

PERIODIC INFORMATION DISCLOSURE

To: - The State Securities Commission of Vietnam;
- Hochiminh Stock Exchange.

**1. Organization Name: DEO CA TRAFFIC INFRASTRUCTURE INVESTMENT
JOINT STOCK COMPANY**

- Stock code: HHV
- Head Office Address: Km 11+500, South leading route of Hai Van tunnel, Hai Van Ward, Da Nang City, Vietnam.
- Telephone: 0236 3730 574 Fax: 0236 3842 713
- E-mail: info@hhv.com.vn Website: hhv.com.vn

2. Contents of information disclosure:

Deo Ca Traffic Infrastructure Investment Joint Stock Company is pleased to announce its Separate Financial Statements for Quarter III of 2025, ended on September 30, 2025.

(Detailed information is provided in the full text of the attached Financial Statements)

3. This information was published on the Company's website on October 30, 2025, as in the link: <https://hhv.com.vn/en/financial-report/2025>

We hereby certify that the information provided is true and correct and we bear the full responsibility to the law./.

Attached documents:

- The Company's Separate Financial Statements for Quarter III of 2025, ended on September 30, 2025.

ORGANIZATION REPRESENTATIVE

Person authorized to disclose information

Chief Accountant



Le Cong Nghia

**DEO CA TRAFFIC INFRASTRUCTURE INVESTMENT
JOINT STOCK COMPANY**

Separate financial statements
For the third quarter 2025 ended 30 September 2025



DEO CA TRAFFIC INFRASTRUCTURE INVESTMENT JOINT STOCK COMPANY

Address: Km11+500, Southern approach road to Hai Van Tunnel, Hai Van Ward, Da Nang City, Viet Nam

TABLE OF CONTENTS

CONTENTS	Page
REPORT OF THE BOARD OF MANAGEMENT	01 – 06
SEPARATE FINANCIAL STATEMENTS	
Separate balance sheet	07 – 10
Separate income statement	11 – 12
Separate statement of cash flows	13 – 14
Notes to the separate financial statement	15 – 88

DEO CA TRAFFIC INFRASTRUCTURE INVESTMENT JOINT STOCK COMPANY

Address: Km11+500, Southern approach road to Hai Van Tunnel, Hai Van Ward, Da Nang City, Viet Nam

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Deo Ca Traffic Infrastructure Investment Joint Stock Company (the "Company") presents this report and the Company's separate financial statements for the third quarter 2025 period ended as at 30 September 2025.

THE COMPANY

1. Form of ownership

Deo Ca Traffic Infrastructure Investment Joint Stock Company was established in accordance with the Business Registration Certificate No. 0400101965 issued by the Da Nang City Department of Finance (formerly Da Nang City Department of Planning and Investment) on 24 June 2010; register for the 37th amendment on 11 August 2025.

The Company's shares were approved for listing under Decision No. 717/QD-SGDHCM dated 23 December 2021 and officially traded on 20 January 2022 on the Ho Chi Minh City Stock Exchange with the stock symbol HHV. The number of listed securities as at 30/09/2025 is 497,433,003 shares.

Actual contributed capital as at 30/09/2025 is:

VND 4,974,330,030,000

The head office is located at: Km11+500, Southern approach road to Hai Van Tunnel, Hai Van Ward, Da Nang City, Viet Nam.

2. Business sectors

Trading, providing services, construction.

3. Principal activities

Direct support services for road transport: toll collection, road toll collection, management, exploitation and maintenance of tunnels, highways, national roads, and other transportation infrastructure, ensure traffic when natural disasters occur in the assigned area, except for liquefaction of natural gas for transport, excluding: types of direct support services for road transport that foreign-invested enterprises are not permitted to provide under the law (Sector code: 5225); other road passenger transport: passenger transport business on fixed routes, including: transporting motorcycles, motorbikes, bicycles with the operator of such means and pedestrians through the road tunnel by specialized means of transport, use and trade in passenger transport by bus, excluding: other forms of road passenger transport services that foreign-invested enterprises are not permitted to provide under the law (Sector code: 4932); freight transport by road, service activities incidental to rail transportation (Sector code: 4933, 5221); cargo handling (Sector code: 5224); Building different kinds of houses (Sector code: 4101, 4102); construction of railways, roads, electrical works, water supply and drainage works, telecommunications and communication constructions, other utility projects, hydraulic structures, mining and quarrying facilities, manufacturing facilities and other civil engineering projects (Sector code: 4211, 4212, 4221, 4222, 4223, 4229, 4291, 4292, 4293, 4299); demolition, site preparation (Sector code: 4311, 4312); quarrying of stone, sand, gravel and clay, mining and quarrying n.e.c (Sector code: 0810, 0899);

REPORT OF THE BOARD OF MANAGEMENT

(continued)

3. Principal activities (continued)

Printing and service activities related to printing (Sector code: 1811, 1812); Manufacture of non-alcoholic beverages, and mineral waters, builders' carpentry and joinery, refined petroleum product, plastics and synthetic rubber in primary forms, clay building materials, concrete and articles of concrete, cement and plaster, structural metal products, other fabricated metal products n.e.c., Electric power generation, consumer electronics and other manufacturing n.e.c. (Sector code: 1104, 1622, 1920, 2013, 2392, 2395, 2511, 2599, 3511, 2640, 3290); Machining; treatment and coating of metals (Sector code: 2592);

Repair of fabricated metal products, machinery and equipment, electrical equipment and other equipment (Sector code: 3311, 3312, 3314, 3319); installation of industrial machinery and equipment, electrical installation, plumbing, heat and air-conditioning installation, other construction installation (Sector code: 3320, 4321, 4322, 4329); building completion and finishing, other specialized construction activities (Sector code: 4330, 4390); wholesale ,maintenance and repair of motor vehicles and other motor vehicles, retail sale of small cars, (Sector code: 4511, 4512, 4520); wholesale of computers, computer peripheral equipment and software, electronic and telecommunications equipment and parts, other machinery and equipment, metals and metal ores, construction materials and other installation supplies, other specialized wholesale n.e.c, other retail sale of new goods in specialized stores (Sector code: 4651, 4652, 4659, 4662, 4663, 4669, 4773); short-term accommodation activities (Sector code: 5510); restaurants and mobile food service activities (Sector code: 5610); Motion picture projection activities, other telecommunications activities (Sector code: 5914, 6190); computer programming activities, computer consultancy and computer system management, other information technology and computer service activities (Sector code: 6201, 6202, 6209); data processing, hosting and related activities, web portals (Sector code: 6311, 6312); trading of own or rented property and land use rights (Sector code: 6810); management consultancy activities, architectural and engineering activities and related technical consultancy (Sector code: 7020, 7110); technical testing and analysis (Sector code: 7120);

Advertising (Sector code: 7310); other professional, scientific and technical activities n.e.c (Sector code: 7490); renting and leasing of motor vehicles, renting and leasing of other machinery, equipment and tangible goods without operator (Sector code: 7710, 7730); temporary employment agency activities, provision and management of human resources (Sector code: 7820, 7830); activities of employment placement agencies (Sector code: 7810); reservation service and related activities (Sector code: 7990); security systems service activities (Sector code: 8020); combined facilities support activities (Sector code: 8110); industrial cleaning activities and specialized cleaning activities for buildings (Sector code: 8129); combined office administrative service activities, Photocopying, document preparation and other specialized office support activities (Sector code: 8211, 8219); activities of call centres (Sector code: 8220); organization of conventions and trade shows (Sector code: 8230); other remaining business support service activities n.e.c. (Sector code: 8299); basic-level training (Sector code: 8531); intermediate-level training (Sector code: 8532); college-level training (Sector code: 8533) ; other education n.e.c. (Sector code: 8559); educational support activities Sector code: 8560) ; other human health activities n.e.c (Sector code: 8699); creative, arts and entertainment activities (Sector code: 9000).

DEO CA TRAFFIC INFRASTRUCTURE INVESTMENT JOINT STOCK COMPANY

Address: Km11+500, Southern approach road to Hai Van Tunnel, Hai Van Ward, Da Nang City, Viet Nam

REPORT OF THE BOARD OF MANAGEMENT

(continued)

4. Company's structure (continued)

Company's name	Ratio of benefit	Ratio of Voting right	Investment capital (VND)
Subsidiaries company: 03 companies			
Bac Giang - Lang Son BOT JSC	65.04%	65.04%	1,164,824,390,000
Deo Ca Investment JSC	74.24%	74.24%	1,747,617,650,000
Phuoc Tuong Phu Gia BOT JSC	99.37%	99.37%	294,455,000,000
Associates company and joint ventures company: 04 companies			
Cam Lam - Vinh Hao Expressway JSC	38.00%	38.00%	391,400,000,000
Khanh Hoa Deo Ca BOT Investment JSC	47.42%	50.00%	122,000,000,000
Bac Giang - Lang Son - Huu Nghi BOT JSC	31.60%	31.60%	33,180,000,000
Dong Dang - Tra Linh Expressway JSC	42.31%	40.00%	108,505,200,000

List of dependent accounting affiliated units without legal status:

Company's name	Address
Construction Enterprise	Approach road to Hai Van Tunnel, Hai Van Ward, Da Nang City, Viet Nam
Hai Van Trading Service Production Enterprise	Approach road to Hai Van Tunnel, Hai Van Ward, Da Nang City, Viet Nam
Hai Van Tunnel Management and Operation Enterprise	Approach road to Hai Van Tunnel, Hai Van Ward, Da Nang City, Viet Nam
Hai Van Tunnel Management and Operation Enterprise	Hao Son Hamlet, Hoa Xuan Commune, Dak Lak Province, Viet Nam
Cu Mong Tunnel Management and Operation Enterprise	Long Thanh Hamlet, Xuan Loc Commune, Dak Lak Province, Viet Nam
Bac Giang - Lang Son Expressway Management and Operation Enterprise	Km81+140, Bac Giang - Lang Son Expressway, Huu Lung Commune, Lang Son Province, Viet Nam
Bac Giang - Lang Son Expressway Management and Operation Enterprise	Tan Phong Hamlet, Tan Phu Commune, Dong Thap Province, Viet Nam
Cam Lam - Vinh Hao Expressway Management and Operation Enterprise	Luong Cang 2 Hamlet, Do Vinh Ward, Khanh Hoa Province, Viet Nam
Tam Diep - Dien Chau Expressway Management and Operation Enterprise	Tho Loc Hamlet, Tong Son Commune, Thanh Hoa Province, Viet Nam
Vung Ang - Bung Expressway Management and Operation Expressway	Lac Thang Hamlet, Ky Lac Commune, Ha Tinh Province, Viet Nam
Representative Office in Hanoi	278 Thuy Khue, Tay Ho Ward, Hanoi City, Viet Nam
Representative Office in Ho Chi Minh City	32 Thach Thi Thanh Street, Tan Dinh Ward, Ho Chi Minh City, Viet Nam

OPERATING RESULTS

The Company's separate results of operations and financial position as at 30 September 2025 are presented in the attached separate financial statements.

DEO CA TRAFFIC INFRASTRUCTURE INVESTMENT JOINT STOCK COMPANY

Address: Km11+500, Southern approach road to Hai Van Tunnel, Hai Van Ward, Da Nang City, Viet Nam

REPORT OF THE BOARD OF MANAGEMENT
(continued)

EVENTS AFTER THE SEPARATE BALANCE SHEET DATE

On October 1, 2025, the Board of Directors of Deo Ca Traffic Infrastructure Investment Joint Stock Company issued Resolution No. 46/2025/NQ-HDQT and Resolution No. 47/2025/NQ-HDQT approving the plan to offer additional shares to existing shareholders in 2025. The total number of shares expected after the issuance is 547,176,303 shares, and the charter capital is expected to increase to VND 5,471,763,030,000 upon successful completion of the issuance.

The Board of Management of the Company confirms that, except for the events mentioned above, there have been no material events occurring after 30 September 2025 up to the date of the preparation of these separate financial statements that have not been reviewed for adjustment or disclosure in the separate financial statements.

DEO CA TRAFFIC INFRASTRUCTURE INVESTMENT JOINT STOCK COMPANY

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REPORT OF THE BOARD OF MANAGEMENT

(continued)

THE BOARD OF DIRECTORS, THE BOARD OF MANAGEMENT, THE BOARD OF SUPERVISORS, LEGAL REPRESENTATIVE AND CHIEF ACCOUNTANT**The Board of Directors:**

		Appoint time	Dismission time
Mr. Ho Minh Hoang	Chairman	31/05/2024	
Mr. Nguyen Tan Dong	Vice Chairman	31/05/2024	
Mr. Nguyen Huu Hung	Vice Chairman	31/05/2024	
Mr. Vo Thuy Linh	Member	31/05/2024	
Mr. Tran Chung	Member	31/05/2024	
Mr. Nguyen Quang Huy	Member	31/05/2024	
Mr. Hoang Van Hai	Independent member	31/05/2024	
Mr. Ho Quang Loi	Independent member	31/05/2024	

The Board of Management:

		Appoint time	Dismission time
Mr. Nguyen Quang Huy	General Director	21/12/2020	16/05/2025
Mr. Ngo Truong Nam	Permanent Deputy General Director		
	General Director	01/10/2024	16/05/2025
	General Director	16/05/2025	
Mr. Tran Van Chi	Deputy General Director	14/02/2022	
Mr. Vo Ngoc Trung	Deputy General Director	10/12/2020	
Mr. Tran Van Dung	Deputy General Director	14/01/2021	
Mrs. Nguyen Quynh Mai	Deputy General Director	30/03/2021	
Mr. Le Chau Thang	Deputy General Director	14/02/2022	
Mr. Le Quang Bach	Deputy General Director	01/10/2024	
Mr. Nguyen Van An	Deputy General Director	07/06/2025	

The Board of Supervisors:

		Appoint time	Dismission time
Mr. Nguyen Minh Giang	Section head	31/05/2024	
Mrs. Cam Thi Minh Hai	Controller	23/05/2025	
Mrs. Phan Thi Mai	Controller	26/04/2021	

Legal representative:

		Appoint time	Dismission time
Mr. Nguyen Quang Huy	General Director	21/12/2020	20/05/2025
Mr. Ngo Truong Nam	General Director	20/05/2025	

Chief Accountant:

		Appoint time	Dismission time
Mr. Nguyen Van An		17/06/2020	06/06/2025
Mr. Le Cong Nghia		06/06/2025	

DEO CA TRAFFIC INFRASTRUCTURE INVESTMENT JOINT STOCK COMPANY

Address: Km11+500, Southern approach road to Hai Van Tunnel, Hai Van Ward, Da Nang City, Viet Nam

REPORT OF THE BOARD OF MANAGEMENT

(continued)

STATEMENT OF RESPONSIBILITY OF THE BOARD OF MANAGEMENT IN RESPECT OF THE SEPARATE FINANCIAL STATEMENTS

The Board of Management of the Company is responsible for preparing the separate financial statements which give a true and fair view of the separate financial position of the Company and the results of its operations and separate cash flows for the 9-month period ended 30 September 2025. In preparing those separate financial statements, the Board of Management is required to:

- Establish and maintain the internal control which The Board of Directors and The Board of Management determines to be necessary to enable the preparation and presentation of the separate financial statements to be free from material misstatement, whether due to fraud or error;
- Select appropriate accounting policies and then apply them consistently;
- Make reasonable and prudent judgments and estimates;
- Applicable accounting standards have been followed by the Company, and there are no material misstatements in application needed to be disclosed and explained in these separate financial statements;
- Prepare and present separate financial statements on the basis of compliance with current accounting standards, corporate accounting system and other applicable regulations;
- Prepare the separate financial statements on the going concern basis, unless it is inappropriate to presume that the Company will continue in business.

The Board of Management of the Company ensures that the accounting records are kept disclosing, with reasonable accuracy at any time, the financial position of the Company and enable the separate financial statements to comply with the current applicable regulations. The Board of Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps to prevent and detect fraud or other irregularities.

OTHER ENGAGEMENT

The Board of Management engage that the Company has not broken obligation announcing information on the stock exchange following the Circular No.96/2020/TT-BTC dated 16 November 2020 issued by the Ministry of Finance.

APPROVAL OF SEPARATE FINANCIAL STATEMENTS

We hereby, the Board of Management of Deo Ca Traffic Infrastructure Investment Joint Stock Company approve the Company's separate financial statements for the third quarter 2025 period ended 30 September 2025.

Da Nang, 24 October 2025

**On behalf of the Board of Management
General Director**



NGO TRUONG NAM

SEPARATE BALANCE SHEET
as at 30 September 2025

Code	ASSETS	Note	As at	
			30.09.2025 VND	01.01.2025 VND
100	CURRENT ASSETS		1,871,658,353,675	1,561,076,832,191
110	Cash and cash equivalents	V.1	309,129,773,087	179,496,085,146
111	Cash		261,711,536,991	129,459,625,245
112	Cash equivalents		47,418,236,096	50,036,459,901
120	Short-term investments		8,293,866,330	6,432,529,990
123	Investments held to maturity	V.2a	8,293,866,330	6,432,529,990
130	Short-term receivables		1,383,438,073,812	1,306,050,205,664
131	Short-term trade accounts receivable	V.3a	1,095,203,617,307	1,083,082,995,991
132	Short-term prepayments to suppliers	V.4a	53,850,412,803	28,574,500,783
135	Short-term lending	V.5	7,000,000,000	6,000,000,000
136	Other short-term receivables	V.6a	240,594,590,433	201,603,255,621
137	Provision for doubtful debts – short term	V.7	(13,210,546,731)	(13,210,546,731)
140	Inventories		164,909,082,921	67,714,934,630
141	Inventories	V.8	164,909,082,921	67,714,934,630
150	Other current assets		5,887,557,525	1,383,076,761
151	Short-term prepaid expenses	V.9a	2,108,874,927	1,383,076,761
152	Value Added Tax to be reclaimed		3,778,682,598	-



SEPARATE BALANCE SHEET

as at 30 September 2025
(continued)

Code	ASSETS (continued)	Note	As at	
			30.09.2025 VND	01.01.2025 VND
200	LONG-TERM ASSETS		5,041,482,059,444	4,613,426,535,437
210	Long-term receivables		824,841,704,721	617,182,836,267
211	Long-term trade accounts receivable	V.3b	3,094,427,531	3,094,427,531
212	Long-term prepayments to suppliers		209,535,489,167	100,000,000,000
216	Other long-term receivables	V.6b	612,211,788,023	514,088,408,736
220	Fixed assets		197,005,086,898	147,423,843,328
221	Tangible fixed assets	V.10	167,176,802,765	133,002,699,248
222	Historical cost		286,646,828,123	239,026,871,787
223	Accumulated depreciation		(119,470,025,358)	(106,024,172,539)
224	Finance lease fixed assets		29,804,450,811	14,075,260,603
225	Historical cost		35,450,969,684	17,714,776,374
226	Accumulated depreciation		(5,646,518,873)	(3,639,515,771)
227	Intangible fixed assets	V.12	23,833,322	345,883,477
228	Historical cost		100,000,000	476,603,041
229	Accumulated amortisation		(76,166,678)	(130,719,564)
240	Long-term assets in progress		28,492,750,034	11,075,924,963
242	Construction in progress	V.13	28,492,750,034	11,075,924,963
250	Long-term investments		3,989,482,240,000	3,835,301,040,000
251	Investments in subsidiaries	V.2b	3,206,897,040,000	3,126,897,040,000
252	Investments in associates, joint ventures	V.2b	655,085,200,000	578,904,000,000
253	Investments in other entities	V.2c	127,500,000,000	127,500,000,000
255	Investments held to maturity	V.2a	-	2,000,000,000
260	Other long-term assets		1,660,277,791	2,442,890,879
261	Long-term prepaid expenses	V.9b	1,660,277,791	2,442,890,879
270	TOTAL ASSETS		6,913,140,413,119	6,174,503,367,628

