FIRST REAL
JOINT STOCK COMPANY

No: 45 /2026/CV-FIR

About: "Explanation of differences in separate and consolidated net profit after tax for the first 6-month accounting period of 2026 before and after review"

SOCIALIST REPUBLIC OF VIETNAM
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Da Nang City, 30 May 2026

To : **State Securities Commission**
: **Ho Chi Minh City Stock Exchange**

- *Pursuant to Circular 96/2020/TT-BTC dated November 16, 2020 on guidelines for information disclosure in the securities market;*
- *Based on the separate and consolidated financial statements for Q2 2026 and the reviewed separate and consolidated financial statements for the 6-month accounting period ended March 31, 2026 of First Real Joint Stock Company*

• Company name: First Real Joint Stock Company
• Stock code: FIR
• Head office address: 5th Floor Office Area, Bach Dang Hotel Complex, 50 Bach Dang, Hai Chau Ward, Da Nang City
• Phone: 02363.616.767

As of May 30, 2026, First Real Joint Stock Company has finalized and published the reviewed separate and consolidated financial statements for the 6-month accounting period ending March 31, 2026. We would like to provide clarification regarding the differences in after-tax profit for the first half of 2026 in both separate and consolidated financial statements pre- and post-review procedures as detailed below:

0401623121 - CÔNG TY CỔ PHẦN ĐỊA ỐC FIRST REAL - THÀNH PHỐ

Currency: VND

Items	**For the 6-month accounting period of the first half of 2026 ended March 31, 2026**		**Changes**	
	Pre-review	**Post-review**	**+/-**	**%**
Net profit after tax - Separate financial statements	**3,248,013,018**	**1,277,763,952**	**-1,970,249,066**	**-61%**
Net profit after tax - Consolidated financial statements	**3,214,544,463**	**1,590,570,990**	**-1,623,973,473**	**-51%**

Profit after tax in the separate financial statements declined by VND 1.97 billion (-61%), while consolidated profit after tax fell by VND 1.62 billion (-51%) compared to the pre-audit figures. The decrease was due to the additional recognition of corporate income tax-related expenses, resulting in lower net profit after tax in both the separate and consolidated reports.

The above is the explanation by First Real Joint Stock Company regarding the variance in net profit after tax in the reviewed separate and consolidated financial statements for the 6-month accounting period ended March 31, 2026 before and after review.

Best regards,

To:
- *As above.*
- *Save to: Admin*

GENERAL DIRECTOR

CÔNG TY CỔ PHẦN ĐỊA ỐC FIRST REAL

TRUONG THE TUNG

CÔNG TY CỔ PHẦN ĐỊA ỐC FIRST REAL

Digitally signed by CÔNG TY CỔ PHẦN ĐỊA ỐC FIRST REAL
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