Member of the Board of Supervis		Remuneration	9,000,000
Ms. Ngo Le Cam Tien - Member of the Board of Sup		Remuneration	9,000,000

At as 20th October 2026

PREPARED BY	**CHIEF ACCOUNTANT**	**GENERAL DIRECTOR**
(Signed)	*(Signed)*	*(Signed & Sealed)*
Lê Phạm Anh Thư	Võ Thị Luynh Da	Phạm Thị Kim Xuân

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