SEPARATE BALANCE SHEET

as at 30 September 2025

(continued)

Code	RESOURCES	Note	As at	
			30.09.2025 VND	01.01.2025 VND
300	LIABILITIES		1,595,061,778,353	1,443,162,061,570
310	Short-term liabilities		1,309,841,557,327	1,171,339,486,843
311	Short-term trade accounts payable	V.14	266,795,209,676	208,778,760,864
312	Short-term advances from customers	V.15a	4,962,890,549	4,719,425,163
313	Tax and other payables to the State Budget	V.16	39,017,443,831	73,207,185,172
314	Payable to employees	V.17	16,796,007,437	22,384,273,646
315	Short-term accrued expenses	V.18	35,314,892,107	128,925,836,049
318	Short-term unearned revenue	V.19a	1,100,000,000	1,100,000,000
319	Other short-term payables	V.20	507,162,393,447	516,083,793,585
320	Short-term borrowings and finance lease liabilities	V.21a	432,613,545,465	210,037,037,549
322	Bonus and welfare funds		6,079,174,815	6,103,174,815
330	Long-term liabilities		285,220,221,026	271,822,574,727
332	Long-term advances from customers	V.15b	240,656,089,082	232,651,836,038
336	Long-term unearned revenue	V.19b	5,813,808,371	6,649,932,236
338	Long-term borrowings and finance lease liabilities	V.21b	38,750,323,573	32,520,806,453

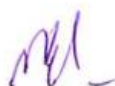
SEPARATE BALANCE SHEET

as at 30 September 2025

(continued)

Code	RESOURCES (continued)	Note	As at	
			30.09.2025 VND	01.01.2025 VND
400	OWNERS' EQUITY		5,318,078,634,766	4,731,341,306,058
410	Capital and reserves	V.22	5,318,078,634,766	4,731,341,306,058
411	Owners' capital		4,974,330,030,000	4,322,555,280,000
411a	- Ordinary shares with voting rights		4,974,330,030,000	4,322,555,280,000
412	Share premium		6,079,662,000	6,079,662,000
418	Investment and development funds		15,561,628,379	8,822,456,079
420	Other funds		-	1,739,172,300
421	Undistributed earnings		322,107,314,387	392,144,735,679
421a	- Undistributed post-tax profits of previous years		150,369,985,679	196,601,568,888
421b	- Post-tax profits of current period/year		171,737,328,708	195,543,166,791
440	TOTAL RESOURCES		6,913,140,413,119	6,174,503,367,628

Prepared by



HOANG THI MINH NGUYET

Chief Accountant



LE CONG NGHIA

Da Nang, 24 October 2025
On behalf of the Board of Management
General Director



NGO TRUONG NAM

SEPARATE INCOME STATEMENT
For the third quarter 2025 period ended 30 September 2025

Code		Note	3rd Quarter		For the 9-month period ended	
			2025 VND	2024 VND	30.09.2025 VND	30.09.2024 VND
01	Revenue from sales of goods and rendering of services	VI.1	448,535,918,786	398,038,189,259	1,243,322,631,435	1,094,093,185,900
02	Less deductions				-	-
10	Net revenue from sales of goods and rendering of services	VI.1	448,535,918,786	398,038,189,259	1,243,322,631,435	1,094,093,185,900
11	Cost of goods sold and services rendered	VI.2	385,447,526,633	343,002,345,251	1,040,178,222,416	918,402,572,867
20	Gross profit from sales of goods and rendering of services		63,088,392,153	55,035,844,008	203,144,409,019	175,690,613,033
21	Financial income	VI.3	25,168,123,013	13,635,020,256	60,911,892,214	30,012,534,786
22	Financial expenses	VI.4	7,890,412,540	4,660,098,508	18,873,108,307	13,662,081,592
23	- Including: Interest expenses		7,890,412,540	4,660,098,508	18,873,108,307	13,662,081,592
26	General and administration expenses	VI.5	12,629,554,737	9,671,957,590	36,610,835,431	33,144,470,914
30	Net operating profit		67,736,547,889	54,338,808,166	208,572,357,495	158,896,595,313
31	Other income	VI.6	3,742,697,883	250,579,954	3,837,695,888	255,368,219
32	Other expenses	VI.7	26,163,642	70,490,536	386,680,549	924,804,819
40	Net other income/(expenses)		3,716,534,241	180,089,418	3,451,015,339	(669,436,600)
50	Net accounting profit before tax		71,453,082,130	54,518,897,584	212,023,372,834	158,227,158,713



SEPARATE INCOME STATEMENT
For the third quarter 2025 period ended 30 September 2025
(continued)

Code		Note	3rd Quarter		For the 9-month period ended	
			2025 VND	2024 VND	30.09.2025 VND	30.09.2024 VND
51	Business income tax - current	VI.9	12,129,424,535	10,997,779,672	38,789,237,674	33,444,514,657
52	Business income tax - deferred		-	-	-	-
60	Net profit after tax		<u>59,323,657,595</u>	<u>43,521,117,912</u>	<u>173,234,135,160</u>	<u>124,782,644,056</u>

Prepared by



HOANG THI MINH NGUYET

Chief Accountant



LE CONG NGHIA

Da Nang, 24 October 2025
On behalf of the Board of Management
General Director



NGO TRUONG NAM

SEPARATE CASH FLOW STATEMENT

(Indirect method)

For the third quarter 2025 period ended 30 September 2025

		For the 9-month period ended	
Code	Note	30.09.2025 VND	30.09.2024 VND
CASH FLOWS FROM OPERATING ACTIVITIES			
01	Net profit before tax	212,023,372,834	158,227,158,713
	Adjustments for:		
02	Depreciation and amortisation	17,573,818,310	15,645,400,160
05	Profits from investing activities	(64,642,739,683)	(30,259,759,901)
06	Interest expense	18,873,108,307	13,662,081,592
08	Operating profit before changes in working capital	183,827,559,768	157,274,880,564
09	(Increase)/decrease in receivables	(250,689,244,301)	1,648,665,347
10	Increase in inventories	(97,194,148,291)	(145,138,603,705)
11	Decrease in payables [not including interest payables, CIT payables]	(96,732,430,805)	(142,562,480,373)
12	Decrease in prepaid expenses	56,814,922	874,836,980
14	Interest paid	(29,720,916,870)	(14,500,240,504)
15	Business income tax paid	(49,328,487,610)	(44,249,318,756)
20	Net cash outflows from operating activities	(339,780,853,187)	(186,652,260,447)
CASH FLOWS FROM INVESTING ACTIVITIES			
21	Purchases of fixed assets and other long-term assets	(44,899,216,727)	(5,713,944,000)
23	Loans granted, purchases of debt instruments of other entities	(3,461,336,340)	(453,473,860,000)
24	Collection of loans, proceeds from sales of debt instruments of other entities	600,000,000	29,350,000,000
25	Investments in other entities	(262,143,272,861)	(202,153,010,000)
26	Proceeds from divestment in other entities	114,374,172,067	80,916,000,000
27	Dividends and interest received	21,094,465,578	4,493,863,494
30	Net cash outflows from investing activities	(174,435,188,283)	(546,580,950,506)

SEPARATE CASH FLOW STATEMENT

(Indirect method)

For the third quarter 2025 period ended 30 September 2025
(continued)

		For the 9-month period ended	
Code	Note	30.09.2025 VND	30.09.2024 VND
CASH FLOWS FROM FINANCING ACTIVITIES			
31	Proceeds from issue of shares and capital contribution	415,000,000,000	830,254,742,000
33	Proceeds from borrowings	847,880,290,781	324,557,022,521
34	Repayments of borrowings	(614,071,555,700)	(365,339,323,278)
35	Finance lease principal repayments	(4,959,005,670)	(2,621,315,061)
40	Net cash inflows from financing activities	643,849,729,411	786,851,126,182
50	Net increase in cash and cash equivalents	129,633,687,941	53,617,915,229
60	Cash and cash equivalents at beginning of period	179,496,085,146	175,967,475,767
61	Effect of foreign exchange differences	-	-
70	Cash and cash equivalents at end of period	309,129,773,087	229,585,390,996

Da Nang, 24 October 2025

On behalf of the Board of Management
General Director

Prepared by

Chief Accountant

myl

[Signature]



[Signature]

HOANG THI MINH NGUYET

LE CONG NGHIA

NGO TRUONG NAM

NOTE TO THE SEPARATE FINANCIAL STATEMENTS

For the third quarter 2025 period ended 30 September 2025

I. THE COMPANY'S OPERATIONS CHARACTERISTICS

1. Form of ownership

Deo Ca Traffic Infrastructure Investment Joint Stock Company was established in accordance with the Business Registration Certificate No. 0400101965 issued by the Da Nang City Department of Finance (formerly Da Nang City Department of Planning and Investment) on 24 June 2010; register for the 37th amendment on 11 August 2025.

Actual contributed capital as at 30/09/2025 is: VND 4,974,330,030,000

The head office is located at: Km11+500, Southern approach road to Hai Van Tunnel, Hai Van Ward, Da Nang City, Viet Nam.

2. Business sectors

Trading, providing services, construction.

3. Business line

Direct support services for road transport: toll collection, road toll collection, management, exploitation and maintenance of tunnels, highways, national roads, and other transportation infrastructure, ensure traffic when natural disasters occur in the assigned area, except for liquefaction of natural gas for transport, excluding: types of direct support services for road transport that foreign-invested enterprises are not permitted to provide under the law (Sector code: 5225); other road passenger transport: passenger transport business on fixed routes, including: transporting motorcycles, motorbikes, bicycles with the operator of such means and pedestrians through the road tunnel by specialized means of transport, use and trade in passenger transport by bus, excluding: other forms of road passenger transport services that foreign-invested enterprises are not permitted to provide under the law (Sector code: 4932); freight transport by road, service activities incidental to rail transportation (Sector code: 4933, 5221); cargo handling (Sector code: 5224); Building different kinds of houses (Sector code: 4101, 4102); construction of railways, roads, electrical works, water supply and drainage works, telecommunications and communication constructions, other utility projects, hydraulic structures, mining and quarrying facilities, manufacturing facilities and other civil engineering projects (Sector code: 4211, 4212, 4221, 4222, 4223, 4229, 4291, 4292, 4293, 4299); demolition, site preparation (Sector code: 4311, 4312); quarrying of stone, sand, gravel and clay, mining and quarrying n.e.c (Sector code: 0810, 0899);

Printing and service activities related to printing (Sector code: 1811, 1812); Manufacture of non-alcoholic beverages, and mineral waters, builders' carpentry and joinery, refined petroleum product, plastics and synthetic rubber in primary forms, clay building materials, concrete and articles of concrete, cement and plaster, structural metal products, other fabricated metal products n.e.c., Electric power generation, consumer electronics and other manufacturing n.e.c. (Sector code: 1104, 1622, 1920, 2013, 2392, 2395, 2511, 2599, 3511, 2640, 3290); Machining, treatment and coating of metals (Sector code: 2592);

I. THE COMPANY'S OPERATIONS CHARACTERISTICS (continued)

3. Business line (continued)

Repair of fabricated metal products, machinery and equipment, electrical equipment and other equipment (Sector code: 3311, 3312, 3314, 3319); installation of industrial machinery and equipment, electrical installation, plumbing, heat and air-conditioning installation, other construction installation (Sector code: 3320, 4321, 4322, 4329); building completion and finishing, other specialized construction activities (Sector code: 4330, 4390); wholesale ,maintenance and repair of motor vehicles and other motor vehicles, retail sale of small cars, (Sector code: 4511, 4512, 4520); wholesale of computers, computer peripheral equipment and software, electronic and telecommunications equipment and parts, other machinery and equipment, metals and metal ores, construction materials and other installation supplies, other specialized wholesale n.e.c, other retail sale of new goods in specialized stores (Sector code: 4651, 4652, 4659, 4662, 4663, 4669, 4773); short-term accommodation activities (Sector code: 5510); restaurants and mobile food service activities (Sector code: 5610); Motion picture projection activities, other telecommunications activities (Sector code: 5914, 6190); computer programming activities, computer consultancy and computer system management, other information technology and computer service activities (Sector code: 6201, 6202, 6209); data processing, hosting and related activities, web portals (Sector code: 6311, 6312); trading of own or rented property and land use rights (Sector code: 6810); management consultancy activities, architectural and engineering activities and related technical consultancy (Sector code: 7020, 7110); technical testing and analysis (Sector code: 7120);

Advertising (Sector code: 7310); other professional, scientific and technical activities n.e.c (Sector code: 7490); renting and leasing of motor vehicles, renting and leasing of other machinery, equipment and tangible goods without operator (Sector code: 7710, 7730); temporary employment agency activities, provision and management of human resources (Sector code: 7820, 7830); activities of employment placement agencies (Sector code: 7810); reservation service and related activities (Sector code: 7990); security systems service activities (Sector code: 8020); combined facilities support activities (Sector code: 8110); industrial cleaning activities and specialized cleaning activities for buildings (Sector code: 8129); combined office administrative service activities, Photocopying, document preparation and other specialized office support activities (Sector code: 8211, 8219); activities of call centres (Sector code: 8220); organization of conventions and trade shows (Sector code: 8230); other remaining business support service activities n.e.c. (Sector code: 8299); basic-level training (Sector code: 8531); intermediate-level training (Sector code: 8532); college-level training (Sector code: 8533) ; other education n.e.c. (Sector code: 8559); educational support activities Sector code: 8560) ; other human health activities n.e.c (Sector code: 8699); creative, arts and entertainment activities (Sector code: 9000).

4. Ordinary business cycle

The Company's normal production and business cycle is within 12 months.

I. THE COMPANY'S OPERATIONS CHARACTERISTICS (continued)

5. Company's structure:

The list of subsidiary companies

No.	Company's name	Address	Ratio of benefit		Ratio of Voting right	
			30.09.2025	01.01.2025	30.09.2025	01.01.2025
1	Bac Giang - Lang Son BOT JSC	278 Thuy Khue, Tay Ho Ward, Hanoi City, Viet Nam	65.04%	65.03%	65.04%	65.03%
2	Deo Ca Investment JSC	32 Thach Thi Thanh Street, Tan Dinh Ward, Ho Chi Minh City, Viet Nam	74.24%	73.41%	74.24%	73.41%
3	Phuoc Tuong Phu Gia BOT JSC	278 Thuy Khue, Tay Ho Ward, Hanoi City, Viet Nam	99.37%	99.37%	99.37%	99.37%

The list of joint venture and associate companies

No.	Company's name	Address	Ratio of benefit		Ratio of Voting right	
			30.09.2025	01.01.2025	30.09.2025	01.01.2025
1	Khanh Hoa Deo Ca BOT Investment JSC	278 Thuy Khue, Tay Ho Ward, Hanoi City, Viet Nam	47.42%	47.34%	50.00%	50.00%
2	Dong Dang - Tra Linh Expressway JSC	No. 320, Group 11, Nung Tri Cao Ward, Cao Bang Province, Vietnam	42.31%	42.31%	40.00%	40.00%
3	Cam Lam - Vinh Hao Expressway JSC	Luong Cang Hamlet, Do Vinh Ward, Khanh Hoa Province, Viet Nam	38.00%	38.00%	38.00%	38.00%
4	Bac Giang - Lang Son - Huu Nghi BOT JSC	Room 311, 3rd Floor, Office Area – CT2 Building, Thanh Xuan Ward, Hanoi City, Viet Nam	31.60%	31.60%	31.60%	31.60%

I. THE COMPANY'S OPERATIONS CHARACTERISTICS (continued)

5. Company's structure (continued)

Summary of Activities of Subsidiary and Associate Companies:

i. Bac Giang - Lang Son BOT JSC

The project company implementing BOT contract was established under the first in accordance with the Business Registration Certificate No. 0106987957 dated 11 September 2015; 22nd amendment on 23 July 2025 issued by the Hanoi City Department of Finance (formerly Hanoi city Department of Planning and Investment).

Investment registration certificate No.110/BKHDT-GNNDKDTTN issued on 29 March 2016, the first amendment dated 29 March 2016 regarding the approval of investment projects:

- + Investment and construction project of Bac Giang - Lang Son city expressway section Km45+100 - KM 108 + 500 combined with strengthening National Highway 1 section Km1 + 800 - Km 106 + 500, Bac Giang province and Lang Son province under BOT contract.
- + Scale, design frequency and standards of the Project (according to the BOT Investment Certificate)

Structure of investment capital according to the financial plan:

+ Equity:	VND 1,645,470,000,000
+ Borrowings:	VND 10,543,195,000,000
Total	VND 12,188,665,000,000

The company's investment capital is implemented according to the project's progress.

The project continues to be completed and is being verified and approved by the competent State authorities.

Investors are entitled to 11.5% per year interest under the BOT contract throughout the project's lifespan. The remaining toll collection period according to the financial plan is 22 years and 11 months.

Actual contributed capital as at 30/09/2025 is: VND 1,791,041,030,000

ii. Deo Ca Investment JSC

The project company implementing BOT contract was established under the first in accordance with the Business Registration Certificate No. 0104567756 dated 5 April 2010 issued by the Department of Planning and Investment of Hanoi City. The Company is currently operating under the 27th amended enterprise registration certificate issued by the Ho Chi Minh City Department of Finance (formerly Ho Chi Minh City Department of Planning and Investment) on 21st August 2025.

Adjusted investment certificate No.47/BKHDT-GCNDKDTTN/DC1 certified by the Ministry of Planning and Investment on 20 June 2017:

- + Deo Ca tunnel project (including Deo Ca and Co Ma tunnel, Cu Mong tunnel and Hai Van tunnel)

Decision No.400/QD-BGTVT dated 4 March 2019 on approving the adjustment of the financial plan of Deo Ca tunnel project (including Deo Ca and Co Ma tunnel, Cu Mong tunnel and Hai Van tunnel);

Decision No. 397/QD – BGTVT date 5 April 2024 on approving the Feasibility Study Report to adjust the Deo Ca Road Tunnel Project (including Deo Ca and Co Ma Tunnel, Cu Mong Tunnel and Hai Van Tunnel) under the form of BOT ;

The total project investment capital according to Appendix 13 of the Contract 26/HDXD-DEOCA with the Ministry of Transport signed on 06 August 2024 is VND 18,904 billion.

Structure of investment capital according to the financial plan:

+ Owner's equity:	VND 1,749,864,583,000
+ Other Capital	VND 1,438,432,378,000
+ Borrowings:	VND 13,375,708,235,000
+ State budget Capital	VND 5,048,002,979,000
Total	VND 21,612,008,175,000

I. THE COMPANY'S OPERATIONS CHARACTERISTICS (continued)

5. Company's structure (continued)

ii. Deo Ca Investment JSC (continued)

The company's investment capital is implemented according to the project's progress.
The project is being verified and approved by a competent authority.

This BOT contract is guaranteed by a competent authority for the investor's profit throughout the project's lifespan:

- + Deo Ca Tunnel component: Investor profit under the contract is 9.15% per year throughout the project's lifespan. The remaining toll collection period according to the financial plan is 19 years and 8 months;
- + Cu Mong Tunnel component: Investor profit under the contract is 9.15% per year throughout the project's lifespan. The remaining toll collection period according to the financial plan is 19 years and 8 months;
- + Hai Van tunnels 1 and Hai Van tunnels 2 component: Investor profit under the contract for both tunnels is 11.5% per year. The remaining toll collection period according to the financial plan is 19 years and 8 months.

Actual contributed capital as at 30/09/2025 is: VND 2,354,036,400,000

iii. Phuoc Tuong Phu Gia BOT JSC

The project company implementing BOT contract was established under the first in accordance with the Business Registration Certificate No. 0106205342 dated 12 June 2013; amended for the 12th time by the Hanoi City Department of Finance (formerly Hanoi city Department of Planning and Investment) on 10 July 2025.

Investment certificate No.62/BKHĐT-GCNTTN dated 17 October 2013 issued by the Minister of Planning and Investment; and the first amended dated 17 August 2015;

- + Investment project on construction of Phuoc Tuong and Phu Gia tunnel, National Highway 1A, Thua Thien Hue Province;

Appendix BOT Contract No.07/11378/HD.BOT-BGTVT dated 23 April 2021 between the Ministry of Transport and Phuoc Tuong Phu Gia Joint Venture (Investor) – Phuoc Tuong Phu Gia BOT Joint Stock Company on the construction of Phuoc Tuong and Phu Gia tunnels, National Highway 1A, Thua Thien Hue Province;

- + Scale, design frequency and standards of the Project (according to the BOT Investment Certificate)

Structure of investment capital according to the financial plan: VND 1,559,231,104,000

- + Owner's equity: VND 262,000,000,000

- + Borrowings: VND 1,297,231,104,000

The company's investment capital is implemented according to the project's progress.

The project is being verified and approved by a competent authority.

Investor profit throughout the project's lifespan is 11.5% per year. The remaining toll collection period according to the financial plan is 10 years and 1 months.

Actual contributed capital as at 30/09/2025 is: VND 296,310,000,000

iv. Khanh Hoa Deo Ca BOT Investment JSC

The project company implementing BOT contract was established under the first in accordance with the Business Registration Certificate No. 0106159826 dated 22 April 2013. The business registration certificate was amended for the 8th time by the Hanoi City Department of Finance (formerly Hanoi City Department of Planning and Investment) on 12th August 2025.

I. THE COMPANY'S OPERATIONS CHARACTERISTICS (continued)

5. Company's structure (continued)

iv. Khanh Hoa Deo Ca BOT Investment JSC (continued)

Investment Certificate No.60/BKHDT-GCNDTN dated 25 September 2013 of the Ministry of Planning and Investment:

+ Investment and construction project of expanding National Highway 1 section Km1374+525 - Km1392 & Km1405 - Km1425, Khanh Hoa province under BOT contract.

Decision 108/QD-BGTVT dated 13 January 2016 of the Ministry of Transport on the collection of tolls at Ninh An toll station Km1425+200 on National Highway 1 on paybacking the investment project for the expansion of National Route 1 section Km1374+525 - Km1392 and Km1405 - Km1425+500, Khanh Hoa province under BOT contract:

+ Scale, design frequency and standards of the project (according to the BOT Investment Certificate)

Structure of investment capital according to the financial plan: VND 2,644,478,000,000

+ Owner's equity: VND 339,447,800,000

+ Borrowings: VND 2,305,030,200,000

The company's investment capital is implemented according to the project's progress.

The project is being verified and approved by the competent State authorities.

Investor return throughout the project's lifespan is 11.5% per year. The remaining toll collection period according to the financial plan is 11 years and 11 months.

Actual contributed capital as at 30/09/2025 is: VND 305,000,000,000

v. Dong Dang – Tra Linh Expressway Joint Stock Company

The project company implementing BOT contract was established under the first in accordance with the Business Registration Certificate No. 4800935176 dated 18 December 2023. The business registration certificate was amended for the 5th time by the Cao Bang Provincial Department of Finance on 5th September 2025.

+ Investment project to build the Dong Dang (Lang Son province) - Tra Linh (Cao Bang province) expressway under the form of public-private partnership (PPP) (phase 1);

Decision No. 1212/QD-TTg dated 10 August 2020 of the Prime Minister approving the investment policy of the investment project to build the Dong Dang (Lang Son province) - Tra Linh (Cao Bang province) expressway under the form of public-private partnership;

Decision No. 20/QD-TTg dated 16 January 2023 of the Prime Minister approving the adjustment of the investment policy for the Dong Dang (Lang Son province) - Tra Linh (Cao Bang province) expressway construction investment project under the public-private partnership form;

Decision No. 1199/QD-UBND dated 15 September 2023 of the Chairman of the Cao Bang Provincial People's Committee approving the Dong Dang (Lang Son province) - Tra Linh (Cao Bang province) expressway construction investment project under the public-private partnership (PPP) form (phase 1);

Decision No. 1629/QD-UBND dated 27 November 2023 of the Chairman of the People's Committee of Cao Bang province approving the results of selecting investors for the investment project to build the Dong Dang (Lang Son province) - Tra Linh (Cao Bang province) expressway under the form of public-private partnership (PPP) (phase 1);

+ Scale, design frequency and standards of the project (according to the BOT Investment Certificate)

Structure of investment capital according to the financial plan:

+ Owner's equity: VND 844,240,000,000

+ Borrowings: VND 3,678,380,000,000

+ State budget Capital: VND 9,800,000,000,000

Total: VND 14,331,620,000,000

The company's investment capital is implemented according to the project's progress.

The estimated construction period according to PATC is from 19 December 2023 to 15 December 2026.

The expected toll collection period is 25 years and 3 months from the date the project comes into operation.

Actual contributed capital as at 30/09/2025 is: VND 271,263,000,000

II. THE COMPANY'S OPERATIONS CHARACTERISTICS (continued)

5. Company's structure (continued)

vi. Cam Lam – Vinh Hao Expressway Joint Stock Company

The project company implementing BOT contract was established under the first in accordance with the Business Registration Certificate No. 0316685416 dated 21 January 2021. The business registration certificate was amended for the 7th time by the Khanh Hoa Provincial Department of Finance (formerly Ninh Thuan Provincial Department of Planning and Investment) on 28 July 2025.

+ Project: Investment in construction of Cam Lam - Vinh Hao section under the project to build some expressway sections on the North - South East route in the period of 2017-2020 under the form of BOT contract.

+ Scale, design frequency and standards of the project (according to the BOT Investment Certificate)

Structure of investment capital according to the financial plan:

+ Owner's equity:	VND 1,030,000,000,000
+ Borrowings:	VND 2,756,200,000,000
+ State budget Capital:	VND 5,139,280,000,000
Total	VND 8,925,480,000,000

The investment capital of the enterprise is implemented according to the progress of the project.

The investor's profit throughout the project's life is 9.99%/year. The remaining toll collection period according to the financial plan is 15 years and 8 months.

Actual contributed capital as at 30/09/2025 is: VND 1,030,000,000,000

vii. Bac Giang - Lang Son - Huu Nghi BOT Joint Stock Company

The project enterprise implementing a BOT contract established under the first Business Registration Certificate No. 0108311466 dated 5 June 2018. The 13th change Business Registration Certificate was issued by the Hanoi City Department of Finance (formerly Hanoi city Department of Planning and Investment) on 05 August 2025.

+ Investment Project for Construction of Component 2: Expressway from Huu Nghi - Chi Lang border gate (Km1+800-Km44+749.67), Lang Son province

The Huu Nghi - Chi Lang Border Gate Expressway was invested and constructed according to Decision No. 1833/QD-BGTVT dated 14 June 2016 of the Ministry of Transport. The People's Committee of Lang Son province approved the adjustment and supplementation of the project in Decision No. 1523/QD-UBND dated 9 August 2018 and Decision No. 2018/QD-UBND dated 15 October 2018.

Decision No. 645/QD-UBND dated 5 April 2019 of the People's Committee of Lang Son province on approving the adjustment of the Financial Plan of Component Project 2 of the Bac Giang - Lang Son Expressway Construction Investment Project, section Km1+800-Km108+500, combined with strengthening the National Highway 1 road surface, section Km1+800-Km106+500, Bac Giang province and Lang Son province under the form of BOT contract.

+ Scale, design frequency and standards of the project (according to the BOT Investment Certificate)

Structure of investment capital according to the financial plan:	VND 8,743,000,000,000
+ Owner's equity:	VND 1,749,000,000,000
+ Borrowings:	VND 6,994,000,000,000

Enterprise investment capital is implemented according to project progress.

Actual contributed capital as at 30/09/2025 is: VND 105,000,000,000

I. THE COMPANY'S OPERATIONS CHARACTERISTICS (continued)

5. Company's structure (continued)

List of dependent accounting affiliated units without legal status:

Company's name	Address
Construction Enterprise	Approach road to Hai Van Tunnel, Hai Van Ward, Da Nang City, Viet Nam
Hai Van Trading Service Production Enterprise	Approach road to Hai Van Tunnel, Hai Van Ward, Da Nang City, Viet Nam
Hai Van Tunnel Management and Operation Enterprise	Approach road to Hai Van Tunnel, Hai Van Ward, Da Nang City, Viet Nam
Hai Van Tunnel Management and Operation Enterprise	Hao Son Hamlet, Hoa Xuan Commune, Dak Lak Province, Viet Nam
Cu Mong Tunnel Management and Operation Enterprise	Long Thanh Hamlet, Xuan Loc Commune, Dak Lak Province, Viet Nam
Bac Giang - Lang Son Expressway Management and Operation Enterprise	Km81+140, Bac Giang - Lang Son Expressway, Huu Lung Commune, Lang Son Province, Viet Nam
Bac Giang - Lang Son Expressway Management and Operation Enterprise	Tan Phong Hamlet, Tan Phu Commune, Dong Thap Province, Viet Nam
Cam Lam - Vinh Hao Expressway Management and Operation Enterprise	Luong Cang 2 Hamlet, Do Vinh Ward, Khanh Hoa Province, Viet Nam
Tam Diep - Dien Chau Expressway Management and Operation Enterprise	Tho Loc Hamlet, Tong Son Commune, Thanh Hoa Province, Viet Nam
Vung Ang - Bung Expressway Management and Operation Enterprise	Lac Thang Hamlet, Ky Lac Commune, Ha Tinh Province, Viet Nam
Representative Office in Hanoi	278 Thuy Khue, Tay Ho Ward, Hanoi City, Viet Nam
Representative Office in Ho Chi Minh City	32 Thach Thi Thanh Street, Tan Dinh Ward, Ho Chi Minh City, Viet Nam

6. List of other investment companies

i. ICV Vietnam Investment and Construction JSC

ICV Vietnam Investment and Construction Joint Stock Company has enterprise registration certificate No. 0401777280 issued by the Department of Planning and Investment of Da Nang City on 13 July 2016. The Company is currently operating under the 19th amended enterprise registration certificate issued by the Ho Chi Minh City Department of Finance (formerly Ho Chi Minh City Department of Planning and Investment) on 13 June 2025.

Line of business: Producing and trading in building materials

Actual contributed capital as at 30/09/2025 is:

VND 829,800,000,000

7. Employees

At the end of the accounting period, the company had 1,456 employees working (the beginning of year was 1,285 employees).

II. FISCAL YEAR AND ACCOUNTING CURRENCY

The Company's fiscal year is from 1 January to 31 December yearly.

The currency used in accounting records is Vietnam Dong (VND)

III. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

1. Accounting system

The Company applies the corporate accounting system issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 and supplementary guiding documents.

2. Statement of Compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplement documents issued by the State. The separate financial statements are prepared and presented in compliance with applicable standard, circular guiding the implementation of the standard and the corporate accounting systems.

IV. ACCOUNTING POLICIES

1. Exchange rates which are applied in accounting

a) Real exchange rates for foreign currency transactions in period

Actual exchange rate used in buying or selling foreign currencies (foreign exchange spot contracts, forward contracts, futures contracts, options contracts, swap contracts): is the exchange rate signed in foreign exchange contracts between the Company and the commercial banks;

If the contract does not specify the exchange rate, the Company shall recognize transactions in accordance with the following principles:

- + Actual exchange rate when contributing capital or receiving capital contribution: is buying exchange rate of the bank where the enterprises opens an account to receive capital from the owners at the transaction date;
- + Actual exchange rate when recording receivables: is the buying exchange rate of the commercial bank where the enterprises assigned customers to make the payment at the transaction date;
- + Actual exchange rate when recording liabilities: is the selling exchange rate of the commercial bank where the enterprises expect to conduct transactions at the transaction date;
- + For purchasing of assets or expenses in foreign currencies (not through the accounts payables), the exchange rate is the buying exchange rate of the commercial bank where the enterprises make payments;
- + Actual exchange rate used for collection of receivables, deposits, guarantees, or payment of payables in foreign currency, determined by the exchange rate at the transaction date;
- + Weighted average exchange rate used to collection of receivables, deposits, guarantees, or payment of payables in foreign currency, determined by the exchange rate at the transaction date;
- + Actual exchange rate differences arising during the period of monetary items denominated in foreign currencies are accounted for at actual exchange rates at the time of arising and are charged to financial revenue or expenses in the financial period.

b) Exchange rate upon re-evaluated monetary items denominated in foreign currencies at the time of preparation of the Separate Financial Statements.

Actual exchange rate upon translating monetary assets denominated in foreign currencies: is the buying exchange rate of the commercial bank where the company regularly trades at the balance sheet date. Foreign currencies deposit in bank at the separate balance sheet date are translated at the buying exchange rate of the commercial bank where the company opens foreign currency accounts;

IV. ACCOUNTING POLICIES (continued)

1) Exchange rates which are applied in accounting (continued)

b) Exchange rate upon re-evaluated monetary items denominated in foreign currencies at the time of preparation of the Separate Financial Statements (continued)

Actual exchange rate upon translating monetary liabilities denominated in foreign currencies: is the selling exchange rate of the commercial bank where the company regularly trades at the separate balance sheet date;

The exchange rate difference resulting from the revaluation of the balances of foreign currency-denominated items at the end of the period is accounted for using the actual exchange rate of the commercial bank where the enterprise regularly transacts, as disclosed at the time of preparing the separate financial statements. Any remaining difference after offsetting the increases and decreases is recognized as revenue from financial activities or financial expenses in the period.

The company is not allowed to distribute profits or pay dividends on the exchange rate gain or loss resulting from the revaluation of the year-end foreign currency balance of foreign currency-denominated items.

2. Cash and cash equivalents

a) Cash

Cash is the total amount of cash available to the Company at the reporting date, including: cash in hand, non-term bank deposits and cash in transit

b) Cash equivalents

Cash equivalents are short-term investments with original maturity of three months or less which can be able to convert to the amount of cash and there is no significant risk in the converting from the purchasing date at the separate balance sheet date.

3. Financial investment

Financial investment is the outside with the purpose of using capital reasonably and improving efficiency of business operations such as investments in subsidiaries, joint ventures, cooperation, investment in securities and other financial investments.

For the preparation of financial statements, the financial investment must be classified as bellows:

- Investments with a remaining recovery period of no more than 12 months are classified as short-term.
- Investments with a remaining recovery period of 12 months or more are classified as long-term.

Investments in subsidiaries and associates

Investments in subsidiaries and associates are initially recorded at original cost. Distributions from accumulated net profits from subsidiaries and associates arising after the date of acquisition are recognized in the financial income. Other distributions (except for net profits) are considered as a proceed from the divestment of the investments and will be deducted in the cost of the investment.



IV. ACCOUNTING POLICIES (continued)

3. Financial investment (continued)

Investments in subsidiaries and associates (continued)

The Company applies accounting regulations on jointly controlled operations and jointly controlled assets as on normal business activities. In which:

- Monitoring incomes and expenses of joint ventures separately and allocating to parties of joint ventures;
- Monitoring contributed assets, contributed capital and liabilities separately in the joint ventures arising from operating joint venture.

Expenses directly related to investment activities in joint ventures and associates have been recorded as financial expense in the period.

Provision for investment loss in other entities:

- For the provision for investments in specialized companies (BOT companies): No provision for investment losses is made for investments in the company implementing the BOT projects. Investment is preserved capital and interest on capital of the investor participating in the project according to the BOT contract signed between the investor and the Competent authorities during the operation period of the project.
- Provision for investment losses in other units: losses of subsidiaries, joint ventures, associates have led to loss of capital or provision of investors by declining value of investments. The provision is made or reverted at the reporting date for each investment and are recorded in financial expenses during the period.

4. Trade account receivables

All receivables must be recorded detail by aging, by each client and in original currency if any and others details depending on the management request of the company.

Real exchange rate upon recording receivables: Is exchange rates of purchase of commercial banks where enterprises expect to conduct transactions at the time of incurred transactions.

Provision for doubtful debts: Receivable shall be considered for provision for risks based on the overdue age of the receivable or the expected losses that may occur in the event that the receivable is not yet due for payment but the economic organization falls into bankruptcy or is undergoing dissolution procedures, missing, or fleeing.

5. Inventories

Inventories are stated at original cost. Where the net realizable value is lower than cost, inventories should be measured at the net realizable value. The cost of inventories should comprise all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

The value of inventories is determined by the weighted average method.

Inventories are recorded in line with perpetual method.

IV. ACCOUNTING POLICIES (continued)

5. Inventories (continued)

Provisions for decline in value of inventories: In the end of accounting period, if inventories do recover enough at its historical value not because of damage, obsolescence, reduction of selling price. In this case, the provision for inventories is recognized. The provision for decline in inventories is the difference between the historical value of inventories and its net realizable value.

6. Tangible and intangible fixed assets, finance lease fixed assets and investment properties

Tangible fixed assets, intangible fixed assets are recorded at cost. In the course of use, tangible fixed assets, intangible fixed assets are recorded at cost, accumulated amortization and carrying amount.

- Depreciation of fixed assets:

Tangible fixed assets that are means of transport and management equipment are depreciated on a straight-line. The depreciation period is determined in accordance with the provisions of Circular No. 45/2013/TT-BTC dated 25 April 2013 of the Ministry of Finance guiding the regime of management, use and depreciation of assets, and Circular 147/2016/TT-BTC dated 13 October 2016 amending and supplementing a number of articles of Circular No. 45 /2013/TT-BTC dated 25 April 2013 of the Ministry of Finance guiding the regime of management, use and depreciation of fixed assets.

The estimated amortization period is as follows:

- Buildings, plants	10 - 50 years
- Machinery, equipment	03 - 20 years
- Transportation equipment, transmitters	06 - 30 years
- Office equipment and furniture	03 - 10 years
- Land use rights indefinitely	Excluding depreciation
- Other fixed assets	10 years

7. Business cooperation contract

A business cooperation contract (BCC) is a contract between the Company and other parties to carry out specific business activities without establishing a new legal entity. The Company recorded liability for the assets receiving from other entities under BCC, and not classify this as owner's equity. BCC has the following forms:

- BCC in the form of jointly controlled assets;
- BCC in the form of jointly controlled operations;
- BCC in the form of shares of post-tax profits.

8. Prepaid expenses

The calculation and allocation to expense to each accounting period based on the nature, level of each prepaid expense to determine the allocation method properly and consistently.

Prepaid expenses are tracked according to each prepaid period incurred, allocated to the cost objects of each accounting period and the remaining amount has not been allocated to expenses.

IV. ACCOUNTING POLICIES (continued)

8. Prepaid expenses (continued)

Classification of prepaid expenses before preparing the Separate Financial Statements according to the following principles:

- Prepaid expense related to purchase or service less than 12 months or 01 normal production period, from incurred date, are recorded as short - term.
- Prepaid expense related to purchase or service over than 12 months or 01 normal production period, from incurred date, are recorded as long - term.

9. Trade and other payables

Including trade payables, prepayments from buyers, internal payables, other payables, loans at the reporting time, if:

- Payment term not exceeding 12 months is classified as short-term debt.
- Payment term over 12 months is classified as long-term debt.

For transactions in foreign currencies during the period, the exchange rate is the selling exchange rate of the commercial bank where the Company intends to transact at the time of the transaction.

At the time of preparing separate financial statements, the foreign currency-denominated payables shall be revalued at the actual exchange rate, which is the buying rate of the commercial bank designated by the enterprise for customer payment. The exchange rate difference shall be offset and then recognized as revenue or financial expenses. Advances from customers were not be revalued balance.

10. Loans and finance lease liabilities

Borrowings in the form of issuance of bonds or preference share with preferential terms required the issuer to repurchase in the future shall not be reflected on this item.

Borrowings are monitored in detail by each object, each contract and each type of debt assets. Finance lease liabilities are stated at the present value of the minimum lease payments or the fair value of the leased asset.

When preparing separate financial statements, the balances of foreign currency borrowings and financial lease liabilities shall be evaluated using the actual exchange rates.

11. Accrued expenses

Accrued expenses include liabilities for goods and services received in the period but not yet paid for due to pending invoices or insufficient records and documents and payables to employees are recorded in production and business expenses in the period to ensure that when the cost incurred will not cause a sudden change in production and business costs on the basis of ensuring the principle of concordance between revenue and expenses. The accrued expenses must be calculated strictly and must have reasonable and reliable evidence. When such expenses are incurred, if there is a difference with the deducted amount, the accountant shall record additional or decreasing expenses corresponding to the difference.

12. Unearned revenue

Unearned revenue mainly comprises the amounts that customers have paid in advance for one or many accounting periods such as rental prepayment. The company recognizes unearned revenue corresponding to the obligation that the company will have to fulfill in the future.

IV. ACCOUNTING POLICIES (continued)

13. Provision for payables

Provision for payables is the most reasonably estimated value which will be paid for current debt obligation at the reporting date.

Only costs related to the initial payables provision shall be offsite by that provision.

The difference between the unused reserve set up in the previous accounting period and the reserve set up in the reporting period to offset the reduction in production and business costs is greater than the difference of the reserve returned to other income in the period for warranty obligations of construction projects.

14. Owners' equity

Owners' capital is recorded according to the amount of capital actually contributed by the owners and is tracked in detail for each organization and individual contributing capital.

Undistributed profit after tax reflects the business results (profit or loss) after corporate income tax of the Company at the balance sheet date.

15. Appropriation of net profits

Profit after corporate income tax may be distributed to shareholders after being approved by the General Meeting of Shareholders and after distributing funds in accordance with the Company's charter and the regulations of Vietnamese law.

The Company appropriate funds as below:

- *Investment and development fund* is set aside for use in the Company's expansion of its operation or of in-depth investment.
- *Other fund* is set from profit after corporate income tax of the Company and is approved at the General Meeting of Shareholders.

16. Revenue

a) Revenue from sale of goods

Revenue from sales of goods is recognized when the following conditions are satisfied:

- The significant risks and rewards of ownership of the goods have been transferred to the buyer;
- The Company retains neither continuing managerial involvement as a neither owner nor effective control over the goods sold;
- The amount of revenue can be measured;
- The economic benefits associated with the transaction of goods sold have flown or will flow to the Company;
- The costs incurred or to be incurred in respect of the transaction of goods sold can be measured reliably.

b) Revenue from rendering of services

Revenue from rendering of services should be recognised when all the following conditions have been satisfied:

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

The completed service delivery task is determined by the method of evaluation of completed work.

IV. ACCOUNTING POLICIES (continued)

16. Revenue (continued)

c) Construction contract revenue

Construction contract revenue is recognized in one of the following two cases:

- Construction contract stipulating contractor is paid according to the planned schedule: when the contract results can be estimated reliably, revenue is recognized corresponding to the part of work completed self-determined by the contractor at the balance sheet date;
- Construction contracts stipulating contractors are paid according to the volume of work: when the contract results are reliably estimated and confirmed by the customer, revenue is recognized according to percentage of completion confirmed by the customer.

When the contract results cannot be reliably estimated, revenue is recognized as equivalent to the costs incurred for which it is probable that reimbursement will be made.

d) Income from interest

Financial income includes interest income, royalties, dividends, distributed profits and other financial income. For interest received from lending, deferred payment and installment sales: revenue is recognized when it is certain to be collectable and lending, receivables are not classified as overdue leading to the provision. Dividend income is recognized when the right to receive dividends is established.

e) Income from liquidation of short-term and long-term financial investments

Income from the disposal of short-term and long-term financial investments is recognized in the separate statement of income when the significant risks and rewards of ownership have been transferred to the buyer. Most of the risks and rewards of ownership are transferred to the buyer only upon completion of the purchase or sale transaction (for listed securities) or completion of an asset transfer agreement (for unlisted securities).

f) Other income

Other income includes income other than the Company's production and business activities: sale and liquidation of fixed assets; fines due to customers' breach of contract; compensation from third parties to compensate for lost assets; revenue from bad debts that have been written off; debts payable with unidentified owners; income from gifts, donations in cash, in kind, etc...

17. Revenue deductions

The decrease adjustment of revenue shall be as follows:

- The decrease adjustment of revenue in the incurring period if revenue deductions incurred in the same period of consumption of products, goods and services;

IV. ACCOUNTING POLICIES (continued)

17. Revenue deductions (continued)

- The decrease adjustment of revenue as follows if revenue deductions incurred in the continued period of consumption of products, goods and services:
 - + Adjustments to decrease in revenue in the Separate Financial Statements of the reporting period if there are deductions for revenue before the issuance of the Separate Financial Statements;
 - + Adjustments to decrease in revenue in the Separate Financial Statements of the period after the reporting period if there are deductions for revenue after the issuance of the Separate Financial Statements.

Trade discount is the discount for customers who buy large quantity of goods.

Sales rebate is the deduction to the buyer because products, goods are bad, degraded or improper as prescribed in contract.

Sales return are reflected the value of the products, goods which customer returns due to causes such as violations of economic contracts, bad, degraded, wrong category or improper goods.

18. Costs of goods sold

Cost of good sold includes cost of finished goods, trade goods, services, property, construction unit sold in the production period and expense related to real estate activities.

Damaged or lost value is allowed to record to the cost of goods sold after deduction of compensation (if any).

For the used material over the normal production capacity, labor and general production cost is not allowed to record to production cost but allowed to record to cost of good sold after deduction of compensation (if any), even these finished goods are not sold.

19. Financial expenses

Financial expenses include financial operating expenses: expenses or losses related to financial investment activities; expenses for lending and borrowing capital; expenses for contributing capital to joint ventures and associations; losses on securities transfers; provisions for devaluation of trading securities; provisions for losses on investments in other entities; losses arising from selling foreign currencies, and exchange rate losses.

20. Selling and general administration expenses

Selling expense is recorded in the period of selling finished goods, trade goods and providing service.

Administrative expense reflects the general expense of the company, including: labor cost; social and health insurance, unemployment fund, union cost of management employee; office material expense, tools, depreciation of assets using for management; land rental, business licence tax; bad debt provision; outsourcing expense and other cash expenses.



IV. ACCOUNTING POLICIES (continued)

21. Current and deferred income tax expense

Current income tax is a tax calculated on taxable income and income tax rate applied in the current period.

The Company has not recognized a deferred tax asset for the deductible temporary difference when determining taxable income in the statement of the company due to the inability to predict future profit as well as the potential withheld for tax purposes in subsequent tax periods at the date of the separate financial statements.

22. Relevant parties

Parties are considered to be related if one party has capacity to control or has significant impact to other party in the decision of financial and operation activities. All parties are recognized as related parties if having the same control or significant impact.

In the review of related parties, nature of the relationship is considered more than legal form.

23. Segment reporting

A business segment is a separately identifiable part that is engaged in the production or providing products or services and has economic risks and rewards that are different from those of other business segments.

A geographical segment is a distinctly identifiable part that is engaged in the production or providing product or service within a particular economic environment and that is subject to economic risks and rewards different from business segments in other economic environments.

24. Financial instruments

a) Financial assets

According to the Circular No. 210, the Company classifies financial assets as below:

- Financial assets which are classified at fair value through the Income Statement are the financial assets held for trading or are classified at fair value group the result of the Income statement at the initial recognition;
- Held-to-maturity investments are the non-derivative financial assets, including fixed or with determined payments, and fixed maturity which the company has to be willing and able to hold till maturity date;
- Loans and receivables are the non-derivative financial assets, including fixed or with determined payments, and non-listed in a listed market;
- Financial assets available for sale are the non-derivative financial assets which are determined as available for sale or not classified in any of the other categories. These assets are measured at fair value through the Income statement, including held-to-maturity investment, loans and receivables.

IV. ACCOUNTING POLICIES (continued)

24. Financial instruments (continued)

a) Financial assets (continued)

The classification of financial assets depends on the purpose and nature of the financial assets and is determined at the initial recognition.

The financial assets of the Company include cash and short-term deposits, accounts receivable, other receivables, loans and listed and non-listed financial instruments.

These financial assets are recognized at the acquisition date and not recognized at the date of sale. All financial assets are recognized initially at cost plus directly attributable transaction costs.

b) Financial liabilities and owner's equity instruments

Financial Instruments are classified as Financial Liabilities or owner's equity instruments at the initial recognition and accordingly with its nature and definition.

According to the Circular No. 210, the Company classifies financial liabilities as below:

- Financial liabilities which are recognized at fair value through the Income Statement are financial liabilities held for trading or classified at fair value group through the result of the Income Statement at the initial recognition;
- Other financial liabilities are determined by amortized cost is determined by the value of the initial recognition of financial liabilities minus the repayment of principal, plus or minus the cumulative allocation the actual interest rate method, the difference between the initial recognition value and maturity value, subtract deductions (directly or through the use of a backup account) by reducing the value or by irrevocable.

The classification of financial liabilities depends on the purpose and nature of the financial assets and is determined at initial recognition.

The financial liabilities of the company include account payables, other payables, borrowings and debts.

The classification of financial liabilities depends on the purpose and nature of the financial assets and is determined at the initial recognition.

Owner's equity instruments: A contract demonstrates the remaining value of company's assets after deducting all obligations.

Offsetting of financial instruments: Financial assets and financial liabilities are offset with each other and the net amount presented in the Balance Sheet if, and only if, there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, or to realise the assets and settle the liabilities simultaneously.

V. NOTES TO THE SEPARATE BALANCE SHEET

1. CASH AND CASH EQUIVALENTS

	30.09.2025 VND	01.01.2025 VND
Cash on hand	670,861,534	697,301,577
Cash at bank	261,040,675,457	128,762,323,668
Cash equivalents	47,418,236,096	50,036,459,901
Total	309,129,773,087	179,496,085,146

2. INVESTMENTS

a) Held-to-maturity investments

	30.09.2025		01.01.2025	
	Historical cost VND	Book value VND	Historical cost VND	Book value VND
Short-term	8,293,866,330	8,293,866,330	6,432,529,990	6,432,529,990
Term deposits (i)	8,293,866,330	8,293,866,330	6,432,529,990	6,432,529,990
Long - term	-	-	2,000,000,000	2,000,000,000
Bonds (ii)	-	-	2,000,000,000	2,000,000,000
Cộng	8,293,866,330	8,293,866,330	8,432,529,990	8,432,529,990

(i) The deposit has a term of more than 3 months at Vietinbank with an interest rate of 4.2% per year and at TPbank with an interest rate from 4.9% per year to 5.9% per year;

(ii) The investment includes 200 bonds with par value of VND 10,000,000, with a term of 10 years (2019 - 2029); interest rate: Reference interest rate + 1.2% per year; issued by Vietinbank. These bonds are currently being used as collateral for credit agreements at Vietinbank.

DEO CA TRAFFIC INFRASTRUCTURE INVESTMENT JOINT STOCK COMPANY

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B09-DN

V. NOTES TO THE SEPARATE BALANCE SHEET (continued)**2. INVESTMENTS (continued)****b) Investments in subsidiaries, joint ventures and associates**

	30.09.2025			01.01.2025		
	Historical cost VND	Fair value VND	Provision VND	Historical cost VND	Fair value VND	Provision VND
Investments in subsidiaries	3,206,897,040,000	-	-	3,126,897,040,000	-	-
Deo Ca Investment JSC (i)	1,747,617,650,000	-	-	1,674,617,650,000	-	-
Bac Giang - Lang Son BOT JSC (ii)	1,164,824,390,000	-	-	1,157,824,390,000	-	-
Phuoc Tuong Phu Gia BOT JSC	294,455,000,000	-	-	294,455,000,000	-	-
Investments in associates, joint ventures	655,085,200,000	-	-	578,904,000,000	-	-
Cam Lam - Vinh Hao Expressway JSC	391,400,000,000	-	-	391,400,000,000	-	-
Khanh Hoa Deo Ca BOT Investment JSC	122,000,000,000	-	-	122,000,000,000	-	-
Bac Giang - Lang Son - Huu Nghi BOT JSC (iii)	33,180,000,000	-	-	45,504,000,000	-	-
Dong Dang - Tra Linh Expressway JSC (iv)	108,505,200,000	-	-	20,000,000,000	-	-
Total	3,861,982,240,000	-	-	3,705,801,040,000	-	-

- (i) Deo Ca Traffic Infrastructure Investment JSC has completed procedures the capital contribution procedures into Deo Ca Investment JSC with an amount of VND 73,000,000,000 according to the plan approved by the Board of Directors of Deo Ca Investment JSC in Resolution No. 01/2025/NQ-HĐQT dated 06 March 2025.
- (ii) Deo Ca Traffic Infrastructure Investment JSC has completed procedures the capital contribution procedures into Bac Giang - Lang Son BOT JSC with an amount of VND 7,000,000,000 according to the plan approved by the Board of Directors of Bac Giang - Lang Son BOT JSC in Resolution No. 02/2025/NQ-HĐQT dated 07 March 2025.

V. NOTES TO THE SEPARATE BALANCE SHEET (continued)**2. INVESTMENTS (continued)****b) Investments in subsidiaries, joint ventures and associates (continued)**

(iii) Bac Giang – Lang Son – Huu Nghi BOT Joint Stock Company has completed the procedure to reduce its charter capital from VND 126,000,000,000 to VND 105,000,000,000 in accordance with Resolution No. 06/2025/NQ-GMS dated July 24, 2025, regarding the reduction of charter capital through the partial return of capital contributions to shareholders based on their ownership ratios and the amendment of the company's charter.

(iv) According to Resolution No. 07/2025/NQ-HĐQT dated 25 April 2025, Dong Dang - Tra Linh Expressway Joint Stock Company has completed the procedure to increase its charter capital from VND 50,000,000,000 to VND 271,263,000,000 according to the 3rd change in Business Registration Certificate issued by the Cao Bang Provincial Department of Finance (formerly Cao Bang Provincial Department of Planning and Investment) on 07 May 2025.

For the provision investment into the particular enterprise (BOT enterprise): The Company doesn't make provision for investment losses for investments in enterprises implementing BOT projects, because the BOT contract ensures the investor preserves the capital and the profit on the capital of the investor participating in the project according to the agreement on the BOT contract signed between the investor and the competent State agency during the period project operation period.

c) Investments in other entities

	30.09.2025			01.01.2025		
	Historical cost VND	Fair value VND	Provision VND	Historical cost VND	Fair value VND	Provision VND
ICV Vietnam Investment and Construction JSC	127,500,000,000	-	-	127,500,000,000	-	-
Total	127,500,000,000	-	-	127,500,000,000	-	-

Because the shares of these companies have not been listed on stock markets, the fair value of such investment in these companies has not been evaluated for disclosure in the Note to the separate financial statements in accordance with Circular No. 200/2014/TT-BTC 22 December 2014



V. NOTES TO THE SEPARATE BALANCE SHEET (continued)

3. TRADE ACCOUNTS RECEIVABLES

a) Short – term trade accounts receivable

	30.09.2025 VND	01.01.2025 VND
Related parties	881,651,606,873	839,372,201,777
Deo Ca Investment JSC	410,483,037,422	393,071,983,222
Deo Ca Group JSC	210,470,118,733	213,453,819,549
Cam Lam - Vinh Hao Expressway JSC	147,479,136,554	144,798,132,784
ICV Vietnam Investment and Construction JSC	26,623,761,054	637,938,182
Phuoc Tuong Phu Gia BOT JSC	32,968,919,120	33,980,795,120
Bac Giang - Lang Son BOT JSC	24,534,508,927	30,367,351,127
BOT Trung Luong - My Thuan JSC	13,857,356,136	13,546,846,197
Khanh Hoa Deo Ca BOT Investment JSC	7,352,759,295	6,579,672,295
Dong Dang - Tra Linh Expressway JSC	7,402,445,674	-
Deo Ca Expressway Operation and Maintenance JSC	479,563,958	2,935,663,301
Third parties	213,552,010,434	243,710,794,214
Project Management Unit - 2	67,692,634,780	96,874,868,008
Deo Ca Construction JSC	54,967,146,820	47,114,285,311
Dong Thuan Ha Co., Ltd	12,880,620,346	12,880,620,346
Da Nang Priority Infrastructure Investment Projects Management Unit	11,710,634,000	15,744,869,000
Road and Bridge Construction JSC 19	5,159,490,529	5,159,490,529
Song Da No 10 JSC	5,082,418,376	5,082,418,376
DakLak Road Management and Maintenance Single Member LLC	3,399,652,533	3,399,652,533
Lam Dong Provincial Traffic Project Management	-	2,384,463,000
Others	52,659,413,050	55,070,127,111
Total	1,095,203,617,307	1,083,082,995,991

b) Long – term trade accounts receivable

	30.09.2025 VND	01.01.2025 VND
Related parties	3,094,427,531	3,094,427,531
Deo Ca Investment JSC	3,094,427,531	3,094,427,531
Total	3,094,427,531	3,094,427,531

V. NOTES TO THE SEPARATE BALANCE SHEET (continued)

4. PREPAYMENTS TO SUPPLIERS

a) Short – term prepayments to Suppliers

	30.09.2025 VND	01.01.2025 VND
Related parties	490,930,589	-
Deo Ca Expressway Operation and Maintenance JSC	490,930,589	
Third parties	53,359,482,214	28,574,500,783
Duy Hai Construction and Investment JSC	6,248,113,280	-
Tay An Project Investment and Construction JSC	7,581,804,304	7,581,804,304
Tan Tien Co., Ltd	3,681,102,024	-
Green Viet Nam Construction JSC	-	-
Others	35,848,462,606	20,992,696,479
Total	53,850,412,803	28,574,500,783

b) Long – term prepayments to Suppliers

	30.09.2025 VND	01.01.2025 VND
Third parties	209,535,489,167	100,000,000,000
Hoang Long Construction Investment Corporation	209,535,489,167	100,000,000,000
Total	209,535,489,167	100,000,000,000

5. RECEIVABLES FORM SHORT-TERM LOANS

	30.09.2025 VND	01.01.2025 VND
Thirld parties		
IDC Indochina Joint Stock Company (i)	3,000,000,000	3,000,000,000
COMA 25 Construction and Trading Joint Stock Company (ii)	4,000,000,000	3,000,000,000
Total	7,000,000,000	6,000,000,000

(i) Loan to IDC Indochina Joint Stock Company with interest rate of 9.5%/year, loan term of 11 months from the date of receiving the first loan.

(ii) Loan to COMA 25 Construction and Trading Joint Stock Company with interest rate of 9.5%/year, loan term of 11 months from the date of receiving the first loan.

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B09-DN

V. NOTES TO THE SEPARATE BALANCE SHEET (continued)**6. OTHER RECEIVABLES****a) Other short-term receivables**

	30.09.2025		01.01.2025	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Advances	18,705,602,773	-	12,205,330,180	-
Deposits	3,092,441,373	-	1,261,669,373	-
Related parties	100,000,000	-	100,000,000	-
Deo Ca Group JSC	100,000,000	-	100,000,000	-
Third parties	2,992,441,373	-	1,161,669,373	-
VietNam International Leasing Co., Ltd	1,443,255,000	-	-	-
Chailease International Leasing Co., Ltd	964,969,373	-	687,819,373	-
BIDV - Sumi Trust Leasing Co., Ltd - Da Nang Branch	473,850,000	-	473,850,000	-
Asia Commercial Bank Leasing Co., Ltd - Da Nang Branch	110,367,000	-	-	-
Capital Contribution receivables	135,890,000,000	-	144,302,099,206	-
Related parties	135,890,000,000	-	144,302,099,206	-
Deo Ca Investment JSC	12,000,000,000	-	73,000,000,000	-
Dong Dang - Tra Linh Expressway JSC	122,390,000,000	-	64,302,099,206	-
Bac Giang - Lang Son BOT JSC	1,500,000,000	-	7,000,000,000	-
Others	82,906,546,287	873,033,836	43,834,156,862	873,033,836
Related parties	31,861,260,724	-	41,420,198,164	-
Deo Ca Group JSC	6,008,780,880	-	23,875,003,994	-
Deo Ca Investment JSC	14,881,361,082	-	14,881,361,082	-
Cam Lam - Vinh Hao Expressway JSC	-	-	2,663,833,088	-
Phuoc Tuong Phu Gia BOT JSC	10,930,909,347	-	-	-
ICV Vietnam Investment and Construction JSC	40,209,415	-	-	-
Third parties	51,045,285,563	873,033,836	2,413,958,698	873,033,836
Road Management Authority III	837,818,000	837,818,000	837,818,000	837,818,000
Deo Ca Construction JSC	46,017,435,616	-	-	-
Others	4,190,031,947	35,215,836	1,576,140,698	35,215,836
Total	240,594,590,433	873,033,836	201,603,255,621	873,033,836

V. NOTES TO THE SEPARATE BALANCE SHEET (continued)

6. OTHER RECEIVABLES (continued)

b) Other long-term receivables

	30.09.2025		01.01.2025	
	Value VND	Provision VND	Value VND	Provision VND
Business cooperation	612,211,788,023	-	514,088,408,736	-
Related parties	612,211,788,023	-	514,088,408,736	-
Cam Lam - Vinh Hao Expressway JSC	541,111,788,023	-	514,088,408,736	-
Dong Dang - Tra Linh Expressway JSC	71,100,000,000	-	-	-
Total	612,211,788,023	-	514,088,408,736	-

(*) According to Business Cooperation Contract No. 01/2023/HDHTKD/BOT CLVH - HHV dated 20 September 2023 and Contract Appendix No. 03-01/HDHTKD/BOT CLVH-HHV dated 18 June 2024 the maximum value of the Company's investment cooperation for Cam Lam - Vinh Hao Expressway JSC is VND 474,000,000,000. The maximum business cooperation term depends on the toll collection period of the project, temporarily calculated to be 17 years from the date the project starts collecting BOT tolls. The company is entitled to profit distribution equivalent to the profit rate of other mobilized capital sources specified in the project BOT contract (temporarily calculated at 10.33%/year).

V. NOTES TO THE SEPARATE BALANCE SHEET (continued)

7. DOUBTFUL DEBTS

Total amount of receivables that are overdue or not yet overdue but are difficult to recover:

	30.09.2025			01.01.2024		
	Historical cost VND	Recoverable amount VND	Provision VND	Historical cost VND	Recoverable amount VND	Provision VND
Trade receivables	11,035,892,482	-	(11,035,892,482)	11,035,892,482	-	(11,035,892,482)
Road and Bridge						
Construction JSC 19	5,159,490,529	-	(5,159,490,529)	5,159,490,529	-	(5,159,490,529)
DakLak Road Management and Maintenance Single Member LLC	3,399,652,533	-	(3,399,652,533)	3,399,652,533	-	(3,399,652,533)
Others	2,476,749,420	-	(2,476,749,420)	2,476,749,420	-	(2,476,749,420)
Prepayments to suppliers	1,301,620,413	-	(1,301,620,413)	1,301,620,413	-	(1,301,620,413)
Chi Viet Prefabricated House JSC	673,571,100	-	(673,571,100)	673,571,100	-	(673,571,100)
Others	628,049,313	-	(628,049,313)	628,049,313	-	(628,049,313)
Other short-term receivables	873,033,836	-	(873,033,836)	873,033,836	-	(873,033,836)
Road Management Zone III	837,818,000	-	(837,818,000)	837,818,000	-	(837,818,000)
Others	35,215,836	-	(35,215,836)	35,215,836	-	(35,215,836)
Total	13,210,546,731	-	(13,210,546,731)	13,210,546,731	-	(13,210,546,731)

V. NOTES TO THE SEPARATE BALANCE SHEET (continued)

8. INVENTORIES

	30.09.2025		01.01.2025	
	Historical cost VND	Provision VND	Historical cost VND	Provision VND
Work in progress (*)	132,391,642,501	-	42,215,764,593	-
Raw materials	30,057,342,530	-	25,239,694,608	-
Tools and supplies	242,976,402	-	209,983,054	-
Finished products	72,781,326	-	28,600,826	-
Goods	2,144,340,162	-	20,891,549	-
Cộng	164,909,082,921	-	67,714,934,630	-

(*) Work in progress costs related to the cost of unfinished construction works. At the end of the reporting period, the company was constructing projects funded by the state budget. To ensure the construction progress of projects, the company has increased input costs, increasing the cost of production and business in progress. These costs will gradually decrease once the constructions are accepted.

- Value of unused or degraded inventories which are unsold at the end of fiscal period: None
- Value of inventories put up as collateral to ensure liabilities at the end of fiscal period: None

9. PREPAID EXPENSES

a) Short-term prepaid expenses

	30.09.2025 VND	01.01.2025 VND
Vehicle repair costs, vehicle insurance	1,080,275,916	756,554,844
Tools and equipment	360,842,651	160,486,712
Others	667,756,360	466,035,205
Total	2,108,874,927	1,383,076,761

b) Long-term prepaid expenses

	30.09.2025 VND	01.01.2025 VND
Vehicle repair costs, vehicle insurance	62,963,984	81,541,865
Others	1,597,313,807	2,361,349,014
Total	1,660,277,791	2,442,890,879

DEO CA TRAFFIC INFRASTRUCTURE INVESTMENT JOINT STOCK COMPANY

Address: Km11+500, Southern approach road to Hai Van Tunnel, Hai Van Ward, Da Nang City, Viet Nam

B09-DN

V. NOTES TO THE SEPARATE BALANCE SHEET (continued)

10. TANGIBLE FIXED ASSETS

HISTORICAL COST	Buildings, structures VND	Machinery equipment VND	Tránportation equipment VND	Office equipment VND	Total VND
As at 1 January 2025	71,152,063,762	78,119,502,543	88,749,141,035	1,006,164,447	239,026,871,787
Increase during the period	10,659,477,794	30,165,616,073	12,154,408,593	-	52,979,502,460
Purchase during the period	-	30,165,616,073	12,154,408,593	-	42,320,024,666
Investment in completed capital construction projects	10,659,477,794	-	-	-	10,659,477,794
Decrease during the period	5,218,100,669	-	-	141,445,455	5,359,546,124
Liquidation, transfer	5,218,100,669	-	-	141,445,455	5,359,546,124
As at 30 September 2025	76,593,440,887	108,285,118,616	100,903,549,628	864,718,992	286,646,828,123
ACCUMULATED DEPRECIATION					
As at 1 January 2025	17,037,727,753	33,029,246,787	55,237,610,024	719,587,975	106,024,172,539
Increase during the period	2,483,993,542	7,143,078,469	5,855,481,308	70,326,540	15,552,879,859
Increase during the period	2,483,993,542	7,143,078,469	5,855,481,308	70,326,540	15,552,879,859
Decrease during the period	1,965,581,585	-	-	141,445,455	2,107,027,040
Liquidation, transfer	1,965,581,585	-	-	141,445,455	2,107,027,040
As at 30 September 2025	17,556,139,710	40,172,325,256	61,093,091,332	648,469,060	119,470,025,358
NET BOOK VALUE					
As at 1 January 2025	54,114,336,009	45,090,255,756	33,511,531,011	286,576,472	133,002,699,248
As at 30 September 2025	59,037,301,177	68,112,793,360	39,810,458,296	216,249,932	167,176,802,765



DEO CA TRAFFIC INFRASTRUCTURE INVESTMENT JOINT STOCK COMPANY

B09-DN

Address: Km11+500, Southern approach road to Hai Van Tunnel, Hai Van Ward, Da Nang City, Viet Nam

- Ending net book value of tangible fixed assets were pledged as collateral assets for borrowings:	VND 51,788,026,645
- Historical cost of fixed assets at the end of the period which have been fully depreciated but are still in use:	VND 4,942,438,359



V. NOTES TO THE SEPARATE BALANCE SHEET (continued)

11. FINANCE LEASE FIXED ASSETS

	Machinery, equipment VND	Transportation equipment VND	Total VND
HISTORICAL COST			
As at 1 January 2025	5,918,181,818	11,796,594,556	17,714,776,374
<i>Increase during the period</i>	8,870,370,370	8,865,822,940	17,736,193,310
Lease during the period	8,870,370,370	8,865,822,940	17,736,193,310
<i>Decrease during the period</i>	-	-	-
Decrease during the period	-	-	-
As at 30 September 2025	14,788,552,188	20,662,417,496	35,450,969,684
ACCUMULATED DEPRECIATION			
As at 1 January 2025	1,264,593,861	2,374,921,910	3,639,515,771
<i>Increase during the period</i>	802,672,560	1,204,330,542	2,007,003,102
Increase in the period	802,672,560	1,204,330,542	2,007,003,102
<i>Decrease during the period</i>	-	-	-
Decrease during the period	-	-	-
As at 30 September 2025	2,067,266,421	3,579,252,452	5,646,518,873
NET BOOK VALUE			
As at 1 January 2025	4,653,587,957	9,421,672,646	14,075,260,603
As at 30 September 2025	12,721,285,767	17,083,165,044	29,804,450,811

- The additional rental income is recognized as an expense during the period: VND 793,499,980
- Basis for determining the additional rental income: Financial lease agreements
- Terms of lease extension or the right to purchase assets: After the conclusion of the financial lease agreement, the lessee has the right to purchase the asset as agreed upon in the contract.

V. NOTES TO THE SEPARATE BALANCE SHEET (continued)

12. INTANGIBLE FIXED ASSETS

	Land use rights VND	Computer software VND	Total VND
HISTORICAL COST			
As at 1 January 2025	376,603,041	100,000,000	476,603,041
Increase during the period	-	-	-
Purchase during the period	-	-	-
Decrease during the period	376,603,041	-	376,603,041
Liquidation, transfer	376,603,041	-	376,603,041
	-	-	-
As at 30 September 2025	-	100,000,000	100,000,000
	-	-	-
ACCUMULATED DEPRECIATION			
As at 1 January 2025	62,802,889	67,916,675	130,719,564
Increase during the period	5,685,346	8,250,003	13,935,349
Increase during the period	5,685,346	8,250,003	13,935,349
Decrease during the period	68,488,235	-	68,488,235
Liquidation, transfer	68,488,235	-	68,488,235
	-	-	-
As at 30 September 2025	-	76,166,678	76,166,678
	-	-	-
NET BOOK VALUE			
As at 1 January 2025	313,800,152	32,083,325	345,883,477
	-	-	-
As at 30 September 2025	-	23,833,322	23,833,322
	=	=	=

- Ending net book value at the end of the period of intangible fixed assets were pledged as collateral assets for borrowings: 0
- Historical cost of intangible fixed assets at the end of the year which have been fully depreciated but are still in use: 0

13. CONSTRUCTION IN PROGRESS

	30.09.2025 VND	01.01.2025 VND
Purchase of fixed assets (i)	25,166,623,600	1,731,481,481
Construction in progress	3,326,126,434	9,344,443,482
	-	-
Total	28,492,750,034	11,075,924,963
	=	=

- (i) According to Contract No. 0312/2024/HĐMB/HHV-DCG dated 3 December 2024, signed with Deo Ca Group Joint Stock Company.

V. NOTES TO THE SEPARATE BALANCE SHEET (continued)

14. SHORT-TERM TRADE PAYABLE

	30.09.2025		01.01.2025	
	Value VND	Able to pay amount VND	Value VND	Able to pay amount VND
Related parties	66,702,447,112	66,702,447,112	38,830,916,619	38,830,916,619
ICV Vietnam Investment and Construction JSC	35,983,305,513	35,983,305,513	17,850,311,355	17,850,311,355
Deo Ca Group JSC	24,763,120,996	24,763,120,996	9,117,243,624	9,117,243,624
Deo Ca Security JSC	5,956,020,603	5,956,020,603	11,863,361,640	11,863,361,640
Third parties	200,092,762,564	200,092,762,564	169,947,844,245	169,947,844,245
Nam Phat Steel Trading And Servicing JSC	8,076,820,044	8,076,820,044	-	-
Deo Ca Construction JSC	14,765,018,708	14,765,018,708	41,160,319,411	41,160,319,411
Dong Khanh Construction Co., Ltd	10,589,570,327	10,589,570,327	-	-
Asia Real Estate Investment Construction Corporation	5,282,078,052	5,282,078,052	-	-
Investment - Development City and Industrial Zone JSC	11,485,368,638	11,485,368,638	-	-
Tri Nam Group JSC	8,151,710,240	8,151,710,240	10,151,710,240	10,151,710,240
Hanoi Concrete Company Limited	4,507,907,629	4,507,907,629	-	-
Dong Thuan Ha Co., Ltd	5,734,690,399	5,734,690,399	5,637,815,046	5,637,815,046
Vietnam Traffic Service and Trading Joint Stock Company	17,969,950,105	17,969,950,105	-	-
Phu Hien Vinh Construction Trading Service Corporation	3,494,718,280	3,494,718,280	3,494,718,280	3,494,718,280
Dũng Huy Trading and Construction Co., Ltd.	2,741,908,040	2,741,908,040	-	-
Others	107,293,022,102	107,293,022,102	109,503,281,268	109,503,281,268
Total	266,795,209,676	266,795,209,676	208,778,760,864	208,778,760,864

V. NOTES TO THE SEPARATE BALANCE SHEET (continued)

15. ADVANCES FROM CUSTOMERS

a) Short-term advances from customers

	30.09.2025 VND	01.01.2025 VND
Third parties	4,962,890,549	4,719,425,163
Lung Lo Construction Corporation	2,475,005,925	2,475,005,925
Underground Works Construction JSC	1,495,821,371	1,495,821,371
Ho Chi Minh City Management Centre of Public Transport	337,746,389	-
Others	654,316,864	748,597,867
Total	4,962,890,549	4,719,425,163

b) Long-term advances from customers

	30.09.2025 VND	01.01.2025 VND
Related parties	206,057,064,579	100,000,000,000
Dong Dang - Tra Linh Expressway JSC (i)	206,057,064,579	100,000,000,000
Third parties	34,599,024,503	132,651,836,038
Project Management Unit - 2 (ii)	34,599,024,503	104,617,867,660
Da Nang Priority Infrastructure Investment Projects Management Unit (iii)	-	28,033,968,378
Total	240,656,089,082	232,651,836,038

- (i) Advance payment from Dong Dang - Tra Linh Expressway JSC for the construction of the expressway under the investment project to build the Dong Dang (Lang Son Province) - Tra Linh (Cao Bang Province) expressway.
- (ii) Advance payment from Project Management Unit - 2 for the construction of the Quang Ngai - Hoai Nhon section of the North-Southeastern Expressway Component Project for the phase 2021-2025.
- (iii) Advance payment from Da Nang Priority Infrastructure Investment Projects Management Unit for the construction of the coastal road connecting Lien Chieu port, Da Nang City.

V. NOTES TO THE SEPARATE BALANCE SHEET (continued)

16. TAXES AND OTHER PAYABLES TO THE STATE BUDGET

	01.01.2025 VND	Amount payable during the period VND	Amount paid during the period VND	30.09.2025 VND
Corporate income tax	49,315,412,532	38,789,237,674	49,328,487,610	38,776,162,596
Value added tax	23,806,184,864	1,097,955,117	28,682,822,579	-
Personal income tax	85,587,776	1,125,885,195	970,191,736	241,281,235
Resources tax	-	8,453,000	8,453,000	-
Other taxes	-	68,178,766	68,178,766	-
Total	73,207,185,172	41,089,709,752	79,058,133,691	39,017,443,831

The Company's tax settlements are subject to examination by the Tax Authority. Because the application of tax laws and regulations to many types of transactions is susceptible to varying interpretations, amounts disclosed in the financial statements could be changed at a later date upon final determination by the Tax Authority.

17. PAYABLE TO EMPLOYEES

	30.09.2025 VND	01.01.2025 VND
Payable to employees	16,796,007,437	22,384,273,646
Cộng	16,796,007,437	22,384,273,646

Wages payable to employees will be paid from the 5th to the 10th of the following month according to the provisions of the Salary regulations and other regimes paid to employees.

V. NOTES TO THE SEPARATE BALANCE SHEET (continued)

18. SHORT-TERM ACCRUED EXPENSES

	30.09.2025 VND	01.01.2025 VND
Accrued costs for construction package	34,766,621,179	128,618,125,136
Accrued interest expenses	548,270,928	307,710,913
Total	35,314,892,107	128,925,836,049

19. UNEARNED REVENUES

a) Short-term unearned revenues

	30.09.2025 VND	01.01.2025 VND
Advances for revenue	1,100,000,000	1,100,000,000
Total	1,100,000,000	1,100,000,000

b) Long-term unearned revenues

	30.09.2025 VND	01.01.2025 VND
Advances for revenue	5,775,000,000	6,600,000,000
Others	38,808,371	49,932,236
Total	5,813,808,371	6,649,932,236

20. SHORT-TERM OTHER PAYABLES

	30.09.2025 VND	01.01.2025 VND
Union funds	614,146,175	1,296,700,424
Advances	144,023,377	190,839,616
Payables for the share transfer	495,400,000,000	507,900,000,000
Related parties	495,400,000,000	507,900,000,000
Deo Ca Group JSC	495,400,000,000	507,900,000,000
Others	11,004,223,895	6,696,253,545
Related parties	4,661,742,394	-
Deo Ca Group JSC	4,375,530,681	-
ICV Vietnam Investment and Construction JSC	286,211,713	-
Third parties	6,342,481,501	6,696,253,545
France Emulsion Viet Nam Co., Ltd	1,606,087,366	1,606,087,366
Others	4,736,394,135	5,090,166,179
Total	507,162,393,447	516,083,793,585

V. NOTES TO THE SEPARATE BALANCE SHEET (continued)

21. BORROWINGS AND FINANCE LEASE LIABILITIES

a) Short-term borrowings and finance lease liabilities

	As at 30.09.2025 VND	During the period			As at 01.01.2025 VND
		Long-term loan to maturity (*) VND	Increase VND	Decrease VND	
Third parties	432,613,545,465	9,730,392,271	829,582,690,781	616,736,575,136	210,037,037,549
Vietinbank - Da Nang Branch	197,036,783,990	943,090,287	309,882,981,904	220,222,741,812	106,433,453,611
TPBank - Thang Long Ha Noi Branch	152,229,402,829	3,330,986,923	209,232,219,055	126,507,430,614	66,173,627,465
VPBank	76,072,271,898	-	310,467,489,822	264,550,087,649	30,154,869,725
BIDV - South Hanoi Branch	3,780,000,000	2,835,000,000	-	2,835,000,000	3,780,000,000
Chailease International Leasing Co., Ltd	1,772,608,776	1,329,456,582	-	1,329,456,582	1,772,608,776
BIDV - Sumi Trust Leasing Co., Ltd - Da Nang Branch	1,722,477,972	1,291,858,479	-	1,291,858,479	1,722,477,972
Total	432,613,545,465	9,730,392,271	829,582,690,781	616,736,575,136	210,037,037,549

Overdue borrowings and finance lease liabilities: None

(*) Long-term loan to maturity information:

Credit Agreement	Loan Balance	Due Date	Lender
Medium-Term Debt Agreements of HHV	9,730,392,271	2026	Banks and Financial leasing companies

V. NOTES TO THE SEPARATE BALANCE SHEET (continued)

21. BORROWINGS AND FINANCE LEASE LIABILITIES (continued)

b) Long-term borrowings and finance lease liabilities

	As at 30.09.2025	During the period		Long-term loan to maturity (*) VND	As at 01.01.2025 VND
		Increase VND	Decrease VND		
Over 1 year to 5 years	38,750,323,573	18,297,600,000	2,337,690,609	9,730,392,271	32,520,806,453
Third parties	38,750,323,573	18,297,600,000	2,337,690,609	9,730,392,271	32,520,806,453
TPBank - Thang Long Ha Noi Branch	7,960,184,379	-	-	3,330,986,923	11,291,171,302
BIDV - South Hanoi Branch	7,280,000,000	-	-	2,835,000,000	10,115,000,000
VietNam International Leasing Company Limited	8,227,982,666	10,029,100,000	1,801,117,334	-	-
BIDV - Sumi Trust Leasing Co., Ltd - Da Nang Branch	2,919,040,658	-	-	1,291,858,479	4,210,899,137
Chailease International Leasing Co., Ltd	6,297,813,903	4,539,600,000	43,704,375	1,329,456,582	3,131,374,860
Asia Commercial Bank Leasing Co., Ltd - Da Nang Branch	3,236,031,100	3,728,900,000	492,868,900	-	-
Vietinbank - Da Nang Branch	2,829,270,867	-	-	943,090,287	3,772,361,154
Total	38,750,323,573	18,297,600,000	2,337,690,609	9,730,392,271	32,520,806,453

Overdue borrowings and finance lease liabilities: None



V. NOTES TO THE SEPARATE BALANCE SHEET (continued)

21. BORROWINGS AND FINANCE LEASE LIABILITIES (continued)

c) The financial lease liabilities that have been paid

	The first 9 months of 2025			The first 9 months of 2024		
	The total amount of financial lease payments VND	Pay lease interest VND	Pay the principal debt VND	The total amount of financial lease payments VND	Pay lease interest VND	Pay the principal debt VND
Over 1 year to 5 years	5,752,505,650	793,499,980	4,959,005,670	3,340,778,298	719,463,237	2,621,315,061
Third parties						
Chailease International Leasing Co., Ltd	1,681,115,587	307,954,630	1,373,160,957	1,679,131,034	349,674,452	1,329,456,582
BIDV - Sumi Trust Leasing Co., Ltd - Da Nang Branch	1,578,750,309	286,891,830	1,291,858,479	-	-	-
Asia Commercial Bank Leasing Co., Ltd - Da Nang Branch	548,085,642	55,216,742	492,868,900	-	-	-
VietNam International Leasing Company Limited	1,944,554,112	143,436,778	1,801,117,334	1,661,647,264	369,788,785	1,291,858,479
Total	5,752,505,650	793,499,980	4,959,005,670	3,340,778,298	719,463,237	2,621,315,061

V. NOTES TO THE SEPARATE BALANCE SHEET (continued)

21. BORROWINGS AND FINANCE LEASE LIABILITIES (continued)

Additional presentation of short-term loan contracts:

No.	Lenders	Limit/Loan amount (VND)	Maturity	Interest rate	Form of security
1	Vietinbank - Da Nang Branch	200,000,000,000	According to each debt receipt but not more than 9 months	Stated in each debt acknowledgment contract	- Transportation vehicles, stocks, real estate; - Rights to collect debts from credit agreements granted by Vietinbank.
2	Vietinbank - Da Nang Branch	100,000,000,000	According to each debt receipt but not more than 6 months	Stated in each debt acknowledgment contract	- Transportation vehicles, stocks, real estate; - Rights to collect debts from credit agreements granted by Vietinbank.
3	TPBank - Thang Long Ha Noi Branch	800,000,000,000	According to each debt receipt but not more than 10 months	Stated in each debt acknowledgment contract	- Contracts for deposits, real estate, means of transport; - Right to claim debts from contracts granted credit by Tien Phong Commercial Joint Stock Bank; - Guarantee of Deo Ca Group Joint Stock Company,
4	VPBank	600,000,000,000	According to each debt receipt but not more than 10 months	Stated in each debt acknowledgment contract	- Deposit contracts; - Rights to collect debts from credit agreements granted by VP Bank;

V. NOTES TO THE SEPARATE BALANCE SHEET (continued)

21. BORROWINGS AND FINANCE LEASE LIABILITIES (continued)

Additional presentation of long-term loan contracts:

No.	Lenders	Limit/Loan amount (VND)	Maturity	Interest rate	Form of security
1	TPBank	41,804,000,000	60 -72 Months	8%/year to 27 January 2022, then adjusted according to the adjustment period	Loan-acquired assets
2	BIDV - South Hanoi Branch	18,935,000,000	60 Months	According to each loan agreement	Loan-acquired assets
3	Vietinbank - Da Nang Branch	9,132,000,000	60 Months	8%/year and adjusted every 3 months	Loan-acquired assets
4	Chailease International Leasing Co., Ltd	15,368,991,049	48-60 Months	From 10.95%/year to 10.80%/ year	Deposits
5	BIDV - Sumi Trust Leasing Co., Ltd - Da Nang Branch	9,477,000,000	60 Months	From 6.3%/year to 7.2%/ year	Deposits
6	Asia Commercial Bank Leasing Co., Ltd - Da Nang Branch	3,728,900,000	60 Months	From 7.2%/year to 8%/ year	Deposits
7	VietNam International Leasing Co., Ltd	9,580,000,000	60 Months	6.8%/ year	Deposits

V. NOTES TO THE SEPARATE BALANCE SHEET (continued)
22. OWNER'S EQUITY

Change in owner's equity

	Owners' capital VND	Share premium VND	Investment and development fund VND	Reserve Fund for Additional Charter Capital	Undistributed earnings VND	Total VND
As at 01.01.2024	3,293,503,510,000	(876,900,000)	8,822,456,079	-	404,094,331,188	3,705,543,397,267
Capital increase during the period	823,298,180,000	6,956,562,000	-	-	-	830,254,742,000
Profit during the period	-	-	-	-	124,782,644,056	124,782,644,056
Remuneration Board of Directors and Board of Supervision	-	-	-	-	(1,431,000,000)	(1,431,000,000)
Reserve Fund for Additional Charter Capital	-	-	-	1,739,172,300	(1,739,172,300)	-
Paid stock dividend	205,753,590,000	-	-	-	(205,753,590,000)	-
As at 30.09.2024	4,322,555,280,000	6,079,662,000	8,822,456,079	1,739,172,300	319,953,212,944	4,659,149,783,323
As at 01.01.2025	4,322,555,280,000	6,079,662,000	8,822,456,079	1,739,172,300	392,144,735,679	4,731,341,306,058
Capital increase during the period	415,000,000,000	-	-	-	-	415,000,000,000
Profit during the period	-	-	-	-	173,234,135,160	173,234,135,160
Remuneration Board of Directors and Board of Supervisors (1)	-	-	-	-	(1,496,806,452)	(1,496,806,452)
Deduction to development investment fund (2)	-	-	5,000,000,000	-	(5,000,000,000)	-
Reserve Fund for Additional Charter Capital (3)	-	-	1,739,172,300	(1,739,172,300)	-	-
Paid stock dividend	236,774,750,000	-	-	-	(236,774,750,000)	-
As at 30.09.2025	4,974,330,030,000	6,079,662,000	15,561,628,379	-	322,107,314,387	5,318,078,634,766

- (1) According to Resolution No.01/2025/NQ- DHDCD dated 23 May 2025, General Meeting of Shareholders has approved the payment of remuneration to the Board of Directors and Board of Supervision.
- (2) According to Resolution No.02/2025/NQ- DHDCD dated 23 May 2025, General Meeting of Shareholders approved an appropriation of VND 5,000,000,000 to the Development investment fund.
- (3) According to Resolution No.01/2025/NQ- DHDCD dated 23 May 2025, General Meeting of Shareholders approved the transfer of all the Reserve Fund for Additional Charter Capital reserve to the Company's Development investment fund.



V. NOTES TO THE SEPARATE BALANCE SHEET (continued)

22. OWNER'S EQUITY (continued)

Details of contributed capital

	30.09.2025 VND	%	01.01.2025 VND	%
Deo Ca Group JSC (*)	61,184,630,000	1.23%	58,271,080,000	1.35%
Ho Minh Hoang	21,234,150,000	0.43%	20,223,000,000	0.47%
B.O.T Hai Thach Investment JSC	730,218,810,000	14.68%	695,446,490,000	16.09%
Others	4,161,692,440,000	83.66%	3,548,614,710,000	82.09%
Total	4,974,330,030,000	100.00%	4,322,555,280,000	100.00%

(*) Deo Ca Group Joint Stock Company becomes the parent company of the Company through direct and indirect ownership and voting rights in subsidiaries investing in Deo Ca Traffic Infrastructure Investment Joint Stock Company with the ratio of own and vote as follows:

	Ratio of benefit	Voting right
Direct Ownership	1.23%	1.23%
- Deo Ca Traffic Infrastructure Investment Joint Stock Company	1.23%	1.23%
Ownership and indirect voting	14.65%	14.68%
- B.O.T Hai Thach Investment JSC	14.65%	14.68%
Total	15.88%	15.91%

Currently, Deo Ca Group (DCG) holds a voting right of 15.91%. However, DCG is still the parent company because it holds the power to govern the financial and operating policies of the business to obtain economic benefits from the Company's activities through holding the majority of members in the Board of Directors.

Capital transactions with owners and distribution of dividends and profits

	For the 9-month period ended	
	30.09.2025 VND	30.09.2024 VND
Owners' capital:		
- Capital contribution at the beginning of the year	4,322,555,280,000	3,293,503,510,000
- Contributed capital increased during the period	651,774,750,000	1,029,051,770,000
- Contributed capital decreased during the period	-	-
- Contributed capital at the end of the period	4,974,330,030,000	4,322,555,280,000
Dividends, distributed profits	236,774,750,000	205,753,590,000

V. NOTES TO THE SEPARATE BALANCE SHEET (continued)

22. OWNER'S EQUITY (continued)

Shares

	30.09.2025 Shares	01.01.2025 Shares
Number of shares registered for issuance	497,433,003	432,255,528
Number of shares issued	497,433,003	432,255,528
+ Ordinary share	497,433,003	432,255,528
Number of shares outstanding	497,433,003	432,255,528
+ Ordinary share	497,433,003	432,255,528
Par value shares: 10,000 VND /share		

VI. NOTES TO THE SEPARATE INCOME STATEMENT

1. NET REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	3rd Quarter		For the 9-month period ended	
	2025 VND	2024 VND	30.09.2025 VND	30.09.2024 VND
Revenue from sales of goods and rendering of services	448,535,918,786	398,038,189,259	1,243,322,631,435	1,094,093,185,900
Revenue from construction activities	313,603,755,989	274,850,545,401	837,755,626,085	780,955,558,547
Revenue from maintenance and repair of tunnels and roads	105,023,571,334	88,761,025,850	312,543,140,990	246,355,184,347
Revenue from BOT toll stations	8,427,350,002	10,931,699,487	25,248,497,227	20,411,098,946
Revenue from transit provision	5,547,990,150	5,331,680,555	16,749,934,754	15,839,716,666
Other revenues	15,933,251,311	18,163,237,966	51,025,432,379	30,531,627,394
Net Revenue	448,535,918,786	398,038,189,259	1,243,322,631,435	1,094,093,185,900
In which, revenue from related parties	314,293,398,206	190,223,357,600	828,084,872,350	482,880,062,310
Revenue from maintenance and repair of tunnels and roads	91,636,632,603	83,012,187,460	276,625,476,178	236,631,077,439
Revenue from construction activities	208,055,865,445	95,681,588,499	501,756,787,895	223,472,403,273
Revenue from BOT toll stations	8,427,350,002	10,931,699,487	25,248,497,227	20,411,098,946
Other revenues	6,173,550,156	597,882,154	24,454,111,050	2,365,482,652

VI. NOTES TO THE SEPARATE INCOME STATEMENT (continued)

2. COST OF GOODS SOLD AND SERVICES RENDERED

	3rd Quarter		For the 9-month period ended	
	2025 VND	2024 VND	30.09.2025 VND	30.09.2024 VND
Cost of construction activities	295,449,783,120	272,407,673,079	796,649,720,758	755,580,139,027
Cost of maintenance and repair of tunnels and roads	69,120,268,606	42,491,631,537	179,102,220,794	112,432,223,223
Cost of BOT toll stations	5,731,942,942	7,945,276,022	16,746,397,448	16,048,483,268
Cost of transit provision	3,342,721,796	4,026,321,650	10,890,655,015	12,080,290,939
Other costs	11,802,810,169	16,131,442,963	36,789,228,401	22,261,436,410
Total	385,447,526,633	343,002,345,251	1,040,178,222,416	918,402,572,867

3. FINANCIAL INCOME

	3rd Quarter		For the 9-month period ended	
	2025 VND	2024 VND	30.09.2025 VND	30.09.2024 VND
Interest income from deposits and loans	505,676,803	1,134,847,253	1,863,138,002	4,493,863,494
Profit from a Business Cooperation Contract	13,731,536,863	-	40,117,844,865	-
Dividends, profits distributed	10,930,909,347	12,500,173,003	18,930,909,347	25,518,671,292
Total	25,168,123,013	13,635,020,256	60,911,892,214	30,012,534,786

4. FINANCIAL EXPENSES

	3rd Quarter		For the 9-month period ended	
	2025 VND	2024 VND	30.09.2025 VND	30.09.2024 VND
Interest income from deposits and loans	7,890,412,540	4,660,098,508	18,873,108,307	13,662,081,592
Total	7,890,412,540	4,660,098,508	18,873,108,307	13,662,081,592

VI. NOTES TO THE SEPARATE INCOME STATEMENT (continued)

5. GENERAL AND ADMINISTRATION EXPENSES

	3rd Quarter		For the 9-month period ended	
	2025	2024	30.09.2025	30.09.2024
	VND	VND	VND	VND
Staff costs	4,341,477,045	4,772,984,356	14,195,677,193	13,669,528,266
Outside services expense	977,423,474	1,394,632,321	4,974,612,780	6,241,252,704
Depreciation	671,621,667	536,628,078	1,762,584,451	1,621,769,477
Others	6,639,032,551	2,967,712,835	15,677,961,007	11,611,920,467
Total	12,629,554,737	9,671,957,590	36,610,835,431	33,144,470,914

6. OTHER INCOME

	3rd Quarter		For the 9-month period ended	
	2025	2024	30.09.2025	30.09.2024
	VND	VND	VND	VND
Disposal of fixed assets	3,730,847,469	247,225,115	3,730,847,469	247,225,115
Others	11,850,414	3,354,839	106,848,419	8,143,104
Total	3,742,697,883	250,579,954	3,837,695,888	255,368,219

7. OTHER EXPENSES

	3rd Quarter		For the 9-month period ended	
	2025	2024	30.09.2025	30.09.2024
	VND	VND	VND	VND
Others	26,163,642	70,490,536	386,680,549	924,804,819
Total	26,163,642	70,490,536	386,680,549	924,804,819

VI. NOTES TO THE SEPARATE INCOME STATEMENT (continued)

8. COST OF OPERATION BY FACTOR

	3rd Quarter		For the 9-month period ended	
	2025	2024	30.09.2025	30.09.2024
	VND	VND	VND	VND
Raw materials	187,922,409,690	143,458,933,648	577,701,204,398	387,486,546,428
Staff costs	112,630,013,343	197,561,745,137	329,998,120,988	525,032,767,883
Outside services expense	13,074,708,987	11,654,837,307	41,526,554,316	34,338,572,764
Depreciation and amortisation expenses	6,721,695,068	5,258,470,425	17,573,818,310	15,645,400,160
Others	112,964,906,189	24,958,264,359	201,131,310,170	116,705,733,720
Total	433,313,733,277	382,892,250,876	1,167,931,008,182	1,079,209,020,955

9. CURRENT BUSINESS INCOME TAX

	3rd Quarter		For the 9-month period ended	
	2025	2024	30.09.2025	30.09.2024
	VND	VND	VND	VND
Business income tax expense calculated on taxable income of the current period	12,129,424,535	10,937,263,672	38,776,162,596	31,888,122,965
Adjust the income tax expense of previous periods to the current period	-	60,516,000	13,075,078	1,556,391,692
Total business income tax	12,129,424,535	10,997,779,672	38,789,237,674	33,444,514,657

VII. NOTES TO THE SEPARATE CASH FLOW STATEMENT

1. Non-cash transactions affecting the future separate cash flows statement: None
2. Cash and cash equivalents held by the Company without use: None
3. Amount of loan actually withdrawn during the period

	For the 9-month period ended	
	30.09.2025	30.09.2024
	VND	VND
Proceeds from ordinary contract	847,880,290,781	324,557,022,521

VII. NOTES TO THE SEPARATE CASH FLOW STATEMENT (continued)

4. Amount of loan principal actually paid during the period

	For the 9-month period ended	
	30.09.2025	30.09.2024
	VND	VND
Repayments for borrowings following normal borrowing contracts	614,071,555,700	365,339,323,278
Repayment of loans in other forms	4,959,005,670	2,621,315,061
Total	619,030,561,370	367,960,638,339

VIII. OTHER INFORMATION

1. Contingent liabilities, commitments and other financial information:

a) Operating lease commitments (*)

The Company is currently leasing office space, vehicles and equipment under operating lease contracts. As at the end of the accounting period, the future minimum lease payments under operating lease agreements are presented as follows:

	30.09.2025	30.09.2024
	VND	VND
Within one year	9,613,215,779	19,302,933,328
Over 1 year to 5 years	8,028,690,000	25,968,112,200
Over 5 years	-	-
Total	17,641,905,779	45,271,045,528

b) Operating lease commitments (lessor) (*)

The Company is currently leasing out premises, vehicles and equipment under operating lease contracts. As at the end of the accounting period, the future minimum lease payments receivable under operating lease agreements are presented as follows:

	30.09.2025	30.09.2024
	VND	VND
Within one year	24,295,575,285	18,900,672,280
Over 1 year to 5 years	121,477,876,425	94,530,361,400
Over 5 years	-	-
Total	145,773,451,710	113,431,033,680

(*) This item is presented with comparative information for the current and prior period in order to provide additional disclosure in the Notes to the financial statements.

VIII. OTHER INFORMATION (continued)

1. Contingent liabilities, commitments and other financial information (continued):

c) Capital commitments

According to the agreement in Build - Operate - Transfer Contract (BOT Contract) No. 01/HD.BOT-UBND between Cao Bang Provincial People's Committee (Competent State Agency) and the joint venture of Deo Ca Group JSC - ICV Vietnam Investment and Construction JSC - Deo Ca Transport Infrastructure Investment Joint Stock Company- 568 Construction JSC (Investor) and Dong Dang - Tra Linh Expressway JSC (Project enterprise).

	30.09.2025 VND	30.09.2024 VND
Within one year	20,000,000,000	-
Over 1 year to 5 years	50,381,522,958	209,119,500,000
Over 5 years	507,270,477,042	-
Total	577,652,000,000	209,119,500,000

d) Other commitments

According to the agreement in Business Cooperation Contract No. 01/2023/HDHTKD/BOT CLVH-HHV dated 20 September 2023 and related appendices; According to the agreement in Business Cooperation Contract No. 01/2024/HDHTKD/BOT DDTL-HHV dated 24 December 2024 and related appendices.

	30.09.2025 VND	30.09.2024 VND
Within one year	226,140,000	226,140,000
Over 1 year to 5 years	-	-
Over 5 years	-	-
Total	226,140,000	226,140,000



VIII. OTHER INFORMATION (continued)

2. Information on related parties: See Appendix 1

3. Events occurring after 30 June 2025

On October 1, 2025, the Board of Directors of Deo Ca Traffic Infrastructure Investment Joint Stock Company issued Resolution No. 46/2025/NQ-HDQT and Resolution No. 47/2025/NQ-HDQT approving the plan to offer additional shares to existing shareholders in 2025. The total number of shares expected after the issuance is 547,176,303 shares, and the charter capital is expected to increase to VND 5,471,763,030,000 upon successful completion of the issuance.

The Board of Management of the Company confirms that, except for the events mentioned above, there have been no material events occurring after 30 September 2025 up to the date of the preparation of these separate financial statements that have not been reviewed for adjustment or disclosure in the separate financial statements.



VIII. OTHER INFORMATION (continued)

4. Segment reporting

In order to serve the management purpose of the company, the Company is organized, managed and accounted for by-product units and business areas, so the segment report according was as follows:

a) Segment information base on business sector

	The first 9 months of 2024					Total VND
	Operation of toll stations VND	Construction activities VND	Service Transshipment	Operation and maintenance of tunnels VND	Others VND	
Net revenue from external sales	20,411,098,946	780,955,558,547	15,839,716,666	246,355,184,347	30,531,627,394	1,094,093,185,900
Total net revenue	20,411,098,946	780,955,558,547	15,839,716,666	246,355,184,347	30,531,627,394	1,094,093,185,900
Business results by segment	4,362,615,678	25,375,419,520	3,759,425,727	133,922,961,124	8,270,190,984	175,690,613,033
Unallocated expenses to segments						(33,144,470,914)
Operating profit						142,546,142,119
Financial income						30,012,534,786
Financial expenses						(13,662,081,592)
Other incomes						255,368,219
Others						(924,804,819)
Current business income tax						(33,444,514,657)
Profit after tax						124,782,644,056
Total expenses on acquisition of fixed assets and other non-current assets.						(5,713,944,000)
Total amortization and allocation of long-term prepaid expenses						(15,645,400,160)

DEO CA TRAFFIC INFRASTRUCTURE INVESTMENT JOINT STOCK COMPANY

Address: Km11+500, Southern approach road to Hai Van Tunnel, Hai Van Ward, Da Nang City, Viet Nam

B09-DN

VIII. OTHER INFORMATION (continued)**4. Segment reporting (continued)****a) Segment information base on business sector (continued)**

	The first 9 months of 2025					Total VND
	Operation of toll stations VND	Construction activities VND	Service Transshipment	Operation and maintenance of tunnels VND	Others VND	
Net revenue from external sales	25,248,497,227	837,755,626,085	16,749,934,754	312,543,140,990	51,025,432,379	1,243,322,631,435
Total net revenue	25,248,497,227	837,755,626,085	16,749,934,754	312,543,140,990	51,025,432,379	1,243,322,631,435
Business results by segment	8,502,099,779	41,105,905,327	5,859,279,739	133,440,920,196	14,236,203,978	203,144,409,019
Unallocated expenses to segments						(36,610,835,431)
Operating profit						166,533,573,588
Financial income						60,911,892,214
Financial expenses						(18,873,108,307)
Other incomes						3,837,695,888
Others						(386,680,549)
Current business income tax						(38,789,237,674)
Profit after tax						173,234,135,160
Total expenses on acquisition of fixed assets and other non-current assets.						(44,899,216,727)
Total amortization and allocation of long-term prepaid expenses						(17,573,818,310)



VIII. OTHER INFORMATION (continued)

4. Segment reporting (continued)

a) Segment information base on business sector (continued)

- Segment assets and liabilities base on business sector:

01.01.2025	Operation of toll stations VND	Construction activities VND	Maintenance and repair of tunnels and roads VND	Service Transshipment VND	Others VND	Total VND
Segment assets	-	874,106,859,349	403,524,601,918	20,201,754,800	77,609,109,820	1,375,442,325,887
Unallocated assets						4,799,061,041,741
Total asset	-	874,106,859,349	403,524,601,918	20,201,754,800	77,609,109,820	6,174,503,367,628
Segment liabilities	-	301,119,294,182	10,933,673,620	-	38,120,986,510	350,173,954,312
Unallocated liabilities						1,092,988,107,258
Total liabilities	-	301,119,294,182	10,933,673,620	-	38,120,986,510	1,443,162,061,570

VIII. OTHER INFORMATION (continued)

4. Segment reporting (continued)

a) Segment information base on business sector (continued)

- Segment assets and liabilities base on business sector (continued):

30.09.2025	Operation of toll stations VND	Construction activities VND	Maintenance and repair of tunnels and roads VND	Service Transshipment VND	Others VND	Total VND
Segment assets	-	968,373,201,006	672,520,061,056	7,560,591,111	57,820,352,808	1,706,274,205,981
Unallocated assets						5,206,866,207,138
Total asset	-	968,373,201,006	672,520,061,056	7,560,591,111	57,820,352,808	6,913,140,413,119
Segment liabilities	-	254,315,669,347	26,957,826,164	-	36,448,993,944	317,722,489,455
Unallocated liabilities						1,277,339,288,898
Total liabilities	-	254,315,669,347	26,957,826,164	-	36,448,993,944	1,595,061,778,353



VIII. OTHER INFORMATION (continued)

4. Segment reporting (continued)

b) Segment report based on geographic

The first 9 months of 2024	Da Nang VND	Hue VND	Phu Yen Khanh Hoa VND	Bac Giang Lang Son VND	Da Lat Quang Ngai VND	Total VND
Net revenue from external sales	160,690,294,628	20,467,113,467	269,395,021,909	10,498,921,296	633,041,834,600	1,094,093,185,900
Segment assets						5,498,304,728,447
Total expenses on acquisition of fixed assets and other non-current assets.						(5,713,944,000)
The first 9 months of 2025	Da Nang VND	Hue VND	Phu Yen Khanh Hoa VND	Bac Giang Lang Son VND	Da Lat Quang Ngai VND	Total VND
Net revenue from external sales	225,817,572,687	23,255,692,593	246,969,047,593	172,002,439,806	575,277,878,756	1,243,322,631,435
Segment assets						6,915,281,584,082
Total expenses on acquisition of fixed assets and other non-current assets.						(44,899,216,727)

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B09-DN**VIII. OTHER INFORMATION (continued)****5. Fair value of financial assets and liabilities****a) Financial assets**

	Book value				Fair value	
	30.09.2025		01.01.2025		30.09.2025	01.01.2025
	Value VND	Provision VND	Value VND	Provision VND	VND	VND
Cash and cash equivalents	309,129,773,087	-	179,496,085,146	-	309,129,773,087	179,496,085,146
Trade receivables	1,098,298,044,838	(11,035,892,482)	1,086,177,423,522	(11,035,892,482)	1,087,262,152,356	1,075,141,531,040
Prepayments to suppliers	263,385,901,970	(1,301,620,413)	128,574,500,783	(1,301,620,413)	262,084,281,557	127,272,880,370
Other receivables	852,806,378,456	(873,033,836)	715,691,664,357	(873,033,836)	851,933,344,620	714,818,630,521
Short-term investment	8,293,866,330	-	6,432,529,990	-	8,293,866,330	6,432,529,990
Long-term investment	3,989,482,240,000	-	3,835,301,040,000	-	3,989,482,240,000	3,835,301,040,000
Total	6,521,396,204,681	(13,210,546,731)	5,951,673,243,798	(13,210,546,731)	6,508,185,657,950	5,938,462,697,067

VIII. OTHER INFORMATION (continued)

5. Financial assets and financial liabilities (continued)

b) Financial liabilities

	Book value				Fair value	
	30.09.2025		01.01.2025		30.09.2025	01.01.2025
	Value VND	Provision VND	Value VND	Provision VND	VND	VND
Trade payables	266,795,209,676	-	208,778,760,864	-	266,795,209,676	208,778,760,864
Advances from customers	245,618,979,631	-	237,371,261,201	-	245,618,979,631	237,371,261,201
Borrowings	471,363,869,038	-	242,557,844,002	-	471,363,869,038	242,557,844,002
Payables to employees	16,796,007,437	-	22,384,273,646	-	16,796,007,437	22,384,273,646
Other payables	507,162,393,447	-	516,083,793,585	-	507,162,393,447	516,083,793,585
Total	1,507,736,459,229	-	1,227,175,933,298	-	1,507,736,459,229	1,227,175,933,298

The fair value of financial assets and financial liabilities is stated at the amount at which the financial instruments could be converted into a present transaction between knowledgeable and ready-to-trade parties.

VIII. OTHER INFORMATION (continued)

5. Financial assets and financial liabilities (continued)

b) Financial liabilities (continued)

The Company uses the following methods and assumptions to estimate fair value:

- Fair value of cash and cash equivalents, trade receivables, lendings, other receivables, borrowings, trade payables, payables to employees, convertible shares and other short-term payables equivalent to the book value (deducting provision for the probable uncollectible amount) of these accounts due to their short maturities.
- The fair value of ready-to-sale financial assets listed on the stock market is the listed price at the balance sheet date. The Company has not performed a formal assessment of unlisted ready-to-sale financial assets. However, the Board of Management believes that the fair value of these financial assets is not significantly different from the book value.

6. Risk management's policy of the Company

a) Credit risk

Credit risk is the risk that partner will not meet its obligations under a financial instrument or customer contract, leading to a financial loss for company.

The Company is exposed to credit risks from its operating activities (mainly from trade receivables) and financing activities (deposits at banks and other financial instruments).

- Trade receivables

The Company minimizes credit risk by only trading with customers with good financial ability and the debt accountant regularly monitors receivables to urge recovery. Besides, the Company's trade receivables are related to many different customers, therefore the credit risk exposed from trade receivables is low.

- Cash in bank

Most of the Company's bank deposits are deposited at large, reputable banks in Vietnam. The Company recognizes that the credit risk on bank deposits is low.

b) Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting its financial obligations due to a lack of financial resources.

The Board of Management has the highest responsibility for liquidity risk management. The Company's liquidity risk arises mainly from the fact that its financial assets and financial liabilities have different maturities.

VIII. OTHER INFORMATION (continued)

6. Risk management's policy of the Company (continued)

b) Liquidity risk (continued)

The Company manages liquidity risk by maintaining an appropriate amount of cash and cash equivalents and borrowings at a level that the Board of Management considers sufficient to meet the Company's operating needs to minimize the impact of fluctuations in cash flows.

The below table summarizes the maturity profile of the Company's financial liabilities based on expected cash payments according to the contractual terms without discounting:

	Less than 01 year VND	Over 1 year to 5 years VND	Over 05 years	Total VND
As at 30 September 2025				
Trade payables	266,795,209,676	-	-	266,795,209,676
Advances from customers	4,962,890,549	240,656,089,082	-	245,618,979,631
Borrowings	432,613,545,465	38,750,323,573	-	471,363,869,038
Accrued expenses	35,314,892,107	-	-	35,314,892,107
Other payables	564,075,844,715	313,808,371	5,500,000,000	569,889,653,086
Total	1,303,762,382,512	279,720,221,026	5,500,000,000	1,588,982,603,538

The Company considers that the concentration on liquidity risk of loan payment is low. The Company has sufficient access to funds and loans maturing within 12 months can be renewed with existing lenders.

VIII. OTHER INFORMATION (continued)

6. Financial risk management (continued)

c) Market risk

Market risk is the risk that the fair value or future cash flows of financial instruments will fluctuate with changes in market prices. The market risk consists of 3 types: foreign currency risk, interest rate risk, and price risk. Financial instruments affected by market risk include loans and debt, corporate bonds, deposits and financial investments.

The sensitivity analyses presented below are made on the basis of the net liabilities value, the ratio between fixed-rate debts and floating-rate debts is unchanged.

- Foreign currency risk

Foreign currency risk is the risk that the fair value or future cash flows of financial instruments will fluctuate with changes in the exchange rate.

Since the Company was established and operates in Viet Nam with a reporting currency is Vietnam Dong, the Company's main transactions currency is also Vietnam Dong. Therefore, the Company's foreign currency risk is immaterial. At the end of the period, the Company had insignificant foreign currency balances, so the Company did not perform sensitivity analysis for foreign currency.

- Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of financial instruments will fluctuate due to changes in market interest rates.

The Company's interest rate risk is primarily related to cash, short-term deposits and borrowings.

The Company manages interest rate risk by analysing market conditions to obtain the most profitable interest rates while staying within its risk management limits.

The Company did not perform a sensitive analysis on interest rate risk because changes in interest rates at the reporting date are not insignificant.

- Price risk

+ Share price risk

Listed and unlisted shares held by the Company are exposed to market risks arising from uncertainty about the future value of the investment, leading to the provision for diminution in value may increase or decrease. The Company manages share price risk by setting investment limits. The Board of Management also reviews and approves investment decisions in shares.

The Company will conduct analysis and present the sensitivity of the impact of share price fluctuations on the business results when detailed instructions are provided by the regulatory authorities.

VIII. OTHER INFORMATION (continued)

6. Financial risk management (continued)

c) Market risk (continued)

- Price risk (continued)

+ *Real estate price risk*

The Company has identified the following risks associated with real estate portfolio:

The cost of development projects can increase if there are delays in the planning process. To mitigate this risk, the Company hires consultants who specialise in specific planning requirements within the project scope in order to reduce risks that may arise during the planning process.

The fair value of a real estate investment portfolio is exposed to market and buyer fundamentals.

d) Collateral (*)

- *Assets pledged for bank borrowings*

The Company has pledged tangible fixed assets, intangible fixed assets, land use rights and bonds as collateral for bank borrowings. The book value of ledged assets are as follows:

	30.09.2025 VND	30.09.2024 VND
Intangible fixed assets	-	313,814,138
Bonds	-	2,000,000,000
Term deposits	7,000,000,000	5,000,000,000
Tangible fixed assets	51,788,026,645	64,638,260,123
Total	58,788,026,645	71,952,074,261

In addition to the pledged assets mentioned above, bank borrowings are also secured by future receivables and existing receivables arising from construction contracts and contracts for the exploitation, administration, operation and maintenance of relevant road and tunnel projects.

(*) This item is presented with additional information at the beginning and end of the period to provide further disclosure in the Notes to the financial statements.

VIII. OTHER INFORMATION (continued)

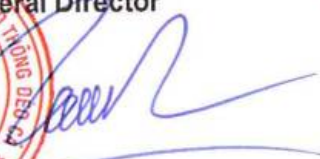
7. Going-concern assumption

During the accounting period, there were no activities or events that had a material effect on the Company's ability to continue as a going concern. Therefore, the separate financial statements of the Company are prepared on the assumption that the Company will continue in business.

8. Comparative figures

Comparative figures are the figures in the audited Separate Financial Statements for the year ending on 31 December 2024 by Southern Auditing and Accounting Financial Consulting Services Co., Ltd (AASCs) and the Separate Financial Statements for the third quarter 2024 period ended 30 September 2024.

Da Nang, 24 October 2025

Prepared by	Chief Accountant	On behalf of the Board of Management General Director
		
HOANG THI MINH NGUYET	LE CONG NGHIA	NGO TRUONG NAM



APPENDIX 1: RELATED PARTIES TRANSACTIONS

1. Transactions with key managements member and related individuals:

Key managements member and related individuals include: members of the Board of Directors, Board of Management and close members of these individuals' families.

- *Transactions with key management members and related parties: None*
- *Receivables and liabilities with key management members and related parties: None*
- *Income of key management members:*

		For the 9-month period ended	
		30.09.2025	30.09.2024
		VND	VND
Remuneration for the Board of Directors and Board of Supervision		1,566,000,000	1,566,000,000
Ho Minh Hoang	Chairman	270,000,000	270,000,000
Nguyen Tan Dong	Vice Chairman	180,000,000	180,000,000
Nguyen Huu Hung	Vice Chairman	180,000,000	180,000,000
Vo Thuy Linh	Member of the Board of Directors	135,000,000	135,000,000
Tran Chung	Member of the Board of Directors	135,000,000	135,000,000
Nguyen Quang Huy	Member of the Board of Directors	135,000,000	135,000,000
Ho Quang Loi	Independent member of the Board of Directors	135,000,000	135,000,000
Hoang Van Hai	Independent member of the Board of Directors	135,000,000	135,000,000
Nguyen Minh Giang	Head of the Supervisory Board	135,000,000	135,000,000
Cam Thi Minh Hai	Controller	63,000,000	63,000,000
Phan Thi Mai	Controller	63,000,000	63,000,000

APPENDIX 1: RELATED PARTIES TRANSACTIONS

2. Transactions with key managements member and related individuals:

- Income of key management members (continued) :

		For the 9-month period ended	
		30.09.2025	30.09.2024
		VND	VND
Salary of the Board of Management		3,003,664,032	2,865,000,000
Nguyen Quang Huy	General Director	350,000,000	630,000,000
Ngo Truong Nam	General Director	455,000,000	-
Tran Van Chi	Deputy General Director	495,000,000	495,000,000
Vo Ngoc Trung	Deputy General Director	360,000,000	360,000,000
Le Chau Thang	Deputy General Director	342,000,000	330,000,000
Tran Van Dung	Deputy General Director	387,000,000	375,000,000
Nguyen Quynh Mai	Deputy General Director	252,272,727	315,000,000
Nguyen Van An	Deputy General Director	215,652,174	360,000,000
Le Cong Nghia	Chief Accountant	146,739,131	-



DEO CA TRAFFIC INFRASTRUCTURE INVESTMENT JOINT STOCK COMPANY

Address: Km11+500, Southern approach road to Hai Van Tunnel, Hai Van Ward, Da Nang City, Viet Nam

B09-DN**APPENDIX 1: RELATED PARTIES TRANSACTIONS (continued)****3. Transactions with other related parties:**

Related parties	Relationship
Deo Ca Group JSC	Parent company
Bac Giang - Lang Son BOT JSC	Subsidiaries company
Deo Ca Investment JSC	Subsidiaries company
Phuoc Tuong Phu Gia BOT JSC	Subsidiaries company
Khanh Hoa Deo Ca BOT Investment JSC	Associate company, Related company of Vice Chairman Nguyen Huu Hung, General Director and concurrently the Legal Representative Ngo Truong Nam, Head of the Supervisory Board Nguyen Minh Giang, Controller Phan Thi Mai
Cam Lam - Vinh Hao Expressway JSC	Associate company, Related company of Vice Chairman Nguyen Tan Dong
Dong Dang - Tra Linh Expressway JSC	Associate company, Related company of Vice Chairman Nguyen Huu Hung, Member of the Board of Directors Nguyen Quang Huy
Bac Giang - Lang Son - Huu Nghi BOT JSC	Associate company
Ho Minh Hoang	Chairman
BOT Hung Phat JSC	Subsidiaries of the parent company
B.O.T Hai Thach Investment JSC	Major shareholder, Related company of Member of the Board of Directors Vo Thuy Linh
ICV Vietnam Investment and Construction JSC	Subsidiaries of the parent company, Related company of Member of the Board of Directors Tran Chung, Member of the Board of Directors Nguyen Quang Huy, Deputy General Director Nguyen Van An
VINALOG Investment JSC	Related company of Member of the Board of Directors Nguyen Quang Huy (until 12 August 2025)
Deo Ca Security JSC	Subsidiaries of the parent company, Related company of Head of the Supervisory Board Nguyen Minh Giang
BOT Trung Luong - My Thuan JSC	Related company of Chairman Ho Minh Hoang, Vice Chairman Nguyen Tan Dong, Member of the Board of Directors Vo Thuy Linh
Deo Ca Capital Co., Ltd	Related company of Chairman Ho Minh Hoang
Saigon - Phu Yen Bridges Construction Investment JSC	Related company of Vice Chairman Nguyen Tan Dong, Head of the Supervisory Board Nguyen Minh Giang
Huu Nghi - Chi Lang Expressway JSC	Related company of Vice Chairman Nguyen Huu Hung
Northern Infrastructure Investment JSC	Related company of Head of the Supervisory Board Nguyen Minh Giang (until 22 September 2025)
Deo Ca Expressway Operation and Maintenance JSC	Related company of Deputy General Director Le Chau Thang, Member of the Board of Directors Nguyen Quang Huy, Deputy General Director Tran Van Chi; Deputy General Director Nguyen Quynh Mai, Deputy General Director Nguyen Van An, Corporate Governance Officer and Company Secretary Tran Tan Huy.

APPENDIX 1: RELATED PARTIES TRANSACTIONS (continued)

2. Transactions with other related parties (continued):

Summary of operation of subsidiaries compant; ventures and associates during the period:

Subsidiaries company

<i>Company 's name</i>	<i>Ratio of benefit</i>	<i>Ratio of Voting right</i>	<i>Net profit after tax</i>	<i>Undistributed earnings</i>
Bac Giang - Lang Son BOT JSC	65.04%	65.04%	105,851,252,661	326,111,267,961
Deo Ca Investment JSC	74.24%	74.24%	132,313,705,724	(12,165,837,198)
Phuoc Tuong Phu Gia BOT JSC	99.37%	99.37%	27,336,522,141	27,336,522,141

Ventures and Associates company

<i>Company 's name</i>	<i>Ratio of benefit</i>	<i>Ratio of Voting right</i>	<i>Net profit after tax</i>	<i>Undistributed earnings</i>
Khanh Hoa Deo Ca BOT Investment JSC	47.42%	50.00%	48,461,985,930	538,086,924,969
Dong Dang - Tra Linh Expressway JSC	42.31%	40.00%	-	-
Cam Lam - Vinh Hao Expressway JSC	38.00%	38.00%	129,338,942,544	178,087,438,692
Bac Giang - Lang Son - Huu Nghi BOT JSC	31.60%	31.60%	(1,037,572,592)	(2,459,067,472)

Summary of activities of investments in other companies during the period:

Other investment companies

<i>Company 's name</i>	<i>Ratio of benefit</i>	<i>Ratio of Voting right</i>	<i>Net profit after tax</i>	<i>Undistributed earnings</i>
ICV Vietnam Investment and Construction JSC	15.37%	15.37%	248,866,047,600	416,399,246,701

DEO CA TRAFFIC INFRASTRUCTURE INVESTMENT JOINT STOCK COMPANY

Address: Km11+500, Southern approach road to Hai Van Tunnel, Hai Van Ward, Da Nang City, Viet Nam

B09-DN**APPENDIX 1: RELATED PARTIES TRANSACTIONS (continued)****2. Transactions with other related parties (continued):**

During the period, the significant transactions between the Company with related parties are as follows:

Related parties	Relationship	Nature of transactions	For the 9-month period ended	
			30.09.2025 VND	30.09.2024 VND
Bac Giang - Lang Son BOT JSC	Subsidiaries company	Sales of goods and rendering services	11,116,551,852	10,498,921,296
		Contributing capital	7,000,000,000	33,509,340,000
		Deposit for capital contribution	1,500,000,000	7,000,000,000
Deo Ca Investment JSC	Subsidiaries company	Sales of goods and rendering services	220,590,072,781	203,660,475,185
		Contributing capital	73,000,000,000	108,243,670,000
		Deposit for capital contribution	12,000,000,000	32,000,000,000
Phuoc Tuong Phu Gia BOT JSC	Subsidiaries company	Sales of goods and rendering services	23,255,692,593	18,663,003,973
		Receive dividends	10,930,909,347	-
		Contributing capital	-	22,124,000,000
ICV Vietnam Investment and Construction JSC	Subsidiaries of the parent company, Related company of Member of the Board of Directors Tran Chung, Member of the Board of Directors Nguyen Quang Huy, Deputy General Director Nguyen Van An	Sales of goods and rendering services	57,924,179,512	383,127,948
		Purchase goods and services	61,983,825,400	63,667,821,490
Khanh Hoa Deo Ca BOT Investment JSC	Associate company, Related company of Vice Chairman Nguyen Huu Hung, General Director and concurrently the Legal Representative Ngo Truong Nam, Head of the Supervisory Board Nguyen Minh Giang, Controller Phan Thi Mai	Sales of goods and rendering services	2,547,483,333	1,765,883,333
		Receive dividends	8,000,000,000	

APPENDIX 1: RELATED PARTIES TRANSACTIONS (continued)**2. Transactions with other related parties (continued)**

During the period, the significant transactions between the Company with related parties are as follows (continued):

Related parties	Relationship	Nature of transactions	For the 9-month period ended	
			30.09.2025 VND	30.09.2024 VND
Deo Ca Group JSC	Parent company	Sales of goods and rendering services	420,698,289,630	137,408,541,901
		Purchase goods and services	95,945,286,950	73,420,140,795
		Business Cooperation Contract	-	114,000,000,000
Bac Giang - Lang Son - Huu Nghi BOT JSC	Associate companie	Retrieve capital contribution	5,688,000,000	10,116,000,000
Deo Ca Security JSC	Subsidiaries of the parent company, Related company of Head of the Supervisory Board Nguyen Minh Giang	Purchase goods and services	24,687,986,428	21,125,239,830
BOT Trung Luong - My Thuan JSC	Related company of Chairman Ho Minh Hoang, Vice Chairman Nguyen Tan Dong, Member of the Board of Directors Vo Thuy Linh	Sales of goods and rendering services	8,747,880,254	5,459,860,757



APPENDIX 1: RELATED PARTIES TRANSACTIONS (continued)

2. Transactions with other related parties (continued)

During the period, the significant transactions between the Company with related parties are as follows (continued):

Related parties	Relationship	Nature of transactions	For the 9-month period ended	
			30.09.2025	30.09.2024
			VND	VND
Deo Ca Expressway Operation and Maintenance JSC	Related company of Deputy General Director Le Chau Thang, Member of the Board of Directors Nguyen Quang Huy, Deputy General Director Tran Van Chi; Deputy General Director Nguyen Quynh Mai, Deputy General Director Nguyen Van An, Corporate Governance Officer and Company Secretary Tran Tan Huy.	Sales of goods and rendering services	695,313,427	1,006,363,629
		Purchase goods and services	8,804,693,900	-
Cam Lam - Vinh Hao Expressway JSC	Associate company, Related company of Vice Chairman Nguyen Tan Dong	Sales of goods and rendering services	35,616,292,592	104,033,884,288
		Expenditure on business cooperation	-	413,773,860,000
		Receipt of profit from business cooperatinh	13,094,465,578	-
		Profit from a Business Cooperation Contract	40,117,844,865	25,518,671,292
Dong Dang - Tra Linh Expressway JSC	Associate company, Related company of Vice Chairman Nguyen Huu Hung, Member of the Board of Directors Nguyen Quang Huy	Sales of goods and rendering services	46,893,116,376	-
		Contributing capital	88,505,200,000	7,500,000,000
		Deposit for capital contribution	248,643,272,861	-
		Return of deposit	102,050,172,067	-
		Expenditure on business cooperation	71,100,000,000	-

APPENDIX 1: RELATED PARTIES TRANSACTIONS (continued)

3. The balances owed to other related parties are as follows:

During the period, the Company had the following balances with Related parties:

Related parties	Relationship	Nature of transactions	30.09.2025 VND	01.01.2025 VND
SHORT-TERM TRADE ACCOUNTS RECEIVABLE			883,113,394,619	839,372,201,777
Bac Giang - Lang Son BOT JSC	Subsidiaries company	Maintenance and repair of tunnels and roads	6,958,174,277	12,791,016,477
		Operation of toll stations	12,877,398,430	13,789,448,150
		Construction and installation	4,698,936,220	3,786,886,500
		Total	24,534,508,927	30,367,351,127
Deo Ca Investment JSC	Subsidiaries company	Maintenance and repair of tunnels and roads	285,606,134,551	256,758,677,551
		Operation of toll stations	30,599,177,205	26,198,681,605
		Construction and installation	93,302,649,396	109,149,547,796
		Other services	975,076,270	965,076,270
		Total	410,483,037,422	393,071,983,222
Phuoc Tuong Phu Gia BOT JSC	Subsidiaries company	Operation of toll stations	1,312,159,760	669,992,760
		Construction and installation	1,560,650,630	1,560,650,630
		Maintenance and repair of tunnels and roads	30,096,108,730	31,750,151,730
		Total	32,968,919,120	33,980,795,120

DEO CA TRAFFIC INFRASTRUCTURE INVESTMENT JOINT STOCK COMPANY

Address: Km11+500, Southern approach road to Hai Van Tunnel, Hai Van Ward, Da Nang City, Viet Nam

B09-DN**APPENDIX 1: RELATED PARTIES TRANSACTIONS (continued)****3. The balances owed to other related parties are as follows:**

During the period, the Company had the following balances with Related parties:

Related parties	Relationship	Nature of transactions	30.09.2025 VND	01.01.2025 VND
SHORT-TERM TRADE ACCOUNTS RECEIVABLE (continued)				
ICV Vietnam Investment and Construction JSC	Subsidiaries of the parent company, Related company of Member of the Board of Directors Tran Chung, Member of the Board of Directors Nguyen Quang Huy, Deputy General Director Nguyen Van An	Construction and installation Other services Total	24,542,141,054 2,081,620,000 26,623,761,054	- 637,938,182 637,938,182
Deo Ca Group JSC	Parent company	Construction and installation Total	210,470,118,733 210,470,118,733	213,453,819,549 213,453,819,549
Khanh Hoa Deo Ca BOT Investment JSC	Associate company, Related company of Vice Chairman Nguyen Huu Hung, General Director and concurrently the Legal Representative Ngo Truong Nam, Head of the Supervisory Board Nguyen Minh Giang, Controller Phan Thi Mai	Maintenance and repair of tunnels and roads Tunnel and road maintenance Construction and installation Operation of toll stations Total	2,310,501,900 1,150,582,495 244,609,500 3,647,065,400 7,352,759,295	1,537,414,900 1,150,582,495 244,609,500 3,647,065,400 6,579,672,295
Dong Dang - Tra Linh Expressway JSC	Associate company, Related company of Vice Chairman Nguyen Huu Hung, Member of the Board of Directors Nguyen Quang Huy	Construction and installation Total	7,402,445,674 7,402,445,674	- -



APPENDIX 1: RELATED PARTIES TRANSACTIONS (continued)

3. The balances owed to other related parties are as follows (continued):

During the period, the Company had the following balances with Related parties (continued):

Related parties	Relationship	Nature of transactions	30.09.2025 VND	01.01.2025 VND
SHORT-TERM TRADE ACCOUNTS RECEIVABLE (continued)				
Deo Ca Expressway Operation and Maintenance JSC	Related company of Deputy General Director Le Chau Thang, Member of the Board of Directors Nguyen Quang Huy, Deputy General Director Tran Van Chi; Deputy General Director Nguyen Quynh Mai, Deputy General Director Nguyen Van An, Corporate Governance Officer and Company Secretary Tran Tan Huy.	Car rental Total	479,563,958 479,563,958	2,935,663,301 2,935,663,301
BOT Trung Luong - My Thuan JSC	Related company of Chairman Ho Minh Hoang, Vice Chairman Nguyen Tan Dong, Member of the Board of Directors Vo Thuy Linh	Car rental Maintenance and repair of tunnels and roads Total	388,363,635 13,468,992,501 13,857,356,136	388,363,635 13,158,482,562 13,546,846,197
Cam Lam - Vinh Hao Expressway JSC	Associate companie, Related company of Vice Chairman Nguyen Tan Dong	Construction and installation Maintenance and repair of tunnels and roads Car rental Total	127,567,935,784 19,573,700,770 337,500,000 147,479,136,554	144,798,132,784 - - 144,798,132,784
SHORT-TERM PREPAYMENTS TO SUPPLIERS				
Deo Ca Expressway Operation and Maintenance JSC	Related company of Deputy General Director Le Chau Thang, Member of the Board of Directors Nguyen Quang Huy, Deputy General Director Tran Van Chi; Deputy General Director Nguyen Quynh Mai, Deputy General Director Nguyen Van An, Corporate Governance Officer and Company Secretary Tran Tan Huy.	Short-term prepayments to suppliers Total	490,930,589 490,930,589 490,930,589	- - -

APPENDIX 1: RELATED PARTIES TRANSACTIONS (continued)

3. The balances owed to other related parties are as follows (continued):

During the period, the Company had the following balances with Related parties (continued):

Related parties	Relationship	Nature of transactions	30.09.2025 VND	01.01.2025 VND
OTHER SHORT-TERM RECEIVABLES			156,920,351,377	185,822,297,370
Bac Giang - Lang Son BOT JSC	Subsidiaries company	Deposit for capital contribution Total	1,500,000,000 1,500,000,000	7,000,000,000 7,000,000,000
Deo Ca Investment JSC	Subsidiaries company	Warranty for construction works Deposit for capital contribution Total	14,881,361,082 12,000,000,000 26,881,361,082	14,881,361,082 73,000,000,000 87,881,361,082
Dong Dang - Tra Linh Expressway JSC	Associate company, Related company of Vice Chairman Nguyen Huu Hung, Member of the Board of Directors Nguyen Quang Huy	Deposit for capital contribution Total	122,390,000,000 122,390,000,000	64,302,099,206 64,302,099,206
Deo Ca Group JSC	Parent company	Deposit for flight tickets Other receivables Total	100,000,000 6,008,780,880 6,108,780,880	100,000,000 23,875,003,994 23,975,003,994
ICV Vietnam Investment and Construction JSC	Subsidiaries of the parent company, Related company of Member of the Board of Directors Tran Chung, Member of the Board of Directors Nguyen Quang Huy, Deputy General Director Nguyen Van An	Other receivables Total	40,209,415 40,209,415	- -
Cam Lam - Vinh Hao Expressway JSC	Associate companie, Related company of Vice Chairman Nguyen Tan Dong	Other receivables Total	- -	2,663,833,088 2,663,833,088

DEO CA TRAFFIC INFRASTRUCTURE INVESTMENT JOINT STOCK COMPANY

Address: Km11+500, Southern approach road to Hai Van Tunnel, Hai Van Ward, Da Nang City, Viet Nam

B09-DN**APPENDIX 1: RELATED PARTIES TRANSACTIONS (continued)****3. The balances owed to other related parties are as follows (continued):**

During the period, the Company had the following balances with Related parties (continued):

Related parties	Relationship	Nature of transactions	30.09.2025 VND	01.01.2025 VND
LONG-TERM ACCOUNTS RECEIVABLE			3,094,427,531	3,094,427,531
Deo Ca Investment JSC	Subsidiaries company	Receivables from construction	3,094,427,531	3,094,427,531
		Total	3,094,427,531	3,094,427,531
OTHER LONG-TERM RECEIVABLES			541,111,788,023	514,088,408,736
Cam Lam - Vinh Hao Expressway JSC	Associate companies, Related company of Vice Chairman Nguyen Tan Dong	Business cooperation	473,773,860,000	473,773,860,000
		Profit from a Business Cooperation Contract	67,337,928,023	40,314,548,736
		Total	541,111,788,023	514,088,408,736
SHORT-TERM TRADE ACCOUNTS PAYABLE			66,702,447,112	38,830,916,619
ICV Vietnam Investment and Construction JSC	Subsidiaries of the parent company, Related company of Member of the Board of Directors Tran Chung, Member of the Board of Directors Nguyen Quang Huy, Deputy General Director Nguyen Van An	Purchase materials	35,983,305,513	17,850,311,355
		Total	35,983,305,513	17,850,311,355
Deo Ca Group JSC	Parent company	The plane ticket	211,834,533	261,543,038
		Providing information technology	386,283,000	586,624,500
		Purchase materials, rent equipment	24,059,703,463	8,269,076,086
		Others	105,300,000	-
		Total	24,763,120,996	9,117,243,624



DEO CA TRAFFIC INFRASTRUCTURE INVESTMENT JOINT STOCK COMPANY

Address: Km11+500, Southern approach road to Hai Van Tunnel, Hai Van Ward, Da Nang City, Viet Nam

B09-DN

APPENDIX 1: RELATED PARTIES TRANSACTIONS (continued)**3. The balances owed to other related parties are as follows (continued):**

During the period, the Company had the following balances with Related parties (continued):

Related parties	Relationship	Nature of transactions	30.09.2025 VND	01.01.2025 VND
SHORT-TERM TRADE ACCOUNTS PAYABLE (CONTINUED)				
Deo Ca Security JSC	Subsidiaries of the parent company, Related company of Head of the Supervisory Board Nguyen Minh Giang	Payable for service delivery	5,956,020,603	11,863,361,640
		Total	5,956,020,603	11,863,361,640
LONG-TERM ADVANCES FROM CUSTOMERS			206,057,064,579	100,000,000,000
Dong Dang - Tra Linh Expressway JSC	Associate company, Related company of Vice Chairman Nguyen Huu Hung, Member of the Board of Directors Nguyen Quang Huy	Long-term advances from customers	206,057,064,579	100,000,000,000
		Total	206,057,064,579	100,000,000,000
OTHER SHORT-TERM PAYABLES			500,061,742,394	507,900,000,000
ICV Vietnam Investment and Construction JSC	Subsidiaries of the parent company, Related company of Member of the Board of Directors Tran Chung, Member of the Board of Directors Nguyen Quang Huy, Deputy General Director Nguyen Van An	Supply of materials	286,211,713	-
		Total	286,211,713	-
Deo Ca Group JSC	Parent company	Business Cooperation		
		Contract	495,400,000,000	507,900,000,000
		other short-term payables	4,375,530,681	-
		Total	499,775,530,681	507,900,000,000

Note: Transactions with related parties were carried out by Decree No. 155/2020/ND-CP dated 31/12/2020 guiding on corporate governance applicable to public companies and regulations relevant legislation.